Test # 2

Jim Dear	PATS 400-00-5055	ATS 400-00-5059
Darling Dear	PATS 400-00-5005	ATS 400-00-5067

74 Winding Road
Oklahoma City Ok 73194

Pampered Pets is not an LLC

Taxpayer would like refund direct deposited in savings account
Routing Number 253174576 Account Number 12345678910

Final result refund $3,859.00

Form **1040** Department of the Treasury - Internal Revenue Service (99)

U.S. Individual Income Tax Return 2011

OMB No. 1545-0074 | IRS Use Only-Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2011, or other tax year beginning , 2011, ending , 20 | See separate instructions.

Your first name and initial	Last name	Your social security number
JIM	DEAR	400-00-5055
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
DARLING	DEAR	400-00-5005

Home address (number and street). If you have a P.O. box, see instructions. | Apt. no.

74 WINDING ROAD

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

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

OKLAHOMA CITY OK 73194

Foreign country name | Foreign province/county | Foreign postal code

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. [X] You [X] Spouse

Filing Status Check only one box.

1 [ ] Single
2 [X] 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 instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 [ ] Qualifying widow(er) with dependent child

Exemptions

6a [X] **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b [X] **Spouse**

Boxes checked on 6a and 6b: 2

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) If child under age 17 qualifying for child tax credit (see instructions)
ANNETTE	DEAR	400-55-3055	Daughter	[X]
DANIELLE	DEAR	400-55-4005	Daughter	[X]
COLLETTE	DEAR	400-55-6005	Daughter	[X]
				[ ]

If more than four dependents, see instructions and check here ▶ [ ]

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

Dependents on 6c not entered above: ___

d Total number of exemptions claimed — Add numbers on lines above ▶ 5

Income

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

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

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	28,400
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	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	7,500
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	15b	
16a	Pensions and annuities — 16a 65,905	b Taxable amount	16b	45,509
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		19	
20a	Social security benefits — 20a	b Taxable amount	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	81,409

Adjusted Gross Income

23	Educator expenses	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	Deductible part of self-employment tax. Attach Schedule SE	27	530	
28	Self-employed SEP, SIMPLE, and qualified plans	28		
29	Self-employed health insurance deduction	29		
30	Penalty on early withdrawal of savings	30		
31a	Alimony paid b Recipient's SSN ▶	31a		
32	IRA deduction	32		
33	Student loan interest deduction	33		
34	Tuition and fees. Attach Form 8917	34		
35	Domestic production activities deduction. Attach Form 8903	35		
36	Add lines 23 through 35		36	530
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37	80,879

Tax and Credits	38	Amount from line 37 (adjusted gross income)		38	80,879
	39a	Check if: [ ] You were born before January 2, 1947, [ ] Blind. [ ] Spouse was born before January 2, 1947, [ ] Blind. } Total boxes checked ▶ 39a [ ]			
Standard Deduction for -	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b [ ]			
• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.	40	**Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin)		40	20,698
	41	Subtract line 40 from line 38		41	60,181
	42	**Exemptions.** Multiply $3,700 by the number on line 6d		42	18,500
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	41,681
	44	Tax (see instructions). Check if any from: a [ ] Form(s) 8814 b [ ] Form 4972 c [ ] 962 election		44	5,401
	45	**Alternative minimum tax** (see instructions). Attach Form 6251		45	
	46	Add lines 44 and 45 ▶		46	5,401
• All others: Single or Married filing separately, $5,800	47	Foreign tax credit. Attach Form 1116 if required	47		
	48	Credit for child and dependent care expenses. Attach Form 2441	48	600	
	49	Education credits from Form 8863, line 23	49		
Married filing jointly or Qualifying widow(er), $11,600	50	Retirement savings contributions credit. Attach Form 8880	50		
	51	Child tax credit (see instructions)	51	3,000	
	52	Residential energy credits. Attach Form 5695	52		
Head of household, $8,500	53	Other credits from Form: a [ ] 3800 b [ ] 8801 c [ ]	53		
	54	Add lines 47 through 53. These are your **total credits**		54	3,600
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶		55	1,801
Other Taxes	56	Self-employment tax. Attach Schedule SE		56	921
	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 a	Household employment taxes from Schedule H		59a	
	b	First-time homebuyer credit repayment. Attach Form 5405 if required		59b	
	60	Other taxes. Enter code(s) from instructions		60	
	61	Add lines 55 through 60. This is your **total tax** ▶		61	2,722
Payments	62	Federal income tax withheld from Forms W-2 and 1099	62	8,826	FORM 1099
If you have a qualifying child, attach Schedule EIC.	63	2011 estimated tax payments and amount applied from 2010 return	63		
	64a	**Earned income credit (EIC)**	64a		
	b	Nontaxable combat pay election 64b			
	65	Additional child tax credit. Attach Form 8812	65		
	66	American opportunity credit from Form 8863, line 14	66		
	67	First-time homebuyer credit from Form 5405, line 10	67		
	68	Amount paid with request for extension to file	68		
	69	Excess social security and tier 1 RRTA tax withheld	69		
	70	Credit for federal tax on fuels. Attach Form 4136	70		
	71	Credits from Form: a [ ] 2439 b [ ] 8839 c [ ] 8801 d [ ] 8885	71		
	72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶		72	8,826
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**		73	6,104
	74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ [ ]		74a	6,104
Direct deposit? See instructions.	b	Routing number 2 5 3 1 7 4 5 7 6 ▶ c Type: [ ] Checking [X] Savings			
	d	Account number 1 2 3 4 5 6 7 8 9 1 0			
	75	Amount of line 73 you want applied to your 2012 estimated tax ▶	75		
Amount You Owe	76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶		76	
	77	Estimated tax penalty (see instructions)	77		

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? [ ] Yes. Complete below. [X] 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 instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
05005	04-15-2012	RETIRED	
Spouse's signature. If a joint return, both must sign.	**Date**	**Spouse's occupation**	**Identity Protection PIN (see inst.)**
05055		KNITTING INSTRUCTOR	

Paid Preparer Use Only

Preparer's signature	Date	Check [ ] if self-employed	PTIN
Print/Type preparer's name			
Firm's name ▶		Firm's EIN ▶	
Firm's address ▶		Phone no.	

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

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

OMB No. 1545-0074

2011

Attachment Sequence No. **07**

Name(s) shown on Form 1040: JIM & DARLING DEAR

Your social security number: 400-00-5055

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	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 **(check only one box):** a ☒ Income taxes, **or** b ☐ General sales taxes	5	3,948	
	6	Real estate taxes (see instructions)	6	3,500	
	7	Personal property taxes	7		
	8	Other taxes. List type and amount ▶	8		
	9	Add lines 5 through 8		9	7,448
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	8,000	
Note. Your mortgage interest deduction may be limited (see instructions).	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11		
	12	Points not reported to you on Form 1098. See instructions for special rules	12		
	13	Mortgage insurance premiums (see instructions)	13		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14		
	15	Add lines 10 through 14		15	8,000
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	250	
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17	5,000	
	18	Carryover from prior year	18		
	19	Add lines 16 through 18		19	5,250
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)		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 instructions.) ▶	21		
	22	Tax preparation fees	22		
	23	Other expenses - investment, safe deposit box, etc. List type and amount ▶	23		
	24	Add lines 21 through 23	24		
	25	Enter amount from Form 1040, line 38 [25]			
	26	Multiply line 25 by 2% (.02)	26		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27	
Other Miscellaneous Deductions	28	Other - from list in instructions. 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	20,698
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐			

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

▶ For information on Schedule C and its instructions, go to www.irs.gov/schedulec

▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2011

Attachment Sequence No. **09**

Name of proprietor: DARLING DEAR

Social security number (SSN): 400-00-5005

A Principal business or profession, including product or service (see instructions): KNITTED DOG SWEATERS

B Enter code from instructions ▶ 453910

C Business name. If no separate business name, leave blank.: PAMPERED PETS

D Employer ID number (EIN), (see instr.)

E Business address (including suite or room no.) ▶ 74 WINDING ROAD

City, town or post office, state, and ZIP code: OKLAHOMA CITY OK 73194

F Accounting method: (1) [X] Cash (2) [ ] Accrual (3) [ ] Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on losses . [X] Yes [ ] No

H If you started or acquired this business during 2011, check here ▶ [ ]

I Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) . [ ] Yes [ ] No

J If "Yes," did you or will you file all required Forms 1099? . [ ] Yes [ ] No

Part I Income

1 a	Gross merchant card and third party network receipts and sales (see instr)	1a		
b	Gross receipts or sales not entered on line 1a (see instructions)	1b	12,500	
c	Income reported to you on Form W-2 if the "Statutory employee" box on that form was checked. **Caution.** See instr. before completing this line	1c		
d	**Total gross receipts.** Add lines 1a through 1c			1d 12,500
2	Returns and allowances plus any other adjustments (see instructions)			2
3	Subtract line 2 from line 1d			3 12,500
4	Cost of goods sold (from line 42)			4 2,500
5	**Gross profit.** Subtract line 4 from line 3			5 10,000
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			6
7	**Gross income.** Add lines 5 and 6 ▶			7 10,000

Part II Expenses

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

8	Advertising	8	150	18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	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 instructions)	13	340	21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	525
15	Insurance (other than health)	15		23	Taxes and licenses	23	
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 instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
				26	Wages (less employment credits)	26	
				27 a	Other expenses (from line 48)	27a	705
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	1,720
29	Tentative profit or (loss). Subtract line 28 from line 7	29	8,280
30	Expenses for business use of your home. Attach **Form 8829.** Do **not** report such expenses elsewhere	30	780
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Form 1040, line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** If you entered an amount on line 1c, see instr. Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32. ▶	31	7,500

32 If you have a loss, check the box that describes your investment in this activity (see instructions).
• If you checked 32a, enter the loss on both **Form 1040, line 12,** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** If you entered an amount on line 1c, see instructions for line 31. 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) DARLING DEAR | SSN 400-00-5005

Part III **Cost of Goods Sold** (see instructions)

33 Method(s) used to value closing inventory: a [X] 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 [X] 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	2,500
39	Other costs	39	
40	Add lines 35 through 39	40	2,500
41	Inventory at end of year	41	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	2,500

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 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 2011, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

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

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

47 a 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.

CANINE FOCUS GROUP	705

48 **Total other expenses.** Enter here and on line 27a . . . 48 705

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ Attach to Form 1040 or Form 1040NR. ▶ See separate instructions.

OMB No. 1545-0074

2011

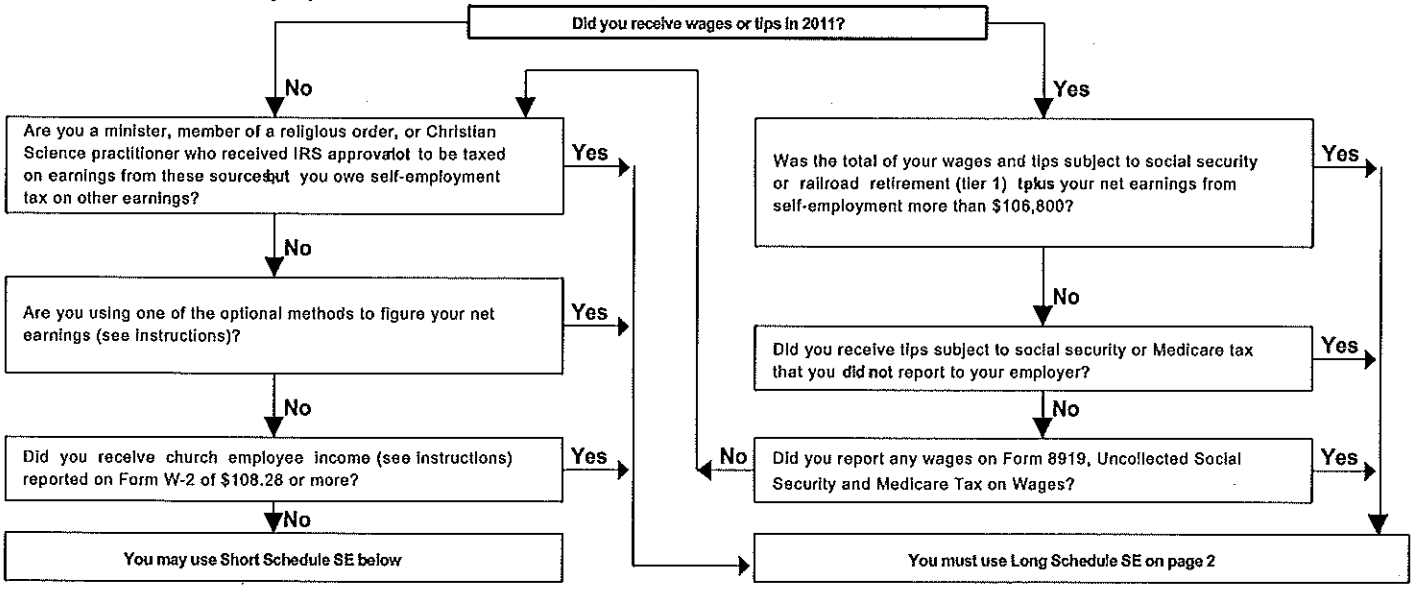
Attachment Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040)	Social security number of person with **self-employment** income ▶
DARLING DEAR	400-00-5005

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

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 in the instructions.



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 34, 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 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	( )
2	Net profit or (loss) from Schedule C, line 31; 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 instructions for types of income to report on this line. See instructions for other income to report	2	7,500
3	Combine lines 1a, 1b, and 2	3	7,500
4	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 instructions.	4	6,926
5	**Self-employment tax.** If the amount on line 4 is: • $106,800 or less, multiply line 4 by 13.3% (.133). 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 $11,107.20 to the result. Enter the total here and on **Form 1040, line 56,** or **Form 1040NR, line 54**	5	921
6	**Deduction for employer-equivalent portion of self-employment tax.** If the amount on line 5 is: • $14,204.40 or less, multiply line 5 by 57.51% (.5751) • More than $14,204.40, multiply line 5 by 50% (.50) and add $1,067 to the result. Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	6	530

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

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

▶ See separate instructions.

OMB No. 1545-0074

2011

Attachment Sequence No. **21**

Name(s) shown on return: JIM & DARLING DEAR

Your social security number: 400-00-5055

Part I Persons or Organizations Who Provided the Care - You must complete this part.

(If you have more than two care providers, see the instructions.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
KINDERCARE	12 FUN ST OKLAHOMA CITY, OK 73194	57-4322211	3,000

Did you receive dependent care benefits? — No → Complete only Part II below. — Yes → Complete Part III on page 2 next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s).** If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2011 for the person listed in column (a)
COLLETTE	DEAR	400-55-6005	3,000

3	Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 31	3	3,000
4	Enter your **earned income.** See instructions	4	3,000
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others,** enter the amount from line 4	5	35,439
6	Enter the **smallest** of line 3, 4, or 5	6	3,000
7	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 — 7: 80,879		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	x.20
9	Multiply line 6 by the decimal amount on line 8. If you paid 2010 expenses in 2011, see the instructions	9	600
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions — 10: 5,401		
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46	11	600

If line 7 is:

Over	But not over	Decimal amount is
$0	15,000	.35
15,000	17,000	.34
17,000	19,000	.33
19,000	21,000	.32
21,000	23,000	.31
23,000	25,000	.30
25,000	27,000	.29
27,000	29,000	.28
29,000	31,000	.27
31,000	33,000	.26
33,000	35,000	.25
35,000	37,000	.24
37,000	39,000	.23
39,000	41,000	.22
41,000	43,000	.21
43,000	No limit	.20

Form **8283**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

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

▶ See separate instructions.

OMB No. 1545-0908

Attachment Sequence No. **155**

Name(s) shown on your income tax return: JIM & DARLING DEAR

Identifying number: 400-00-5055

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

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

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

1	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition and mileage, and attach Form 1098-C if required.)
A	SALVATION ARMY Oklahoma City, OK 73194	MISCELLANEOUS, GOOD
B		
C		
D		
E		

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

	(c) Date of the contribution	(d) Date acquired by donor (yr/mo.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value (see instructions)	(h) Method used to determine the fair market value
A	10-10-2011	2001-01	PURCHASE	12,000	5,000	THRIFT STORE VALUE
B						
C						
D						
E						

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

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

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

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

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

City or town, state, and ZIP code

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

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

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

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

Expenses for Business Use of Your Home

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

▶ See separate instructions.

OMB No. 1545-0074

2011

Attachment Sequence No. **176**

Name(s) of proprietor(s): DARLING DEAR

Your social security number: 400-00-5005

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	100
2	Total area of home	2	1,000
3	Divide line 1 by line 2. Enter the result as a percentage	3	10.00%
	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	10.00%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, **plus** any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions			8	8,280
	See instructions for columns (a) and (b) before completing lines 9-21.	(a) Direct expenses	(b) Indirect expenses		
9	Casualty losses (see instructions)	9			
10	Deductible mortgage interest (see instructions)	10			
11	Real estate taxes (see instructions)	11			
12	Add lines 9, 10, and 11	12			
13	Multiply line 12, column (b) by line 7		13		
14	Add line 12, column (a) and line 13			14	
15	Subtract line 14 from line 8. If zero or less, enter -0-			15	8,280
16	Excess mortgage interest (see instructions)	16			
17	Insurance	17			
18	Rent	18			
19	Repairs and maintenance	19	3,400		
20	Utilities	20	2,400		
21	Other expenses (see instructions)	21	2,000		
22	Add lines 16 through 21	22	7,800		
23	Multiply line 22, column (b) by line 7		23	780	
24	Carryover of operating expenses from 2010 Form 8829, line 42		24		
25	Add line 22 column (a), line 23, and line 24			25	780
26	Allowable operating expenses. Enter the **smaller** of line 15 or line 25			26	780
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15			27	7,500
28	Excess casualty losses (see instructions)		28		
29	Depreciation of your home from line 41 below		29		
30	Carryover of excess casualty losses and depreciation from 2010 Form 8829, line 43		30		
31	Add lines 28 through 30			31	
32	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 27 or line 31			32	
33	Add lines 14, 26, and 32			33	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	
37	Value of land included on line 36	37	
38	Basis of building. Subtract line 37 from line 36	38	
39	Business basis of building. Multiply line 38 by line 7	39	
40	Depreciation percentage (see instructions)	40	%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	

Part IV Carryover of Unallowed Expenses to 2012

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	

a Employee's social security number 400-00-5005	OMB No. 1545-0008	Safe, accurate, FAST! Use	IRS e-file — Visit the IRS website at www.irs.gov/efile.

b Employer identification number (EIN) 80-2345678	1 Wages, tips, other compensation 28,400	2 Federal income tax withheld 4,260
c Employer's name, address, and ZIP code LITTLE DARLING KNITTING SHOP 424 N WASHINGTON ST OKLAHOMA CITY OK 73194	3 Social security wages 28,400	4 Social security tax withheld 1,760
	5 Medicare wages and tips 28,400	6 Medicare tax withheld 412
	7 Social security tips	8 Allocated tips
d Control number	9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial — Last name — Suff. DARLING J DEAR 74 WINDING ROAD OKLAHOMA CITY OK 73194 f Employee's address and ZIP code	11 Nonqualified plans	12a See instructions for box 12 Code
	13 Statutory employee ☐ Retmnt. plan ☐ Third-party sick pay ☐	12b Code
	14 Other	12c Code
		12d Code

15 State Employer's state ID no.	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
OK 802345678	28,400	1,763			

Form **W-2** **Wage and Tax Statement** EEA **2011** 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 2011 Federal tax return by

9898 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code	1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
OFFICE OF PERSONNEL MANAGEMENT 3000 N DAKOTA ST WASHINGTON DC 20006	$ 65,905 2a Taxable amount $ 45,509	2011 Form 1099-R	
	2b Taxable amount not determined ☐	Total distribution ☒	Copy A For Internal Revenue Service Center
PAYER'S federal identification number: 57-8888875 RECIPIENT'S identification number: 400-00-5055	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ 4,566	File with Form 1096.
RECIPIENT'S name: JIM DEAR	5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
Street address (including apt. no.): 74 WINDING ROAD	7 Distribution code(s): 7 IRA/SEP/SIMPLE ☐	8 Other $ %	
City, state, and ZIP code: OKLAHOMA CITY OK 73194	9a Your percentage of total distribution %	9b Total employee contributions $	
1st year of desig. Roth contrib.	10 State tax withheld $ 2,185 $	11 State/Payer's state no. OK	12 State distribution $ 45,509 $
Account number (see instructions): CSA4452478	13 Local tax withheld $ $	14 Name of locality	15 Local distribution $ $

Form **1099-R** EEA Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page - Do Not Cut or Separate Forms on This Page

The information on the Form 1099R was used to prepare the taxpayer's 2011 Federal tax return by