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 5

400-00-5205 Jillyn R Wheatland
Qualifying Widower Filer

1040	U.S. Individual Income Tax Return
1040-A	Itemized Deductions
1040-B	Interest and Ordinary Dividends
1040-C	Profit or Loss from Business
1040-SE	Self-Employment Tax

TC-40	Utah Individual Income Tax Return
TC-40A	Income Tax Supplemental Schedule
TC-40S	Credit for Income Tax Paid to Another State
TC-40W	Utah Withholding Tax Schedule
	Explanation of Utah Equitable Adjustments (MeF Only)
TC-547	Individual Income Tax Return Payment Coupon (MeF Only)

40901

9998

2009
TC-40

Fiscal Year

Form 8886

Utah State Income Tax Dollars Fund Education • Amended Return

Utah Individual Income Tax Return

X if deceased

Your Soc. Sec. No. 400005205

JILLYN R WHEATLAND

563 E 1625 S 8012923131

Spouse's SSN

KAYSVILLE UT 84037

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

Line	Description				
4	Federal adjusted gross income from federal return			• 4	88888
5	Additions to income from TC-40A, Part 1 (attach TC-40A)			• 5	8216
6	Total income (add lines 4 and 5)			6	97104
7	Deductions from income from TC-40A, Part 2 (attach TC-40A)			• 7	2772
8	**Utah taxable income** (subtract line 7 from line 6 - if less than zero, enter "0")			• 8	94332
9	**Tax calculation** - multiply line 8 by 5% (.05)			• 9	4717
10	Multiply $2,738 by line 2d above (if line 4 over $125,100, see instructions)	• 10	5476		
11	Enter your **federal standard** or **itemized deductions**	• 11	21213		
12	Add lines 10 and 11	12	26689		
13	State income tax deducted on federal Schedule A, line 5	• 13	5555	• 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	21134		
15	Multiply line 14 by 6% (.06)	• 15	1268		
16	Enter $12,511 if single or MFS, $18,767 if HofH, $25,022 if MFJ or QW	• 16	25022		
17	Subtract line 16 from line 8 (if less than zero, enter "0")	17	69310		
18	Multiply line 17 by 1.3% (.013)	• 18	901		
19	Taxpayer tax credit (subtract line 18 from line 15 - if less than zero, enter "0")			• 19	367
20	Enter "X" if you are a qualified exempt taxpayer (complete worksheet)	• 20			
21	**Utah income tax** (subtract line 19 from line 9 - if less than zero, enter "0")			• 21	4350
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	4350

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

Last name WHEATLAND | SSN 400005205

Line	Description		Amount
24	Enter tax (full-year resident enter tax from line 23; non or part-year resident enter tax from TC-40B line 35)	• 24	4350
25	Nonapportionable nonrefundable credits from TC-40A, Part 4 (attach TC-40A)	• 25	2447
26	Subtract line 25 from line 24 (if less than zero, enter "0")	26	1903

27 Contributions - add lines 27a through 27d and enter total on line 27

Code	Description		Code	Amount	Sch Dist Code
01	Utah Nongame Wildlife Fund	• 27 a			
02	Pamela Atkinson Homeless Trust Fund	• 27 b			
03	Kurt Oscarson Children's Organ Transplant Fund	• 27 c			
05	School District & Nonprofit School District Foundation	• 27 d			
09	Cat & Dog Community Spay and Neuter Program				

Line	Description		Amount
27		27	0
28	AMENDED RETURN ONLY - previous refund	• 28	0
29	Recapture of low-income housing credit	• 29	0
30	Utah use tax	• 30	125
31	**Total tax, use tax and additions to tax** (add lines 26 through 30)	31	2028
32	Utah tax withheld from TC-40W, Part 1 (attach TC-40W)	• 32	1706
33	Credit for Utah income taxes prepaid	• 33	0
34	Pass-through entity withholding tax from TC-40W, Part 3 (attach TC-40W)	• 34	0
35	Mineral production withholding tax from TC-40W, Part 2 (attach TC-40W)	• 35	0
36	AMENDED RETURN ONLY - previous payments	• 36	0
37	Refundable credits from TC-40A, Part 5 (attach TC-40A)	• 37	0
38	**Total withholding and refundable credits** (add lines 32 through 37)	38	1706
39	**Tax Due** - if line 31 is greater than line 38, subtract line 38 from line 31	TAX DUE • 39	322
40	Penalty and interest	40	
41	**Pay this amount** (add lines 39 and 40)	• 41	322
42	**Refund** - if line 38 is greater than line 31, subtract line 31 from line 38	REFUND • 42	0
43	Enter the amount of refund you want applied to your 2010 taxes	• 43	

44 **DIRECT DEPOSIT YOUR REFUND** - provide account information

• Routing number • Account number Acct type • checking • savings

Check box if refund will go to an account outside the United States (see instructions) •

45 To deposit total refund to your Utah Educational Savings Plan account, enter "X" (see instructions) • 45

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 HERE	Your signature	Date	Spouse's signature	Date

Third Party Designee	Name of designee (if any) you authorize to discuss this return	Designee's telephone number	Designee PIN	•
Paid Preparer's Section	Preparer's signature / Date	Preparer's telephone number 8015336545	Preparer's SSN/PTIN	• P65432132
	Firm's name and address BEST RESULTS CPA'S 310 RICH CIR, SALT LAKE CITY, UT 84134		Preparer's EIN	• 654987321

40903 **Income Tax Supplemental Schedule** **TC-40A**

Last name WHEATLAND | SSN 400005205

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

Code		Code	
51	Lump sum distribution	57	Municipal bond interest
53	Medical Savings Account (MSA) addback *	60	Untaxed income of a resident trust
54	Utah Educational Savings Plan (UESP) addback *	61	Untaxed income of a nonresident trust
55	Reimbursed adoption expenses *	69	Equitable adjustments
56	Child's income excluded from parent's return		

* to the extent previously deducted from Utah income

Code	Amount
69	8216

Total additions to income (add all additions to income and enter total here and on TC-40, line 5) 8216

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

Code		Code	
71	Interest from U.S. Government Obligations	78	Railroad retirement income
77	Native American income:	79	Equitable adjustments
	Enrollment number & Tribe -	80	State tax refund included on 1040, line 10
		82	Nonresident active duty military pay
		85	State tax refund distributed to beneficiary

Your •

Spouse's •

Code	Amount
79	2310
80	462

Total deductions from income (add all deductions from income and enter total here and on TC-40, line 7) 2772

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

Code		Code	
04	Capital gain transactions credit	22	Medical Care Savings Plan (MSA) credit
18	Retirement tax credit from attached TC-40C	23	Health benefit plan credit
20	Utah Educational Savings Plan (UESP) credit	24	Qualifying solar project credit

Total apportionable nonrefundable credits (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)

Code		Code	
01	At-home parent credit	10	Recycling market dev. zone credit
02	Qualified sheltered workshop credit - name:	11	Tutoring disabled dependent credit
		12	Research activities credit
03	Carryover of 2005 or 2006 energy credit	13	Research machinery/equipment credit
05	Clean fuel vehicle credit	17	Tax paid to another state (attach TC-40S)
06	Historic preservation credit	19	Live organ donation expenses credit
07	Enterprise zone credit	21	Renewable residential energy systems credit
08	Low-income housing credit		

Code	Amount
17	2447

Total nonapportionable nonrefundable credits (add all credits and enter total here and on TC-40, line 25) 2447

Attach completed schedule to your 2009 Utah Income Tax return

40907 **Credit for Income Tax Paid to Another State** **TC-40S**

Last name WHEATLAND | SSN 400005205

1	Enter federal adjusted gross income taxed by both Utah and state of: CA		50,000	
2	Federal adjusted gross income from TC-40, line 4		88,888	
3	Ratio (divide line 1 by line 2; round to 4 decimal places)			0.5625
4	Utah income tax from TC-40, line 21		4,350	
5	Credit limitation (multiply line 4 by decimal on line 3)		2,447	
6	Actual income tax paid to state shown on line 1. Part-year residents must prorate tax paid to other state. Credit only applies to portion of actual taxes paid on income taxed in Utah and other state.		5,000	
7	Credit for tax paid another state (lesser of line 5 or line 6)			2,447

1	Enter federal adjusted gross income taxed by both Utah and state of:
2	Federal adjusted gross income from TC-40, line 4
3	Ratio (divide line 1 by line 2; round to 4 decimal places)
4	Utah income tax from TC-40, line 21
5	Credit limitation (multiply line 4 by decimal on line 3)
6	Actual income tax paid to state shown on line 1. Part-year residents must prorate tax paid to other state. Credit only applies to portion of actual taxes paid on income taxed in Utah and other state.
7	Credit for tax paid another state (lesser of line 5 or line 6)

1	Enter federal adjusted gross income taxed by both Utah and state of:
2	Federal adjusted gross income from TC-40, line 4
3	Ratio (divide line 1 by line 2; round to 4 decimal places)
4	Utah income tax from TC-40, line 21
5	Credit limitation (multiply line 4 by decimal on line 3)
6	Actual income tax paid to state shown on line 1. Part-year residents must prorate tax paid to other state. Credit only applies to portion of actual taxes paid on income taxed in Utah and other state.
7	Credit for tax paid another state (lesser of line 5 or line 6)

Use additional forms TC-40S if claiming credits for more than three states

Enter the total of the amounts from all lines 7 on TC-40A, Part 4, using code 17
Attach completed schedule to your 2009 Utah Income Tax return

40908 **Part 1 - Utah Withholding Tax Schedule** **TC-40W**

Last name WHEATLAND | SSN 400005205

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

Line		
1	884455667	049876542
2	Z24680	WA0123
3	THE BUTCHER SHOP 575 E 415 SOUTH SALT LAKE CITY, UT 84134	PUMPERNICKLE RYE & HOAGIE 87 SUBWAY CENTER SANDWICH, MA 02563
4		
5	400005205	400005205
6	35984	5678
7	820	200

Line		
1	310610910	
2	12345678004WTH	
3	AMERICAN INSURANCE CO 1000 BUCKS ST PIB TOWN, MD 21230	
4	X	
5	400005205	
6	123456	
7	686	

Enter total Utah withholding tax from all lines 7. 1706
Enter this total on form TC-40, page 2, line 32.

Attach this form to your 2009 Utah Income Tax Return. Do not attach W-2s or 1099s to your Utah return.

2009 UTAH EQUITABLE ADJUSTMENTS EXPLANATION

TC-40A, PART 1 ADDITIONS TO INCOME - CODE 69 EQUITABLE ADJUSTMENTS

AMOUNT	EXPLANATION
$8,216	BRIEF EXPLANATION OF ADJUSTMENT HERE.

TC-40A, PART 2 DEDUCTIONS FROM INCOME - CODE 79

AMOUNT	EXPLANATION
$2,310	UTAH N.O.L. ADJUSTMENT

Utah State Tax Commission

Individual Income Tax Return Payment Coupon

TC-547
Rev. 9/09

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 individual income 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 **taxexpress.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. 9/09

IIT004

Tax year ending: 2009

USTC Use Only

Primary taxpayer name: JILLYN R WHEATLAND	Social Security no.: 400-00-5205
Secondary taxpayer name:	Social Security no.:

Address: 563 E 1625 S		
City: KAYSVILLE	State: UT	Zip code: 84037

Payment amount enclosed $ 100.00

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.

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

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

Label

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

LABEL HERE

Your first name and initial: JILLYN R	Last name: WHEATLAND	**Your social security number**: 4 0 0 0 0 5 2 0 5
If a joint return, spouse's first name and initial	Last name	**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see page 14.: 563 E 1625 S	Apt. no.	You **must** enter your SSN(s) above.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.: KAYSVILLE UT 84037		Checking a box below will not change your tax or refund.

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

Filing Status

Check only one box.

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

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . . . . . Boxes checked on 6a and 6b: 1
b ☐ **Spouse** . . . . No. of children on 6c who: • lived with you: 1; • did not live with you due to divorce or separation (see page 18)
c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 17)
BRADLEY WHEATLAND	5 2 8 5 8 5 5 5 5	SON	☐
			☐
			☐
			☐

If more than four dependents, see page 17 and check here ▶ ☐
Dependents on 6c not entered above

d Total number of exemptions claimed . . . . Add numbers on lines above ▶ 2

Income

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

If you did not get a W-2, see page 22.

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

Line	Description			Line	Amount	
7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	41662	00
8a	**Taxable** interest. Attach Schedule B if required			8a	3304	00
b	**Tax-exempt** interest. **Do not** include on line 8a	8b				
9a	Ordinary dividends. Attach Schedule B if required			9a		
b	Qualified dividends (see page 22)	9b				
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)			10	462	00
11	Alimony received			11		
12	Business income or (loss). Attach Schedule C or C-EZ			12	46764	00
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13		
14	Other gains or (losses). Attach Form 4797			14		
15a	IRA distributions	15a	**b** Taxable amount (see page 24)	15b		
16a	Pensions and annuities	16a	**b** Taxable amount (see page 25)	16b		
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17		
18	Farm income or (loss). Attach Schedule F			18		
19	Unemployment compensation in excess of $2,400 per recipient (see page 27)			19		
20a	Social security benefits	20a	**b** Taxable amount (see page 27)	20b		
21	Other income. List type and amount (see page 29)			21		
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	92192	00

Adjusted Gross Income

Line	Description	Line	Amount		Line	Amount	
23	Educator expenses (see page 29)	23					
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24					
25	Health savings account deduction. Attach Form 8889	25					
26	Moving expenses. Attach Form 3903	26					
27	One-half of self-employment tax. Attach Schedule SE	27	3304	00			
28	Self-employed SEP, SIMPLE, and qualified plans	28					
29	Self-employed health insurance deduction (see page 30)	29					
30	Penalty on early withdrawal of savings	30					
31a	Alimony paid **b** Recipient's SSN ▶	31a					
32	IRA deduction (see page 31)	32					
33	Student loan interest deduction (see page 34)	33					
34	Tuition and fees deduction. Attach Form 8917	34					
35	Domestic production activities deduction. Attach Form 8903	35					
36	Add lines 23 through 31a and 32 through 35				36	3304	00
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶				37	88888	00

Tax and Credits

Line	Description		Amount
38	Amount from line 37 (adjusted gross income)		38 88888 00
39a	Check if: ☐ You were born before January 2, 1945, ☐ Blind. ☐ Spouse was born before January 2, 1945, ☐ Blind. Total boxes checked ▶ 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ 39b ☐		
40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40a 21213 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 35) ▶ 40b ☐		
41	Subtract line 40a from line 38		41 67675 00
42	**Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 37		42 7300 00
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43 60375 00
44	**Tax** (see page 37). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972		44 8254 00
45	**Alternative minimum tax** (see page 40). Attach Form 6251		45
46	Add lines 44 and 45 ▶		46 8254 00
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 29	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see page 42)	51	
52	Credits from Form: a ☐ 8396 b ☐ 8839 c ☐ 5695	52	
53	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	53	
54	Add lines 47 through 53. These are your **total credits**		54 0 00
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶		55 8254 00

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

Single or Married filing separately, $5,700

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

Head of household, $8,350

Other Taxes

Line	Description		Amount
56	Self-employment tax. Attach Schedule SE		56 6608 00
57	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919		57
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		58
59	Additional taxes: a ☐ AEIC payments b ☐ Household employment taxes. Attach Schedule H		59
60	Add lines 55 through 59. This is your **total tax** ▶		60 14862 00

Payments

Line	Description		Amount
61	Federal income tax withheld from Forms W-2 and 1099	61 8662 00	
62	2009 estimated tax payments and amount applied from 2008 return	62	
63	Making work pay and government retiree credits. Attach Schedule M	63	
64a	**Earned income credit (EIC)**	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Form 8812	65	
66	Refundable education credit from Form 8863, line 16	66	
67	First-time homebuyer credit. Attach Form 5405	67	
68	Amount paid with request for extension to file (see page 72)	68	
69	Excess social security and tier 1 RRTA tax withheld (see page 72)	69	
70	Credits from Form: a ☐ 2439 b ☐ 4136 c ☐ 8801 d ☐ 8885	70	
71	Add lines 61, 62, 63, 64a, and 65 through 70. These are your **total payments** ▶		71 8662 00

If you have a qualifying child, attach Schedule EIC.

Refund

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

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

Amount You Owe

Line	Description		Amount
75	**Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 ▶		75 6200 00
76	Estimated tax penalty (see page 74)	76	

Third Party Designee

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

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

Sign Here

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

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN P65432132
Firm's name (or yours if self-employed), address, and ZIP code	BEST RESULTS CAP'S	EIN	6 5 4 9 8 7 3 2 1
	310 RICH CIR SALT LAKE CITY UT 84134	Phone no.	

SCHEDULE B (Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040. ▶ See instructions on back.

OMB No. 1545-0074

2009

Attachment Sequence No. 08

Name(s) shown on return: JILLYN R WHEATLAND

Your social security number: 400005205

Draft as of 06/23/2009

Part I Interest

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

Line	Description		Amount	
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶ FIRST SECURITY BANK	1	3304	00
2	Add the amounts on line 1	2	3304	00
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3		
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	3304	00

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

Line	Description		Amount	
5	List name of payer ▶	5		
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6		

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See instructions on back)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Line	Question	Yes	No
7a	At any time during 2009, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions on back for exceptions and filing requirements for Form TD F 90-22.1		✓
b	If "Yes," enter the name of the foreign country ▶		
8	During 2009, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		✓

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: JILLYN R WHEATLAND

Your social security number: 400005205

Draft as of 03/11/2009

Section	Line	Description	Box	Amount		Line	Amount	
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]						
	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):** a ☑ Income taxes, **or** b ☐ General sales taxes	5	5555	00			
	6	Real estate taxes (see page A-5)	6					
	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	5555	00
Interest You Paid (See page A-5.)	10	Home mortgage interest and points reported to you on Form 1098	10	15658	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-6 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-6 for special rules	12					
	13	Qualified mortgage insurance premiums (see page A-6)	13					
	14	Investment interest. Attach Form 4952 if required. (See page A-6.)	14					
	15	Add lines 10 through 14				15	15658	00
Gifts to Charity If you made a gift and got a benefit for it, see page A-7.	16	Gifts by cash or check. If you made any gift of $250 or more, see page A-7	16					
	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					
	18	Carryover from prior year	18					
	19	Add lines 16 through 18				19		
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See page A-8.)				20		
Job Expenses and Certain Miscellaneous Deductions (See page A-9.)	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ▶	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]						
	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-10. List type and amount ▶				28		
Total Itemized Deductions	29	Is Form 1040, line 38, over $166,800 (over $83,400 if married filing separately)? ☑ **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. ☐ **Yes.** Your deduction may be limited. See page A-10 for the amount to enter. ▶				29	21213	00
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐						

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.

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

OMB No. 1545-0074

2009

Attachment Sequence No. 09

Name of proprietor: JILLYN R WHEATLAND	Social security number (SSN): 400005205
A Principal business or profession, including product or service (see page C-2 of the instructions): INSURANCE SALES	B Enter code from pages C-9, 10, & 11 ▶ 5 2 4 2 1 0
C Business name. If no separate business name, leave blank.: WHEATLAND INSURANCE	D Employer ID number (EIN), if any: 8 7 0 0 0 0 1 1 1

E Business address (including suite or room no.) ▶ 563 E 1625 S

City, town or post office, state, and ZIP code: KAYSVILLE UT 84037

F Accounting method: (1) ☑ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2009? If "No," see page C-3 for limit on losses ☑ Yes ☐ No

H If you started or acquired this business during 2009, check here ▶ ☐

Part I Income

1	Gross receipts or sales. **Caution.** See page C-4 and check the box if: • This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or • You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see page C-3 for limit on losses. ▶ ☐	1	123456	00
2	Returns and allowances	2		
3	Subtract line 2 from line 1	3	123456	00
4	Cost of goods sold (from line 42 on page 2)	4		
5	**Gross profit.** Subtract line 4 from line 3	5	123456	00
6	Other income, including federal and state gasoline or fuel tax credit or refund (see page C-4)	6		
7	**Gross income.** Add lines 5 and 6 ▶	7	123456	00

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	2010	00	18	Office expense	18	20578	00
9	Car and truck expenses (see page C-4)	9			19	Pension and profit-sharing plans	19		
10	Commissions and fees	10	21589	00	20	Rent or lease (see page C-6):			
11	Contract labor (see page C-4)	11			a	Vehicles, machinery, and equipment	20a		
12	Depletion	12			b	Other business property	20b		
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-5)	13			21	Repairs and maintenance	21	5877	00
					22	Supplies (not included in Part III)	22	13015	00
					23	Taxes and licenses	23	5014	00
					24	Travel, meals, and entertainment:			
					a	Travel	24a	6111	00
14	Employee benefit programs (other than on line 19)	14			b	Deductible meals and entertainment (see page C-6)	24b		
15	Insurance (other than health)	15			25	Utilities	25		
16	Interest:				26	Wages (less employment credits)	26		
a	Mortgage (paid to banks, etc.)	16a			27	Other expenses (from line 48 on page 2)	27		
b	Other	16b							
17	Legal and professional services	17	2498	00					

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27 ▶	28	76692	00
29	Tentative profit or (loss). Subtract line 28 from line 7	29	46764	00
30	Expenses for business use of your home. Attach **Form 8829**	30		
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** (if you checked the box on line 1, see page C-7). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	46764	00

32 If you have a loss, check the box that describes your investment in this activity (see page C-7).

• If you checked 32a, enter the loss on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** (if you checked the box on line 1, see the line 31 instructions on page C-7). Estates and trusts, enter on **Form 1041, line 3.**

• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32a ☑ All investment is at risk.

32b ☐ Some investment is not at risk.

SCHEDULE SE (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Self-Employment Tax

▶ Attach to Form 1040. ▶ See Instructions for Schedule SE (Form 1040).

OMB No. 1545-0074

2009

Attachment Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040)	Social security number of person with **self-employment** income ▶
JILLYN R WHEATLAND	400005205

Who Must File Schedule SE

You must file Schedule SE if:

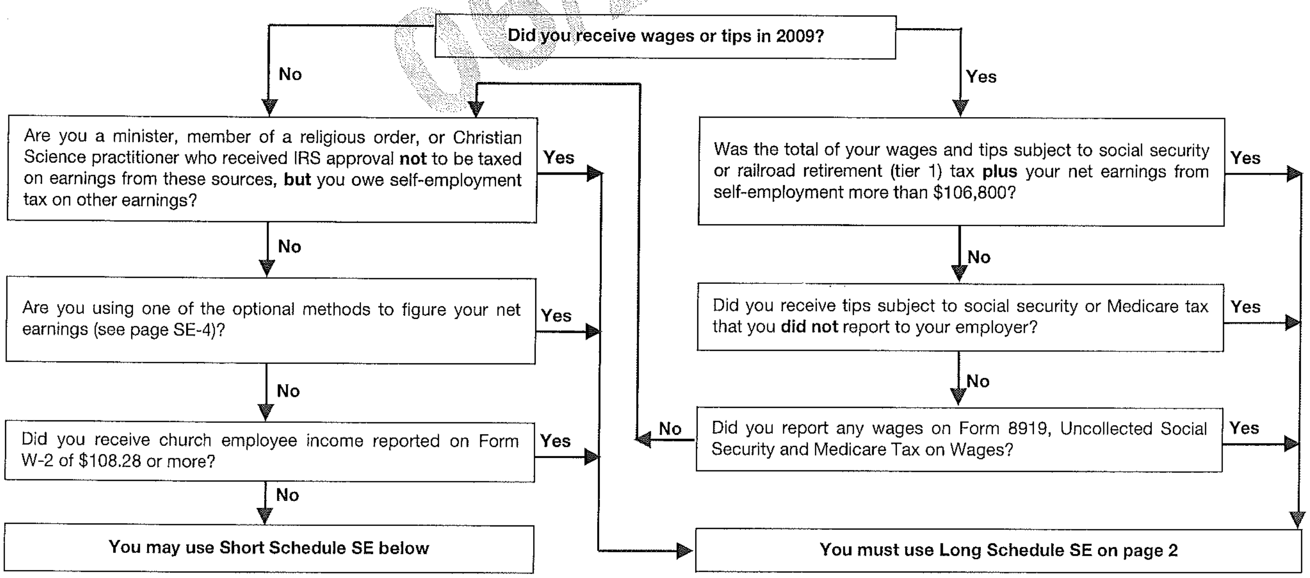
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of $400 or more, **or**
- You had church employee income of $108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income (see page SE-1).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-4).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt—Form 4361" on Form 1040, line 56.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only if** you must file Schedule SE. If unsure, see *Who Must File Schedule SE,* above.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a		
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code X	1b	(	)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report	2	46764	00
3	Combine lines 1a, 1b, and 2	3	46764	00
4	**Net earnings from self-employment.** Multiply line 3 by 92.35% (.9235). If less than $400, **do not** file this schedule; you do not owe self-employment tax ▶	4	43187	00
5	**Self-employment tax.** If the amount on line 4 is: • $106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 56.** • More than $106,800, multiply line 4 by 2.9% (.029). Then, add $13,243.20 to the result. Enter the total here and on **Form 1040, line 56.**	5	6608	00
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.50). Enter the result here and on **Form 1040, line 27** — 6 — 3304 00			