

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 6

400-00-5206	Abraham Martinez	Mendez
400-00-5223	Aurelio Silva	Mendez
Joint Filer		

1040	U.S. Individual Income Tax Return
1040-A	Itemized Deductions
1040-B	Interest and Ordinary Dividends

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

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.
400005206

ABRAHAM MARTINEZ
AURELIO SILVA
3333 SARATOGA ST APT B

MENDEZ
MENDEZ

8014567891

Spouse's SSN

400005223

HILL AFB

UT 840561438

1 Filing Status - enter code	2 Exemptions - enter number	3 Election Campaign Fund - enter code
1 = Single • 2	a 1 Yourself } from federal return	C = Constitution Yourself Spouse
2 = Married filing jointly	b 1 Spouse } from federal return	D = Democratic • N • N
3 = Married filing separately	c 3 Dependents } from federal return	L = Libertarian
4 = Head of household	d 5 Total exemptions (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	56824
5	Additions to income from TC-40A, Part 1 (attach TC-40A)	• 5	0
6	Total income (add lines 4 and 5)	6	56824
7	Deductions from income from TC-40A, Part 2 (attach TC-40A)	• 7	20743
8	Utah taxable income (subtract line 7 from line 6 - if less than zero, enter "0")	• 8	36081
9	Tax calculation - multiply line 8 by 5% (.05)	• 9	1804
10	Multiply \$2,738 by line 2d above (if line 4 over \$125,100, see instructions)	• 10	13690
11	Enter your federal standard or itemized deductions	• 11	15078
12	Add lines 10 and 11	12	28768
13	State income tax deducted on federal Schedule A, line 5	• 13	0
14	Subtract line 13 from line 12	14	28768
15	Multiply line 14 by 6% (.06)	• 15	1726
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	11059
18	Multiply line 17 by 1.3% (.013)	• 18	144
19	Taxpayer tax credit (subtract line 18 from line 15 - if less than zero, enter "0")	• 19	1582
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	222
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	222

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

40903 **Income Tax Supplemental Schedule**

TC-40A

Last name **MENDEZ**

SSN **400005206**

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 •	71 121
7 7	Native American income:	7 9	Equitable adjustments •	
	Enrollment number & Tribe -	8 0	State tax refund included on 1040, line 10 •	82 20622
	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) 20743

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 •
			•
			•
			•

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)

<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)

Last name MENDEZ

SSN 400005206

Residency Status:

• Nonresident. Home state abbreviation: OR

• Part-year resident from: to
mm d d y y mm d d y y

Income	Col. A - UTAH	Col. B - FEDERAL
1 Wages, salaries, tips, etc. (1040/1040A line 7, 1040EZ line 1)	22,890	43,512
2 Taxable interest income (1040/1040A line 8a, 1040EZ line 2)		211
3 Ordinary dividends (1040/1040A line 9a)		13,101
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)		
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)		
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)	22,890	56,824

Adjustments	Col. A - UTAH	Col. B - FEDERAL
17 Educator expenses (1040 line 23, 1040A line 16)		
18 Certain business expenses (1040 line 24)		
19 Health savings account deduction (1040 line 25)		
20 Moving expenses (1040 line 26; enter in col. A only expenses moving into Utah)		
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		20,622
31 Total adjustments (add lines 17 through 30)	0	20,622
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)	22,890	36,202

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.	0.6323
34 Enter tax amount from TC-40, line 23	222
35 Multiply line 34 by the decimal on line 33. This is your Utah tax. Enter on TC-40, page 2, line 24	140

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	042131324	1 234567890
2	Y84116	2 Y55123
3	US CREDIT UNION 110 WASHINGTON AV OGDEN, UT 84404	3 COME DINE WITH US 85 TASTY LANE DRAPER, UT 84020
4		4
5	400005223	5 400005223
6	18754	6 328
7	564	7 5
1	884567890	1
2	Y45678	2
3	SWORD MARKETING 746 WALLOP ST SLC, UT 84134	3
4		4
5	400005206	5
6	3808	6
7	29	7

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

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Label

(See instructions on page 14.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20
Your first name and initial ABRAHAM MARTINEZ Last name MENDEZ
If a joint return, spouse's first name and initial AURELIO SILVA Last name MENDEZ
Home address (number and street). If you have a P.O. box, see page 14. 3333 SARATOGA ST Apt. no. B
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14. HILL AFB UT 840561438

OMB No. 1545-0074

Your social security number

4 0 0 0 0 5 2 0 6

Spouse's social security number

4 0 0 0 0 5 2 2 3

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 14) You Spouse

Filing Status

- 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

Table with columns for exemption types (6a, b, c), dependent details (1-4), and summary counts (Boxes checked on 6a and 6b, No. of children on 6c who lived with you, Dependents on 6c not entered above, Add numbers on lines above). Total exemptions claimed: 5.

Income

Table with columns for income types (7-22) and amounts. Total income: 56824 00.

Adjusted Gross Income

Table with columns for adjusted gross income adjustments (23-37) and amounts. Adjusted gross income: 56824 00.

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for Tax and Credits, such as Adjusted Gross Income, Exemptions, 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 Additional taxes.

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 72-73a for Refund, such as Amount overpaid and Amount of line 72 you want refunded to you.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 74-76 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

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

Signature area with fields for taxpayer and spouse signatures, dates, occupations, and daytime phone numbers.

Paid Preparer's Use Only

Form section for Paid Preparer's Use Only with fields for signature, firm name (ARMED FORCES TAX SERVICES), EIN (456789321), and phone number (8017951302).

**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

ABRAHAM MARTINEZ MENDEZ

400005206

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 <small>(See page A-2.)</small>	5 State and local (check only one box): a <input type="checkbox"/> Income taxes, or b <input type="checkbox"/> General sales taxes	5					
	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					
Interest You Paid <small>(See page A-6.)</small> Note. Personal interest is not deductible.	10 Home mortgage interest and points reported to you on Form 1098	10	8476	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					
	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				8476	00
Gifts to Charity <small>If you made a gift and got a benefit for it, see page A-8.</small>	16 Gifts by cash or check. If you made any gift of \$250 or more, see page A-8	16	6602	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					
	18 Carryover from prior year	18					
	19 Add lines 16 through 18	19				6602	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 <small>(See page A-10.)</small>	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 checked="" 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 type="checkbox"/> Yes. Your deduction may be limited. See page A-11 for the amount to enter.	29				15078	00
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>	30					

