

OMB No. 1545-0074

For the year Jan. 1- Dec. 31, 2009, or other tax year beginning ., 2009, ending ., 20

Label (See inst on pg 14.) Use the IRS label. Otherwise, please print or type.

Your social security number [Redacted]

Spouse's social security number [Redacted]

▲ You must enter your SSN(s) above. ▲

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

You **Spouse**

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

1 **Single** 4 **Head of household** (with qualifying person). (See page 15.)

2 **Married filing jointly** (even if only one had income) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

3 **Married filing separately**. Enter spouse's SSN above & full name below

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**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qual. child for child tax cr.	Boxes checked on 6a and 6b
					1

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

● lived with you due to divorce or separation (see page 18)

● did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

Add numbers on lines above ▶ **1**

d Total number of exemptions claimed **1**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7**

8a Taxable interest. Attach Schedule B if required **8a**

b Tax-exempt interest. Do not include on line 8a **8b**

9a Ordinary dividends. Attach Schedule B if required **9a**

b Qualified dividends (see page 22) **9b**

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23) **10**

11 Alimony received **11**

12 Business income or (loss). Attach Schedule C or C-EZ **12 22,367.**

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 amt **15b**

16a Pensions and annuities **16a** b Taxable amt **16b**

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17**

18 Farm income or (loss). Attach Schedule F **18**

19 Unemployment compensation in excess of \$2,400 per recipient **19**

20a Social security benefits **20a** b Taxable amt (see page 27) **20b**

21 Other income. List type and amount (see page 29) **21**

22 Add the amounts in the far right column for lines 7 through 21. This is your **total income** **22 22,367.**

Adjusted Gross Income

23 Educator expenses (see page 29) **23**

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ **24**

25 Health savings account deduction. Attach Form 8889 **25**

26 Moving expenses. Attach Form 3903 **26**

27 One-half of self-employment tax. Attach Schedule SE **27 1,580.**

28 Self-employed SEP, SIMPLE, and qualified plans **28**

29 Self-employed health insurance deduction (see page 30) **29**

30 Penalty on early withdrawal of savings **30**

31a Alimony paid b Recipient's SSN ▶ **31a**

32 IRA deduction (see page 31) **32**

33 Student loan interest deduction (see page 34) **33**

34 Tuition and fees deduction. Attach Form 8917 **34**

35 Domestic production activities deduction. Attach Form 8903 **35**

36 Add lines 23 through 31a and 32 through 35 **36 1,580.**

37 Subtract line 36 from line 22. This is your **adjusted gross income** **37 20,787.**

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 20,787.

39a Check You were born before January 2, 1945, Blind. Total boxes checked 39a

if: Spouse was born before January 2, 1945, Blind. 39b

b If your spouse itemizes on a separate return or you were a dual-status alien, see pg 35 & check here 39b

40a Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40a 6,200.

b If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) 40b

41 Subtract line 40a from line 38 41 14,587.

42 Exemptions. If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see page 37 42 3,650.

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 10,937.

44 Tax (see page 37). Check if any tax is from: a Form(s) 8814 b Form 4972 44 1,221.

45 Alternative minimum tax (see page 40). Attach Form 6251 45

46 Add lines 44 and 45 46 1,221.

47 Foreign tax credit. Attach Form 1116 if required 47

48 Credit for child and dependent care expenses. Attach Form 2441 48

49 Education credits from Form 8863, line 29 49

50 Retirement savings contributions credit. Attach Form 8880 50

51 Child tax credit (see page 42) 51

52 Credits from Form: a 8396 b 8839 c 5695 52

53 Other credits from Form: a 3800 b 8801 c 53 53

54 Add in 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 1,221.

Standard Deduction for -

- People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see page 35.
- All others:
 - Single or Married filing separately, \$5,700
 - Married filing jointly or Qualifying widow(er), \$11,400
 - Head of household, \$8,350

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 4,381.

Payments

61 Federal income tax withheld from Forms W-2 and 1099 61

62 2009 estimated tax payments and amount applied from 2008 return 62 500.

63 Making work pay and government retiree credits. Attach Sch M. 63 400.

64a Earned income credit (EIC) 64a

b Nontaxable combat pay election 64b

65 Additional child tax credit. Attach Form 8812 65

66 Refundable education credit from Form 8863, line 16 66

67 First-time homebuyer credit. Attach Form 5405 67

68 Amount paid with request for extension to file (see page 72) 68

69 Excess social security and tier 1 RRTA tax withheld (see page 72) 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 71 900.

Refund

Direct deposit? See page 73 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

75 Amount you owe. Subtract line 71 from line 60. For details on how to pay, see page 74 75 3,563.

Amount You Owe

76 Estimated tax penalty (see page 74) 76 82.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? Yes. Complete the following. No

Designee's name Phone no. Personal ID number

HR BLOCK (614) (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 10/18/2010 Your occupation SELF EMPLOYED Daytime phone number

Spouse's signature Date Spouse's occupation

For Info Only-Do not file **For Info Only-Do not file**

Paid Preparer's Use Only

Preparer's signature Date 4/15/2010 Check if self-employed Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code **HRB TAX GROUP INC** EIN
COLUMBUS, OH 43240

Phone no. (614) 880-0159

****DO NOT FILE****
Underpayment of
Estimated Tax by Individuals, Estates, and Trusts

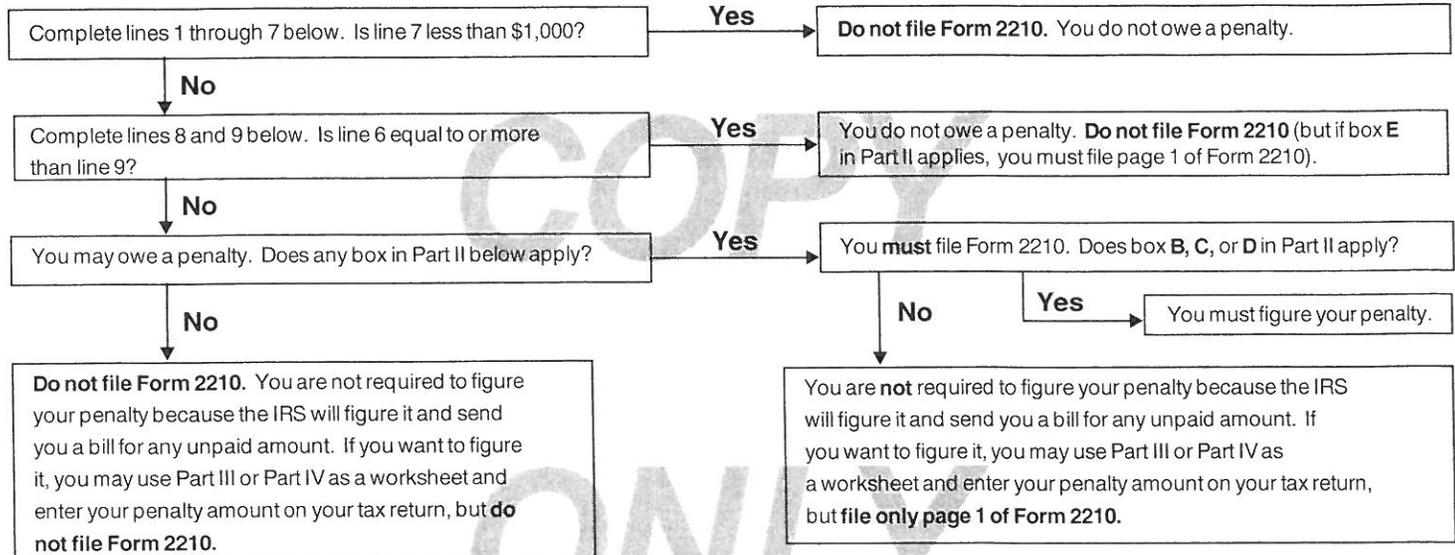
Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **06**

Name(s) shown on tax return

Do You Have To 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	1,221.
2	Other taxes, including self-employment tax (see page 2 of the instructions)	2	3,160.
3	Refundable credits. Enter the total of your making work pay and government retiree credits, earned income credit, additional child tax credit, refundable 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	(400.)
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	3,981.
5	Multiply line 4 by 90% (.90)	5	3,583.
6	Withholding taxes. Do not include estimated tax payments. (see page 3 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	3,981.
8	Maximum required annual payment based on prior year's tax (see page 3 of the instructions)	8	4,376.
9	Required annual payment. Enter the smaller of line 5 or line 8	9	3,583.

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	895	896	896	896
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	
Complete lines 20 through 26 of one column before going to line 20 of the next column.		20				
20	Enter the amount, if any, from line 26 in previous column	20				
21	Add lines 19 and 20	21			500	
22	Add the amounts on lines 24 and 25 in the previous column	22		895	1,791	2,187
23	Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19	23	0	0	0	0
24	If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0-	24		895	1,291	
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	895	896	896	896
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				

Section B - Figure the Penalty (Complete lines 29 through 30 of one column before going to the next column.)

Note: Only one underpayment rate applies for all underpayments of required installments. To reduce the number of computations, we have removed lines 27 and 28.

		4/15/09	6/15/09	9/15/09	1/15/10
April 16, 2009 - April 15, 2010					
29	Number of days from the date shown above line 29 to the date the amount on line 25 was paid or 4/15/10, whichever is earlier	Days: 365	Days: 304	Days: 212	Days: 90
30	Underpayment on line 25 (see page 5 of the instructions) $\times \frac{\text{Number of days on line 29}}{365} \times .04$	16			
30		\$ 6	\$ 30	\$ 21	\$ 9
31	Penalty. Add the amounts in each column of line 30. 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				82

FILE

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2009

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ 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).

Name of proprietor: [REDACTED] Social security number (SSN): [REDACTED]

A Principal business or profession, including product or service (see page C- 2 of the instructions)
REAL ESTATE APPRAISA : SERVICE

B Enter code from pages C- 9, 10, & 11
▶ **531320**

C Business name. If no separate business name, leave blank.
[REDACTED]

D Employer ID number (EIN), if any

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

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- 3 for limit on losses Yes No

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

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- 3 for limit on losses. } <input type="checkbox"/>	1	41,196.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	41,196.
4 Cost of goods sold (from line 42 on page 2)	4	
5 Gross profit. Subtract line 4 from line 3	5	41,196.
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	41,196.

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

8 Advertising	8		18 Office expense	18	501.
9 Car and truck expenses (see page C- 4)	9	11,651.	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- 4)	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	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15	804.	23 Taxes and licenses ATTACHMENT.	23	1,253.
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see page C- 6)	24b	
17 Legal and professional services	17	328.	25 Utilities	25	
			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2)	27	3,032.
28 Total expenses before expenses for business use of home. Add lines 8 through 27	28			28	17,569.
29 Tentative profit or (loss). Subtract line 28 from line 7	29			29	23,627.
30 Expenses for business use of your home. Attach Form 8829	30			30	1,260.
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	22,367.
32 If you have a loss, check the box that describes your investment in this activity (see page C- 7). • 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	<input type="checkbox"/> All investment is at risk.
				32b	<input type="checkbox"/> Some investment is not at risk.

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

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

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) ▶ 3/21/2006

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 19977 b Commuting (see instructions) 0 c Other 7161

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.

FAX LINE	732.
INTERNET CONN	384.
COMPUTER UPGRADE	732.
ERROR INSURANCE	308.
CELL PHONE	483.
EDUCATION	393.
48 Total other expenses. Enter here and on page 1, line 27	3,032.

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2009

Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040. ▶ See Instructions for Schedule SE (Form 1040).**

Name of person with **self-employment** income (as shown on Form 1040)

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

Who Must File Schedule SE

You must file Schedule SE if:

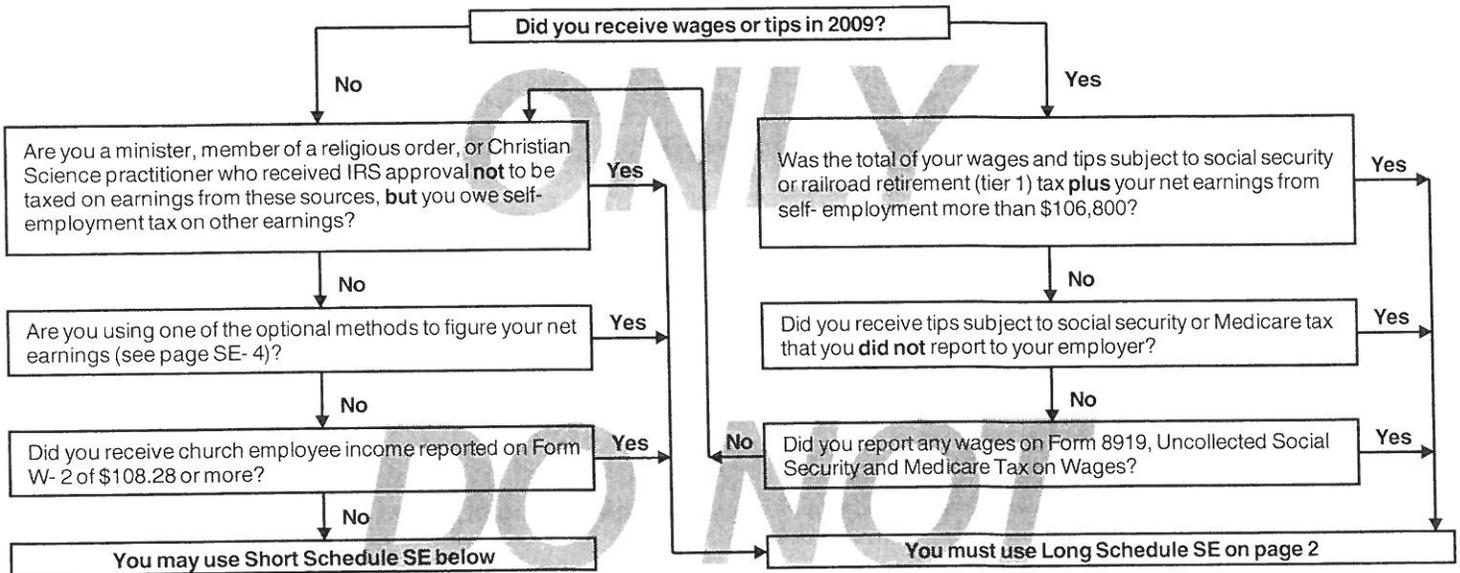
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income (see page SE- 1).

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

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt- Form 4361" on Form 1040, line 56.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only** if you must file Schedule SE. If unsure, see Who Must File Schedule SE, above.



Section A - Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K- 1 (Form 1065), box 14, code A	1a	0 .
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 Y.	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	22,367 .
3	Combine lines 1a, 1b, and 2	3	22,367 .
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	20,656 .
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	3,160 .
6	Deduction for one- half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27.	6	1,580 .

KBA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule SE (Form 1040) 2009

SCHEDULE L
(Form 1040A or 1040)

Standard Deduction for Certain Filers

OMB No. 1545-0074

2009

Attachment
Sequence No. **57**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040A or 1040.**

▶ **See instructions on page 2.**

Name(s) shown on return

Your social security number



File this form **only** if you are increasing your standard deduction by certain state or local real estate taxes, new motor vehicle taxes, or a net disaster loss. It may be better for you to itemize your deductions instead. See the Instructions for Schedule A (Form 1040).

1. Enter the amount shown below for your filing status.

- Single or married filing separately -- \$5,700
- Married filing jointly or Qualifying widow(er) -- \$11,400
- Head of household -- \$8,350

2. Can you (or your spouse if filing jointly) be claimed as a dependent on someone else's return?

- No.** Enter the amount from line 1 on line 4, skip line 3, and go to line 5.
- Yes.** Go to line 3.

3. Is your earned income more than \$650 (see instructions)?

- Yes.** Add \$300 to your earned income. Enter the total
- No.** Enter \$950

4. Enter the **smaller** of line 1 or line 3

5. Multiply the number on Form 1040, line 39a, or Form 1040A, line 23a, by \$1,100 (\$1,400 if single or head of household). If blank, enter - 0-

6. Form 1040 filers only, enter any net disaster loss from Form 4684, line 18

7. Enter the state and local real estate taxes you paid. **Do not** include foreign real estate taxes (see instructions)

8. Enter \$500 (\$1,000 if married filing jointly)

9. Enter the smaller of line 7 or line 8

10. Did you (or your spouse if filing jointly) pay any state or local sales or excise taxes in 2009 for the purchase of a new motor vehicle **after** February 16, 2009 (see instructions)?

- No.** Skip lines 10 through 19, enter - 0- on line 20, and to line 21.
- Yes.** If Form 1040, line 38, or Form 1040A, line 22, is less than \$135,000 (\$260,000 if married filing jointly), enter the amount of these taxes paid. Otherwise, skip lines 10 through 19, enter - 0- on line 20 and go to line 21

11. Enter the purchase price (**before taxes**) of the new motor vehicle(s) (see instructions)

12. Is the amount on line 11 more than \$49,500?

- No.** Enter the amount from line 10.
- Yes.** Figure the **portion** of the tax from line 10 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see instructions)

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

14. Form 1040 filers only, enter the total of any -

- Amounts from Form 2555, lines 45 and 50; Form 2555- EZ, line 18; and Form 4563, line 15, and
- Exclusion of income from Puerto Rico

15. Add lines 13 and 14

16. Enter \$125,000 (\$250,000 if married filing jointly)

17. Is the amount on line 15 more than the amount on line 16?

- No.** Skip lines 17 through 19, enter the amount from line 12 on line 20, and go to line 21.
- Yes.** Subtract line 16 from line 15

18. Divide the amount on line 17 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000

19. Multiply line 12 by line 18

20. Subtract line 19 from line 12

21. Add lines 4, 5, 6, 9, and 20. Enter the total here and on Form 1040, line 40a, or Form 1040A, line 24a. Also check the box on Form 1040, line 40b, or Form 1040A, line 24b

KBA For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.

Schedule L (Form 1040A or 1040) 2009

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.**

2009

Attachment
Sequence No. **66**

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

Name(s) of proprietor(s)

Your social security number

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	144
2 Total area of home	2	1,194
3 Divide line 1 by line 2. Enter the result as a percentage	3	12.06%
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	12.06%

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	23,627.
See instructions for columns (a) and (b) before completing lines 9-21.		
9 Casualty losses (see instructions)	9	
10 Deductible mortgage interest (see instructions)	10	1,516.
11 Real estate taxes (see instructions)	11	3,252.
12 Add lines 9, 10, and 11	12	4,768.
13 Multiply line 12, column (b) by line 7.	13	575.
14 Add line 12, column (a) and line 13	14	575.
15 Subtract line 14 from line 8. If zero or less, enter -0-	15	23,052.
16 Excess mortgage interest (see instructions)	16	
17 Insurance	17	419.
18 Rent	18	
19 Repairs and maintenance	19	
20 Utilities	20	1,739.
21 Other expenses (see instructions)	21	350.
22 Add lines 16 through 21	22	2,508.
23 Multiply line 22, column (b) by line 7.	23	302.
24 Carryover of operating expenses from 2008 Form 8829, line 42	24	
25 Add line 22 column (a), line 23, and line 24	25	302.
26 Allowable operating expenses. Enter the smaller of line 15 or line 25	26	302.
27 Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	22,750.
28 Excess casualty losses (see instructions)	28	
29 Depreciation of your home from line 41 below	29	383.
30 Carryover of excess casualty losses and depreciation from 2008 Form 8829, line 43	30	
31 Add lines 28 through 30	31	383.
32 Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	383.
33 Add lines 14, 26, and 32	33	1,260.
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	1,260.

Part III Depreciation of Your Home

36 Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	154,745.
37 Value of land included on line 36	37	30,949.
38 Basis of building. Subtract line 37 from line 36	38	123,796.
39 Business basis of building. Multiply line 38 by line 7	39	14,930.
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	383.

Part IV Carryover of Unallowed Expenses to 2010

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

KBA For Paperwork Reduction Act Notice, see page 4 of separate instructions.

SCHEDULE M
(Form 1040A or 1040)

**Making Work Pay and Government
Retiree Credits**

OMB No. 1545-0074

2009

Attachment
Sequence No. **166**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040A, 1040, or 1040NR.

▶ See separate instructions.

Name(s) shown on return

Your social security number

1a Important: See the instructions if you can be claimed as someone else's dependent or are filing Form 1040NR. Check the "No" box below and see the instructions if (a) you have a net loss from a business, (b) you received a taxable scholarship or fellowship grant not reported on a Form W-2, (c) your wages include pay for work performed while an inmate in a penal institution, (d) you received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or (e) you are filing Form 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 20,787

b Nontaxable combat pay included on line 1a (see instructions)

1b

2 Multiply line 1a by 6.2% (.062)

2

1,289

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

3

400

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

20,787

6 Enter \$75,000 (\$150,000 if married filing jointly)

6

75,000

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

400

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

13 Subtract line 12 from line 9. If zero or less, enter -0-

13

400

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

400

* If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see instructions.

KBA For Paperwork Reduction Act Notice, see Form 1040A, 1040, or 1040NR instructions.

Schedule M (Form 1040A or 1040) 2009

Supporting Schedules

2009

Name: [REDACTED]

SSN: [REDACTED]

SCHEDULE C - [REDACTED]
LINE 1 - GROSS RECEIPTS OR SALES/EARNINGS
Description

Amount

LSI TITLE AGENCY	12,228
LENDER PROCESSING	24,143
NATIONS VALUATION	4,825

TOTAL	41,196

SCHEDULE C - [REDACTED]
LINE 23 - TAXES AND LICENSES
Description

Amount

REAL ESTATE RENEWAL	150
MLS DUES	1,103

TOTAL	1,253