File by Mail Instructions for your 2009 Federal Tax Return

Important: Your taxes are not finished until all required steps are completed.

(If you prefer, you can still e-file. Go to the end of these instructions for more information.)

Joseph A & Mary G Profit
222 Capital Gain Way
Capitalism, CA 94444

Balance Due/ Refund	Your federal tax return (Form 1040) shows you owe a balance due of $2,902.00. You are paying by check.
What You Need to Mail	Your tax return - The official return for mailing is included in this printout. Remember to sign and date the return. Your payment - Mail a check or money order for $2,902.00, payable to "United States Treasury". Write your Social Security number and "2009 Form 1040" on the check. Mail the return and check together. Attach the first copy or Copy B of Form(s) W-2 to the front of your Form 1040. Mail your return, attachments and payment to: Department of the Treasury Internal Revenue Service Center Fresno, CA 93888-0102 Deadline: Postmarked by Thursday, April 15, 2010 Note: Your state return may be due on a different date. Please review your state filing instructions. Don't forget correct postage on the envelope.
What You Need to Keep	Keep these instructions and a copy of your return for your records. If you did not print one before closing TurboTax, go back to the program and select Print & File tab, then select the Print for Your Records category.
2009 Federal Tax Return Summary	Adjusted Gross Income $ 127,568.00 Taxable Income $ 89,328.00 Total Tax $ 12,455.00 Total Payments/Credits $ 9,600.00 Payment Due $ 2,855.00 Penalty/Interest $ 47.00 Balance Due With Penalty/Interest $ 2,902.00 Effective Tax Rate 9.76%
Payments You Need to Make	Estimated Payments for 2010 - This printout includes your estimated tax vouchers for your federal estimated taxes (Form 1040-ES).

File by Mail Instructions for your 2009 Federal Tax Return

Important: Your taxes are not finished until all required steps are completed.

TurboTax

(If you prefer, you can still e-file. Go to the end of these instructions for more information.)

Joseph A & Mary G Profit
222 Capital Gain Way
Capitalism, CA 94444

Payments You Need to Make (Continued)

Mail payments according to the schedule below:

Voucher Number	Due Date	Amount
1	04/15/2010	$ 1,202.00
2	06/15/2010	$ 1,202.00
3	09/15/2010	$ 1,202.00
4	01/18/2011	$ 1,202.00

Include a separate check or money order for each payment, payable to "United States Treasury". Write your social security number and "Form 1040-ES" on each check.

Mail payments to:
Internal Revenue Service
P.O. Box 510000
San Francisco, CA 94151-5100

Changed Your Mind About e-filing?

You can still file electronically. Just go back to TurboTax, select the Print & File tab, then select the E-file category. We'll walk you through the process. Once you file, we will let you know if your return is accepted (or rejected) by the Internal Revenue Service.

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due 4/15/2010

2010 Form 1040-ES Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and '2010 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order . . . . . ►	1,202.

FDIA1901 06/15/09 1030

222-22-2222 111-11-1111
JOSEPH A PROFIT
MARY G PROFIT
222 CAPITAL GAIN WAY
CAPITALISM CA 94444

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

222222222 IR PROF 30 0 201012 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year—
Due 6/15/2010

2010 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and '2010 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order . . . . . ►	1,202.

FDIA1902 06/15/09 1030

222-22-2222 111-11-1111
JOSEPH A PROFIT
MARY G PROFIT
222 CAPITAL GAIN WAY
CAPITALISM CA 94444

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

222222222 IR PROF 30 0 201012 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year—
Due 9/15/2010

2010 Form 1040-ES Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and '2010 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order . . . . . ►	1,202.

FDIA1904 06/15/09 1030

222-22-2222 111-11-1111
JOSEPH A PROFIT
MARY G PROFIT
222 CAPITAL GAIN WAY
CAPITALISM CA 94444

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

222222222 IR PROF 30 0 201012 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year—
Due 1/18/2011

2010 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and '2010 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order . . . . . ►	1,202.

FDIA1905 08/20/09 1030

222-22-2222 111-11-1111
JOSEPH A PROFIT
MARY G PROFIT
222 CAPITAL GAIN WAY
CAPITALISM CA 94444

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

222222222 IR PROF 30 0 201012 430

To pay your taxes due by check, mail this form to the address listed below.

Form **1040-V** (2009)

▼ **Detach Here and Mail With Your Payment and Return** ▼

Department of the Treasury
Internal Revenue Service (99)

2009

Form 1040-V Payment Voucher

- ► Use this voucher when making a payment with Form 1040.
- ► Do not staple this voucher or your payment to Form 1040.
- ► Make your check or money order payable to the 'United States Treasury.'
- ► Write your social security number (SSN) on your check or money order.

Enter the amount of your payment . . . . . ►	2,902.

FDIA8601 06/15/09 1030

JOSEPH A PROFIT
MARY G PROFIT
222 CAPITAL GAIN WAY
CAPITALISM CA 94444

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
FRESNO CA 93888-0102

222222222 IR PROF 30 0 200912 610

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.)

Your first name	MI	Last name	Your social security number
Joseph	A	Profit	222-22-2222
If a joint return, spouse's first name	MI	Last name	Spouse's social security number
Mary	G	Profit	111-11-1111

Use the IRS label. Otherwise, please print or type.

Home address (number and street). If you have a P.O. box, see instructions. Apartment no.
222 Capital Gain Way

City, town or post office. If you have a foreign address, see instructions. State ZIP code
Capitalism CA 94444

You **must** enter your social security number(s) above.

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

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

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 & full name here.
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here
5 ☐ Qualifying widow(er) with dependent child (see instructions)

Exemptions

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a — Boxes checked on 6a and 6b: 2
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 instrs)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ☐

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

Dependents on 6c not entered above

Add numbers on lines above: 2

d Total number of exemptions claimed

Income

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

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	110,000.
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 instrs)	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes (see instructions)		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here ☐		13	24,568.
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a	15b b Taxable amount (see instrs)	
16a	Pensions and annuities	16a	16b b Taxable amount (see instrs)	
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 instructions)		19	
20a	Social security benefits	20a	20b b Taxable amount (see instrs)	
21	Other income		21	
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income**		22	134,568.

Adjusted Gross Income

23	Educator expenses (see instructions)	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 instructions)	29		
30	Penalty on early withdrawal of savings	30		
31a	Alimony paid b Recipient's SSN	31a		
32	IRA deduction (see instructions)	32	7,000.	
33	Student loan interest deduction (see instructions)	33		
34	Tuition and fees deduction. Attach Form 8917	34		
35	Domestic production activities deduction. Attach Form 8903	35		
36	Add lines 23 - 31a and 32 - 35		36	7,000.
37	Subtract line 36 from line 22. This is your **adjusted gross income**		37	127,568.

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

38	Amount from line 37 (adjusted gross income)			38	127,568.
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 instrs and ck here ► 39b ☐				
40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40a	30,940.
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 instructions) ► 40b ☐				
41	Subtract line 40a from line 38			41	96,628.
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 instructions			42	7,300.
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	89,328.
44	**Tax** (see instrs). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972			44	12,455.
45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	
46	Add lines 44 and 45 ►			46	12,455.
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 instructions)	51			
52	Credits from Form: a ☐ 8396 b ☐ 8839 c ☐ 5695	52			
53	Other crs 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	12,455.

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 55-59. This is your **total tax** ►	60	12,455.

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	6,850.		
62	2009 estimated tax payments and amount applied from 2008 return	62	1,950.		
63	Making work pay and government retiree credit. Attach Schedule M	63	800.		
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 instructions)	68			
69	Excess social security and tier 1 RRTA tax withheld (see instructions)	69			
70	Credits from Form: a ☐ 2439 b ☐ 4136 c ☐ 8801 d ☐ 8885	70			
71	Add lns 61-63, 64a, & 65-70. These are your **total pmts** ►			71	9,600.

Refund

Direct deposit? See instructions 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 XXXXXXXXX ► c Type: ☐ Checking ☐ Savings				
► d	Account number XXXXXXXXXXXXXXXXX				
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 instructions ►			75	2,902.
76	Estimated tax penalty (see instructions)	76	47.		

Third Party Designee

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

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

Sign Here

Joint return? See instructions.

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
►		Investor	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	
►		Investor 2	

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 ► Self-Prepared		EIN	
		Phone no.	

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

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

OMB No. 1545-0074

2009

Attachment Sequence No. 07

Name(s) shown on Form 1040: Joseph A & Mary G Profit

Your social security number: 222-22-2222

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1			
	2	Enter amount from Form 1040, line 38 [2]				
	3	Multiply line 2 by 7.5% (.075)	3			
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You Paid	5	State and local **(check only one box):**				
	a	[X] Income taxes, or				
	b	[ ] General sales taxes	5	2,590.		
	6	Real estate taxes (see instructions)	6	4,200.		
(See instructions.)	7	New motor vehicle taxes from line 11 of the worksheet on page 2. Skip this line if you checked box 5b	7			
	8	Other taxes. List type and amount ► Personal Property & Other taxes 150.	8	150.		
	9	Add lines 5 through 8			9	6,940.
Interest You Paid	10	Home mtg interest and points reported to you on Form 1098	10	14,000.		
	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 number, and address ►	11			
Note. Personal interest is not deductible.	12	Points not reported to you on Form 1098. See instrs for spcl rules	12			
	13	Qualified mortgage insurance premiums (see instructions)	13			
	14	Investment interest. Attach Form 4952 if required. (See instrs.)	14			
	15	Add lines 10 through 14			15	14,000.
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instrs	16	10,000.		
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17			
	18	Carryover from prior year	18			
	19	Add lines 16 through 18			19	10,000.
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses – job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	21			
	22	Tax preparation fees	22			
(See instructions.)	23	Other expenses – investment, safe deposit box, etc. List type and amount ►	23			
	24	Add lines 21 through 23	24			
	25	Enter amount from Form 1040, line 38 [25]				
	26	Multiply line 25 by 2% (.02)	26			
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	
Other Miscellaneous Deductions	28	Other – from list in the instructions. List type and amount ►			28	
Total Itemized Deductions	29	Is Form 1040, line 38, over $166,800 (over $83,400 if married filing separately)?				
		[X] **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40a. ►			29	30,940.
		[ ] **Yes.** Your deduction may be limited. See instructions for the amount to enter.				
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ► [ ]				

SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Capital Gains and Losses

► Attach to Form 1040 or Form 1040NR. ► See Instructions for Schedule D (Form 1040).
► Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2009

Attachment Sequence No. **12**

Name(s) shown on return: Joseph A & Mary G Profit

Your social security number: 222-22-2222

Part I Short-Term Capital Gains and Losses — Assets Held One Year or Less

	(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1	300 Shares COV	10/15/08	04/09/09	4,662.00	3,869.00	793.00
	4 APR 100 SPY	08/25/09	09/15/09	2,850.00	1,250.00	1,600.00
2	Enter your short-term totals, if any, from Schedule D-1, line 2		2			
3	**Total short-term sales price amounts.** Add lines 1 and 2 in column (d)		3	7,512.		

4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6	Short-term capital loss carryover. Enter the amount, if any, from line 10 of your **Capital Loss Carryover Worksheet** in the instructions	6	
7	**Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (f)	7	2,393.

Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year

	(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
8	1000 Shares SPY	06/08/08	11/15/09	109,675.00	87,500.00	22,175.00
9	Enter your long-term totals, if any, from Schedule D-1, line 9		9			
10	**Total long-term sales price amounts.** Add lines 8 and 9 in column (d)		10	109,675.		

11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	
13	Capital gain distributions. See instrs	13	
14	Long-term capital loss carryover. Enter the amount, if any, from line 15 of your **Capital Loss Carryover Worksheet** in the instructions	14	
15	**Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (f). Then go to Part III on page 2	15	22,175.

BAA For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions.

Part III Summary

16 Combine lines 7 and 15 and enter the result . . . . . . **16** 24,568.

If line 16 is:

- A **gain,** enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
- A **loss,** skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- **Zero,** skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then to go line 22.

17 Are lines 15 and 16 **both** gains?

[X] **Yes.** Go to line 18.

[ ] **No.** Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** in the instructions . . . . ► **18**

19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions . . . . ► **19**

20 Are lines 18 and 19 **both** zero or blank?

[X] **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the Instructions for Form 1040 (or in the Instructions for Form 1040NR). **Do not** complete lines 21 and 22 below.

[ ] **No.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Schedule D Tax Worksheet** in the instructions. **Do not** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of:

- The loss on line 16 or
- ($3,000), or if married filing separately, ($1,500)

. . . . **21**

Note. When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?

[ ] **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the Instructions for Form 1040 (or in the Instructions for Form 1040NR).

[ ] **No.** Complete the rest of Form 1040 or Form 1040NR.

SCHEDULE M
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Making Work Pay and Government Retiree Credits

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

OMB No. 1545-0074

2009

Attachment Sequence No. **166**

Name(s) shown on return: Joseph A & Mary G Profit

Your social security number: 222-22-2222

1 a 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)?

[X] **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** 127,568.

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?
[X] **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).
[X] **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.
[X] **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.

Form 1040 Line 44 — **Qualified Dividends and Capital Gain Tax Worksheet** — **2009**

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph A & Mary G Profit	222-22-2222

1	Enter the amount from Form 1040, line 43			1	89,328.
2	Enter the amount from Form 1040, line 9b	2			
3	Are you filing Schedule D? [X] **Yes**. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is a loss, enter -0- [ ] **No**. Enter the amount from Form 1040, line 13.	3	22,175.		
4	Add lines 2 and 3	4	22,175.		
5	If you are claiming investment interest expense on Form 4952, enter the amount from line 4g. Otherwise enter -0-	5	0.		
6	Subtract line 5 from line 4. If zero or less, enter -0-			6	22,175.
7	Subtract line 6 from line 1. If zero or less, enter -0-			7	67,153.
8	Enter the **smaller** of: ● The amount on line 1 or ● $33,950 if single or married filing sep, $67,900 if married filing jointly or qualifying widow(er), or $45,500 if head of household.			8	67,900.
9	Is the amount on line 7 equal to or more than the amount on line 8? [ ] **Yes**. Skip lines 9 and 10; go to line 11. [X] **No**. Enter the amount from line 7			9	67,153.
10	Subtract line 9 from line 8			10	747.
11	Are the amounts on lines 6 and 10 the same? [ ] **Yes.** Skip lines 11 through 14; go to line 15 [X] **No.** Enter the **smaller** of line 1 or line 6			11	22,175.
12	Enter the amt from line 10 (if line 10 is blank, enter 0)			12	747.
13	Subtract line 12 from line 11.			13	21,428.
14	Multiply line 13 by **15%** (.15)			14	3,214.
15	Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies.			15	9,241.
16	Add lines 14 and 15			16	12,455.
17	Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies.			17	14,706.
18	**Tax on all taxable income.** Enter the **smaller** of line 16 or line 17 here and on Form 1040, line 44			18	12,455.

Tax Payments Worksheet 2009

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph A & Mary G Profit	222-22-2222

Estimated Tax Payments for 2009 (If more than 4 payments for any state or locality, see Tax Help)

	Federal		State			Local		
	Date	Amount	Date	Amount	ID	Date	Amount	ID
1	04/15/09	450.	04/15/09	175.	CA	04/15/09		
2	06/15/09	450.	06/15/09	175.	CA	06/15/09		
3	09/15/09	500.	09/15/09	175.	CA	09/15/09		
4	01/15/10	550.	01/15/10	175.	CA	01/15/10		
5								
Tot Estimated Payments . . .		1,950.		700.				

Tax Payments Other Than Withholding (If multiple states, see Tax Help)	Federal	State	ID	Local	ID
6 Overpayments applied to 2009					
7 Credited by estates and trusts					
8 **Totals** Lines 1 through 7	1,950.	700.			
9 2009 extensions					

Taxes Withheld From:					Federal	State	Local
10	Forms W-2				6,850.	1,600.	
11	Forms W-2G						
12	Forms 1099-R						
13	Forms 1099-MISC and 1099-G						
14	Schedules K-1						
15	Forms 1099-INT, DIV and OID						
16	Social Security and Railroad Benefits						
17	Form 1099-B	St		Loc			
18 a	Other withholding	St		Loc			
b	Other withholding	St		Loc			
c	Other withholding	St		Loc			
19	**Total Withholding** Lines 10 through 18c				6,850.	1,600.	
20	**Total Tax Payments for 2009**				8,800.	2,300.	

Prior Year Taxes Paid In 2009 (If multiple states or localities, see Tax Help)	State	ID	Local	ID
21 Tax paid with 2008 extensions				
22 2008 estimated tax paid after 12/31/08				
23 Balance due paid with 2008 return	465.	CA		
24 Other (amended returns, installment payments, etc) . .				

Schedule A
Line 5

State and Local Tax Deduction Worksheet

2009

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph A & Mary G Profit	222-22-2222

State and Local Income Taxes

	State income taxes:		
1	State income tax withheld	1	1,600.
2	2009 state estimated taxes paid in 2009	2	525.
3	2008 state estimated taxes paid in 2009	3	
4	Amount paid with 2008 state application for extension	4	
5	Amount paid with 2008 state income tax return	5	465.
6	Overpayment on 2008 state income tax return applied to 2009 tax	6	
7	Other amounts paid in 2009 (amended returns, installment payments, etc.)	7	
8	State estimated tax from Schedule(s) K-1 (Form 1041)	8	
	Local income taxes:		
9	Local income tax withheld	9	
10	2009 local estimated taxes paid in 2009	10	
11	2008 local estimated taxes paid in 2009	11	
12	Amount paid with 2008 local application for extension	12	
13	Amount paid with 2008 local income tax return	13	
14	Overpayment on 2008 local income tax return applied to 2009 tax	14	
15	Other amounts paid in 2009 (amended returns, installment payments, etc.)	15	
16	Local estimated tax from Schedule(s) K-1 (Form 1041)	16	
	Other:		
17		17	
18	**Total** Add lines 1 through 17	18	2,590.
19	State and local refund allocated to 2009	19	
20	Nondeductible state income tax from line 28	20	
21	**Total reductions** Add lines 19 and 20.	21	
22	**Total state and local income tax deduction** Line 18 less line 21	22	2,590.

Nondeductible State Income Tax (Hawaii Only)

23	Nontaxable federal employee cost of living allowance	23	
24	Adjusted gross income	24	
25	Add lines 23 and 24	25	
26	Nondeductible percent. Line 23 divided by line 25	26	%
27	Hawaii state income tax included in line 18	27	
28	Nondeductible Hawaii state income tax. Multiply line 26 by line 27.	28	

Charitable Contributions Summary 2009

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph A & Mary G Profit	222-22-2222

Part I Cash Contributions Summary

Name of Charitable Organization	(a) Total	(b) 50% Limit	(c) 30% Limit	(d) 100% Limit (Sch. K-1)
San Rafael	10,000.	10,000.		
Totals:	10,000.	10,000.		

Part II Non-Cash Contributions Summary

	Total	Other Property		Capital Gain Property	
Name of Charitable Organization	(a) Total	(b) 50% Limit	(c) 30% Limit	(d) 30% Limit	(e) 20% Limit
Totals:					

Part III Contribution Carryovers to 2010

	Total	Cash and Other Non-Capital Gain Property			Capital Gain Property	
	(a) Total	(b) 100% Limit	(c) 50% Limit	(d) 30% Limit	(e) 30% Limit	(f) 20% Limit
1 2009 contributions	10,000.		10,000.			
2 2009 contributions allowed	10,000.	0.	10,000.	0.	0.	0.
3 **Carryovers from:**						
a 2008 tax year						
b 2007 tax year						
c 2006 tax year						
d 2005 tax year						
e 2004 tax year						
4 Carryovers allowed in 2009	0.		0.	0.	0.	0.
5 Carryovers disallowed in 2009	0.		0.	0.	0.	0.
6 **Carryovers to 2010:**						
a From 2009	0.		0.	0.	0.	0.
b From 2008						
c From 2007						
d From 2006						
e From 2005						
f From 2004 (expired)						

Part IV Special Situations in Your Return for Current Year Donations

		Yes	No
1	Was the **entire interest** given for all property donated to all charities?	X	
2	Were **restrictions** attached to any charities's right to use or dispose of any property donated to any charity? ►		X
3	Did you give to anyone other than the charity the right to income from any of the donated property or to possession of any of the donated property? ►		X
4	Was any charity other than a 50% charity?		X

Federal Carryover Worksheet 2009

► Keep for your records

Name(s) Shown on Return	Social Security Number
Joseph A & Mary G Profit	222-22-2222

2008 State and Local Income Tax Information (See Tax Help)

(a) State or Local ID	(b) Paid With Extension	(c) Estimates Pd After 12/31	(d) Total With-held/Pmts	(e) Paid With Return	(f) Total Over-payment	(g) Applied Amount
CA				465.		
Totals . .				465.		

Other Tax and Income Information		**2008**	**2009**
1 Filing status	**1**		2 MFJ
2 Number of exemptions for blind or over 65 (0 - 4)	**2**		
3 Itemized deductions after limitation	**3**		30,940.
4 Check box if required to itemize deductions	**4**	☐	☐
5 Adjusted gross income	**5**		127,568.
6 Tax liability for Form 2210 or Form 2210-F	**6**		11,655.
7 Alternative minimum tax	**7**		
8 Federal overpayment applied to next year estimated tax	**8**		

QuickZoom to the IRA Information Worksheet for IRA information . . . ►

Excess Contributions		**2008**	**2009**
9 a Taxpayer's excess Archer MSA contributions as of 12/31	**9 a**		
b Spouse's excess Archer MSA contributions as of 12/31	**b**		
10 a Taxpayer's excess Coverdell ESA contributions as of 12/31	**10 a**		
b Spouse's excess Coverdell ESA contributions as of 12/31	**b**		
11 a Taxpayer's excess HSA contributions as of 12/31	**11 a**		
b Spouse's excess HSA contributions as of 12/31	**b**		

Loss and Expense Carryovers		**2008**	**2009**
12 a Short-term capital loss	**12 a**		
b AMT Short-term capital loss	**b**		
13 a Long-term capital loss	**13 a**		
b AMT Long-term capital loss	**b**		
14 a Net operating loss available to carry forward	**14 a**		
b AMT Net operating loss available to carry forward	**b**		
15 a Investment interest expense disallowed	**15 a**		
b AMT Investment interest expense disallowed	**b**		
16 Nonrecaptured net Section 1231 losses from: **a** 2009	**16 a**		
b 2008	**b**		
c 2007	**c**		
d 2006	**d**		
e 2005	**e**		
f 2004	**f**		