

## 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 4

400-00-5204 Donald D                      Grassfield                      Deceased on 10/16/2009  
400-00-5222 Jane D                      Meyers  
Married filing Separately Filer

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-40C    Retirement Credit Schedule  
TC-40W    Utah Withholding Tax Schedule  
TC-131    Statement of a Person Claiming Refund Due a Deceased Taxpayer (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.  
400005204

DONALD D  
JANE D  
301 BROOKSIDE DR

GRASSFIELD  
MEYERS

X

8014894069

Spouse's SSN

400005222

SPRINGVILLE

UT 84663

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

4	Federal adjusted gross income from federal return	• 4	25686
5	Additions to income from TC-40A, Part 1 (attach TC-40A)	• 5	0
6	Total income (add lines 4 and 5)	6	25686
7	Deductions from income from TC-40A, Part 2 (attach TC-40A)	• 7	0
8	<b>Utah taxable income</b> (subtract line 7 from line 6 - if less than zero, enter "0")	• 8	25686
9	<b>Tax calculation</b> - multiply line 8 by 5% (.05)	• 9	1284
10	Multiply \$2,738 by line 2d above (if line 4 over \$125,100, see instructions)	• 10	2738
11	Enter your <b>federal standard or itemized deductions</b>	• 11	6800
12	Add lines 10 and 11	12	9538
13	State income tax deducted on federal Schedule A, line 5	• 13	0
14	Subtract line 13 from line 12	14	9538
15	Multiply line 14 by 6% (.06)	• 15	572
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	13175
18	Multiply line 17 by 1.3% (.013)	• 18	171
19	Taxpayer tax credit (subtract line 18 from line 15 - if less than zero, enter "0")	• 19	401
20	Enter "X" if you are a qualified exempt taxpayer (complete worksheet)	• 20	
21	<b>Utah income tax</b> (subtract line 19 from line 9 - if less than zero, enter "0")	• 21	883
22	Apportionable nonrefundable credits from TC-40A, Part 3 (attach TC-40A)	• 22	202
23	Subtract line 22 from line 21 (if less than zero, enter "0")	23	681

Check box and enter "0" on line 13 if sales tax was deducted on fed. Sch. A, line 5

Last name **GRASSFIELD**

SSN **400005204**

2 4	Enter tax (full-year resident enter tax from line 23; non or part-year resident enter tax from TC-40B line 35)	• 2 4	681
2 5	Nonapportionable nonrefundable credits from TC-40A, Part 4 (attach TC-40A)	• 2 5	0
2 6	Subtract line 25 from line 24 (if less than zero, enter "0")	2 6	681
2 7	Contributions - add lines 27a through 27d and enter total on line 27		
	<b>Code Description Code Amount Sch Dist Code</b>		
	0 1 Utah Nongame Wildlife Fund • 2 7 a		
	0 2 Pamela Atkinson Homeless Trust Fund • 2 7 b		
	0 3 Kurt Oscarson Children's Organ Transplant Fund • 2 7 c		
	0 5 School District & Nonprofit School District Foundation • 2 7 d	2 7	0
	0 9 Cat & Dog Community Spay and Neuter Program		
2 8	AMENDED RETURN ONLY - previous refund	• 2 8	0
2 9	Recapture of low-income housing credit	• 2 9	0
3 0	Utah use tax	• 3 0	0
3 1	<b>Total tax, use tax and additions to tax</b> (add lines 26 through 30)	3 1	681
3 2	Utah tax withheld from TC-40W, Part 1 (attach TC-40W)	• 3 2	818
3 3	Credit for Utah income taxes prepaid	• 3 3	0
3 4	Pass-through entity withholding tax from TC-40W, Part 3 (attach TC-40W)	• 3 4	0
3 5	Mineral production withholding tax from TC-40W, Part 2 (attach TC-40W)	• 3 5	0
3 6	AMENDED RETURN ONLY - previous payments	• 3 6	0
3 7	Refundable credits from TC-40A, Part 5 (attach TC-40A)	• 3 7	0
3 8	<b>Total withholding and refundable credits</b> (add lines 32 through 37)	3 8	818
3 9	<b>Tax Due</b> - if line 31 is greater than line 38, subtract line 38 from line 31	<b>TAX DUE</b> • 3 9	0
4 0	Penalty and interest	4 0	0
4 1	<b>Pay this amount</b> (add lines 39 and 40)	• 4 1	0
4 2	<b>Refund</b> - if line 38 is greater than line 31, subtract line 31 from line 38	<b>REFUND</b> • 4 2	137
4 3	Enter the amount of refund you want applied to your 2010 taxes	• 4 3	
4 4	<b>DIRECT DEPOSIT YOUR REFUND</b> - provide account information		checking savings
	• Routing number • Account number		Acct type • •
	Check box if refund will go to an account outside the United States (see instructions)	•	
4 5	To deposit total refund to your Utah Educational Savings Plan account(s), enter "X" (see instructions)	• 4 5	

Under penalties of perjury, I declare to the best of my knowledge and belief, this return and accompanying schedules reflect my true tax status.

SIGN Your signature Date Spouse's signature Date

Third Party Designee	Name of designee (if any) you authorize to discuss this return DON GRASSFIELD JR	Designee's telephone number 8014894069	Designee PIN 98765
Paid Preparer's Section	Preparer's signature	Preparer's telephone number	Preparer's SSN/PTIN
	Firm's name and address		Preparer's EIN

**40903 Income Tax Supplemental Schedule**

**TC-40A**

Last name **GRASSFIELD**

SSN **400005204**

**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	•	18 202
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) 202

**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		

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

**Part 1 - Taxpayer Information**

	<u>You</u>	<u>Spouse</u>
1 Date of birth (if born after 1952, you do not qualify for credit) (mmddyy)	• 022638	•

**Part 2 - Age 65 or Over - Credit**

2 Enter "X" in box if you were age 65 or older by December 31, 2009	X	
3 Enter total number of boxes checked on line 2		1
4 Multiply the number on line 3 by \$450		450

**Part 3 - Under Age 65 - Retirement Income Credit**

5 Enter "X" if you were under age 65 and born before January 1, 1953		
6 If you checked a box on line 5, enter \$288 in the same column		
7 Enter total qualified retirement income for taxpayer checked on line 5		
8 Multiply the amount on line 7 for each column by 6% (.06)		
9 Enter the lesser of line 6 or line 8 for each column		
10 Enter the total of both columns of line 9		0

**Part 4 - Calculation of Credit**

11 Add lines 4 and 10		450									
12 Enter total income from your TC-40, line 6	25686										
13 Enter nontaxable interest income (federal form 1040 or 1040A, line 8b)	230										
14 Modified adjusted gross income (add lines 12 and 13)	25916										
15 Enter: <table style="margin-left: 20px;"> <tr> <td>\$16,000, if married filing separately</td> <td rowspan="4" style="font-size: 3em; vertical-align: middle;">}</td> <td></td> </tr> <tr> <td>\$25,000 if single</td> <td></td> </tr> <tr> <td>\$32,000 if married filing jointly or qualifying widow(er)</td> <td style="text-align: right;">16000</td> </tr> <tr> <td>\$32,000 if head of household</td> <td></td> </tr> </table>	\$16,000, if married filing separately	}		\$25,000 if single		\$32,000 if married filing jointly or qualifying widow(er)	16000	\$32,000 if head of household			
\$16,000, if married filing separately	}										
\$25,000 if single											
\$32,000 if married filing jointly or qualifying widow(er)			16000								
\$32,000 if head of household											
16 Subtract line 15 from line 14 - if less than zero, enter "0"	9916										
17 Multiply line 16 by 2.5% (.025)		248									
18 Retirement Credit (subtract line 17 from line 11 - if less than zero, enter "0")		202									
Enter this amount on TC-40A, Part 3, using code 18											

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 120491730	1
2 W56565	2
3 U.S. PENSION PLAN 2001 CONSTITUTION AV WASHINGTON, DC 20002	3
4 X	4
5 400005204	5
6 25686	6
7 818	7
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.

818

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.

Utah State Tax Commission  
**Statement of Person Claiming Refund  
Due a Deceased Taxpayer**

TC-131  
Rev. 6/08

**General Instructions**

**Who Must File:** Use this form to claim a refund on behalf of a deceased taxpayer, if there is no surviving spouse.  
A surviving spouse who files a joint return with the deceased taxpayer is NOT required to file this form.

**How to File:** Attach this form, along with any other required documents, to the front of the deceased taxpayer's tax return.

Indicate the tax year the decedent was due a tax refund: 2009

Name of decedent DONALD D GRASSFIELD	Date of death 10/16/2009	Decedent's social security number 400-00-5204
Name of person claiming refund DON GRASSFIELD JR	Relationship to decedent SON	
Address 301 BROOKSIDE DR		
City SPRINGVILLE	State UT	ZIP Code 84663

Check the box that applies to you. Check only one box.

<input type="checkbox"/> I am the court appointed personal representative of the decedent's estate and have attached a copy of the court document showing my appointment. I request a refund of taxes overpaid by or on behalf of the decedent. Under penalty of perjury, I declare I have examined this claim, and to the best of my knowledge and belief, it is true, correct, and complete. Signature of court-appointed or certified representative _____ Date _____
<input checked="" type="checkbox"/> I am a successor (heir) of the decedent and meet the qualifications in the affidavit on the reverse side of this form (i.e. I am not a court appointed personal representative), and I am claiming any refund for the decedent's estate. I have completed the affidavit on the reverse side of this form, had the affidavit notarized, and I am submitting the affidavit with this claim form. I have truthfully signed the affidavit on the reverse side of this form and do not need to file a probate and be appointed a personal representative to claim this refund of taxes.

**TAX REFUND AFFIDAVIT**

For collection of personal property pursuant to small estate proceeding in accordance with U.C. 75-3-1201 and 1202 (to be used by heirs of deceased taxpayers)

State of Utah )  
 County of UTAH ) ss.

I, DON GRASSFIELD JR , being sworn, state that:  
 (your name)

1. This affidavit is made for the purpose of collecting personal property (in the form of a tax refund) of \$152.00 DONALD D GRASSFIELD who died on 10/16/2009  
 (name of decedent)
2. I make this affidavit as successor of the decedent or representative of successor.
3. The value of the decedent's entire estate subject to administration\*, wherever located, excluding liens and encumbrances, does not exceed one hundred thousand dollars.
4. At least thirty days have elapsed since the death of the decedent.
5. No application or petition for the appointment of a personal representative is pending or has been granted in any jurisdiction.
6. As the claiming successor of the decedent, I am entitled to payment or delivery of the state tax refund, plus applicable interest.

Dated: 1/31/2010

Sign your name in front of a notary public
Print your name DON GRASSFIELD JR
Print your address 301 BROOKSIDE DR SPRINGVILLE UT 84663
(801) 489-4069
Print your telephone number

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_ , \_\_\_\_\_

\_\_\_\_\_  
 Notary Public

\*The value of an estate subject to administration is the value of property of the estate which cannot transfer from the deceased party to survivors without court order. Examples of property not subject to administration are: property held in joint tenancy by a deceased retiree which passed to the surviving joint tenants on the retiree's death (whether the property be real estate, vehicles, stocks, bonds, or bank accounts), property held in trust, and insurance proceeds payable to survivors.

Section 75-3-1202 releases the State receiving the affidavit (without requiring them to verify its truthfulness) from any liability arising from incorrectly paying money to someone other than the person entitled to it.

**Label**  
(See page 17.)

**Use the IRS label.**

Otherwise, please print or type.

**Presidential Election Campaign**

L A B E L	Your first name and initial <b>DONALD D</b>	Last name <b>GRASSFIELD</b>
	If a joint return, spouse's first name and initial	Last name
H E R E	Home address (number and street). If you have a P.O. box, see page 17. <b>301 BROOKSIDE DR</b>	
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 17. <b>SPRINGVILLE UT 84663</b>	

OMB No. 1545-0074

Your social security number  
**400005204**

Spouse's social security number

▲ You must enter your SSN(s) above. ▲

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

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 17)  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. ▶ **400005222 JANE D MEYERS**
- 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. ▶
- 5  Qualifying widow(er) with dependent child (see page 19)

**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) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 20)
				<input type="checkbox"/>

Boxes checked on 6a and 6b **1**

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

Add numbers on lines above ▶ **1**

d Total number of exemptions claimed.

**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.

<b>7</b> Wages, salaries, tips, etc. Attach Form(s) W-2.	7		
<b>8a</b> Taxable interest. Attach Schedule B if required.	8a		
<b>b</b> Tax-exempt interest. Do not include on line 8a.	8b	230	00
<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	25686	00
<b>12b</b> Taxable amount (see page 25).	12b	25686	00
<b>13</b> Unemployment compensation in excess of \$2,400 per recipient and Alaska Permanent Fund dividends (see page XX).	13		
<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	25686	00

**Adjusted gross income**

<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	0	00
<b>21</b> Subtract line 20 from line 15. This is your <b>adjusted gross income</b> .	21	25686	00

<b>Tax, credits, and payments</b>	<b>22</b>	Enter the amount from line 21 (adjusted gross income).	22	25686	00
	<b>23a</b>	Check <input checked="" type="checkbox"/> <b>You</b> were born before January 2, 1945, <input type="checkbox"/> <b>Blind</b> if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1945, <input type="checkbox"/> <b>Blind</b> } <b>Total boxes checked</b> ▶ 23a <b>1</b>			
	<b>b</b>	If you are married filing separately and your spouse itemizes deductions, see page 34 and check here ▶ 23b <input type="checkbox"/>			
	<b>24a</b>	Enter your <b>standard deduction</b> (see left margin).	24a	6800	00
	<b>b</b>	If you are increasing your standard deduction by certain real estate taxes or new motor vehicle taxes, attach Schedule L and check here (see page 34) ▶ 24b <input type="checkbox"/>			
	<b>25</b>	Subtract line 24a from line 22. If line 24a is more than line 22, enter -0-.	25	18886	00
	<b>26</b>	<b>Exemptions.</b> 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 34.	26	3650	00
	<b>27</b>	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your <b>taxable income</b> .	▶ 27	15236	00
	<b>28</b>	<b>Tax</b> , including any alternative minimum tax (see page 35).	28	1883	00
	<b>29</b>	Credit for child and dependent care expenses. Attach Form 2441.	29		
<b>30</b>	Credit for the elderly or the disabled. Attach Schedule R.	30			
<b>31</b>	Education credits from Form 8863, line 29.	31			
<b>32</b>	Retirement savings contributions credit. Attach Form 8880.	32			
<b>33</b>	Child tax credit (see page 38).	33			
<b>34</b>	Add lines 29 through 33. These are your <b>total credits</b> .	34			
<b>35</b>	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.	35	1883	00	
<b>36</b>	Advance earned income credit payments from Form(s) W-2, box 9.	36			
<b>37</b>	Add lines 35 and 36. This is your <b>total tax</b> .	▶ 37	1883	00	
<b>38</b>	Federal income tax withheld from Forms W-2 and 1099.	38	2544	00	
<b>39</b>	2009 estimated tax payments and amount applied from 2008 return.	39			
<b>40</b>	Making work pay and government retiree credits. Attach Schedule M.	40			
<b>41a</b>	<b>Earned income credit (EIC).</b>	41a			
<b>b</b>	Nontaxable combat pay election. 41b				
<b>42</b>	Additional child tax credit. Attach Form 8812.	42			
<b>43</b>	Refundable education credit from Form 8863, line 16.	43			
<b>44</b>	Add lines 38, 39, 40, 41a, 42, and 43. These are your <b>total payments</b> .	▶ 44	2544	00	
<b>Refund</b>	<b>45</b>	If line 44 is more than line 37, subtract line 37 from line 44. This is the amount you <b>overpaid</b> .	45	661	00
	<b>46a</b>	Amount of line 45 you want <b>refunded to you</b> . If Form 8888 is attached, check here ▶ <input type="checkbox"/> 46a	46a	661	00
	<b>b</b>	Routing number <input type="text"/> ▶ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
<b>d</b>	Account number <input type="text"/>				
<b>47</b>	Amount of line 45 you want <b>applied to your 2010 estimated tax</b> .	47			
<b>Amount you owe</b>	<b>48</b>	<b>Amount you owe.</b> Subtract line 44 from line 37. For details on how to pay, see page 66.	▶ 48		
	<b>49</b>	Estimated tax penalty (see page 66).	49		

**Standard Deduction for—**

- People who checked any box on line 23a, 23b, or 24b or who can be claimed as a dependent, see page 34.
- All others:

Single or Married filing separately, \$5,700

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

Head of household, \$8,350

If you have a qualifying child, attach Schedule EIC.

**Third party designee** Do you want to allow another person to discuss this return with the IRS (see page 67)?  **Yes**. Complete the following.  **No**

Designee's name ▶ **DON GRASSFIELD JR** Phone no. ▶ **8014894069** Personal identification number (PIN) ▶ **9 8 7 6 5**

**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.

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. \_\_\_\_\_