

Tax Year 2010

OKLAHOMA: TEST SCENARIO # 5

PATS

ATS

Test L Jones	400-00-5013	700-00-0013 Unlinked	400-00-1062 Linked
Amber Jones	400-00-5053	700-00-0003 Unlinked	400-00-1070 Linked
123 Main Street			
Severn Ok 73194			

Oklahoma estimated tax payments of \$1200.00 were made in 4 equal installments.

Taxpayer owes \$15.00 in use tax.

If supported this return should be filed as state only for PATS or unlinked for MeF.

Sch C business was started prior to December 31, 2009.

Taxpayer would like tax due paid as a direct debit from his savings account:

Routing number 123456780

Account number 58592310

Final result tax due \$ 309.00.

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

For the year Jan. 1-Dec. 31, 2010, or other tax year beginning 2010, ending , 20 OMB No. 1545-0074

Your first name and initial **TEST L** Last name **JONES** Your social security number

If a joint return, spouse's first name and initial **AMBER** Last name **JONES** Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 14. Apt. no. **123 MAIN ST**

City, town or post office, state, and ZIP code. If you have a foreign address, see page 14. **SEVERN OK 73194**

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 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.

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full 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)

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

Boxes checked on 6a and 6b: 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

Add numbers on lines above **2**

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	54,764
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	54,764

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	3,869
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	3,869
37	Subtract line 36 from line 22. This is your adjusted gross income	37	50,895

Form 1040 (2010)

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes rows 38-55 for Tax and Credits.

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes rows 56-60 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes rows 61-72 for Payments.

Refund

Direct deposit? See page 73 and fill in 74b, 74c, and 74d, or Form 8888.

Table with 3 columns: Line number, Description, and Amount. Includes rows 73-75 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes rows 76-77 for Amount You Owe.

Third Party Designee

Form for Third Party Designee with fields for name, phone number, and PIN.

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

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

Signature section with fields for Your signature, Date, Your occupation, Spouse's signature, Date, Spouse's occupation, and Daytime phone number.

Paid Preparer Use Only

Form for Paid Preparer Use Only with fields for name, signature, date, and firm information.

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2010

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on Form 1040

Your social security number

TEST L & AMBER JONES

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	5 State and local income taxes	5	900	
	6 Real estate taxes (see page A-3)	6	1,084	
(See page A-2.)	7 New motor vehicle taxes from line 11 of the worksheet on page 2 (for certain vehicles purchased in 2009)	7		
	8 Other taxes. List type and amount	8		
	9 Add lines 5 through 8			9 1,984
Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10	11,928	
(See page A-4.)	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-4 and show that person's name, identifying no., and address	11		
Note.				
Your mortgage interest deduction may be limited (see page A-4).	12 Points not reported to you on Form 1098. See page A-4 for special rules	12		
	13 Mortgage insurance premiums (see page A-4)	13		
	14 Investment interest. Attach Form 4952 if required. (See page A-5.)	14		
	15 Add lines 10 through 14			15 11,928
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see page A-6	16		
If you made a gift and got a benefit for it, see page A-6.	17 Other than by cash or check. If any gift of \$250 or more, see page A-6. You must attach Form 8283 if over \$500	17		
	18 Carryover from prior year	18		
	19 Add lines 16 through 18			19
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See page A-7.)			20
Job Expenses and Certain Miscellaneous Deductions	21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-7.)	21		
(See page A-7.)	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-8. List type and amount			28
Total Itemized Deductions	29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40	29		13,912
	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.

EEA

Schedule A (Form 1040) 2010

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2010

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).

Attachment
Sequence No. **09**

Name of proprietor TEST L JONES		Social security number (SSN)
A Principal business or profession, including product or service (see page C-2 of the instructions) PIANO TUNING		B Enter code from pages C-9, 10, & 11 811490
C Business name. If no separate business name, leave blank. FINE TUNING		D Employer ID number (EIN), if any
E Business address (including suite or room no.) ▶ 123 MAIN STREET City, town or post office, state, and ZIP code Oklahoma City OK 73194		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2010? If "No," see page C-3 for limit on losses ... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2010, check here		

Part I Income

1 Gross receipts or sales. Caution. See page C-4 and check the box if: <ul style="list-style-type: none"> • 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	60,488
2 Returns and allowances		2	
3 Subtract line 2 from line 1		3	60,488
4 Cost of goods sold (from line 42 on page 2)		4	250
5 Gross profit. Subtract line 4 from line 3		5	60,238
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	60,238

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

8 Advertising	8	600	18 Office expense	18	
9 Car and truck expenses (see page C-4)	9	816	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	1,138	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	500
15 Insurance (other than health)	15		23 Taxes and licenses	23	350
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	231
b Other	16b		b Deductible meals and entertainment (see page C-6)	24b	
17 Legal and professional services	17		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2)	27	1,059

28 Total expenses before expenses for business use of home. Add lines 8 through 27	28	4,694
29 Tentative profit or (loss). Subtract line 28 from line 7	29	55,544
30 Expenses for business use of your home. Attach Form 8829	30	780
31 Net profit or (loss). Subtract line 30 from line 29. <ul style="list-style-type: none"> • 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	54,764

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

Name(s) **TEST L JONES** SSN _____

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

33	Method(s) used to value closing inventory: a <input checked="" type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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	37 250
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40 250
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	42 250

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? (year, month, day)	▶ _____
44	Of the total number of miles you drove your vehicle during 2010, 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

PERIODICALS	249
IVORY WHITENER	50
STRING STRAIGHTNER	60
SCRATCH FILLER	70
TUNING FORK	80
METRONOME	90
PEDAL POLISHER	100
BENCH LEVELER	110
ADJUSTING TOOLS	250
48 Total other expenses. Enter here and on page 1, line 27	48 1,059

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2010

Department of the Treasury
Internal Revenue Service (99)

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

Attachment
Sequence No. **17**

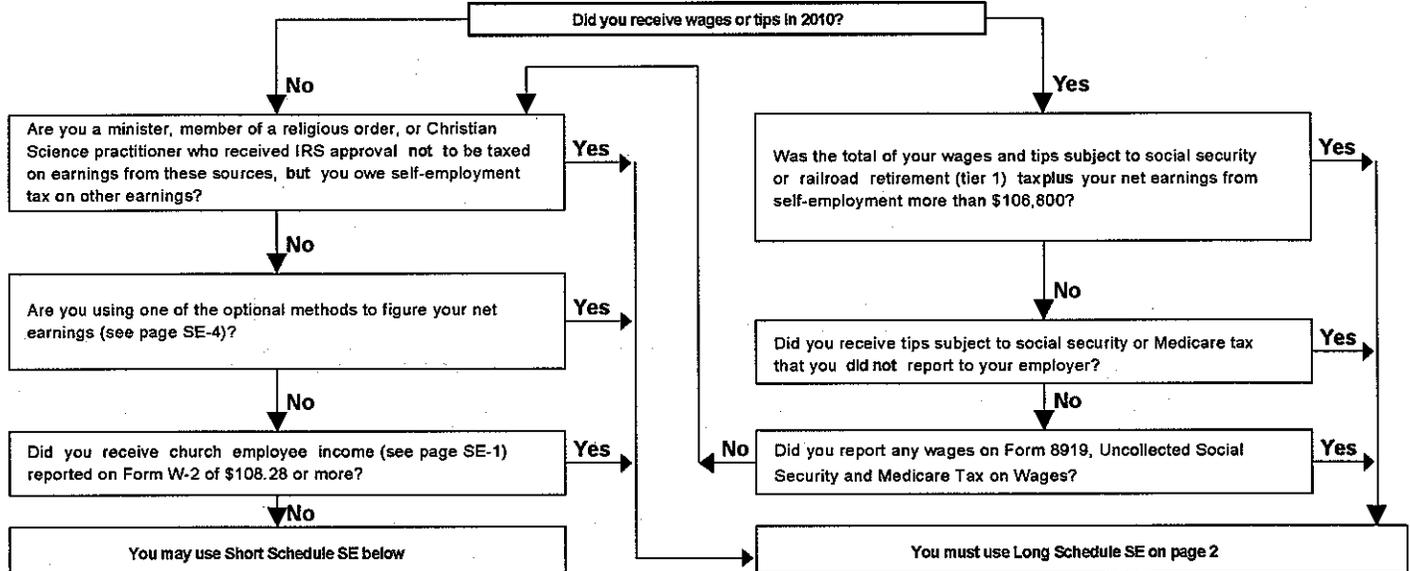
Name of person with self-employment income (as shown on Form 1040)
TEST L JONES

Social security number of person
with self-employment income ▶

Before you begin: To determine if you must file Schedule SE, see the instructions on page SE-1.

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, on page SE-1.



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 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	54,764
3 Combine lines 1a, 1b, and 2	3	54,764
4 Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b. Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see page SE-3.	4	50,575
5 Self-employment tax. If the amount on line 4 is: <ul style="list-style-type: none"> \$106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54 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, or Form 1040NR, line 54 	5	7,738
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, or Form 1040NR, line 27	6	3,869

For Paperwork Reduction Act Notice, see your tax return instructions.

EEA

Schedule SE (Form 1040) 2010

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

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

2010
Attachment
Sequence No. **67**

Name(s) shown on return TEST L & AMBER JONES	Business or activity to which this form relates SCHEDULE C - 1	Identifying number
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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	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2011. 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	

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 2010	17	747
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 2010 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
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20 a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	391
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 instructions	22	1,138
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	

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? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					24b If "Yes," is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
AUTOMOBILE	20060123	22 %	21,000	4,620	5	S/L- HY	391		
		%				S/L-			
		%				S/L-			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	391	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29	

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)	1,010					
31 Total commuting miles driven during the year	690					
32 Total other personal (noncommuting) miles driven	7,394					
33 Total miles driven during the year. Add lines 30 through 32	9,094					
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
	X					
35 Was the vehicle used primarily by a more than 5% owner or related person?	Yes	No	Yes	No	Yes	No
	X					
36 Is another vehicle available for personal use?	Yes	No	Yes	No	Yes	No
	X					

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 2010 tax year (see instructions):					
43 Amortization of costs that began before your 2010 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

▶ **Attach to Form 1040A or 1040.**

▶ **See separate instructions.**

Name(s) shown on return
TEST L & AMBER JONES

Your social security number

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)

1a	50,895
-----------	--------

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

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

2	3,155
----------	-------

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	50,895
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6 Enter \$75,000 (\$150,000 if married filing jointly)

6	150,000
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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	
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8 Multiply line 7 by 2% (.02)

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

9	800
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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)

10	0
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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

11	800
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*If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see instructions.

* Item was disposed
of during current year.

Depreciation Detail Listing

2010

PAGE 1

FINE TUNING

For your records only

Name(s) as shown on return

TEST L & AMBER JONES

Social security number/EIN

No.	Description	Date	Cost	Salvage	Business percentage	Section 179	Depreciation Basis	Life	Method	Rate	Current depr.	Accumulated Depreciation	Prior expense	Bonus depreciation	AMT Current		
1	TUNING EQUIPMENT-FINE	20080101	3,891		100.00		3,891	5	200 DB HY	19.2	747	2,770			695		
Totals													3,891	747	2,770		695

Land Amount
Net Depreciable Cost

3,891

ST ADJ: