

Summary of 2009 TC-40 Participants Acceptance Testing Scenario's

Some of the federal schedules used on the Scenario's are not available on MeF. These are identified by the comment "(not available on MeF)". Make adjustments to the federal return and/or schedules so the federal submission can be accepted and the FAGI amount remains the same.

Some of the state data is not required for JELF but is provided for MeF submissions. These are identified by the comment "(MeF Only)".

SCENARIO 1

400-00-5201 F Dillworth Armstrong
400-00-5221 Marjane S Armstrong
Joint Filer

1040 U.S. Individual Income Tax Return
1040-A Itemized Deductions
1040-B Interest and Ordinary Dividends
1040-D Capital Gains and Losses
1040-E Supplemental Income and Loss
4797 Sales of Business Property (not available on MeF)

TC-40 Utah Individual Income Tax Return
TC-40A Income Tax Supplemental Schedule
TC-40B Non or Part-year Resident Utah Schedule
TC-40W Utah Withholding Tax Schedule
TC-40LIS Credit Share Summary of Low-Income Housing Project (MeF Only)
TC-547 Individual Income Tax Return Payment Coupon (MeF Only)

40901

2009 TC-40

Fiscal Year

9998

Form 8886

Utah State Income Tax Dollars Fund Education

Amended Return

Utah Individual Income Tax Return

X if deceased

Your Soc. Sec. No. 400005201 F DILLWORTH MARJANE S 253 FLORENTINE LN ARMSTRONG ARMSTRONG
Spouse's SSN 400005221 CENTERVILLE UT 84014

8013216549

Table with 3 columns: 1 Filing Status - enter code, 2 Exemptions - enter number, 3 Election Campaign Fund - enter code. Includes sub-rows for status (1-5), exemptions (a-d), and campaign fund (C-N).

Main tax calculation table with 4 columns: Line number, Description, Amount, and Taxable amount. Rows include Federal adjusted gross income, deductions, Utah taxable income, tax calculation, and final Utah income tax.

40903 Income Tax Supplemental Schedule

TC-40A

Last name **AMRSTRONG**

SSN **400005201**

Part 1 - Additions to Income (write the code and amount of each addition to income)

<u>Code</u>		<u>Code</u>	
5 1	Lump sum distribution	5 7	Municipal bond interest •
5 3	Medical Savings Account (MSA) addback *	6 0	Untaxed income of a resident trust
5 4	Utah Educational Savings Plan (UESP) addback *	6 1	Untaxed income of a nonresident trust •
5 5	Reimbursed adoption expenses *	6 9	Equitable adjustments
5 6	Child's income excluded from parent's return		•
	* to the extent previously deducted from Utah income		•
			•

Total additions to income (add all additions to income and enter total here and on TC-40, line 5)

Part 2 - Deductions from Income (write the code and amount of each deduction from income)

<u>Code</u>		<u>Code</u>	
7 1	Interest from U.S. Government Obligations	7 8	Railroad retirement income •
7 7	Native American income:	7 9	Equitable adjustments
	Enrollment number & Tribe -	8 0	State tax refund included on 1040, line 10 •
	Your •	8 2	Nonresident active duty military pay •
	Spouse's •	8 5	State tax refund distributed to beneficiary •
			•

Total deductions from income (add all deductions from income and enter total here and on TC-40, line 7)

Part 3 - Apportionable Nonrefundable Credits (write the code and amount of each credit)

<u>Code</u>		<u>Code</u>			
0 4	Capital gain transactions credit	2 2	Medical Care Savings Plan (MSA) credit	•	04 555
1 8	Retirement tax credit from attached TC-40C	2 3	Health benefit plan credit		
2 0	Utah Educational Savings Plan (UESP) credit	2 4	Qualifying solar project credit	•	
				•	
				•	

Total apportionable nonrefundable credits (add all credits and enter total here and on TC-40, line 22) 555

Part 4 - Nonapportionable Nonrefundable Credits (write the code and amount of each credit)

<u>Code</u>		<u>Code</u>			
0 1	At-home parent credit	1 0	Recycling market dev. zone credit	•	08 558
0 2	Qualified sheltered workshop credit - name:	1 1	Tutoring disabled dependent credit		
		1 2	Research activities credit	•	
0 3	Carryover of 2005 or 2006 energy credit	1 3	Research machinery/equipment credit		
0 5	Clean fuel vehicle credit	1 7	Tax paid to another state (attach TC-40S)	•	
0 6	Historic preservation credit	1 9	Live organ donation expenses credit		
0 7	Enterprise zone credit	2 1	Renewable residential energy systems credit	•	
0 8	Low-income housing credit			•	

Total nonapportionable nonrefundable credits (add all credits and enter total here and on TC-40, line 25) 558

Last name AMRSTRONG

SSN 400005201

Part 5 - Refundable Credits (write the code and amount of each refundable credit)

<u>Code</u>		<u>Code</u>		
3 9	Renewable commercial energy systems	4 7	Agricultural off-highway gas/undyed diesel	•
4 0	Targeted business tax credit	4 8	Farm operation hand tools	•
4 1	Special needs adoption credit			•
				•
				•
				•

Total refundable credits (add all refundable credits and enter total here and on TC-40, line 37)

Attach completed schedule to your 2009 Utah Income Tax return

40905 **Non or Part-year Resident Utah Schedule****TC-40B**Last name **ARMSTRONG**SSN **400005201****Residency Status:**• **Nonresident.** Home state abbreviation:• **Part-year resident from:** 080809 to 123109
mm dd yy mm dd yy

Income	Col. A - UTAH	Col. B - FEDERAL
1 Wages, salaries, tips, etc. (1040/1040A line 7, 1040EZ line 1)	58,132	203,764
2 Taxable interest income (1040/1040A line 8a, 1040EZ line 2)	888	31,569
3 Ordinary dividends (1040/1040A line 9a)		12,905
4 Taxable refunds, credits or offsets of state & local income taxes (1040 line 10)		
5 Alimony received (1040 line 11)		
6 Business income or (loss) (1040 line 12)		
7 Capital gain or (loss) (1040 line 13, 1040A line 10)		-3,000
8 Other gains or (losses) (1040 line 14)		
9 IRA distributions - taxable amount (1040 line 15b, 1040A line 11b)		
10 Pensions and annuities - taxable amount (1040 line 16b, 1040A line 12b)		
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (1040 line 17)		-2,127
12 Farm income or (loss) (1040 line 18)		
13 Unemployment compensation (1040 line 19, 1040A line 13, 1040EZ line 3)		
14 Social Security benefits - taxable amount (1040 line 20b, 1040A line 14b)		
15 Other income (1040 line 21)		
16 Total income (add lines 1 through 15)	59,020	274,805
Adjustments	Col. A - UTAH	Col. B - FEDERAL
17 Educator expenses (1040 line 23, 1040A line 16)		
18 Certain business expenses (1040 line 24)	1,744	3,488
19 Health savings account deduction (1040 line 25)		
20 Moving expenses (1040 line 26; enter in col. A only expenses moving into Utah)	3,256	6,512
21 One-half of self-employment tax (1040 line 27)		
22 Self-employed SEP, SIMPLE and qualified plans (1040 line 28)		
23 Self-employed health insurance deduction (1040 line 29)		
24 Penalty on early withdrawal of savings (1040 line 30)		
25 Alimony paid (1040 line 31a)		
26 IRA deduction (1040 line 32, 1040A line 17)		
27 Student loan interest deduction (1040 line 33, 1040A line 18)		
28 Tuition and fees deduction (1040 line 34, 1040A line 19)		
29 Domestic production activities deduction (1040 line 35)		
30 Nonresident military active duty pay included in line 1 column B		
31 Total adjustments (add lines 17 through 30)	5,000	10,000
32 Subtract line 31 from line 16 for both columns A and B. Column B must equal FAGI on TC-40, line 4 (unless line 30 is completed)	54,020	264,805

Non or Part-year Resident Tax

33 Divide line 32 column A by line 32 column B (to 4 decimal places). Do not enter a number greater than 1.0000.	0.2040
34 Enter tax amount from TC-40, line 23	12,240
35 Multiply line 34 by the decimal on line 33. This is your Utah tax. Enter on TC-40, page 2, line 24	2,497

Attach completed schedule to your 2009 Utah Income Tax return

Do not send your W-2s or 1099s with your return. Instead, enter W-2 or 1099 information below, only if there is Utah withholding on the form. Use additional forms TC-40W, Part 1, if you have more than four W-2s and/or 1099s.

Line Explanations:	
1 Employer/payer ID number from W-2 box "b" or 1099	
2 Utah withholding ID number from W-2 box "15" or 1099	
3 Employer/payer name and address from W-2 box "c" or 1099	
4 Enter "X" if reporting Utah withholding from form 1099	
5 Employee's Social Security number from W-2 box "a" or 1099	
6 Utah wages/income from W-2 box "16" or 1099	
7 Utah withholding tax on W-2 or 1099	
1 861234567	1
2 12345678001WTH	2
3 CALCIUM SUPPLY CO 45 DEPOSIT PLACE SALT LAKE CITY, UT 84134	3
4	4
5 400005201	5
6 58132	6
7 1823	7
1	1
2	2
3	3
4	4
5	5
6	6
7	7

Enter total Utah withholding tax from all lines 7. 1823
Enter this total on form TC-40, page 2, line 32.

Last name

SSN

Do not send TC-675Rs with return. Enter TC-675R information below. Use additional TC-40W, Part 2s if needed.

LINE INSTRUCTIONS: (numbers refer to lines on form below)

- | | |
|--|---|
| 1 Producers EIN from box "2" | 4 Pass-through entity EIN if credit from partnership or S corporation |
| 2 Producer's name from box "1" | 5 Utah mineral withholding tax from box "5" |
| 3 Producer's Utah withholding ID number from box "3" | |

1	1
2	2
3	3
4	4
5	5
1	1
2	2
3	3
4	4
5	5

Enter total mineral production withholding tax from all lines 5. Enter this total on TC-40, page 2, line 35.

Part 3 - Utah Pass-through Entity Taxpayer Withholding

Do not send Schedule(s) K-1 or supplemental schedules with return. Enter information below. Use additional TC-40W, Part 3s if needed.

LINE INSTRUCTIONS: (numbers refer to lines on form below)

- | | |
|---|-----------------------------|
| 1 Pass-through entity EIN from Schedule K-1 box "A" | 3 Utah withholding tax paid |
| 2 Name of pass-through entity from Schedule K-1 box "B" | |

1	1
2	2
3	3
1	1
2	2
3	3

Enter total pass-through withholding tax from K-1s from all lines 3. Enter this total on TC-40, page 2, line 34.

USE OF PAYMENT COUPON

If you have a tax due balance on your Utah individual income tax return and you have previously filed your return (either electronically or by paper) without a payment, include the payment coupon below with your check or money order, to insure proper credit to your account.

Do **NOT** mail another copy of your income tax return with this payment. Sending a duplicate of your return may delay posting of the payment.

If you are sending a payment with your Utah income tax paper return, include the payment coupon below with your check or money order, to insure proper credit to your account.

Do not use this payment coupon for prepayment of future taxes. Use form TC-546.

HOW TO PREPARE THE PAYMENT

Make your check or money order payable to the Utah State Tax Commission. Do not send cash. The Tax Commission does not assume liability for loss of cash placed in the mail.

Print your name and address, Social Security Number, daytime telephone number and the year the payment is for on your check or money order.

SENDING PAYMENT COUPON

If sending this payment coupon separate from your individual income tax return, do **NOT** mail another copy of your return with this payment. Sending a duplicate of your return may delay posting of the payment.

Complete and detach the payment coupon below.

Do not attach (staple, paper clip, etc.) the check or money order to the payment coupon.

Send the payment coupon and payment to:

Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-0266

ELECTRONIC PAYMENT

You may pay your tax due electronically at the website paymentexpress.utah.gov.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811 or Telecommunication Device for the Deaf 801-297-2020. Please allow three working days for a response.

SEPARATE AND RETURN ONLY THE BOTTOM PORTION WITH PAYMENT. KEEP TOP PORTION FOR YOUR RECORDS.

**Individual Income Tax
Return Payment Coupon**

Mail to: Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-0266

TC-547
Rev. 9/08

Tax year ending 2008

USTC Use Only

Primary taxpayer name F DILLWORTH ARMSTRONG	Social Security no. 400-00-5201
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Secondary taxpayer name MARJANE S ARMSTRONG	Social Security no. 400-00-5221
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Address 253 FLORENTINE LN		
City CENTERVILLE	State UT	Zip code 84014

Payment amount enclosed	\$	358	00
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Make check or money order payable to the Utah State Tax Commission. Do not send cash. Do not staple check to coupon. Detach check stub.

**11
T
0
4**

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
Your first name and initial: F DILLWOTH, Last name: ARMSTRONG
If a joint return, spouse's first name and initial: MARJANE S, Last name: ARMSTRONG
Home address (number and street): 253 FLORENTINE LN, Apt. no.:
City, town or post office, state, and ZIP code: CENTERVILLE UT 84014

OMB No. 1545-0074
Your social security number: 4 0 0 0 0 5 2 0 1
Spouse's social security number: 4 0 0 0 0 5 2 2 1
You must enter your SSN(s) above.
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 1 Single, 2 Married filing jointly (checked), 3 Married filing separately, 4 Head of household, 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself (checked), 6b Spouse (checked), 6c Dependents: ANNA ARMSTRONG (DAUGHTER), BEN ARMSTRONG (SON), 6d Total number of exemptions claimed: 4

Income 7 Wages, salaries, tips, etc. 203764 00; 8a Taxable interest 31569 00; 9a Ordinary dividends 12905 00; 10 Taxable refunds; 11 Alimony; 12 Business income; 13 Capital gain (3000 00); 14 Other gains 31694 00; 15a IRA distributions; 16a Pensions and annuities; 17 Rental real estate; 18 Farm income; 19 Unemployment; 20a Social security benefits; 21 Other income; 22 Total income 274805 00

Adjusted Gross Income 23 Educator expenses; 24 Business expenses; 25 Health savings account deduction 3488 00; 26 Moving expenses 6512 00; 27 Self-employment tax; 28 Self-employed SEP; 29 Self-employed health insurance; 30 Penalty on early withdrawal; 31a Alimony paid; 32 IRA deduction; 33 Student loan interest; 34 Tuition and fees; 35 Domestic production activities; 36 Total adjustments 10000 00; 37 Adjusted gross income 264805 00

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits, such as 'Amount from line 37', 'Standard deduction', and 'Total credits'.

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-60 for Other Taxes, such as 'Self-employment tax' and 'Total tax'.

Payments

Table with 3 columns: Line number, Description, and Amount. Includes lines 61-71 for Payments, such as 'Federal income tax withheld' and 'Total payments'.

Refund

Table with 3 columns: Line number, Description, and Amount. Includes lines 72-74 for Refund, such as 'Amount overpaid' and 'Amount applied to 2010 estimated tax'.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 75-76 for Amount You Owe, such as 'Amount you owe' and 'Estimated tax penalty'.

Third Party Designee

Form section for Third Party Designee with fields for name, phone number, and personal identification number (PIN).

Sign Here

Form section for Sign Here with fields for signature, date, and occupation for both taxpayer and spouse.

Paid Preparer's Use Only

Form section for Paid Preparer's Use Only with fields for signature, date, firm name (Priority Accounting), 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

Your social security number

F DILLWORTH ARMSTRONG

400005201

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.							
	1 Medical and dental expenses (see page A-1)	1						
	2 Enter amount from Form 1040, line 38 2	2						
	3 Multiply line 2 by 7.5% (.075)	3						
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4							
Taxes You Paid (See page A-2.)	5 State and local (check only one box):	5	9259	00				
	a <input type="checkbox"/> Income taxes, or							
	b <input type="checkbox"/> General sales taxes							
	6 Real estate taxes (see page A-5)	6	2836	00				
	7 New motor vehicle taxes from line 11 of the worksheet on back. Skip this line if you checked box 5b	7						
	8 Other taxes. List type and amount ▶ _____	8						
	9 Add lines 5 through 8	9				12095	00	
	Interest You Paid (See page A-6.)	10 Home mortgage interest and points reported to you on Form 1098	10	22564	00			
		11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-7 and show that person's name, identifying no., and address ▶ _____	11					
Note. Personal interest is not deductible.								
12 Points not reported to you on Form 1098. See page A-7 for special rules		12						
13 Qualified mortgage insurance premiums (see page A-7)		13						
14 Investment interest. Attach Form 4952 if required. (See page A-8.)		14						
15 Add lines 10 through 14	15				22564	00		
Gifts to Charity If you made a gift and got a benefit for it, see page A-8.	16 Gifts by cash or check. If you made any gift of \$250 or more, see page A-8	16	24526	00				
	17 Other than by cash or check. If any gift of \$250 or more, see page A-8. You must attach Form 8283 if over \$500	17	61	00				
	18 Carryover from prior year	18						
	19 Add lines 16 through 18	19				24587	00	
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See page A-10.)	20						
Job Expenses and Certain Miscellaneous Deductions (See page A-10.)	21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-10.) ▶ _____	21						
	22 Tax preparation fees	22						
	23 Other expenses—investment, safe deposit box, etc. List type and amount ▶ _____	23						
	24 Add lines 21 through 23	24						
	25 Enter amount from Form 1040, line 38 25	25						
	26 Multiply line 25 by 2% (.02)	26						
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27						
Other Miscellaneous Deductions	28 Other—from list on page A-11. List type and amount ▶ _____	28						
Total Itemized Deductions	29 Is Form 1040, line 38, over \$166,800 (over \$83,400 if married filing separately)? <input 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 checked="" type="checkbox"/> Yes. Your deduction may be limited. See page A-11 for the amount to enter.	29				58266	00	
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>							

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2009
Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

▶ 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.

Name(s) shown on return

Your social security number

F DILLWORTH ARMSTRONG

40005201

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)		(e) Cost or other basis (see page D-7 of the instructions)		(f) Gain or (loss) Subtract (e) from (d)	
1 100 SH ACME CORP	09/01/2009	11/12/2009	10576	00	15768	00	(5192	00)
2 Enter your short-term totals, if any, from Schedule D-1, line 2								
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)			10576	00				
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 on page D-7 of the instructions							6 ()	
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)							7	(5192 00)

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)		(e) Cost or other basis (see page D-7 of the instructions)		(f) Gain or (loss) Subtract (e) from (d)	
8								
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	
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 page D-2 of the instructions							13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet on page D-7 of 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 the back							15	

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <p>If line 16 is:</p> <ul style="list-style-type: none"> • 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 go to line 22. <p>17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> <p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions ▶</p> <p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions ▶</p> <p>20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 below.</p> <p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). <input checked="" type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>	16	(5192	00)
	18		
	19		
	21	(3000	00)
	21	()

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

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

Name(s) shown on return **F DILLWORTH ARMSTRONG** Identifying number **400005201**

1 Enter the gross proceeds from sales or exchanges reported to you for 2009 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) **1 68886.00**

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

3 Gain, if any, from Form 4684, line 43 **3**

4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 **4**

5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 **5**

6 Gain, if any, from line 32, from other than casualty or theft. **6**

7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: **7**

Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years (see instructions) **8**

9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) **9**

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

EQUIP,EMT	01/09/2009	06/15/2009	44502.00	12192.00	25000.00	31694.00

11 Loss, if any, from line 7 **11** ()

12 Gain, if any, from line 7 or amount from line 8, if applicable **12**

13 Gain, if any, from line 31 **13**

14 Net gain or (loss) from Form 4684, lines 35 and 42a **14**

15 Ordinary gain from installment sales from Form 6252, line 25 or 36 **15**

16 Ordinary gain or (loss) from like-kind exchanges from Form 8824. **16**

17 Combine lines 10 through 16 **17 31694.00**

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:

a If the loss on line 11 includes a loss from Form 4684, line 39, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions **18a**

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 **18b 31694.00**

**SCHEDULE E
(Form 1040)**

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

OMB No. 1545-0074

2009

Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

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

F DILLWORTH ARMSTRONG

Your social security number

400005201

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 page E-3). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

1	List the type and address 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	• 14 days or	A		
B	• 10% of the total days rented at fair rental value?	B		
C	(See page E-3)	C		

		Properties			Totals (Add columns A, B, and C.)		
		A	B	C			
3	Rents received	3			3		
4	Royalties received	4			4		
Expenses:							
5	Advertising	5					
6	Auto and travel (see page E-4)	6					
7	Cleaning and maintenance	7					
8	Commissions.	8					
9	Insurance	9					
10	Legal and other professional fees	10					
11	Management fees	11					
12	Mortgage interest paid to banks, etc. (see page E-5)	12			12		
13	Other interest.	13					
14	Repairs.	14					
15	Supplies	15					
16	Taxes	16					
17	Utilities.	17					
18	Other (list) ▶	18					
19	Add lines 5 through 18.	19			19		
20	Depreciation expense or depletion (see page E-5)	20			20		
21	Total expenses. Add lines 19 and 20	21					
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 page E-5 to find out if you must file Form 6198.	22					
23	Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2	23	()	()	
24	Income. Add positive amounts shown on line 22. Do not include any losses	24					
25	Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25	()			
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					

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

F DILLWORTH ARMSTRONG

400005201

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See page E-1.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see page E-7 before completing this section. Yes No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	SMITH PARTNERSHIP	P	<input type="checkbox"/>	478569784	<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>

Passive Income and Loss				Nonpassive Income and Loss						
(f) Passive loss allowed (attach Form 8582 if required)		(g) Passive income from Schedule K-1		(h) Nonpassive loss from Schedule K-1		(i) Section 179 expense deduction from Form 4562		(j) Nonpassive income from Schedule K-1		
A								(2127	00)	
B										
C										
D										
29a	Totals							(2127	00)	
b	Totals									
30	Add columns (g) and (j) of line 29a							30	(2127	00)
31	Add columns (f), (h), and (i) of line 29b							31	()
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below							32	(2127	00)

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss				Nonpassive Income and Loss					
(c) Passive deduction or loss allowed (attach Form 8582 if required)		(d) Passive income from Schedule K-1		(e) Deduction or loss from Schedule K-1		(f) Other income from Schedule K-1			
A									
B									
34a	Totals								
b	Totals								
35	Add columns (d) and (f) of line 34a							35	
36	Add columns (c) and (e) of line 34b							36	(
37	Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below							37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see page E-8)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see page E-8)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . .	43	