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 7

400-00-5207 William J Henderson
400-00-5224 Karen P Henderson
Joint Filer

1040	U.S. Individual Income Tax Return
1040-B	Interest and Ordinary Dividends
1040-E	Supplemental Income and Loss

TC-40	Utah Individual Income Tax Return
TC-40A	Income Tax Supplemental Schedule
TC-40B	Non or Part-year Resident Utah Schedule
TC-40C	Retirement Credit Schedule
TC-40W	Utah Withholding Tax Schedule
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.	WILLIAM J	HENDERSON	
400005207	KAREN P	HENDERSON	
	8520 E CORTEZ ST		4859048280
Spouse's SSN			
400005224	SCOTTSDALE	AZ 85260	

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

Line	Description				
4	Federal adjusted gross income from federal return			• 4	41987
5	Additions to income from TC-40A, Part 1 (attach TC-40A)			• 5	0
6	Total income (add lines 4 and 5)			6	41987
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	41987
9	**Tax calculation** - multiply line 8 by 5% (.05)			• 9	2099
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	12500		
12	Add lines 10 and 11	12	17976		
13	State income tax deducted on federal Schedule A, line 5	• 13	0	•	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	17976		
15	Multiply line 14 by 6% (.06)	• 15	1079		
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	16965		
18	Multiply line 17 by 1.3% (.013)	• 18	221		
19	Taxpayer tax credit (subtract line 18 from line 15 - if less than zero, enter "0")			• 19	858
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	1241
22	Apportionable nonrefundable credits from TC-40A, Part 3 (attach TC-40A)			• 22	488
23	Subtract line 22 from line 21 (if less than zero, enter "0")			23	753

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

Last name HENDERSON | SSN 400005207

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	515
25	Nonapportionable nonrefundable credits from TC-40A, Part 4 (attach TC-40A)	• 25	100
26	Subtract line 25 from line 24 (if less than zero, enter "0")	26	415
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	0
31	**Total tax, use tax and additions to tax** (add lines 26 through 30)	31	415
32	Utah tax withheld from TC-40W, Part 1 (attach TC-40W)	• 32	0
33	Credit for Utah income taxes prepaid	• 33	0
34	Pass-through entity withholding tax from TC-40W, Part 3 (attach TC-40W)	• 34	250
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	250
39	**Tax Due** - if line 31 is greater than line 38, subtract line 38 from line 31 — **TAX DUE**	• 39	165
40	Penalty and interest — 40		
41	**Pay this amount** (add lines 39 and 40)	• 41	165
42	**Refund** - if line 38 is greater than line 31, subtract line 31 from line 38 — **REFUND**	• 42	
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(s), 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 4651237890	Preparer's SSN/PTIN	• P95135746
	Firm's name and address QUICK AND EASY ACCOUNTANTS 123 EASY ST, SCOTTSDALE, AZ 85260		Preparer's EIN	• 528741963

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

Last name HENDERSON | SSN 400005207

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

Code		Code	
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)

Code		Code	
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
		8 2	Nonresident active duty military pay
	Your	8 5	State tax refund distributed to beneficiary
	Spouse's		

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)

Code		Code	
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

Code	Amount
18	488

Total apportionable nonrefundable credits (add all credits and enter total here and on TC-40, line 22) 488

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

Code		Code	
0 1	At-home parent credit	1 0	Recycling market dev. zone credit
0 2	Qualified sheltered workshop credit - name: HELP 4U	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		

Code	Amount
02	100

Total nonapportionable nonrefundable credits (add all credits and enter total here and on TC-40, line 25) 100

Attach completed schedule to your 2009 Utah Income Tax return

40905 **Non or Part-year Resident Utah Schedule** **TC-40B**

Last name HENDERSON SSN 400005207

Residency Status:

• X **Nonresident**. Home state abbreviation: AZ • **Part-year resident** from: mm dd yy to mm dd yy

Income		Col. A - UTAH	Col. B - FEDERAL
1	Wages, salaries, tips, etc. (1040/1040A line 7, 1040EZ line 1)		
2	Taxable interest income (1040/1040A line 8a, 1040EZ line 2)		848
3	Ordinary dividends (1040/1040A line 9a)		407
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)	18,825	20,325
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (1040 line 17)	9,897	20,407
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)	28,722	41,987

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		
31	Total adjustments (add lines 17 through 30)	0	0
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)	• 28,722	• 41,987

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.	0.6841
34	Enter tax amount from TC-40, line 23	753
35	Multiply line 34 by the decimal on line 33. This is your Utah tax. Enter on TC-40, page 2, line 24	• 515

40906 **Retirement Credit Schedule** **TC-40C**

Last name HENDERSON | SSN 400005207

Part 1 - Taxpayer Information		You	Spouse
1	Date of birth (if born after 1952, you do not qualify for credit) (mmddyy)	• 043052	• 112843
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	X	
6	If you checked a box on line 5, enter $288 in the same column	288	
7	Enter total qualified retirement income for taxpayer checked on line 5	18825	
8	Multiply the amount on line 7 for each column by 6% (.06)	1130	
9	Enter the lesser of line 6 or line 8 for each column	288	
10	Enter the total of both columns of line 9		288
Part 4 - Calculation of Credit			
11	Add lines 4 and 10		738
12	Enter total income from your TC-40, line 6	41987	
13	Enter nontaxable interest income (federal form 1040 or 1040A, line 8b)	0	
14	Modified adjusted gross income (add lines 12 and 13)	41987	
15	Enter: $16,000, if married filing separately $25,000 if single $32,000 if married filing jointly or qualifying widow(er) $32,000 if head of household	32000	
16	Subtract line 15 from line 14 - if less than zero, enter "0"	9987	
17	Multiply line 16 by 2.5% (.025)		250
18	Retirement Credit (subtract line 17 from line 11 - if less than zero, enter "0") Enter this amount on TC-40A, Part 3, using code 18		488

Attach completed schedule to your 2009 Utah Income Tax return

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

Last name henderson | SSN 400005207

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 box "17" or 1099

This section for USTC use only

1	284613970	863952417
2	W45566	W12340
3	ARIZONA RETIREMENT 123 JAMES ST PHOENIX, AZ 85205	UNION PENSION PLAN 106 UNION AVE BOSTON, MA 03208
4	X	X
5	400005224	400005207
6	1500	18825
7	0	0

1		
2		
3		
4		
5		
6		
7		

Enter total Utah withholding tax from all lines 7. 0
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.

40909 **Part 2 - Utah Mineral Production Withholding (TC-675R)** **TC-40W**

Last name HENDERSON SSN 400005207

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

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

1 032145689	1
2 ARIZONA HOSPITALITY	2
3 250	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. 250

Attach this form to your 2009 Utah Income Tax Return. Do not attach withholding forms to your Utah return.

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

Tax year ending: 2009

USTC Use Only

Primary taxpayer name	Social Security no.
WILLIAM J HENDERSON	400-00-5207

Secondary taxpayer name	Social Security no.
KAREN P HENDERSON	400-00-5224

Address		
8520 E CORTEZ ST		
City	**State**	**Zip code**
SCOTTSDALE	AZ	85260

Payment amount enclosed $ 165 00

IIT004

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.

Label

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

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

Your first name and initial: WILLIAM J	Last name: HENDERSON	Your social security number: 4 0 0 0 0 5 2 0 7
If a joint return, spouse's first name and initial: KAREN P	Last name: HENDERSON	Spouse's social security number: 4 0 0 0 0 5 2 2 4
Home address (number and street). If you have a P.O. box, see page 14.: 8520 E CORTEZ ST	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.: SCOTTSDALE AZ 85260		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: 2
b ☑ **Spouse**

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)
			☐
			☐
			☐
			☐

If more than four dependents, see page 17 and check here ▶ ☐

No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see page 18)
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		
8a	**Taxable** interest. Attach Schedule B if required		8a	848	00
b	**Tax-exempt** interest. **Do not** include on line 8a	8b			
9a	Ordinary dividends. Attach Schedule B if required		9a	407	00
b	Qualified dividends (see page 22)	9b			
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)		10		
11	Alimony received		11		
12	Business income or (loss). Attach Schedule C or C-EZ		12		
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	15b	b Taxable amount (see page 24)	
16a	Pensions and annuities	16a 20325 00	16b	20325	00
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	20407	00
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	20b	b Taxable amount (see page 27)	
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	41987	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				
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	0	00
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	41987	00

Tax and Credits

Line	Description		Amount
38	Amount from line 37 (adjusted gross income)	38	41987 00
39a	Check if: ☑ You were born before January 2, 1945, ☐ Blind. ☐ Spouse was born before January 2, 1945, ☐ Blind. } Total boxes checked ▶ 39a	1	
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	12500 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	29487 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	22187 00
44	**Tax** (see page 37). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	44	2524 00
45	**Alternative minimum tax** (see page 40). Attach Form 6251	45	
46	Add lines 44 and 45 ▶	46	2524 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	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55	2524 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	
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	2524 00

Payments

Line	Description		Amount
61	Federal income tax withheld from Forms W-2 and 1099	61	1882 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	1882 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	642 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: P95135746
Firm's name (or yours if self-employed), address, and ZIP code	QUICK AND EASY ACCOUNTING		EIN 5 2 8 7 4 1 9 6 3
	123 EASY ST, SCOTTSDALE, AZ 85260		Phone no.

SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

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

OMB No. 1545-0074

2009

Attachment Sequence No. **13**

Name(s) shown on return: WILLIAM J HENDERSON

Your social security number: 400005207

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C** or **C-EZ** (see page E-3). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

	1 List the type and address of each **rental real estate property:**	2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days **or** • 10% of the total days rented at fair rental value? (See page E-3)	Yes	No
A		A		
B		B		
C		C		

			Properties A	Properties B	Properties C		Totals (Add columns A, B, and C.)
Income:							
3	Rents received	3				3	
4	Royalties received	4				4	
Expenses:							
5	Advertising	5					
6	Auto and travel (see page E-4)	6					
7	Cleaning and maintenance	7					
8	Commissions	8					
9	Insurance	9					
10	Legal and other professional fees	10					
11	Management fees	11					
12	Mortgage interest paid to banks, etc. (see page E-5)	12				12	
13	Other interest	13					
14	Repairs	14					
15	Supplies	15					
16	Taxes	16					
17	Utilities	17					
18	Other (list) ▶	18					
19	Add lines 5 through 18	19				19	
20	Depreciation expense or depletion (see page E-5)	20				20	
21	Total expenses. Add lines 19 and 20	21					
22	Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file **Form 6198**	22					
23	Deductible rental real estate loss. **Caution.** Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file **Form 8582.** Real estate professionals **must** complete line 43 on page 2	23	( )	( )	( )		

24	**Income.** Add positive amounts shown on line 22. **Do not** include any losses	24	
25	**Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25	( )
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26	

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

Your social security number: **400005207**

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

Part II Income or Loss From Partnerships and S Corporations

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	ARIZONA HOSPITALITY	S	☐	032145689	☐
B			☐		☐
C			☐		☐
D			☐		☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach **Form 8582** if required)	(g) Passive income from **Schedule K–1**	(h) Nonpassive loss from **Schedule K–1**	(i) Section 179 expense deduction from **Form 4562**	(j) Nonpassive income from **Schedule K–1**
A					5000 00
B					
C					
D					
29a Totals					
b Totals					

30	Add columns (g) and (j) of line 29a	30	5000 00
31	Add columns (f), (h), and (i) of line 29b	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	5000 00

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A	HENDERSON TRUST	874152189
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from **Schedule K–1**	(e) Deduction or loss from **Schedule K–1**	(f) Other income from **Schedule K–1**
A		15407 00		
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	35	15407 00
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	15407 00

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

38 (a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q,** line 2c (see page E-7)	(d) Taxable income (net loss) from **Schedules Q,** line 1b	(e) Income from **Schedules Q,** line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	20407 00
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code T; and Schedule K-1 (Form 1041), line 14, code F (see page E-8)	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

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: WILLIAM J HENDERSON

Your social security number: 400005207

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 ▶	1		
	UNITED SAVINGS BANK		848	
2	Add the amounts on line 1	2		
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	848	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 ▶ WALMART CORP	5	407	00
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	407	00

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		✓