Federal 1040 Overview

IRS Form 1040

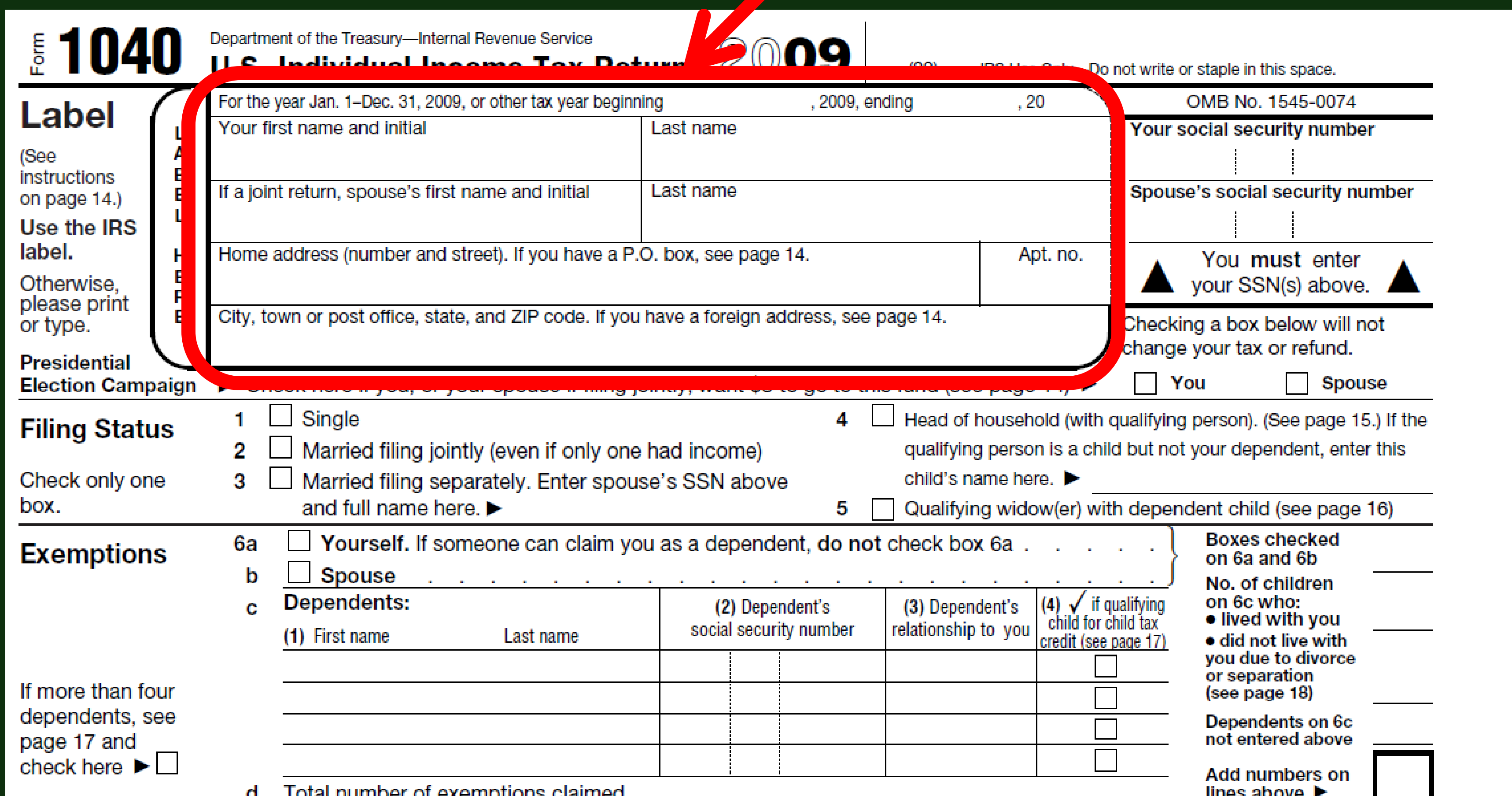
- Everyone files a 1040 or a version of the 1040 (1040A, 1040EZ, etc)
- Split up into 4 general areas
  - Taxpayer information
  - Income
  - Taxes & Credits
  - Payments/Refunds Due and Signature

Taxpayer Information

- Includes
  - Personal information for taxpayer & spouse
  - Presidential election campaign question
  - Filing status
  - Exemptions (including Dependents)
- Input into TaxWise on the Main Information Sheet

Form 1040 Page 1 TP Information

Personal Information



Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2009 (99) IRS Use Only—Do not write or staple in this space.

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

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20 — OMB No. 1545-0074

Your first name and initial	Last name	**Your social security number**
If a joint return, spouse's first name and initial	Last name	**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see page 14.	Apt. no.	▲ You **must** enter your SSN(s) above. ▲
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.		Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ ☐ You ☐ Spouse

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 16)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**
c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 17)
			☐
			☐
			☐
			☐

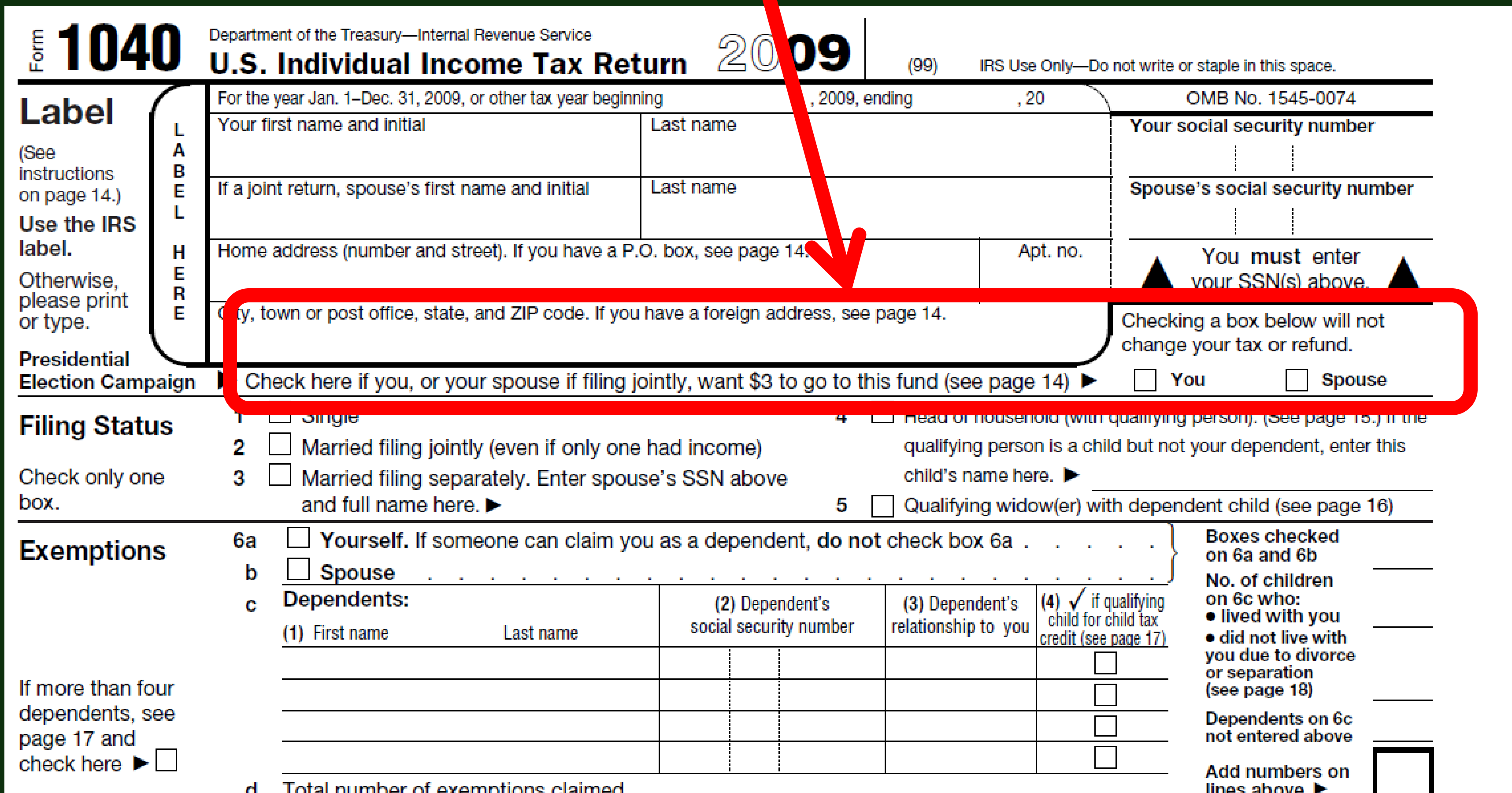
If more than four dependents, see page 17 and check here ▶ ☐

d Total number of exemptions claimed

Boxes checked on 6a and 6b
No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see page 18)
Dependents on 6c not entered above
Add numbers on lines above ▶

Form 1040 Page 1 TP Information

Presidential Election Campaign



Form 1040 Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2009 (99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20 OMB No. 1545-0074

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

LABEL HERE

Your first name and initial | Last name | Your social security number

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

Home address (number and street). If you have a P.O. box, see page 14. | Apt. no. | ▲ You **must** enter your SSN(s) above. ▲

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

Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 14) ▶ ☐ **You** ☐ **Spouse**

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 16)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . . . . .
b ☐ **Spouse** . . . .
c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 17)
			☐
			☐
			☐
			☐

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

d Total number of exemptions claimed . . . .

Boxes checked on 6a and 6b
No. of children on 6c who:
● **lived with you**
● **did not live with you due to divorce or separation (see page 18)**
Dependents on 6c not entered above
Add numbers on lines above ▶

Form 1040 Page 1 TP Information

Filing Status

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2009 (99) IRS Use Only—Do not write or staple in this space.

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

LABEL HERE

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20 — OMB No. 1545-0074

Your first name and initial | Last name | **Your social security number**

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

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

▲ You **must** enter your SSN(s) above. ▲

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

Checking a box below will not change your tax or refund.

Presidential

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 16)

Exemptions

b ☐ Spouse

c **Dependents:**

(1) First name / Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 17)
			☐
			☐
			☐
			☐

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

d Total number of exemptions claimed

on 6a and 6b

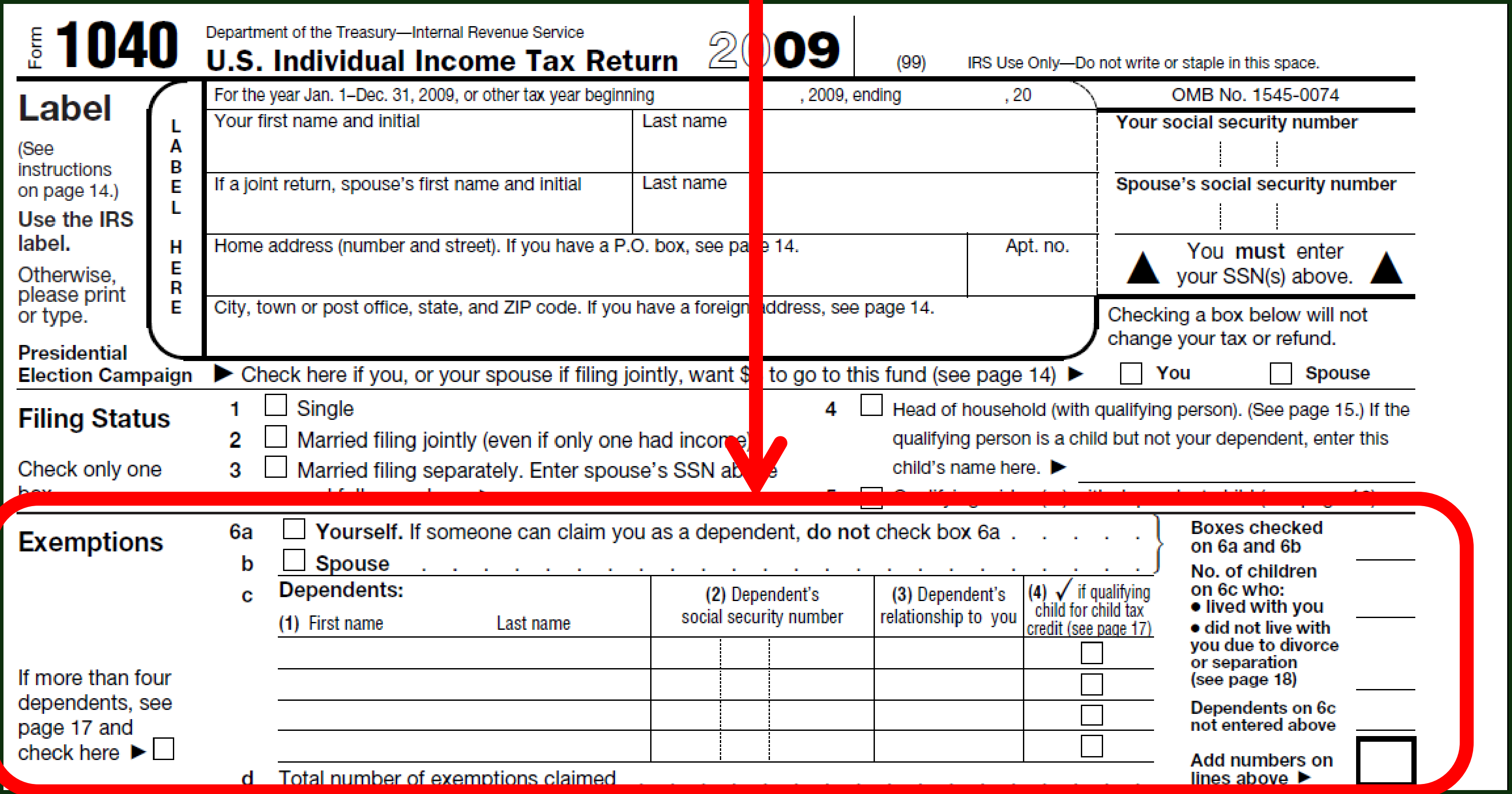
No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

Add numbers on lines above ▶

Form 1040 Page 1 TP Information

Exemptions (including Dependents)



Form 1040 Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2009 (99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20 OMB No. 1545-0074

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

LABEL HERE

Your first name and initial | Last name | Your social security number

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

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

▲ You **must** enter your SSN(s) above. ▲

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

Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 14) ▶ ☐ You ☐ Spouse

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 16)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . . . . .
b ☐ **Spouse** . . . .
c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 17)
			☐
			☐
			☐
			☐

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

d Total number of exemptions claimed . . . .

Boxes checked on 6a and 6b
No. of children on 6c who:
● lived with you
● did not live with you due to divorce or separation (see page 18)
Dependents on 6c not entered above
Add numbers on lines above ▶

Income

- All sources of income included in this section
- Income derived from various tax forms usually issued by employer, financial institution, government agency, etc
- Information from tax forms and client interview entered into the respective form or worksheet in TaxWise
- TaxWise puts the appropriate values into the 1040
- Adjustments to income included in this section
- Final line on page is “Adjusted Gross Income”

1040 Page 1 Income

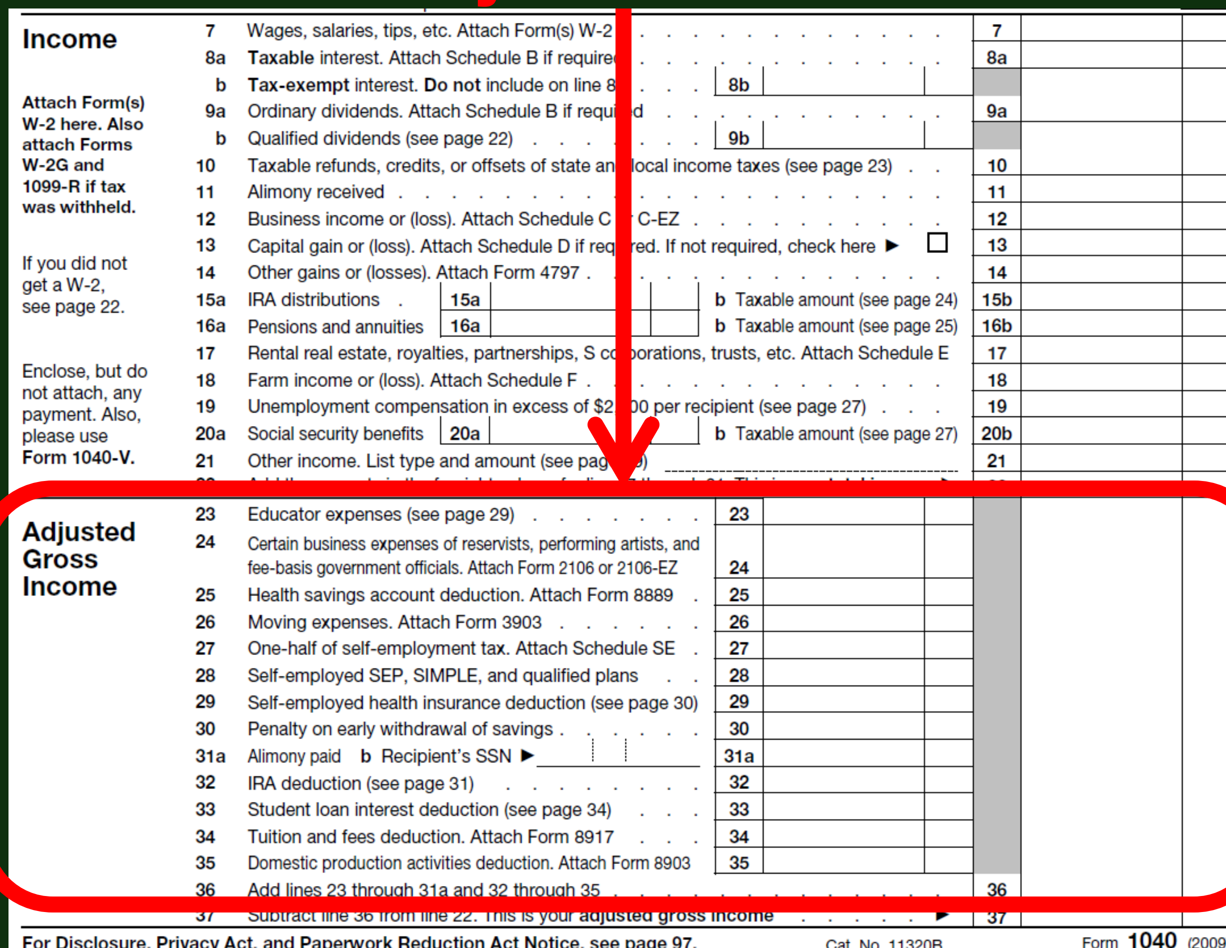
Income

Income	7	Wages, salaries, tips, etc. Attach Form(s) W-2		7
	8a	**Taxable** interest. Attach Schedule B if required		8a
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	b	**Tax-exempt** interest. **Do not** include on line 8a	8b	
	9a	Ordinary dividends. Attach Schedule B if required		9a
	b	Qualified dividends (see page 22)	9b	
	10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)		10
	11	Alimony received		11
	12	Business income or (loss). Attach Schedule C or C-EZ		12
If you did not get a W-2, see page 22.	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13
	14	Other gains or (losses). Attach Form 4797		14
	15a	IRA distributions 15a	b Taxable amount (see page 24)	15b
	16a	Pensions and annuities 16a	b Taxable amount (see page 25)	16b
Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17
	18	Farm income or (loss). Attach Schedule F		18
	19	Unemployment compensation in excess of $2,400 per recipient (see page 27)		19
	20a	Social security benefits 20a	b Taxable amount (see page 27)	20b
	21	Other income. List type and amount (see page 29)		21
	22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22
Adjusted Gross Income	23	Educator expenses (see page 29)	23	
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
	25	Health savings account deduction. Attach Form 8889	25	
	26	Moving expenses. Attach Form 3903	26	
	27	One-half of self-employment tax. Attach Schedule SE	27	
	28	Self-employed SEP, SIMPLE, and qualified plans	28	
	29	Self-employed health insurance deduction (see page 30)	29	
	30	Penalty on early withdrawal of savings	30	
	31a	Alimony paid b Recipient's SSN ▶	31a	
	32	IRA deduction (see page 31)	32	
	33	Student loan interest deduction (see page 34)	33	
	34	Tuition and fees deduction. Attach Form 8917	34	
	35	Domestic production activities deduction. Attach Form 8903	35	
	36	Add lines 23 through 31a and 32 through 35		36
	37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 97. Cat. No. 11320B Form **1040** (2009)

1040 Page 1 Income

Adjustments



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 page 22.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7
8a	**Taxable** interest. Attach Schedule B if required		8a
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required		9a
b	Qualified dividends (see page 22)	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)		10
11	Alimony received		11
12	Business income or (loss). Attach Schedule C or C-EZ		12
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13
14	Other gains or (losses). Attach Form 4797		14
15a	IRA distributions 15a	b Taxable amount (see page 24)	15b
16a	Pensions and annuities 16a	b Taxable amount (see page 25)	16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17
18	Farm income or (loss). Attach Schedule F		18
19	Unemployment compensation in excess of $2,400 per recipient (see page 27)		19
20a	Social security benefits 20a	b Taxable amount (see page 27)	20b
21	Other income. List type and amount (see page 29)		21
22	Add the amounts in the far right column for lines 7 through 21. This is your total income ▶		22

Adjusted Gross Income

23	Educator expenses (see page 29)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction (see page 30)	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction (see page 31)	32	
33	Student loan interest deduction (see page 34)	33	
34	Tuition and fees deduction. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35		36
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 97. Cat. No. 11320B Form **1040** (2009)

1040 Page 1 Income

Adjusted Gross Income (AGI)

Income	7	Wages, salaries, tips, etc. Attach Form(s) W-2		7
	8a	**Taxable** interest. Attach Schedule B if required		8a
	b	**Tax-exempt** interest. **Do not** include on line 8a	8b	
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.	9a	Ordinary dividends. Attach Schedule B if required		9a
	b	Qualified dividends (see page 22)	9b	
	10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)		10
	11	Alimony received		11
	12	Business income or (loss). Attach Schedule C or C-EZ		12
If you did not get a W-2, see page 22.	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13
	14	Other gains or (losses). Attach Form 4797		14
	15a	IRA distributions 15a — b Taxable amount (see page 24)		15b
	16a	Pensions and annuities 16a — b Taxable amount (see page 25)		16b
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17
Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**	18	Farm income or (loss). Attach Schedule F		18
	19	Unemployment compensation in excess of $2,400 per recipient (see page 27)		19
	20a	Social security benefits 20a — b Taxable amount (see page 27)		20b
	21	Other income. List type and amount (see page 29)		21
	22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22
Adjusted Gross Income	23	Educator expenses (see page 29)	23	
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
	25	Health savings account deduction. Attach Form 8889	25	
	26	Moving expenses. Attach Form 3903	26	
	27	One-half of self-employment tax. Attach Schedule SE	27	
	28	Self-employed SEP, SIMPLE, and qualified plans	28	
	29	Self-employed health insurance deduction (see page 30)	29	
	30	Penalty on early withdrawal of savings	30	
	31a	Alimony paid **b** Recipient's SSN ▶	31a	
	32	IRA deduction (see page 31)	32	
	33	Student loan interest deduction (see page 34)	33	
	34	Tuition and fees deduction. Attach Form 8917	34	
	35	Domestic production activities deduction. Attach Form 8903	35	
	37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 97. Cat. No. 11320B Form **1040** (2009)

Taxes & Credits Page 2

- Taxable Income
  - \+ Start with “Adjusted Gross Income”
  - − Deduct Itemized or Standard Deduction
  - − Deduct Personal Exemptions
  - = Arrive at “Taxable Income”
- Calculate Tax on “Taxable income”
- Total Tax
  - \+ Start with Calculated Tax on Taxable Income
  - \+ Add Alternative Minimum Tax (Out of Scope)
  - − Deduct non-refundable tax credits
  - \+ Add other taxes
  - = Bottom line is “Total Tax”

1040 Page 2 Taxes & Credits

Adjusted Gross Income (AGI)

Form 1040 (2009) Page 2

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38

39a Check { You were born before January 2, 1945, ☐ Blind. } Total boxes
if: { ☐ **Spouse** was born before January 2, 1945, ☐ Blind. } **checked ▶ 39a** ☐

b If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ 39b ☐

40a **Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin) . . 40a

b If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) . ▶ 40b ☐

41 Subtract line 40a from line 38 41

42 **Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 37 . . 42

43 **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . . 43

44 **Tax** (see page 37). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972 . 44

45 **Alternative minimum tax** (see page 40). Attach Form 6251 45

46 Add lines 44 and 45 . . . . ▶ 46

47 Foreign tax credit. Attach Form 1116 if required 47

48 Credit for child and dependent care expenses. Attach Form 2441 48

49 Education credits from Form 8863, line 29 49

50 Retirement savings contributions credit. Attach Form 8880 50

51 Child tax credit (see page 42) 51

52 Credits from Form: a ☐ 8396 b ☐ 8839 c ☐ 5695 52

53 Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ 53

54 Add lines 47 through 53. These are your **total credits** 54

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- . . . . ▶ 55

Standard Deduction for—

- People who check any box on line 39a, 39b, or 40b **or** who can be claimed as a dependent, see page 35.
- All others:

Single or Married filing separately, $5,700

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

Head of household, $8,350

Other Taxes

56 Self-employment tax. Attach Schedule SE 56

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 Additional taxes: a ☐ AEIC payments b ☐ Household employment taxes. Attach Schedule H 59

60 Add lines 55 through 59. This is your **total tax** . . . . ▶ 60

1040 Page 2 Taxes & Credits

- Deduct Itemized or Standard Deduction

Form 1040 (2009) Page 2

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 page 35.
- All others:

Single or Married filing separately, $5,700

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

Head of household, $8,350

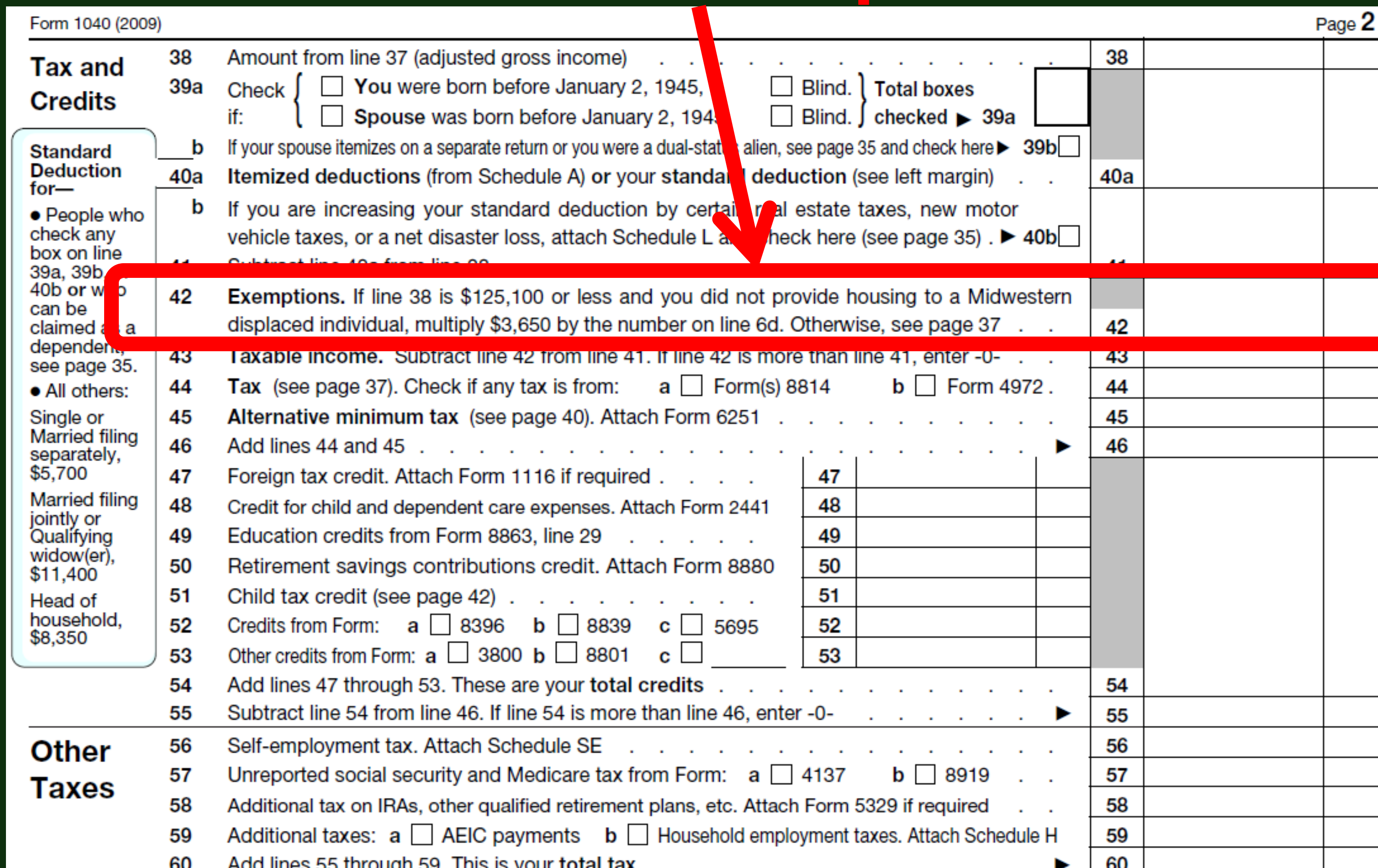
38	Amount from line 37 (adjusted gross income)	38
39a	Check if: { ☐ **You** were born before January 2, 1945, ☐ Blind. / ☐ **Spouse** was born before January 2, 1945, ☐ Blind. } **Total boxes checked ▶ 39a** ☐	
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ **39b** ☐	
40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40a
b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) . ▶ **40b** ☐	
41	Subtract line 40a from line 38	41
42	**Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 37	42
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43
44	**Tax** (see page 37). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972	44
45	**Alternative minimum tax** (see page 40). Attach Form 6251	45
46	Add lines 44 and 45 ▶	46
47	Foreign tax credit. Attach Form 1116 if required — 47	
48	Credit for child and dependent care expenses. Attach Form 2441 — 48	
49	Education credits from Form 8863, line 29 — 49	
50	Retirement savings contributions credit. Attach Form 8880 — 50	
51	Child tax credit (see page 42) — 51	
52	Credits from Form: **a** ☐ 8396 **b** ☐ 8839 **c** ☐ 5695 — 52	
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐ ____ — 53	
54	Add lines 47 through 53. These are your **total credits**	54
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55

Other Taxes

56	Self-employment tax. Attach Schedule SE	56
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	Additional taxes: **a** ☐ AEIC payments **b** ☐ Household employment taxes. Attach Schedule H	59
60	Add lines 55 through 59. This is your **total tax** ▶	60

1040 Page 2 Taxes & Credits

- Deduct Exemptions



Form 1040 (2009) Page 2

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38
39a	Check if: ☐ **You** were born before January 2, 1945, ☐ Blind. ☐ **Spouse** was born before January 2, 194[illegible] ☐ Blind. **Total boxes checked** ▶ 39a ☐	
b	If your spouse itemizes on a separate return or you were a dual-stat[illegible] alien, see page 35 and check here ▶ 39b ☐	
40a	**Itemized deductions** (from Schedule A) **or** your **standa[illegible] deduction** (see left margin)	40a
b	If you are increasing your standard deduction by certai[illegible] [illegible]al estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L a[illegible] [illegible]heck here (see page 35) . ▶ 40b ☐	
41	Subtract line 40a from line 38	41
42	**Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 37	42
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43
44	**Tax** (see page 37). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972 .	44
45	**Alternative minimum tax** (see page 40). Attach Form 6251	45
46	Add lines 44 and 45 ▶	46
47	Foreign tax credit. Attach Form 1116 if required 47	
48	Credit for child and dependent care expenses. Attach Form 2441 48	
49	Education credits from Form 8863, line 29 49	
50	Retirement savings contributions credit. Attach Form 8880 50	
51	Child tax credit (see page 42) 51	
52	Credits from Form: a ☐ 8396 b ☐ 8839 c ☐ 5695 52	
53	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ 53	
54	Add lines 47 through 53. These are your **total credits**	54
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55

Standard Deduction for—

- People who check any box on line 39a, 39b, 40b or w[illegible] can be claimed [illegible] a dependen[illegible], see page 35.
- All others:

Single or Married filing separately, $5,700

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

Head of household, $8,350

Other Taxes

56	Self-employment tax. Attach Schedule SE	56
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	Additional taxes: a ☐ AEIC payments b ☐ Household employment taxes. Attach Schedule H	59
60	Add lines 55 through 59. This is your **total tax** ▶	60

1040 Page 2 Taxes & Credits

= Arrive at Taxable Income

Form 1040 (2009) Page **2**

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38

39a Check if: { ☐ **You** were born before January 2, 1945, ☐ Blind. } **Total boxes**
☐ **Spouse** was born before January 2, 1945, ☐ Blind. } **checked** ▶ 39a

b If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ 39b ☐

Standard Deduction for—
- People who check any box on line 39a, 39b, or 40b **or** who can be claimed as a dependent, see page 35.
- All others:

Single or Married filing separately, $5,700

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

Head of household, $8,350

40a **Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin) . . 40a

b If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) . ▶ 40b ☐

41 Subtract line 40a from line 38 41

42 **Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 37 . . 42

43 **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . . 43

44 [illegible] 44

45 **Alternative minimum tax** (see page 40). Attach Form 6251 45

46 Add lines 44 and 45 . . . . . ▶ 46

47 Foreign tax credit. Attach Form 1116 if required 47

48 Credit for child and dependent care expenses. Attach Form 2441 48

49 Education credits from Form 8863, line 29 49

50 Retirement savings contributions credit. Attach Form 8880 50

51 Child tax credit (see page 42) 51

52 Credits from Form: a ☐ 8396 b ☐ 8839 c ☐ 5695 52

53 Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ ______ 53

54 Add lines 47 through 53. These are your **total credits** 54

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- . . . ▶ 55

Other Taxes

56 Self-employment tax. Attach Schedule SE 56

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 Additional taxes: a ☐ AEIC payments b ☐ Household employment taxes. Attach Schedule H 59

60 Add lines 55 through 59. This is your **total tax** . . . . . ▶ 60

1040 Page 2 Taxes & Credits

Calculated Tax

Form 1040 (2009) Page **2**

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38
39a	Check if: ☐ **You** were born before January 2, 1945, ☐ Blind. ☐ **Spouse** was born before January 2, 194 , ☐ Blind. **Total boxes checked ▶ 39a** ☐	
b	If your spouse itemizes on a separate return or you were a dual-sta s alien, see page 35 and check here ▶ 39b☐	
40a	**Itemized deductions** (from Schedule A) **or** your **standa d deduction** (see left margin)	40a
b	If you are increasing your standard deduction by certa n real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L a d check here (see page 35) . ▶ 40b☐	
41	Subtract line 40a from line 38	41
42	**Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on li d. Otherwise, see page 37	42
44	**Tax** (see page 37). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 .	44
46	Add lines 44 and 45 ▶	46
47	Foreign tax credit. Attach Form 1116 if required	47
48	Credit for child and dependent care expenses. Attach Form 2441	48
49	Education credits from Form 8863, line 29	49
50	Retirement savings contributions credit. Attach Form 8880	50
51	Child tax credit (see page 42)	51
52	Credits from Form: **a** ☐ 8396 **b** ☐ 8839 **c** ☐ 5695	52
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53
54	Add lines 47 through 53. These are your **total credits**	54
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55

Standard Deduction for—

- People who check any box on line 39a, 39b, or 40b **or** who can be claimed as a dependent, see page .
- All othe s:

Single or Married filing separately, $5,700

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

Head of household, $8,350

Other Taxes

56	Self-employment tax. Attach Schedule SE	56
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	Additional taxes: **a** ☐ AEIC payments **b** ☐ Household employment taxes. Attach Schedule H	59
60	Add lines 55 through 59. This is your **total tax** ▶	60

1040 Page 2 Taxes & Credits

+ Add Alternative Minimum Tax (OOS)

Form 1040 (2009) Page 2

Tax and Credits

38	Amount from line 37 (adjusted gross income)		38
39a	Check if: ☐ **You** were born before January 2, 1945, ☐ Blind. ☐ **Spouse** was born before January 2, 1945, ☐ Blind. **Total boxes checked** ▶ 39a ☐		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ 39b ☐		
40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40a
b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) ▶ 40b ☐		
41	Subtract line 40a from line 38		41
42	**Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 37		42
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43
45	**Alternative minimum tax** (see page 40). Attach Form 6251		45
46	Add lines 44 and 45 ▶		46
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 29	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see page 42)	51	
52	Credits from Form: a ☐ 8396 b ☐ 8839 c ☐ 5695	52	
53	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	53	
54	Add lines 47 through 53. These are your **total credits**		54
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶		55

Standard Deduction for—

- People who check any box on line 39a, 39b, or 40b **or** who can be claimed as a dependent, see page 35.
- All other:

Single or Married filing separately, $5,700

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

Head of household, $8,350

Other Taxes

56	Self-employment tax. Attach Schedule SE	56
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	Additional taxes: a ☐ AEIC payments b ☐ Household employment taxes. Attach Schedule H	59
60	Add lines 55 through 59. This is your **total tax** ▶	60

1040 Page 2 Taxes & Credits

- Deduct Non-Refundable Credits

Form 1040 (2009) Page **2**

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	
39a	Check if: ☐ **You** were born before January 2, 1945, ☐ Blind. ☐ **Spouse** was born before January 2, 1945, ☐ Blind. **Total boxes checked ▶ 39a**		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ 39b☐		
40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40a	
b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) . ▶ 40b☐		
41	Subtract line 40a from line 38	41	
42	**Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 37	42	
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	**Tax** (see page 37). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	44	
45	**Alternative minimum tax** (see page 40). Attach Form 6251	45	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 29	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see page 42)	51	
52	Credits from Form: a ☐ 8396 b ☐ 8839 c ☐ 5695	52	
53	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	53	
54	Add lines 47 through 53. These are your **total credits**	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55	

Standard Deduction for—

- People who check any box on line 39a, 39b, or 40b **or** who can be claimed as a dependent, see page 35.
- All others:

Single or Married filing separately, $5,700

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

Head of household, $8,350

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
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	Additional taxes: a ☐ AEIC payments b ☐ Household employment taxes. Attach Schedule H	59	
60	Add lines 55 through 59. This is your **total tax** ▶	60	

1040 Page 2 Taxes & Credits

+ Add Other Taxes

Form 1040 (2009) Page **2**

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	
39a	Check if: ☐ **You** were born before January 2, 1945, ☐ Blind. ☐ **Spouse** was born before January 2, 1945, ☐ Blind. **Total boxes checked** ▶ 39a ☐		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ 39b ☐		
40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40a	
b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) . ▶ 40b ☐		
41	Subtract line 40a from line 38	41	
42	**Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 37	42	
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	**Tax** (see page 37). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	44	
45	**Alternative minimum tax** (see page 40). Attach Form 6251	45	
46	Add lines 44 and 45 ▶	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 29	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see page 42)	51	
52	Credits from Form: a ☐ 8396 b ☐ 8839 c ☐ 5695	52	
53	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	53	
54	Add lines 47 through 53. These are your **total credits**	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55	

Standard Deduction for—
- People who check any box on line 39a, 39b, or 40b **or** who can be claimed as a dependent, see page 35.
- All others:

Single or Married filing separately, $5,700

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

Head of household, $8,350

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
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	Additional taxes: a ☐ AEIC payments b ☐ Household employment taxes. Attach Schedule H	59	
60	Add lines 55 through 59. This is your **total tax** ▶	60	

1040 Page 2 Taxes & Credits
= Bottom List is “Total Tax”

Form 1040 (2009) Page **2**

Tax and Credits	38	Amount from line 37 (adjusted gross income)	38
	39a	Check if: ☐ **You** were born before January 2, 1945, ☐ Blind. ☐ **Spouse** was born before January 2, 1945, ☐ Blind. **Total boxes checked** ▶ 39a ☐	
	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ 39b ☐	
	40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40a
	b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) . ▶ 40b ☐	
	41	Subtract line 40a from line 38	41
	42	**Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 37	42
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43
	44	**Tax** (see page 37). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	44
	45	**Alternative minimum tax** (see page 40). Attach Form 6251	45
	46	Add lines 44 and 45 ▶	46
	47	Foreign tax credit. Attach Form 1116 if required — 47	
	48	Credit for child and dependent care expenses. Attach Form 2441 — 48	
	49	Education credits from Form 8863, line 29 — 49	
	50	Retirement savings contributions credit. Attach Form 8880 — 50	
	51	Child tax credit (see page 42) — 51	
	52	Credits from Form: a ☐ 8396 b ☐ 8839 c ☐ 5695 — 52	
	53	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ — 53	
	54	Add lines 47 through 53. These are your **total credits**	54
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55
Other Taxes	56	Self-employment tax. Attach Schedule SE	56
	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	Additional taxes: a ☐ AEIC payments b ☐ Household employment taxes. Attach Schedule H	59
	60	Add lines 55 through 59. This is your **total tax** ▶	60

Standard Deduction for—
- People who check any box on line 39a, 39b, or 40b **or** who can be claimed as a dependent, see page 35.
- All others:

Single or Married filing separately, $5,700

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

Head of household, $8,350

Payments/Refund/Owe/Sign

- Refund / Owe
  - \+ Start with "Total Tax"
  - − Apply tax withheld and estimated payments
  - − Deduct refundable credits
  - = Bottom line
    - A refund
    - You owe
- Direct deposit information
- Signature line

Payments/Refund/Owe/Sign

- Apply tax withheld and estimated payments

Payments

61 Federal income tax withheld from Forms W-2 and 1099 . . . 61

62 2009 estimated tax payments and amount applied from 2008 return 62

If you have a qualifying child, attach Schedule EIC.

64a **Earned income credit (EIC)** 64a

b Nontaxable combat pay election 64b

65 Additional child tax credit. Attach Form 8812 65

66 Refundable education credit from Form 8863, line 16 . . . 66

67 First-time homebuyer credit. Attach Form 5405 67

68 Amount paid with request for extension to file (see page 72) . 68

69 Excess social security and tier 1 RRTA tax withheld (see page 72) 69

70 Credits from Form: **a** ☐ 2439 **b** ☐ 4136 **c** ☐ 8801 **d** ☐ 8885 70

71 Add lines 61, 62, 63, 64a, and 65 through 70. These are your **total payments** . . . . ▶ 71

Refund

72 If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid** 72

73a Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here . ▶ ☐ 73a

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

▶ b Routing number ▶ c Type: ☐ Checking ☐ Savings

▶ d Account number

74 Amount of line 72 you want **applied to your 2010 estimated tax** ▶ 74

Amount You Owe

75 **Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 . ▶ 75

76 Estimated tax penalty (see page 74) 76

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

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

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.

Your signature | Date | Your occupation | Daytime phone number

Spouse's signature. If a joint return, **both** must sign. | Date | Spouse's occupation

Paid Preparer's Use Only

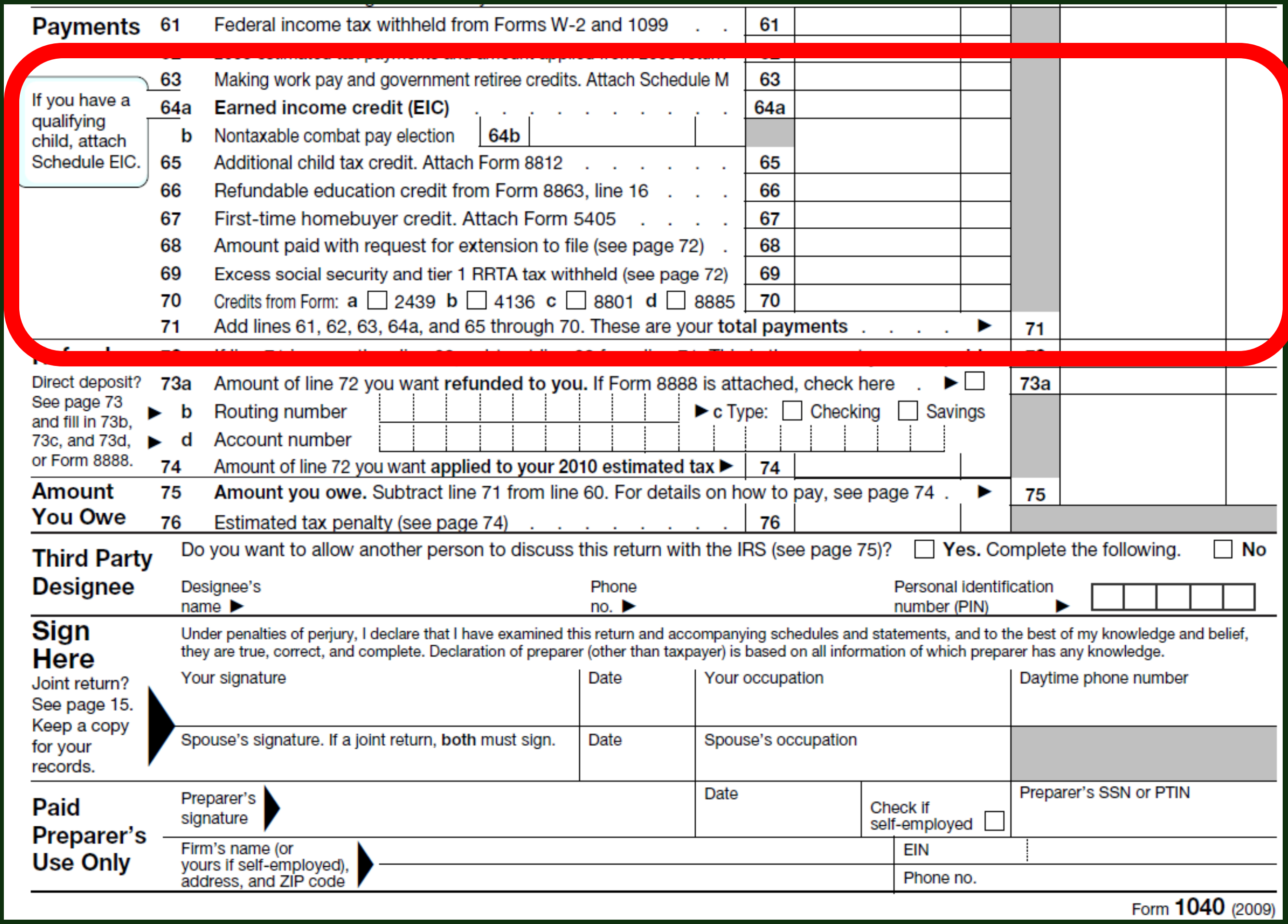
Preparer's signature | Date | Check if self-employed ☐ | Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code | EIN | Phone no.

Form **1040** (2009)

Payments/Refund/Owe/Sign

- Deduct refundable credits



Payments

61	Federal income tax withheld from Forms W-2 and 1099	61	
63	Making work pay and government retiree credits. Attach Schedule M	63	
64a	**Earned income credit (EIC)**	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Form 8812	65	
66	Refundable education credit from Form 8863, line 16	66	
67	First-time homebuyer credit. Attach Form 5405	67	
68	Amount paid with request for extension to file (see page 72)	68	
69	Excess social security and tier 1 RRTA tax withheld (see page 72)	69	
70	Credits from Form: a ☐ 2439 b ☐ 4136 c ☐ 8801 d ☐ 8885	70	
71	Add lines 61, 62, 63, 64a, and 65 through 70. These are your **total payments** ▶	71	

If you have a qualifying child, attach Schedule EIC.

73a	Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	73a	
b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
d	Account number		
74	Amount of line 72 you want **applied to your 2010 estimated tax** ▶ 74		

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

Amount You Owe

75	**Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 ▶	75	
76	Estimated tax penalty (see page 74) 76		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

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

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.

Your signature | Date | Your occupation | Daytime phone number

Spouse's signature. If a joint return, **both** must sign. | Date | Spouse's occupation

Paid Preparer's Use Only

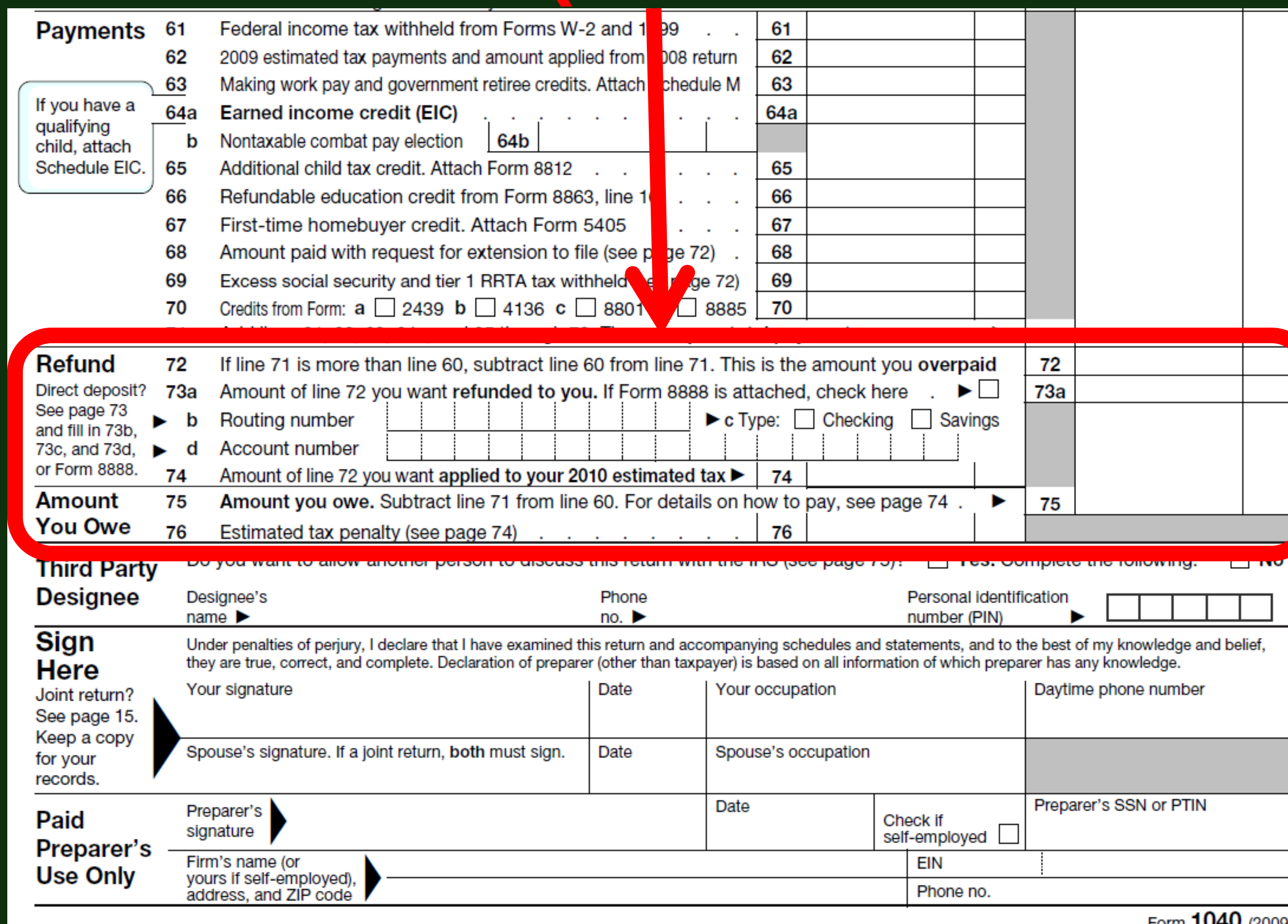
Preparer's signature | Date | Check if self-employed ☐ | Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code | EIN | Phone no.

Form **1040** (2009)

Payments/Refund/Owe/Sign

= Bottom Line (A refund / You owe)



Payments
61 Federal income tax withheld from Forms W-2 and 1099 . . . 61
62 2009 estimated tax payments and amount applied from 2008 return 62
63 Making work pay and government retiree credits. Attach Schedule M 63
If you have a qualifying child, attach Schedule EIC.
64a **Earned income credit (EIC)** 64a
b Nontaxable combat pay election 64b
65 Additional child tax credit. Attach Form 8812 65
66 Refundable education credit from Form 8863, line 16 . . . 66
67 First-time homebuyer credit. Attach Form 5405 . . . 67
68 Amount paid with request for extension to file (see page 72) . 68
69 Excess social security and tier 1 RRTA tax withheld (see page 72) 69
70 Credits from Form: a ☐ 2439 b ☐ 4136 c ☐ 8801 d ☐ 8885 70

Refund
72 If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid** 72
Direct deposit? See page 73 and fill in 73b, 73c, and 73d, or Form 8888.
73a Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here . ▶ ☐ 73a
▶ b Routing number ▶ c Type: ☐ Checking ☐ Savings
▶ d Account number
74 Amount of line 72 you want **applied to your 2010 estimated tax** ▶ 74

Amount You Owe
75 **Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 . ▶ 75
76 Estimated tax penalty (see page 74) 76

Third Party Designee
Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

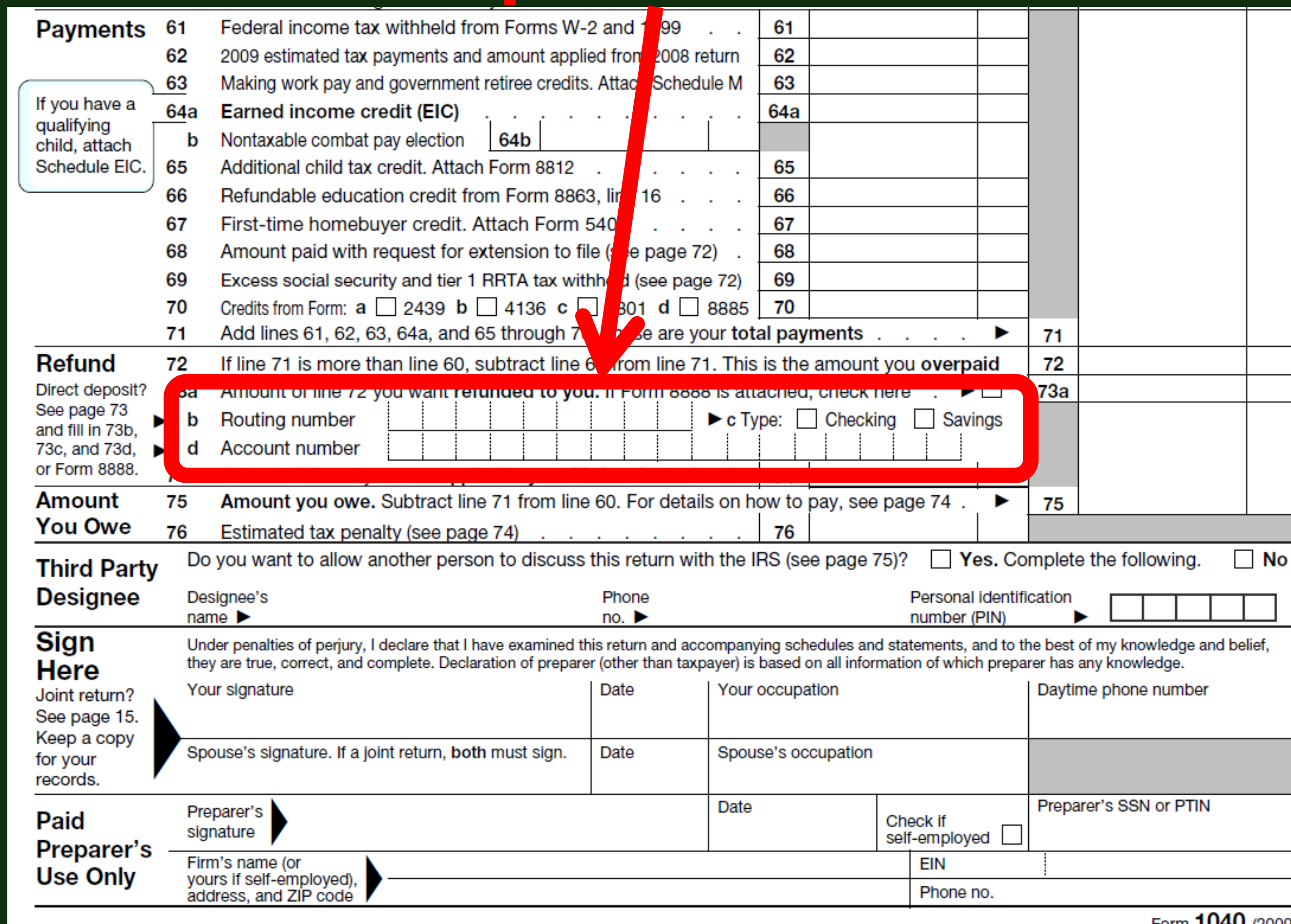
Sign Here
Joint return? See page 15. Keep a copy for your records.
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature | Date | Your occupation | Daytime phone number
Spouse's signature. If a joint return, **both** must sign. | Date | Spouse's occupation

Paid Preparer's Use Only
Preparer's signature ▶ | Date | Check if self-employed ☐ | Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶ | EIN | Phone no.

Form **1040** (2009)

Payments/Refund/Owe/Sign

Direct Deposit information



Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	
62	2009 estimated tax payments and amount applied from 2008 return	62	
63	Making work pay and government retiree credits. Attach Schedule M	63	
64a	**Earned income credit (EIC)**	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Form 8812	65	
66	Refundable education credit from Form 8863, line 16	66	
67	First-time homebuyer credit. Attach Form 5405	67	
68	Amount paid with request for extension to file (see page 72)	68	
69	Excess social security and tier 1 RRTA tax withheld (see page 72)	69	
70	Credits from Form: a ☐ 2439 b ☐ 4136 c ☐ 8801 d ☐ 8885	70	
71	Add lines 61, 62, 63, 64a, and 65 through 70. These are your **total payments** ▶	71	

Refund

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

72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid**	72	
73a	Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	73a	
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		

Amount You Owe

75	**Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 ▶	75	
76	Estimated tax penalty (see page 74)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

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

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.

Your signature | Date | Your occupation | Daytime phone number

Spouse's signature. If a joint return, **both** must sign. | Date | Spouse's occupation

Paid Preparer's Use Only

Preparer's signature | Date | Check if self-employed ☐ | Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code | EIN | Phone no.

Form **1040** (2009)

Payments/Refund/Owe/Sign

Signature Line

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61		
62	2009 estimated tax payments and amount applied from 2008 return	62		
63	Making work pay and government retiree credits. Attach Schedule M	63		
64a	**Earned income credit (EIC)**	64a		
b	Nontaxable combat pay election 64b			
65	Additional child tax credit. Attach Form 8812	65		
66	Refundable education credit from Form 8863, line 1	66		
67	First-time homebuyer credit. Attach Form 5405	67		
68	Amount paid with request for extension to file (see page 72)	68		
69	Excess social security and tier 1 RRTA tax withheld (see page 72)	69		
70	Credits from Form: a ☐ 2439 b ☐ 4136 c ☐ 8801 d ☐ 8885	70		
71	Add lines 61, 62, 63, 64a, and 65 through 70. These are your **total payments** ▶		71	

Refund

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

72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid**	72	
73a	Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	73a	
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		
74	Amount of line 72 you want **applied to your 2010 estimated tax** ▶ 74		

Amount You Owe

75	**Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 ▶	75	
76	Estimated tax penalty (see page 74)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

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

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.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶		EIN	
		Phone no.	

Form **1040** (2009)