

Filing Checklist For 2009 Tax Return Filed On Standard Forms

Prepared on: 12/01/2010 11:27:26 pm

Return: C:\Users\Aarons\Documents\HRBlock\MARVIN HALL 1 2009 Tax Return.T09

To file your 2009 tax return, simply follow these instructions:

Step 1 - Sign and date the return

Because you're filing a joint return, MARVIN and MOLLY both need to sign the tax return.

If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848, Power of Attorney and Declaration of Representative.

Step 2 - Assemble the return

These forms should be assembled behind Form 1040 --U.S. Individual Income Tax Return

- Schedule A
- Schedule B
- Schedule C
- Schedule E
- Schedule SE
- Form 4562
- Form 6252
- Form 8582 - Page 1
- Page 2 (Regular Tax)
- Page 3 (Regular Tax)
- Form 2106
- Schedule M

Staple these documents to the front of the first page of the return:

- Form W-2: Wage and Tax Statement
- 1st (HOME CARE SERVICES)

Step 3 - Mail the return

Mail the return to this address:

**Department of the Treasury
Internal Revenue Service Center
Fresno, CA 93888-0002**

We recommend that you use one of these IRS-approved methods to send your return. Retain the proof of mailing to avoid a late filing penalty:

- U.S. Postal Service certified mail.
- DHL Same Day Service.
- FedEx Priority Overnight, Standard Overnight, 2Day, International Priority, or International First.
- United Parcel Service Next Day Air, Next Day Air Saver, 2nd Day Air, 2nd Day Air A.M., Worldwide Express Plus, or Worldwide Express.

Step 4 - Keep a copy

Print a second copy of the return for your records. We recommend that you also print and retain these supporting forms, which don't need to be sent to the IRS:

- Background Worksheet
- Dependents Worksheet
- Child Tax Credit Worksheet
- Form 1099-INT/OID
- Form 1099-G
- Home Mortgage Interest Worksheet
- Charitable Worksheet
- Non-W2 Wages
- Keogh/SEP/SIMPLE Contributions
- Depreciation Summary
- Depreciation Worksheet
- Vehicle Worksheet
- Rentals & Royalties

2009 return information - Keep this for your records

Here is some additional information about your 2009 return. Keep this information with your records.

You will need your 2009 AGI to electronically sign your return next year.

Quick Summary

Total (Gross) Income	\$86,572
Adjusted Gross Income	70,019
Taxable Income	27,091
Total Federal Tax	8,332
Total Payments	13,200
Penalties	0
Refund Amount	4,868
Amount You Owe	\$0

Label

(See instructions.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign

Form with fields for name (MARVIN L HALL), spouse (MOLLY S HALL), address (310 POPLAR AVENUE), and city (FORT WAYNE IN 46802).

Fields for social security numbers: Your social security number (123-45-6789) and Spouse's social security number (123-45-6782).

Checking a box below will not change your tax or refund

Filing Status

Check only one box.

Filing status options: 1 Single, 2 Married filing jointly (checked), 3 Married filing separately, 4 Head of household, 5 Qualifying widow(er).

Exemptions

If more than four dependents, see instructions and check here

Exemption section with checkboxes for Yourself and Spouse, and a table for dependents (DALE, DANA, KIRK, ZOE).

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.

Table with 2 columns: Line number and Amount. Rows include Wages (39,000), Taxable interest (2,500), Dividends (0), Business income (50,290), and Total income (86,572).

Adjusted Gross Income

Table with 2 columns: Line number and Amount. Rows include Educator expenses (0), Health savings deduction (0), Moving expenses (0), and Adjusted gross income (70,019).

Tax and Credits

Standard Deduction for—

• People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see instructions
• All others:

Single or Married filing separately, \$5,700

Married filing jointly or Qualifying widow(er), \$11,400

Head of household, \$8,350

Table with columns for line number, description, and amount. Includes lines 38-55 for Tax and Credits.

Other Taxes

Table with columns for line number, description, and amount. Includes lines 56-60 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with columns for line number, description, and amount. Includes lines 61-71 for Payments.

Refund

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

Table with columns for line number, description, and amount. Includes lines 72-74 for Refund.

Amount You Owe

Table with columns for line number, description, and amount. Includes lines 75-76 for Amount You Owe.

Third Party Designee

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

Sign Here

Joint return? See instructions. Keep a copy for your records.

Declaration and signature area with fields for signature, date, occupation, and phone number.

Paid Preparer's Use Only

Form for Paid Preparer's Use Only with fields for signature, date, self-employed status, SSN/PTIN, EIN, and phone number.

**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
MARVIN L HALL

Your social security number
123-45-6789

Section	Line	Description	Amount	Total	
Medical and Dental Expenses	1	Medical and dental expenses (see instructions)	8,000		
	2	Enter amount from Form 1040, line 38 . . . 2 70,019			
	3	Multiply line 2 by 7.5% (.075)	5,251		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		2,749	
Taxes You Paid <small>(See instructions.)</small>	5	State and local (check only one box): a <input checked="" type="checkbox"/> Income taxes, or b <input type="checkbox"/> General sales taxes	2,941		
	6	Real estate taxes (see instructions)	5,398		
	7	New motor vehicle taxes from line 11 of the worksheet in the instructions (skip this line if you checked box 5b)			
	8	Other taxes. List type and amount ▶	0		
	9	Add lines 5 through 8		8,339	
	Interest You Paid <small>(See instructions.)</small>	10	Home mortgage interest and points reported to you on Form 1098	5,000	
		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	<small>Note: Personal interest is not deductible.</small>	0	
		12	Points not reported to you on Form 1098. See instructions for special rules	0	
13		Qualified mortgage insurance premiums (See instructions)	0		
14		Investment interest. Attach Form 4952 if required. (See instr.)			
15	Add lines 10 through 14		5,000		
Gifts to Charity <small>If you made a gift and got a benefit for it, see instructions.</small>	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	3,000		
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	0		
	18	Carryover from prior year	0		
	19	Add lines 16 through 18		3,000	
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)		0	
Job Expenses and Certain Miscellaneous Deductions <small>(See instructions.)</small>	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ Form 2106			
	21		3,180		
	22	Tax preparation fees	160		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	0		
	24	Add lines 21 through 23		3,340	
	25	Enter amount from Form 1040, line 38 . . . 25 70,019			
	26	Multiply line 25 by 2% (.02)	1,400		
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		1,940		
Other Miscellaneous Deductions	28	Other—from list in the instructions. List type and amount ▶		0	
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. <input type="checkbox"/> Yes. Your deduction may be limited. See instructions for the amount to enter.		21,028	
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ <input type="checkbox"/>			

**Worksheet
for Line 7—
New motor
vehicle tax
deduction**

Before you begin: ✓ You cannot take this deduction if the amount on Form 1040, line 38, is equal to or greater than \$135,000 (\$260,000 if married filing jointly).
 ✓ See the instructions for line 7.

Use this worksheet to figure the amount to enter on line 7.

(Keep a copy for your records.)

	1 Enter the state or local sales or excise taxes you paid in 2009 for the purchase of a new motor vehicle(s) after February 16, 2009 (see instructions)	1	
	2 Enter the purchase price (before taxes) of the new motor vehicle(s)	2	
	3 Is the amount on line 2 more than \$49,500? <input type="checkbox"/> No. Enter the amount from line 1. <input type="checkbox"/> Yes. Enter the portion of the tax from line 1 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see instructions).		3
	4 Enter the amount from Form 1040, line 38	4	
	5 Enter the total of any— • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and • Exclusion of income from Puerto Rico	5	
	6 Add lines 4 and 5	6	
	7 Enter \$125,000 (\$250,000 if married filing jointly)	7	
	8 Is the amount on line 6 more than the amount on line 7? <input type="checkbox"/> No. Enter the amount from line 3 above on Schedule A, line 7. Do not complete the rest of this worksheet. <input type="checkbox"/> Yes. Subtract line 7 from line 6	8	
	9 Divide the amount on line 8 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	9	
	10 Multiply line 3 by line 9		10
	11 Deduction for new motor vehicle taxes. Subtract line 10 from line 3. Enter the result here and on Schedule A, line 7		11

SCHEDULE B
(Form 1040A or 1040)

Interest and Ordinary Dividends

OMB No. 1545-0074

2009
Attachment
Sequence No. **08**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040A or 1040.**

▶ **See Instructions.**

Name(s) shown on return
MARVIN L HALL

Your social security number
123-45-6789

Part I
Interest

(See the instructions for Form 1040A, or Form 1040, line 8a.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions and list this interest first. Also, show that buyer's social security number and address ▶
CITY OF SOUTH BEND BANK
WELLS FARGO BANK
- 2** Add the amounts on line 1
- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶

Note: If line 4 is over \$1,500, you must complete Part III.

Amount	
1	1,700
	800
2	2,500
3	
4	2,500

Part II
Ordinary Dividends

(See the instructions for Form 1040A, or Form 1040, line 9a.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 5** List name of payer ▶
- 6** Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶

Note: If line 6 is over \$1,500, you must complete Part III.

Amount	
5	
6	0

Part III
Foreign Accounts and Trusts

(See instructions.)

- You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.
- 7a** At any time during 2009, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions for exceptions and filing requirements for Form TD F 90-22.1
 - b** If "Yes," enter the name of the foreign country ▶
 - 8** During 2009, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions.

Yes	No
	X
	X

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

▶ 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).

OMB No. 1545-0074

2009

Attachment
Sequence No. **09**

Name of proprietor MARVIN L HALL		Social security number (SSN) 123-45-6789
A Principal business or profession, including product or service (see the instructions) CLAIMS ADJUSTER		B Enter code from instructions ▶ 524290
C Business name. If no separate business name, leave blank. MARVIN'S CLAIM ADJUSTER		D Employer ID number (EIN), if any
E Business address (including suite or room no.) ▶ 4230 PEONY STREET SUITE 130 City, town or post office, state, and ZIP code FORT WAYNE IN 46802		
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 instructions 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 instructions 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 instructions for limit on losses. 	} . . . ▶ <input type="checkbox"/>	1	72,000
2 Returns and allowances		2	
3 Subtract line 2 from line 1		3	72,000
4 Cost of goods sold (from line 42 on page 2)		4	0
5 Gross profit. Subtract line 4 from line 3		5	72,000
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	72,000

Part II Expenses. Enter expenses for business use of your home only on line 30.			
8 Advertising	8		
9 Car and truck expenses (see instructions)	9	2,070	
10 Commissions and fees	10		
11 Contract labor (see instructions)	11		
12 Depletion	12		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	2,200	
14 Employee benefit programs (other than on line 19)	14		
15 Insurance (other than health)	15	1,500	
16 Interest:			
a Mortgage (paid to banks, etc.)	16a		
b Other	16b		
17 Legal and professional services	17	1,740	
18 Office expense	18		
19 Pension and profit-sharing plans	19		
20 Rent or lease (see instructions):			
a Vehicles, machinery, & equipment	20a	0	
b Other business property	20b	8,100	
21 Repairs and maintenance	21		
22 Supplies (not included in Part III)	22	1,100	
23 Taxes and licenses	23	900	
24 Travel, meals, and entertainment:			
a Travel	24a		
b Deductible meals and entertainment (see instructions)	24b	700	
25 Utilities	25		
26 Wages (less employment credits)	26		
27 Other expenses (from line 48 on page 2)	27	3,400	
28 Total expenses before expenses for business use of home. Add lines 8 through 27 ▶	28	21,710	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	50,290	
30 Expenses for business use of your home. Attach Form 8829	30	0	
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 instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. 	} 31	50,290	
32 If you have a loss, check the box that describes your investment in this activity (see instructions). <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). 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 checked="" type="checkbox"/> All investment is at risk. 32b <input type="checkbox"/> Some investment is not at risk.		

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? Yes No
If "Yes," attach explanation

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	0
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	0

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? (month, day, year) ▶ _____

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? Yes No

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

47a Do you have evidence to support your deduction? Yes No
b If "Yes," is the evidence written? Yes No

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

DUES	400
UTILITIES	3,000
48 Total other expenses. Enter here and on page 1, line 27	48 3,400

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2009

Attachment
Sequence No. **13**

Name(s) shown on return

MARVIN L HALL

Your social security number

123-45-6789

Part I Income or Loss From Rental Real Estate and Royalties **Note.** If you are in the business of renting personal property, use **Schedule C or C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

1	List the type and location of each rental real estate property :	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A	RENTAL 100.0% 2320 CARDINAL RD ELKHART IN 46515		• 14 days or	A	X
B			• 10% of the total days rented at fair rental value?	B	
C			(See instructions.)	C	

Income:	Properties			Totals (Add columns A, B, and C.)
	A	B	C	
3 Rents received	3 1,500			3 1,500
4 Royalties received	4 0	0	0	4 0
Expenses:				
5 Advertising	5 0			
6 Auto and travel (see instructions)	6 0			
7 Cleaning and maintenance	7 0			
8 Commissions	8 0			
9 Insurance	9 2,225			
10 Legal and other professional fees	10 0			
11 Management fees	11 0			
12 Mortgage interest paid to banks, etc. (see instructions)	12 1,335			12 1,335
13 Other interest	13 0			
14 Repairs	14 356			
15 Supplies	15 0			
16 Taxes	16 1,602			
17 Utilities	17 0			
18 Other (list) ▶ STREET PAVING ASSESSMENT	18 1,200			
	0			
	0			
	0			
19 Add lines 5 through 18	19 6,718	0	0	19 6,718
20 Depreciation expense or depletion (see instructions)	20 0			20 0
21 Total expenses. Add lines 19 and 20	21 6,718	0	0	
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see instructions to find out if you must file Form 6198	22 -5,218	0	0	
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See instructions to find out if you must file Form 8582 . Real estate professionals must complete line 43 on page 2	23 (5,218)	()	()	
24 Income. Add positive amounts shown on line 22. Do not include any losses	24			0
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here.	25			(5,218)
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			-5,218

**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

OMB No. 1545-0074

2009

Attachment
Sequence No. **17**

▶ **Attach to Form 1040.**

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

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

MARVIN L HALL

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

123-45-6789

Who Must File Schedule SE

You must file Schedule SE if:

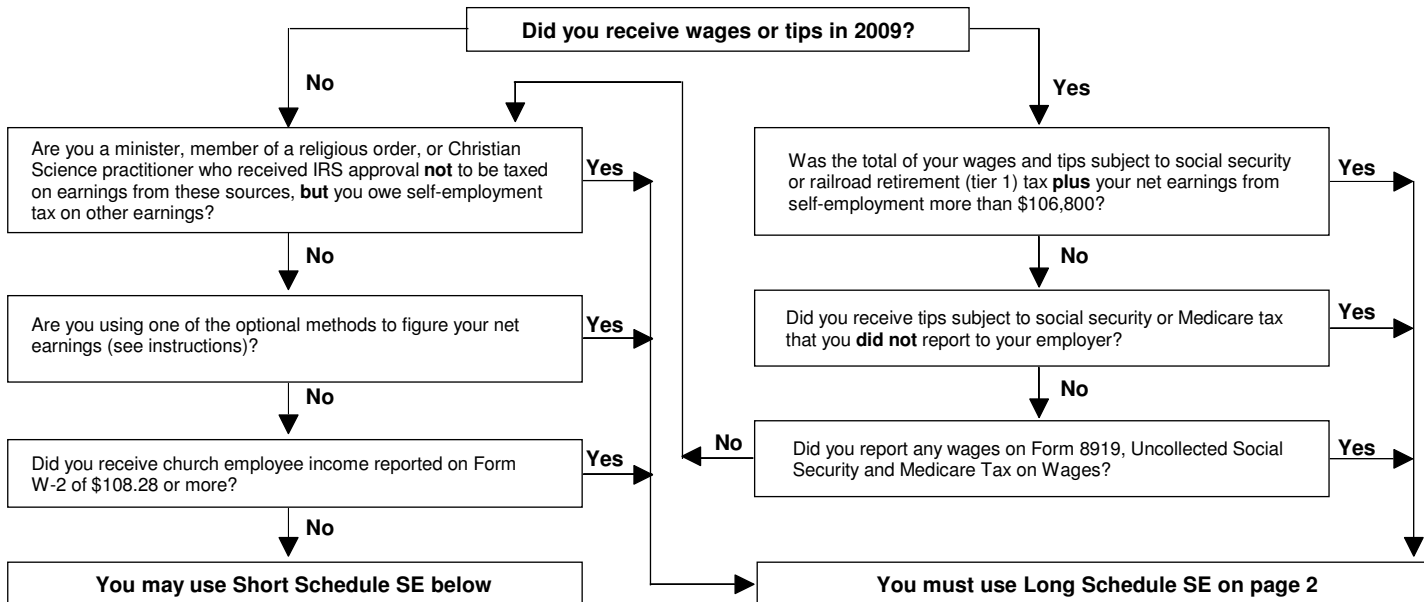
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious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

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 instructions).

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

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

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



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

1a Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	0
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code X	1b	(0)
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and 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	50,290
3 Combine lines 1a, 1b, and 2	3	50,290
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	46,443
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	7,106
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	3,553

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2009

Attachment
Sequence No. **67**

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

Name(s) shown on return MARVIN L HALL	Business or activity to which this form relates SCH C 1	Identifying number 123-45-6789
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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	250,000
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	\$800,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
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	250,000
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
REC FURN	2,200	2,200
7 Listed property. Enter the amount from line 29	7	0
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	2,200
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	2,200
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	250,000
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	2,200
13 Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 ▶	13	0

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	0
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	
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
19a 3-year property						
b 5-year property						
c 7-year property		0	7.00	HY	200DB	0
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

20a 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	0
22 Total. Add amounts from line 12, lines 14 through 17, line 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	2,200
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	

KIA For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2009)

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? [X] Yes [] No 24b If "Yes," is the evidence written? [X] Yes [] No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

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.

Table with 6 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Includes rows 30-36.

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).

Table with 2 columns: Yes, No. Includes rows 37-41.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

Depreciation and Amortization
(Including Information on Listed Property)

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

Name(s) shown on return MARVIN L HALL	Business or activity to which this form relates Form 2106	Identifying number 123-45-6789
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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	250,000
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	\$800,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
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	250,000
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property. Enter the amount from line 29	7	0
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	0
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	250,000
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0
13 Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 ▶	13	0

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	
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
19a 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

20a 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	0
22 Total. Add amounts from line 12, lines 14 through 17, line 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	0
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? [X] Yes [] No 24b If "Yes," is the evidence written? [X] Yes [] No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (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 0

26 Property used more than 50% in a qualified business use:
%
%
%

27 Property used 50% or less in a qualified business use:
BUICK LESA 07/01/05 30 % S/L -
% S/L -
% S/L -

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28 0

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29 0

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.

Table with 6 main columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Rows include 30-33 (miles driven) and 34-36 (personal use questions).

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).

Table with 2 columns: Yes, No. Rows include 37-41 (policy statements and requirements).

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

Table with 6 columns: (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):

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year.

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 0

Installment Sale Income

2009

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**
▶ **Use a separate form for each sale or other disposition of property on the installment method.**

Attachment
Sequence No. **79**

Name(s) shown on return
MARVIN L HALL

Identifying number
123-45-6789

- 1 Description of property ▶ MARSHALL COUNTY LAND
- 2a Date acquired (mm/dd/yyyy) ▶ 05/09/02 b Date sold (mm/dd/yyyy) ▶ 05/01/09
- 3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 Yes No
- 4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale Yes No

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

5	Selling price including mortgages and other debts. Do not include interest whether stated or unstated	5	100,000
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6	
7	Subtract line 6 from line 5	7	100,000
8	Cost or other basis of property sold	8	
9	Depreciation allowed or allowable	9	
10	Adjusted basis. Subtract line 9 from line 8	10	0
11	Commissions and other expenses of sale	11	
12	Income recapture from Form 4797, Part III (see instructions)	12	
13	Add lines 10, 11, and 12	13	0
14	Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)	14	100,000
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-	15	0
16	Gross profit. Subtract line 15 from line 14	16	100,000
17	Subtract line 13 from line 6. If zero or less, enter -0-	17	0
18	Contract price. Add line 7 and line 17	18	100,000

Part II Installment Sale Income. Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions	19	1.0000
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20	0
21	Payments received during year (see instructions). Do not include interest, whether stated or unstated	21	
22	Add lines 20 and 21	22	0
23	Payments received in prior years (see instructions). Do not include interest, whether stated or unstated	23	0
24	Installment sale income. Multiply line 22 by line 19	24	0
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	25	0
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	26	0

Part III Related Party Installment Sale Income. **Do not** complete if you received the final payment this tax year.

- 27 Name, address, and taxpayer identifying number of related party _____
- 28 Did the related party resell or dispose of the property ("second disposition") during this tax year? Yes No
- 29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
 - a The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) ▶
 - b The first disposition was a sale or exchange of stock to the issuing corporation.
 - c The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
 - d The second disposition occurred after the death of the original seller or buyer.
 - e It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).
- 30 Selling price of property sold by related party (see instructions) **30**
- 31 Enter contract price from line 18 for year of first sale **31**
- 32 Enter the **smaller** of line 30 or line 31 **32**
- 33 Total payments received by the end of your 2009 tax year (see instructions) **33**
- 34 Subtract line 33 from line 32. If zero or less, enter -0- **34**
- 35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale **35**
- 36 Enter the part of line 35 that is ordinary income under the recapture rules (see instructions) **36**
- 37 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions) **37**

Passive Activity Loss Limitations

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.

Name(s) shown on return

MARVIN L HALL

Identifying number
123-45-6789

Part I 2009 Passive Activity Loss

Caution: Complete Worksheets 1, 2 and 3 on page 2 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a	0	
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(5,218)	
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(0)	
d Combine lines 1a, 1b, and 1c	1d		-5,218

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)	2a	()	
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	()	
c Add lines 2a and 2b	2c	(0)	

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	0	
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(0)	
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(0)	
d Combine lines 3a, 3b, and 3c	3d		0

4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Do not complete Form 8582. Report the losses on the forms and schedules normally used	4		-5,218
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If line 4 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See the instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5		5,218
6 Enter \$150,000. If married filing separately, see the instructions	6	150,000	
7 Enter modified adjusted gross income, but not less than zero (see instructions)	7	78,790	
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.			
8 Subtract line 7 from line 6	8	71,210	
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	9		25,000
10 Enter the smaller of line 5 or line 9	10		5,218

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11		
12 Enter the loss from line 4	12		
13 Reduce line 12 by the amount on line 10	13		
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14		

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15		0
16 Total losses allowed from all passive activities for 2009. Add lines 10, 14, and 15. See the instructions to find out how to report the losses on your tax return	16		5,218

Caution: *The worksheets must be filed with your tax return. Keep a copy for your records.*

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See the instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
2320 CARDINAL RD ELK	0	5,218	0	0	5,218
Total. Enter on Form 8582, lines 1a, 1b, and 1c ▶	0	5,218	0		

Worksheet 2—For Form 8582, Lines 2a and 2b (See the instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall Loss
Total. Enter on Form 8582, lines 2a and 2b ▶	0	0	

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See the instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c ▶					

Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See the instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
2320 CARDINAL RD ELK	Sch E, line 23A	5,218	1.0000	5,218	
Total ▶		5,218	1.00	5,218	0

Worksheet 5—Allocation of Unallowed Losses (See the instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total ▶			1.00	

Worksheet 6—Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total		0	0	0

Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (See the instructions.)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- . ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- . ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- . ▶					
Total					
KIA			1.00		

Employee Business Expenses

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Your name MOLLY S HALL	Occupation in which you incurred expenses REGISTERED NURSE	Social security number 123-45-6782
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Part I Employee Business Expenses and Reimbursements

	Column A Other Than Meals and Entertainment		Column B Meals and Entertainment
Step 1 Enter Your Expenses			
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	1,650	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	0	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3		
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	1,530	
5 Meals and entertainment expenses (see instructions)	5		
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	3,180	

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	0	
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Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	3,180	0
Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9	3,180	0
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 9). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10		3,180

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

	(a) Vehicle 1	(b) Vehicle 2
11 Enter the date vehicle was placed in service.	11 07/01/05	
12 Total miles the vehicle was driven during 2009	12 10,000 miles	miles
13 Business miles included on line 12	13 3,000 miles	miles
14 Percent of business use. Divide line 13 by line 12	14 30.00 %	%
15 Average daily roundtrip commuting distance	15 0 miles	miles
16 Commuting miles included on line 12	16 0 miles	miles
17 Other miles. Add lines 13 and 16 and subtract the total from line 12	17 7,000 miles	miles
18 Was your vehicle available for personal use during off-duty hours?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
19 Do you (or your spouse) have another vehicle available for personal use?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
20 Do you have evidence to support your deduction?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
21 If "Yes," is the evidence written?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22 Multiply line 13 by 55¢ (.55). Enter the result here and on line 1	22	1,650
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Section C—Actual Expenses

	(a) Vehicle 1	(b) Vehicle 2
23 Gasoline, oil, repairs, vehicle insurance, etc.	23	
24a Vehicle rentals	24a	
24b Inclusion amount (see instructions)	24b	
24c Subtract line 24b from line 24a	24c 0	0
25 Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25	
26 Add lines 23, 24c, and 25	26 0	0
27 Multiply line 26 by the percentage on line 14	27 0	0
28 Depreciation (see instructions)	28 0	0
29 Add lines 27 and 28. Enter total here and on line 1	29 0	0

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

	(a) Vehicle 1	(b) Vehicle 2
30 Enter cost or other basis (see instructions)	30	
31 Enter section 179 deduction and special allowance (see instructions)	31	
32 Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32	
33 Enter depreciation method and percentage (see instructions)	33	
34 Multiply line 32 by the percentage on line 33 (see instructions)	34	
35 Add lines 31 and 34	35	
36 Enter the applicable limit explained in the line 36 instructions	36	
37 Multiply line 36 by the percentage on line 14	37	
38 Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38	

SCHEDULE M
(Form 1040A or 1040)

Making Work Pay and Government Retiree Credits

OMB No. 1545-0074

2009

Attachment
Sequence No. **166**

Department of the Treasury
Internal Revenue Service (99)

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

▶ **See separate instructions.**

Name(s) shown on return

MARVIN L HALL

Your social security number

123-45-6789

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

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

1b

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

2

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

3

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

70,019

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

0

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.

Filing Checklist For 2009 Indiana Tax Return Filed On Standard Forms

Prepared on: 12/01/2010 11:27:27 pm

Return: C:\Users\Aarons\Documents\HRBlock\MARVIN HALL 1 2009 Tax Return.T09

Quick Summary

Indiana AGI	\$70,019
Taxable Income	64,019
Total Tax	3,137
Credits	0
Tax Payments	2,941
Penalties	0
Indiana Refund	0
Amount You Owe	\$196

To file your 2009 tax return, simply follow these instructions:

Step 1 - Sign and date the return

Step 2 - Assemble what you need to mail

In addition to the forms the program will print for you, you must review the items below for any other documents required by your state.

- attach Form W-2's and/or Form 1099's to verify the amount withheld.

Step 3 - Pay the balance due on your taxes

Make your check or money order for \$196 payable to "Indiana Department of Revenue". Don't send cash.

Write the following on your check or money order:

- your Social Security number(s). Attach to Form IT-40 with a paper clip.

Step 4 - Mail the return

Indiana Department of Revenue
P.O. Box 7224
Indianapolis, IN 46207-7224

We recommend that you use one of these methods to send your return. Retain the proof of mailing to avoid a late filing penalty:

- U.S. Postal Service certified mail.
(if not mailing to a P.O. Box, you may also use one of the following)
- DHL Same Day Service.
- FedEx Priority Overnight, Standard Overnight, 2Day, International Priority, or International First.
- United Parcel Service Next Day Air, Next Day Air Saver, 2nd Day Air, 2nd Day Air A.M., Worldwide Express Plus, or Worldwide Express.

Step 5 - Keep a copy

Print a second copy of the return for your records. We recommend that you also print and retain these supporting forms, which don't need to be sent to the state:

- Background Worksheet

If you are **not** filing for the calendar year January 1 through December 31, 2009, enter period from:

2009 to: 2009

Your Social Security Number 123 45 6789 Spouse's Social Security Number 123 45 6782

Place "X" in box if applying for ITIN

Place "X" in box if applying for ITIN

Your first name Initial Last name
MARVIN L HALL

If filing a joint return, spouse's first name Initial Last name
MOLLY S HALL

Present address (number and street or rural route)

310 POPLAR AVENUE

Place "X" in box if you are married filing separately.

City

FORT WAYNE

State

IN

Zip code + 4

46802

Foreign Country (if applicable)

School Corporation Number (see instructions)

2260

Enter the **2-digit county code** numbers (found in the Schedule CT-40 instructions) for the county where you lived and worked on January 1, 2009.

County where you lived 20 County where you worked 20 County where spouse lived 20 County where spouse worked 20

Round all entries

1. Enter your federal adjusted gross income (AGI) from your federal tax return (from Form 1040, line 37; Form 1040A, line 21; or from Form 1040EZ, line 4).	Federal AGI	1	70,019	.00
2. Enter amount from Schedule 1, line 15, and attach Schedule 1	Indiana Add-Backs	2	0	.00
3. Add line 1 and line 2		3	70,019	.00
4. Enter amount from Schedule 2, line 12, and attach Schedule 2	Indiana Deductions	4	0	.00
5. Subtract line 4 from line 3		5	70,019	.00
6. You must complete Schedule 3. Enter amount from Schedule 3, line 5, and attach Schedule 3	Indiana Exemptions	6	6,000	.00
7. Subtract line 6 from line 5 (if answer is less than zero, leave blank).....	State Taxable Income	7	64,019	.00
8. State adjusted gross income tax: multiply line 7 by 3.4% (.034).....		8	2,177	.00
9. County tax. Enter county tax due from Schedule CT-40		9	960	.00
10. Other taxes. Enter amount from Schedule 4, line 5 (attach schedule) .		10	0	.00
11. Add lines 8, 9 and 10. Enter total here and on line 15 on page 2.....	Indiana Taxes	11	3,137	.00



Name(s) shown on Form IT-40
 MARVIN L HALL
 MOLLY S HALL

Your Social Security Number
 123 45 6789

Round all entries

1. Number of exemptions claimed on your federal return	6	x \$1,000.....	1	6,000 .00
(If no federal return was filed, enter \$1,000 per qualifying person)				
2. Claim an additional exemption for each dependent child				
• who is a son, stepson, daughter, stepdaughter and/or foster child,				
• who was under the age of 19 by Dec. 31, 2009, or a full-time student				
• who was under the age of 24 by Dec. 31, 2009, and				
• who you are eligible to claim as a dependent on your federal tax return.				
Enter number you are eligible to claim	0	x \$1,500	2	0 .00
3. Place "X" in box(es) below if, by December 31, 2009				
You were age 65 or older		and/or blind		
Spouse was 65 or older		and/or blind		
Total number of boxes with Xs	0	x \$1,000.....	3	0 .00
4. If age 65 or older, enter amount from Form IT-40, line 1 \$				
If this amount is less than \$40,000, place "X" in box(es) below if:				
You were age 65 or older				
Spouse was 65 or older				
Total number of boxes with Xs	0	x \$500.....	4	0 .00
5. Add lines 1, 2, 3 and 4. Enter here and on Form IT-40, line 6		Total Exemptions	5	6,000 .00

Schedule 4: Other Taxes
 See Instructions

1. Use tax on out-of-state purchases from line 4 of Sales/Use Tax Worksheet	1	0 .00
2. Household employment taxes. Attach Schedule IN-H	2	.00
3. Indiana advance earned income credit payments from W-2s.....	3	0 .00
4. Recapture of Indiana's CollegeChoice 529 credit. Attach Schedule IN-529R	4	.00
5. Add lines 1 through 4. Enter here and on Form IT-40, line 10	5	0 .00
		Other Taxes



Name(s) shown on Form IT-40
 MARVIN L HALL
 MOLLY S HALL

Your Social Security Number
 123 45 6789

Round all entries

1. Indiana state tax withheld (from box 17 of your W-2s or from 1099s)	1	2,941.00
2. Indiana county tax withheld (from box 19 of your W-2s or from 1099s).....	2	0.00
3. Estimated tax paid for 2009: include any extension payment made with Form IT-9.....	3	0.00
4. Unified tax credit for the elderly	4	.00
5. Earned income credit: enclose Schedule IN-EIC and enter amount from Section A, line A-2	5	.00
6. Lake County residential income tax credit	6	.00
7. Economic development for a growing economy credit.....	7	.00
8. Media production expenditure credit	8	.00
9. Add lines 1 through 8. Enter total here and on Form IT-40, line 12..... Total Credits	9	2,941.00



231091113



Name(s) shown on Form IT-40		Your Social Security Number		
MARVIN	L HALL	123	45	6789
MOLLY	S HALL			

1. Federal filing information

Are you filing a federal income tax return for 2009? Place "X" in appropriate box. Yes No

2. Out-of-state income Complete if you and/or your spouse (if filing a joint return) received any salary, wage, tip and/or commission income from Illinois, Kentucky, Michigan, Ohio, Pennsylvania or Wisconsin. Enter two-digit code number from the instructions for state where you and/or your spouse worked.

State where you worked	Your income	State where spouse worked	Spouse's income
	00		00

3. Extension of time to file

- a. Place "X" in box if you have filed a federal extension of time to file, Form 4868.
- b. Place "X" in box if you have filed an Indiana extension of time to file, Form IT-9, or online via ePay.

4. Farm / Fishing income

Place "X" in box if at least two-thirds of your gross income was made from farming or fishing. Important: If you placed an "X" in the box, you MUST attach Schedule IT-2210.

5. Date of death

If any individual listed at the top of the IT-40 died *during* 2009, enter date of death (MM/DD).

Taxpayer's date of death	2009	Spouse's date of death	2009
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Authorization Sign Form IT-40 after reading the following statement.

Under penalty of perjury, I have examined this return and all attachments and to the best of my knowledge and belief, it is true, complete and correct. I understand that if this is a joint return, any refund will be made payable to us jointly and each of us is liable for all taxes due under this return. Also, my request for direct deposit of my refund includes my authorization to the Indiana Department of Revenue to furnish my financial institution with my routing number, account number, account type and Social Security number to ensure my refund is properly deposited. I give permission to the Department to contact the Social Security Administration to confirm that the Social Security number(s) used on this return is correct.

6. Your daytime telephone number	912-123-4567	Your e-mail address
---	--------------	----------------------------

I authorize the Department to discuss my return with my personal representative (see instructions).

Paid Preparer: Firm's Name (or yours if self-employed)

Yes No If yes, complete the information below.

Personal Representative's Name (please print)

IN-OPT on file with paid preparer if not filing electronically

Federal I.D. Number	PTIN OR	Social Security No.
---------------------	---------	---------------------

Telephone number

Address

Address

City

City

State

Zip Code

State



Name(s) shown on Form IT-40
MARVIN L HALL
MOLLY S HALL

Your Social Security Number
123 45 6789

Lake County Residents: See the *Special Instructions for Lake County Residents* in the instructions if you and/or your spouse lived and/or worked in Lake County, Ind., on Jan. 1, 2009. If you determine that Lake County tax is due, find your and/or spouse's 4-digit code number (see instructions) and enter it here.

Your Lake County 4-digit number

Spouse's Lake County 4-digit number

SECTION 1: To be completed by those taxpayers who were residents of a county that had adopted a county income tax.

	Column A - Yourself	Column B - Spouse's
1. Enter the amount from IT-40, line 7. Note: If both you and your spouse lived in the same county on January 1 (or lived in the same Lake County location on January 1), enter the entire amount from Form IT-40, line 7 on line 1A only. See instructions 1A	64,019 . 00	1B . 00
2. If you claimed a non-Indiana locality earnings deduction on Schedule 2, line 8, enter the amount here. If not, leave blank 2A	0 . 00	2B . 00
3. Add lines 1 and 2▶ 3A	64,019 . 00	3B . 00
4. Enter the resident rate from the county tax chart in instructions for the county where you lived on Jan. 1, 2009..... 4A	0.0150000	4B
5. Multiply line 3 by the rate on line 4 5A	960 . 00	5B . 00
6. Add lines 5A and 5B. Enter the total here. Note: Perry County Residents: If you live in Perry County and worked in the Kentucky counties of Breckinridge, Hancock or Meade, you must complete lines 7 and 8. Otherwise, enter the total here and on line 9 below (see instructions).....▶ 6		960 . 00
7. Enter the amount of income that was taxed by any of the Kentucky counties listed on line 6 above		7 . 00
8. Multiply line 7 by .0056 and enter total here		8 0 . 00
9. Line 6 minus line 8. Enter the total here and on line 9 of Form IT-40▶ 9		960 . 00

SECTION 2: To be completed by those taxpayers who, on Jan. 1, 2009, were residents of a county that had not adopted a county income tax, but worked in an Indiana county that had adopted a county income tax.

	Column A - Yourself	Column B - Spouse's
1. Enter your principal employment income. See instructions for further Section 2 instructions..... 1A	. 00	1B . 00
2. Enter deductions. See instructions for the complete list of allowable deductions and further instructions 2A	. 00	2B . 00
3. Subtract line 2 from line 1▶ 3A	. 00	3B . 00
4. Enter some or all of the exemptions from line 5 of Schedule 3 (see instructions) 4A	. 00	4B . 00
5. Subtract line 4 from line 3.....▶ 5A	. 00	5B . 00
6. Enter the nonresident rate from the chart in the instructions for the county where you worked on Jan. 1, 2009.. 6A		6B
7. Multiply the income on line 5 by the rate on line 6 00	7B . 00
8. Enter total of 7A plus 7B. Add to any Section 1, line 9 amount, and carry to line 9 of Form IT-40..▶ 8		. 00

