

Tax Year 2009

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			

If supported this return should be filed unlinked

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

Taxpayer owes \$15.00 in use tax.

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	For the year Jan. 1-Dec. 31, 2009, or other tax year beginning	2009, ending	20	OMB No. 1545-0074
(See instructions on page 14.)	Your first name and initial	Last name		Your social security number
	TEST L	JONES		
Use the IRS label.	If a joint return, spouse's first name and initial	Last name		Spouse's social security number
	AMBER	JONES		
Otherwise, please print or type.	Home address (number and street). If you have a P.O. box, see page 14.			▲ You must enter your SSN(s) above. ▲
	123 MAIN ST			
Presidential Election Campaign	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.
	SEVERN OK 73194			
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14)				<input type="checkbox"/> You <input type="checkbox"/> Spouse

Filing Status

Check only one box.

1	<input type="checkbox"/> Single		4 <input type="checkbox"/> 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	<input checked="" type="checkbox"/> Married filing jointly (even if only one had income)		
3	<input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here.		
		5	<input type="checkbox"/> 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) Check if qualifying child for child tax credit (see pg 17)	
				<input type="checkbox"/>	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
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

d Total number of exemptions claimed 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			15b
16a	Pensions and annuities	16a	b Taxable amount(see page 25)
16b			16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17
18	Farm income or (loss). Attach Schedule F		18
19	Unemployment compensation in excess of \$2,400 per recipient (see page 27)		19
20a	Social security benefits	20a	b Taxable amount(see page 27)
20b			20b
21	Other income		21
22	Add the amounts in the far right column for lines 7 through 21. This is your total income		22
			54,764

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

Tax and Credits	38	Amount from line 37 (adjusted gross income)	38	50,895
	39a	Check <input type="checkbox"/> You were born before January 2, 1945, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1945, <input type="checkbox"/> Blind. checked <input checked="" type="checkbox"/> 39a		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, see pg 35 and check here <input type="checkbox"/> 39b		
	40a	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40a	13,912
	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) <input type="checkbox"/> 40b		
	41	Subtract line 40a from line 38	41	36,983
	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	7,300
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	29,683
	44	Tax (see page 37). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	3,616
	45	Alternative minimum tax (see page 40). Attach Form 6251	45	
46	Add lines 44 and 45	46	3,616	
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	0	
52	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	52		
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	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	3,616	
Other Taxes	56	Self-employment tax. Attach Schedule SE	56	7,738
	57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
	59	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Sch. H	59	
60	Add lines 55 through 59. This is your total tax	60	11,354	
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	7,300
	63	Making work pay and government retiree credits. Attach Schedule M	63	800
	64a	Earned income credit (EIC)	64a	
	b	Nontaxable combat pay election <input type="checkbox"/> 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 <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	70		
71	Add lines 61, 62, 63, 64a, and 65 through 70. These are your total payments	71	8,100	
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 <input type="checkbox"/>	73a	
	b	Routing number <input type="text"/>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d	Account number <input type="text"/>		
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 74	75	3,254
	76	Estimated tax penalty (see page 74)	76	

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 identification number (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. 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
05050	04-21-2010	SELF-EMPLOYED	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	888-555-2222
05053		NONE	

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.

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2009

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 <input type="text" value="2"/>	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 (check only one box):			
	a	<input checked="" type="checkbox"/> Income taxes, or	5	900	
	b	<input type="checkbox"/> General sales taxes			
	6	Real estate taxes (see page A-5)	6	1,084	
	7	New motor vehicle taxes from line 11 of the worksheet on page 2. Skip this line if you checked box 5b.	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
	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-7 and show that person's name, identifying no., and address ▶	11		
Note. Personal interest is not deductible.		12 Points not reported to you on Form 1098. See page A-7 for special rules		12	
	13	Qualified mortgage insurance premiums (see page A-7)	13		
	14	Investment interest. Attach Form 4952 if required. (See page A-8.)	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-8		16	
	17	Other than by cash or check. If any gift of \$250 or more, see page A-8. You must attach Form 8283 if over \$500	17		
	18	Carryover from prior year	18		
	19	Add lines 16 through 18	19		
Casualty and Theft Losses		20 Casualty or theft loss(es). Attach Form 4684. (See page A-10.)		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-10.) ▶		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 <input type="text" value="25"/>	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-11. List type and amount ▶		28	
Total Itemized Deductions		29 Is Form 1040, line 38, over \$166,800 (over \$83,400 if married filing separately)?			
		<input checked="" type="checkbox"/> 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. ▶	29	13,912	
		<input type="checkbox"/> Yes. Your deduction may be limited. See page A-11 for the amount to enter. ▶			
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>			

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

OMB No. 1545-0074

(Sole Proprietorship)

2009

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 ST City, town or post office, state, and ZIP code SEVERN 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 2009? 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 2009, check here <input type="checkbox"/>		

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). <ul style="list-style-type: none"> • 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.

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 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?	<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

**Making Work Pay and Government
 Retiree Credits**

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

Name(s) shown on return

Your social security number

TEST L & AMBER JONES

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** 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

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

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** 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** 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** 800

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** 800

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

**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)
TEST L JONES

Social security number of person
with self-employment income

Who Must File Schedule SE

You must file Schedule SE if:

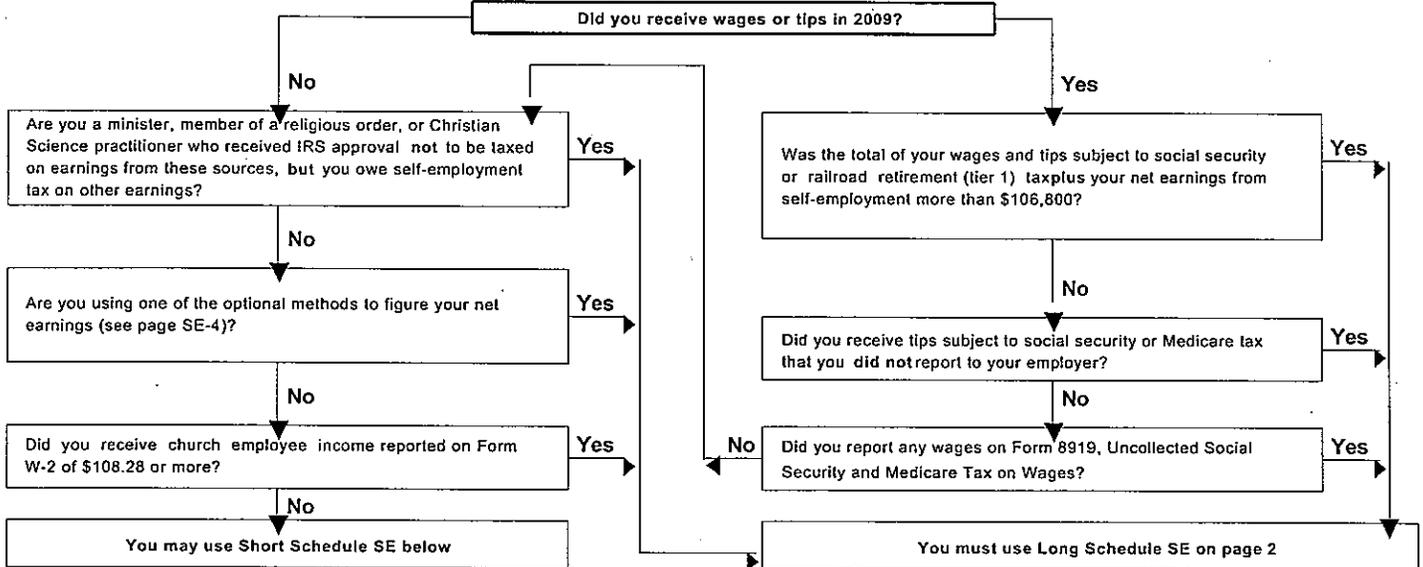
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, or
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order 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	
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, do not file this schedule; you do not owe self-employment tax ▶	4	50,575
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	7,738
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	3,869

Depreciation and Amortization

(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

Business or activity to which this form relates

Identifying number

TEST L & AMBER JONES

SCHEDULE C - 1

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																												
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%;">(a) Description of property</th> <th style="width: 25%;">(b) Cost (business use only)</th> <th style="width: 25%;">(c) Elected cost</th> </tr> <tr> <td>6</td> <td></td> <td></td> </tr> <tr> <td>7 Listed property. Enter the amount from line 29</td> <td style="text-align: center;">7</td> <td></td> </tr> <tr> <td>8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7</td> <td style="text-align: center;">8</td> <td></td> </tr> <tr> <td>9 Tentative deduction. Enter the smaller of line 5 or line 8</td> <td style="text-align: center;">9</td> <td></td> </tr> <tr> <td>10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562</td> <td style="text-align: center;">10</td> <td></td> </tr> <tr> <td>11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)</td> <td style="text-align: center;">11</td> <td></td> </tr> <tr> <td>12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11</td> <td style="text-align: center;">12</td> <td></td> </tr> <tr> <td>13 Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12</td> <td style="text-align: center;">▶ 13</td> <td></td> </tr> </table>			(a) Description of property	(b) Cost (business use only)	(c) Elected cost	6			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 2008 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 2010. Add lines 9 and 10, less line 12	▶ 13	
(a) Description of property	(b) Cost (business use only)	(c) Elected cost																											
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13 Carryover of disallowed deduction to 2010. 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 2009	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 <input type="checkbox"/>		

Section B - Assets Placed in Service During 2009 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	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2009 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.

30 Total business/investment miles driven during the year (do not include commuting miles)	(a)	(b)	(c)	(d)	(e)	(f)
	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4	Vehicle 5	Vehicle 6
31 Total commuting miles driven during the year	1,010					
32 Total other personal (noncommuting) miles driven	690					
33 Total miles driven during the year. Add lines 30 through 32	7,394					
34 Was the vehicle available for personal use during off-duty hours?	9,094					
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).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
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 2009 tax year (see instructions):					
43 Amortization of costs that began before your 2009 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	

Expenses for Business Use of Your Home

Department of the Treasury
Internal Revenue Service (99)

▶ **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**

▶ **See separate instructions.**

Name(s) of proprietor(s)

Your social security number

TEST L JONES

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	300
2 Total area of home	2	3,200
3 Divide line 1 by line 2. Enter the result as a percentage	3	9.38%
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	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	9.38%

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 See instructions for columns (a) and (b) before completing lines 9-21.	8	55,544
		(a) Direct expenses (b) Indirect expenses
9 Casualty losses (see instructions)	9	
10 Deductible mortgage interest (see instructions)	10	3,000
11 Real estate taxes (see instructions)	11	300
12 Add lines 9, 10, and 11	12	3,300
13 Multiply line 12, column (b) by line 7.	13	310
14 Add line 12, column (a) and line 13	14	310
15 Subtract line 14 from line 8. If zero or less, enter -0-	15	55,234
16 Excess mortgage interest (see instructions)	16	
17 Insurance	17	
18 Rent	18	320
19 Repairs and maintenance	19	20
20 Utilities	20	
21 Other expenses (see instructions)	21	
22 Add lines 16 through 21	22	340
23 Multiply line 22, column (b) by line 7.	23	
24 Carryover of operating expenses from 2008 Form 8829, line 42	24	
25 Add line 22 column (a), line 23, and line 24	25	340
26 Allowable operating expenses. Enter the smaller of line 15 or line 25	26	340
27 Limit on excess casualty losses and depreciation. Subtract line 26 from line 15.	27	54,894
28 Excess casualty losses (see instructions)	28	
29 Depreciation of your home from line 41 below	29	130
30 Carryover of excess casualty losses and depreciation from 2008 Form 8829, line 43	30	
31 Add lines 28 through 30.	31	130
32 Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	130
33 Add lines 14, 26, and 32	33	780
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	780

Part III Depreciation of Your Home

36 Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	66,000
37 Value of land included on line 36	37	12,000
38 Basis of building. Subtract line 37 from line 36	38	54,000
39 Business basis of building. Multiply line 38 by line 7	39	5,065
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	130

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	

1040

Overflow Statement

2009

Name(s) as shown on return

Your Social Security Number

TEST L & AMBER JONES

Schedule A, Line 5

Description

Amount

From Estimated Tax Payments

	\$	900
Total:	\$	<u>900</u>