

Tax Year 2010

OKLAHOMA: TEST SCENARIO # 1

	PATS	ATS
Test U Phrozintowes 1832 North Pole Ln Oklahoma City Ok 73194	400-00-5008	400-00-1058 Linked

There was no EIC credit on last year's return.

Taxpayer would like to donate \$4.00 to YMCA Youth and Government Program.

Taxpayer received combat pay in January 2010. The rest of the military pay was received equally during the remainder of the year.

Taxpayer received military housing (BAQ) and food (BAS) in the amount of \$50.00. This would be on the taxpayer Leave Earning Statement.

Final result refund \$1259.00

OMB No. 1545-0074

For the year Jan. 1-Dec. 31, 2010, or other tax year beginning \_\_\_\_\_, 2010, ending \_\_\_\_\_, 20

Your first name and initial: **TEST U** Last name: **PHROZINTOWES**

Your social security number: \_\_\_\_\_

If a joint return, spouse's first name and initial: \_\_\_\_\_ Last name: \_\_\_\_\_

Spouse's social security number: \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see page 14. Apt. no.: \_\_\_\_\_

**1832 NORTH POLE LN**

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

**OKLAHOMA CITY OK 73194**

Make sure the SSN(s) above and on line 6c are correct.

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**

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) Check if qualifying child for child tax credit (see pg 17)
JESSICA	LEE	400-55-3008	Daughter	<input checked="" type="checkbox"/>
TAMMY	TY	400-55-4008	Fosterchild	<input checked="" type="checkbox"/>
SAMMY	PHROZINTOWES	400-55-5008	Son	<input checked="" type="checkbox"/>

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: \_\_\_\_\_

Add numbers on lines above: **4**

**Income**

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	28,650
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	3,000
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount (see page 24)	15b	
16a	Pensions and annuities	16a	
b	Taxable amount (see page 25)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation (see page 27)	19	
20a	Social security benefits	20a	
b	Taxable amount (see page 27)	20b	
21	Other income	21	
22	Combine the amounts in the far right col for lines 7 through 21. This is your total income	22	31,650

**Adjusted Gross Income**

23	RESERVED (see page 29)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction (see page 30)	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction (see page 31)	32	
33	Student loan interest deduction (see page 34)	33	
34	RESERVED (see page 35)	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	31,650



**SCHEDULE EIC**  
(Form 1040A or 1040)

**Earned Income Credit**

OMB No. 1545-0074

**Qualifying Child Information**

**2010**

Department of the Treasury  
Internal Revenue Service (99)

Complete and attach to Form 1040A or 1040  
only if you have a qualifying child.

Attachment  
Sequence No. **43**

Name(s) shown on return

Your social security number

TEST U PHROZINTOWES

- 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 instructions 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**

	First name	Last name	First name	Last name	First name	Last name
<b>1 Child's name</b> If you have more than three qualifying children, you only have to list three to get the maximum credit.	SAMMY	PHROZINTOWES	TAMMY	TY	JESSICA	LEE
<b>2 Child's SSN</b> The child must have an SSN as defined on page 45 of the Form 1040A instructions or page 51 of the Form 1040 instructions unless the child was born and died in 2010. If your child was born and died in 2010 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.	400-55-5008		400-55-4008		400-55-3008	
<b>3 Child's year of birth</b>	Year <u>2000</u> <small>If born after 1991 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year <u>1996</u> <small>If born after 1991 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year <u>1995</u> <small>If born after 1991 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	
<b>4a</b> Was the child under age 24 at the end of 2010, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Continue.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Continue.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Continue.	
<b>b</b> Was the child permanently and totally disabled during any part of 2010?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Continue. The child is not a qualifying child.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. Continue. The child is not a qualifying child.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. Continue. The child is not a qualifying child.	
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	SON		FOSTERCHILD		DAUGHTER	
<b>6 Number of months child lived with you in the United States during 2010</b> <ul style="list-style-type: none"><li>If the child lived with you for more than half of 2010 but less than 7 months, enter "7."</li><li>If the child was born or died in 2010 and your home was the child's home for the entire time he or she was alive during 2010, enter "12."</li></ul>	<u>12</u> months Do not enter more than 12 months.		<u>12</u> months Do not enter more than 12 months.		<u>12</u> months Do not enter more than 12 months.	

Additional Child Tax Credit

2010

Department of the Treasury Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Attachment Sequence No. 47

Name(s) shown on return

Your social security number

TEST U PHROZINTOWES

Part I All Filers

1	1040 filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).					
	1040A filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).					
	1040NR filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).					
	If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication.						
2	Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48					2	718
3	Subtract line 2 from line 1. If zero, stop; you cannot take this credit					3	2,282
4a	Earned income (see instructions)		4a	30,650			
b	Nontaxable combat pay (see instructions)		4b	2,000			
5	Is the amount on line 4a more than \$3,000?						
	<input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6.						
	<input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result					5	27,650
6	Multiply the amount on line 5 by 15% (.15) and enter the result					6	4,148
	Next, do you have three or more qualifying children?						
	<input type="checkbox"/> 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.						
	<input checked="" type="checkbox"/> 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					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.		8		
	1040A filers:		Enter -0-.				
	1040NR filers:		Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 59.				
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).				
	1040NR filers:		Enter the amount from Form 1040NR, line 64.				
11	Subtract line 10 from line 9. If zero or less, enter -0-					11	
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	2,282
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Enter this amount on Form 1040, line 65, Form 1040A, line 42, or Form 1040NR, line 62.

Name(s) shown on return

Your social security number

**TEST U PHROZINTOWES**

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 37 is more than \$27,750 (\$41,625 if head of household; \$55,500 if married filing jointly).

**CAUTION!**

- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1993, (b) is claimed as a dependent on someone else's 2010 tax return, or (c) was a student (see instructions).

	(a) You	(b) Your spouse
<b>1</b> Traditional and Roth IRA contributions for 2010. Do not include rollover contributions		
<b>2</b> Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2010 (see instructions)	1,500	
<b>3</b> Add lines 1 and 2	1,500	
<b>4</b> Certain distributions received after 2007 and before the due date (including extensions) of your 2010 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception		
<b>5</b> Subtract line 4 from line 3. If zero or less, enter -0-	1,500	
<b>6</b> In each column, enter the smaller of line 5 or \$2,000	1,500	
<b>7</b> Add the amounts on line 6. If zero, stop; you cannot take this credit		1,500
<b>8</b> Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37	31,650	
<b>9</b> Enter the applicable decimal amount shown below:		

If line 8 is -		And your filing status is -		
Over -	But not over -	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
		Enter on line 9 -		
—	\$16,750	.5	.5	.5
\$16,750	\$18,000	.5	.5	.2
\$18,000	\$25,125	.5	.5	.1
\$25,125	\$27,000	.5	.2	.1
\$27,000	\$27,750	.5	.1	.1
\$27,750	\$33,500	.5	.1	.0
\$33,500	\$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.

<b>10</b> Multiply line 7 by line 9		150
<b>11</b> Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44	868	
<b>12</b> <b>1040 filers:</b> Enter the total of your credits from lines 47 and 48; plus the amounts, if any, from line 7 of the Credit Limit Worksheet in the Form 8863 Instructions; from line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 5695, line 11; Form 8396, line 9; Form 8859, line 3; and Schedule R, line 22. <b>1040A filers:</b> Enter the total of your credits from lines 29 and 30; plus the amount, if any, from line 7 of the Credit Limit Worksheet in the Form 8863 Instructions; and from line 12 of the Line 11 Worksheet in Pub. 972 (see instructions). <b>1040NR filers:</b> Enter the total of your credits from lines 45 and 46, plus the amounts, if any, from line 12 of the line 11 Worksheet in Pub. 972 (see instructions); Form 5695, line 11; Form 8396, line 9; and Form 8859, line 3.		
<b>13</b> Subtract line 12 from line 11. If zero, stop; you cannot take this credit		868
<b>14</b> <b>Credit for qualified retirement savings contributions.</b> Enter the smaller of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47		150

\*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.

**Making Work Pay Credit**

**D1 (06/30/10)**

OMB No. 1545-0074

**2010**  
 Attachment  
 Sequence No. **166**

▶ **Attach to Form 1040A or 1040.**

▶ **See separate instructions.**

Name(s) shown on return

Your social security number

**TEST U PHROZINTOWES**

**CAUTION!** To take the making work pay credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your tax return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.

**CAUTION!** You cannot take the making work pay credit if you can be claimed as someone else's dependent or if you are a nonresident alien.

**Important:** Check the "No" box on line 1a 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.

**1a** Do you (& your spouse if filing jointly) have 2010 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)

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

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

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

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

**5** Enter the amount from Form 1040, line 38\*, or Form 1040A, line 22

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

**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

**8** Multiply line 7 by 2% (.02)

**9** Subtract line 8 from line 4. If zero or less, enter -0-

**10** Did you (or your spouse, if filing jointly) receive an economic recovery payment in 2010? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions).

- No.** Enter -0- on line 10 and go to line 11.
- Yes.** Enter the total of the payments you (and your spouse, if filing jointly) received in 2010. Do not enter more than \$250 (\$500 if married filing jointly)

**11** **Making work pay credit.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040, line 63; or Form 1040A, line 40

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

1a		
b		
2		
3		
4		400
5	31,650	
6	75,000	
7		
8		
9		400
10		0
11		400

		<b>a</b> Employee's social security number		Safe, accurate, FAST! Use		<b>IRS e-file</b>		Visit the IRS website at www.irs.gov/efile.		
OMB No. 1545-0008										
<b>b</b> Employer identification number (EIN) 38-3838196				<b>1</b> Wages, tips, other compensation 28,650		<b>2</b> Federal income tax withheld 1,500				
<b>c</b> Employer's name, address, and ZIP code UNITED STATES AIR FORCE  3001 STAFF DRIVE SUITE 1AG85A Tinker AFB OK 73145-3009				<b>3</b> Social security wages 32,150		<b>4</b> Social security tax withheld 1,993				
				<b>5</b> Medicare wages and tips 32,150		<b>6</b> Medicare tax withheld 466				
				<b>7</b> Social security tips		<b>8</b> Allocated tips				
<b>d</b> Control number				<b>9</b> Advance EIC payment 412		<b>10</b> Dependent care benefits				
<b>e</b> Employee's first name and initial		Last name		Suff.		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12		
TEST U		PHROZINTOWES						D   1,500		
1832 NORTH POLE LANE		Oklahoma City		OK 73194		<b>13</b> Statutory employee Retmnt. plan Third-party sick pay		<b>12b</b> Q   2,000		
								<b>12c</b>		
								<b>12d</b>		
<b>f</b> Employee's address and ZIP code										
<b>15</b> State Employer's state ID no. OK 1234567		<b>16</b> State wages, tips, etc. 28,650		<b>17</b> State income tax 980		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name

Form **W-2 Wage and Tax Statement** EEA **2010** 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.

The information on the Form W-2 was used to prepare the taxpayer's 2009 Federal tax return by

		<b>a</b> Employee's social security number		Safe, accurate, FAST! Use		<b>IRS e-file</b>		Visit the IRS website at www.irs.gov/efile.		
OMB No. 1545-0008										
<b>b</b> Employer identification number (EIN)				<b>1</b> Wages, tips, other compensation		<b>2</b> Federal income tax withheld				
<b>c</b> Employer's name, address, and ZIP code				<b>3</b> Social security wages		<b>4</b> Social security tax withheld				
				<b>5</b> Medicare wages and tips		<b>6</b> Medicare tax withheld				
				<b>7</b> Social security tips		<b>8</b> Allocated tips				
<b>d</b> Control number				<b>9</b> Advance EIC payment		<b>10</b> Dependent care benefits				
<b>e</b> Employee's first name and initial		Last name		Suff.		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12		
								Local		
						<b>13</b> Statutory employee Retmnt. plan Third-party sick pay		<b>12b</b> Local		
								<b>12c</b> Local		
								<b>12d</b> Local		
<b>f</b> Employee's address and ZIP code										
<b>15</b> State Employer's state ID no.		<b>16</b> State wages, tips, etc.		<b>17</b> State income tax		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name

Form **W-2 Wage and Tax Statement** EEA **2010** 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.