

## 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 2

400-00-5202 Ernest W Shoemaker  
Single Filer with foreign address

1040A U.S. Individual Income Tax Return (not available on MeF)

TC-40 Utah Individual Income Tax Return  
TC-40A Income Tax Supplemental Schedule  
TC-40W Utah Withholding Tax Schedule  
TC-737 Power of Attorney and Declaration of Representative (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. ERNEST W SHOEMAKER

400005202

GRIFFIN HOUSE APT 2B

Spouse's SSN

22 STOCKWELL GREEN

LONDON SW9 9HZ

ENGLAND

1 Filing Status - enter code	2 Exemptions - enter number	3 Election Campaign Fund - enter code
1 = Single • 1	a 1 Yourself	C = Constitution Yourself Spouse
2 = Married filing jointly	b 0 Spouse } from federal return	D = Democratic • N •
3 = Married filing separately	c 0 Dependents	L = Libertarian
4 = Head of household	d 1 Total exemptions (add a through c)	R = Republican Does not increase tax or reduce refund
5 = Qualifying widow(er)		N = No contribution

4	Federal adjusted gross income from federal return	• 4	9343
5	Additions to income from TC-40A, Part 1 (attach TC-40A)	• 5	1234
6	Total income (add lines 4 and 5)	6	10577
7	Deductions from income from TC-40A, Part 2 (attach TC-40A)	• 7	0
8	Utah taxable income (subtract line 7 from line 6 - if less than zero, enter "0")	• 8	10577
9	Tax calculation - multiply line 8 by 5% (.05)	• 9	529
10	Multiply \$2,738 by line 2d above (if line 4 over \$125,100, see instructions)	• 10	2738
11	Enter your federal standard or itemized deductions	• 11	5700
12	Add lines 10 and 11	12	8438
13	State income tax deducted on federal Schedule A, line 5	• 13	• Check box and enter "0" on line 13 if sales tax was deducted on fed. Sch. A, line 5
14	Subtract line 13 from line 12	14	8438
15	Multiply line 14 by 6% (.06)	• 15	506
16	Enter \$12,511 if single or MFS, \$18,767 if HofH, \$25,022 if MFJ or QW	• 16	12511
17	Subtract line 16 from line 8 (if less than zero, enter "0")	17	0
18	Multiply line 17 by 1.3% (.013)	• 18	0
19	Taxpayer tax credit (subtract line 18 from line 15 - if less than zero, enter "0")	• 19	506
20	Enter "X" if you are a qualified exempt taxpayer (complete worksheet)	• 20	X
21	Utah income tax (subtract line 19 from line 9 - if less than zero, enter "0")	• 21	0
22	Apportionable nonrefundable credits from TC-40A, Part 3 (attach TC-40A)	• 22	0
23	Subtract line 22 from line 21 (if less than zero, enter "0")	23	0

Non or Part-Year Residents, complete TC-40B before continuing on page 2



40903 **Income Tax Supplemental Schedule**

**TC-40A**

Last name **SHOEMAKER**

SSN **400005202**

**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	•	57 1234
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			•	
				•	
				•	
<b>Total additions to income</b> (add all additions to income and enter total here and on TC-40, line 5)					1234

**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	•	
				•	
				•	
<b>Total deductions from income</b> (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	•	
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	•	
				•	
				•	
				•	
<b>Total apportionable nonrefundable credits</b> (add all credits and enter total here and on TC-40, line 22)					

**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	•	
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			•	
<b>Total nonapportionable nonrefundable credits</b> (add all credits and enter total here and on TC-40, line 25)					

Last name SHOEMAKER

SSN 400005202

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	900157626	1	710388388
2	12412412002WTH	2	Z00303
3	UTAH UNEMPLOYMENT OFFICE 8880 LAUREL DR SANDY, UT 84070	3	MILLARDS DEPT STORE 6191 S STATE #100 MURRAY, UT 84107
4	X	4	
5	400005202	5	400005202
6	5779	6	5964
7	121	7	200
1		1	
2		2	
3		3	
4		4	
5		5	
6		6	
7		7	

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



Utah State Tax Commission  
**Power of Attorney and Declaration of Representative**

Taxpayer name(s) and addresses ERNEST W SHOEMAKER 22 STOCKWELL GREEN APT 2B LONDON, ENGLAND SW9 9HZ	Social Security/Account number  400005202
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**The taxpayer(s) named above hereby appoint the following representative(s) as attorney(s)-in-fact**  
 (attach additional sheets if necessary)

Name and address FATHER O SHOEMAKER 260 ASHBROOK CIR MIDVALE, UT 84047	Telephone number  (801) 297-2734
	Fax number
Name and address	Telephone number
	Fax number
Name and address	Telephone number
	Fax number

**Tax matters to be represented for the taxpayer(s) before the Utah State Tax Commission**

Type of tax	Social Security/Account number	Year or period	Appeal number if known
INDIVIDUAL INCOME	400005202	12-31-2009	
Type of tax	Social Security/Account number	Year or period	Appeal number if known
Type of tax	Social Security/Account number	Year or period	Appeal number if known

Subject to revocation in writing, my representative is authorized to receive, inspect or review confidential tax information and to perform any and all acts on my behalf to facilitate audits, to negotiate or enter agreements, and to act as my representative in adjudicative proceedings before the Commission. The authority does not include the power to receive refund checks, the power to substitute another representative or the authority to disclose confidential tax information to other parties.

**Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Utah State Tax Commission for the same matters and years or periods covered by this document.

Signature of taxpayer(s)	Date
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If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

Signature of tax representative(s)	Title  FATHER	Date
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**Label**  
(See page 17.)

**Use the IRS label.**

Otherwise, please print or type.

**Presidential Election Campaign**

**Filing status**

Check only one box.

**Exemptions**

If more than six dependents, see page 20.

**Income**

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

If you did not get a W-2, see page 23.

Enclose, but do not attach, any payment.

**Adjusted gross income**

L A B E L  H E R E	Your first name and initial <b>ERNEST W</b>	Last name <b>SHOEMAKER</b>	OMB No. 1545-0074
	If a joint return, spouse's first name and initial	Last name	Your social security number <b>400005202</b>
	Home address (number and street). If you have a P.O. box, see page 17. <b>GRIFFIN HOUSE APT 2B 22 STOCKWELL GREEN</b>	Apt. no.	Spouse's social security number
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 17. <b>LONDON SW9 9HZ ENGLAND</b>		You must enter your SSN(s) above.

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 17)  You  Spouse

**1 Single**       **4 Head of household (with qualifying person).** (See page 18.)  
 If the qualifying person is a child but not your dependent, enter this child's name here. ▶  
 **2 Married filing jointly (even if only one had income)**  
 **3 Married filing separately.** Enter spouse's SSN above and full name here. ▶  
 **5 Qualifying widow(er) with dependent child** (see page 19)

<b>6a <input checked="" type="checkbox"/> Yourself.</b> If someone can claim you as a dependent, <b>do not check</b> box 6a.				Boxes checked on 6a and 6b <b>1</b> No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see page 21) Dependents on 6c not entered above	
<b>b <input type="checkbox"/> Spouse</b>					
<b>c Dependents:</b>				Add numbers on lines above ▶ <b>1</b>	
(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you		(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 20)
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

**d Total number of exemptions claimed.** **1**

<b>7</b>	Wages, salaries, tips, etc. Attach Form(s) W-2.	7	5964	00
<b>8a</b>	Taxable interest. Attach Schedule B if required.	8a		
<b>b</b>	Tax-exempt interest. Do not include on line 8a.	8b		
<b>9a</b>	Ordinary dividends. Attach Schedule B if required.	9a		
<b>b</b>	Qualified dividends (see page 24).	9b		
<b>10</b>	Capital gain distributions (see page 24).	10		
<b>11a</b>	IRA distributions.	11a		
<b>11b</b>	Taxable amount (see page 24).	11b		
<b>12a</b>	Pensions and annuities.	12a		
<b>12b</b>	Taxable amount (see page 25).	12b		
<b>13</b>	Unemployment compensation in excess of \$2,400 per recipient and Alaska Permanent Fund dividends (see page XX).	13	3379	00
<b>14a</b>	Social security benefits.	14a		
<b>14b</b>	Taxable amount (see page 27).	14b		
<b>15</b>	Add lines 7 through 14b (far right column). This is your <b>total income</b> .	15	9343	00

<b>16</b>	Educator expenses (see page 29).	16		
<b>17</b>	IRA deduction (see page 29).	17		
<b>18</b>	Student loan interest deduction (see page 31).	18		
<b>19</b>	Tuition and fees deduction. Attach Form 8917.	19		
<b>20</b>	Add lines 16 through 19. These are your <b>total adjustments</b> .	20		

**21 Subtract line 20 from line 15. This is your adjusted gross income.** **21** 9343 00

**Tax, credits, and payments** **22** Enter the amount from line 21 (adjusted gross income). 22 9343 00

**23a** Check  You were born before January 2, 1945,  Blind } Total boxes  
if:  Spouse was born before January 2, 1945,  Blind } checked ▶ 23a

**b** If you are married filing separately and your spouse itemizes deductions, see page 32 and check here ▶ 23b

**Standard Deduction for—**

- People who checked any box on line 23a, 23b, or 24b or who can be claimed as a dependent, see page 32.

- All others:  
Single or Married filing separately, \$5,700

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

- Head of household, \$8,350

**24a** Enter your **standard deduction** (see left margin). 24a 5700 00

**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 XX) ▶ 24b

**25** Subtract line 24a from line 22. If line 24a is more than line 22, enter -0-. 25 3643 00

**26 Exemptions.** If line 22 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 32. 26 3650 00

**27** Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income**. ▶ 27 0 00

**28 Tax**, including any alternative minimum tax (see page 33). 28 0 00

**29** Credit for child and dependent care expenses. Attach Form 2441. 29

**30** Credit for the elderly or the disabled. Attach Schedule R. 30

**31** Education credits. Attach Form 8863. 31

**32** Retirement savings contributions credit. Attach Form 8880. 32

**33** Child tax credit (see page 37). 33

**34** Add lines 29 through 33. These are your **total credits**. 34 0 00

**35** Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. 35

**36** Advance earned income credit payments from Form(s) W-2, box 9. 36

**37** Add lines 35 and 36. This is your **total tax**. ▶ 37

**38** Federal income tax withheld from Forms W-2 and 1099. 38 556 00

**39** 2009 estimated tax payments and amount applied from 2008 return. 39

**40** Making work pay and government retiree credits. Attach Schedule M. 40

**41a Earned income credit (EIC).** 41a

**b** Nontaxable combat pay election. 41b

**42** Additional child tax credit. Attach Form 8812. 42

**43** Refundable education credit from Form 8863, line 16. 43

**44** Add lines 38, 39, 40, 41a, 42, and 43. These are your **total payments**. ▶ 44 556 00

**Refund** **45** If line 44 is more than line 37, subtract line 37 from line 44. This is the amount you **overpaid**. 45

**46a** Amount of line 45 you want **refunded to you**. If Form 8888 is attached, check here ▶  46a 556 00

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

▶ **d** Account number

**47** Amount of line 45 you want **applied to your 2010 estimated tax**. 47

**Amount you owe** **48** **Amount you owe.** Subtract line 44 from line 37. For details on how to pay, see page 56. ▶ 48

**49** Estimated tax penalty (see page 57). 49

**Third party designee** Do you want to allow another person to discuss this return with the IRS (see page 57)?  **Yes.** Complete the following.  **No**

Designee's name ▶ **FATHER SHOEMAKER** Phone no. ▶ **8015625620** Personal identification number (PIN) ▶

**Sign here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See page 17. Keep a copy for your records. ▶ 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.