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.

SCENARIO 9

| | |
|---|---|
| 400-00-5209 Christopher M | King |
| 400-00-5227 Becky P | King |

Joint Filer

| | |
|---|---|
| 1040 | U.S. Individual Income Tax Return |
| 1040-A | Itemized Deduction |
| 1040-B | Interest and Ordinary Dividends |
| 1040-D | Capital Gains and Losses |

| | |
|---|---|
| TC-40 | Utah Individual Income Tax Return |
| TC-40A | Income Tax Supplemental Schedule |
| TC-40W | Utah Withholding Tax Schedule |

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.
400005209

CHRISTOPHER M KING
BECKY P KING
12 JAMES COURT 5403188888

Spouse's SSN
400005227

STAFFORD VA 22554

| 1 **Filing Status - enter code** | • 2 **Exemptions - enter number** | 3 **Election Campaign Fund - enter code** |
|---|---|---|
| **1** = Single • 2 | a 1 Yourself | **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 | **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 | 94632 |
| 5 | Additions to income from TC-40A, Part 1 (attach TC-40A) | | | • 5 | 0 |
| 6 | Total income (add lines 4 and 5) | | | 6 | 94632 |
| 7 | Deductions from income from TC-40A, Part 2 (attach TC-40A) | | | • 7 | 202 |
| 8 | **Utah taxable income** (subtract line 7 from line 6 - if less than zero, enter "0") | | | • 8 | 94430 |
| 9 | **Tax calculation** - multiply line 8 by 5% (.05) | | | • 9 | 4722 |
| 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 | 12492 | | |
| 12 | Add lines 10 and 11 | 12 | 26182 | | |
| 13 | State income tax deducted on federal Schedule A, line 5 | • 13 | 5051 | • | 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 | 21131 | | |
| 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 | 69408 | | |
| 18 | Multiply line 17 by 1.3% (.013) | • 18 | 902 | | |
| 19 | Taxpayer tax credit (subtract line 18 from line 15 - if less than zero, enter "0") | | | • 19 | 366 |
| 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 | 4356 |
| 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 | 4356 |

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

Last name KING | SSN 400005209

| 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 | 4356 |
| 25 | Nonapportionable nonrefundable credits from TC-40A, Part 4 (attach TC-40A) | • 25 | 0 |
| 26 | Subtract line 25 from line 24 (if less than zero, enter "0") | 26 | 4356 |
| 27 | Contributions - add lines 27a through 27d and enter total on line 27 | 27 | |

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

| Line | Description | | Amount |
|---|---|---|---|
| 28 | AMENDED RETURN ONLY - previous refund | • 28 | |
| 29 | Recapture of low-income housing credit | • 29 | |
| 30 | Utah use tax | • 30 | |
| 31 | **Total tax, use tax and additions to tax** (add lines 26 through 30) | 31 | 4356 |
| 32 | Utah tax withheld from TC-40W, Part 1 (attach TC-40W) | • 32 | 3404 |
| 33 | Credit for Utah income taxes prepaid | • 33 | |
| 34 | Pass-through entity withholding tax from TC-40W, Part 3 (attach TC-40W) | • 34 | |
| 35 | Mineral production withholding tax from TC-40W, Part 2 (attach TC-40W) | • 35 | |
| 36 | AMENDED RETURN ONLY - previous payments | • 36 | |
| 37 | Refundable credits from TC-40A, Part 5 (attach TC-40A) | • 37 | |
| 38 | **Total withholding and refundable credits** (add lines 32 through 37) | 38 | 3404 |
| 39 | **Tax Due** - if line 31 is greater than line 38, subtract line 38 from line 31 — **TAX DUE** | • 39 | |
| 40 | Penalty and interest — 40 | | |
| 41 | **Pay this amount** (add lines 39 and 40) | • 41 | |
| 42 | **Refund** - if line 38 is greater than line 31, subtract line 31 from line 38 — **REFUND** | • 42 | 952 |
| 43 | Enter the amount of refund you want applied to your 2010 taxes — • 43 952 | | |

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 | Preparer's SSN/PTIN | • |
| | Firm's name and address | | Preparer's EIN | • |

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

Last name KING | SSN 400005209

## 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

**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 | |
|---|---|---|---|
| 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 |
| | Your | 85 | State tax refund distributed to beneficiary |
| | Spouse's | | |

| Code | Amount |
|---|---|
| 80 | 202 |

**Total deductions from income** (add all deductions from income and enter total here and on TC-40, line 7) 202

## 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 | | |

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

**Attach completed schedule to your 2009 Utah Income Tax return**

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

| Last name KING | SSN 400005209 |
|---|---|

**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:**<br>**1** Employer/payer ID number from W-2 box "b" or 1099<br>**2** Utah withholding ID number from W-2 box "15" or 1099<br>**3** Employer/payer name and address from W-2 box "c" or 1099<br>**4** Enter "X" if reporting Utah withholding from form 1099<br>**5** Employee's Social Security number from W-2 box "a" or 1099<br>**6** Utah wages/income from W-2 box "16" or 1099<br>**7** Utah withholding tax on W-2 box "17" or 1099 | *This section for USTC use only* |
| 1 539990000<br>2 W79929<br>3 DEFENSE FINANCIAL<br>980 E NIRTH STREET<br>CLEVELAND, OH 44199-2055<br>4<br>5 400005209<br>6 81656<br>7 3404 | 1<br>2<br>3<br>4<br>5<br>6<br>7 |
| 1<br>2<br>3<br>4<br>5<br>6<br>7 | 1<br>2<br>3<br>4<br>5<br>6<br>7 |

Enter total Utah withholding tax from all lines 7. 3404
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.**

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: CHRISTOPHER M | Last name: KING | Your social security number: 4 0 0 0 0 5 2 0 9 |
| If a joint return, spouse's first name and initial: BECKY P | Last name: KING | Spouse's social security number: 4 0 0 0 0 5 2 2 7 |
| Home address (number and street). If you have a P.O. box, see page 14.: 12 JAMES COURT | 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.: STAFFORD VA 22554 | | 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
b ☑ **Spouse**

Boxes checked on 6a and 6b: 2

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) |
|---|---|---|---|
| STACY KING | 5 2 6 7 7 3 3 2 6 | DAUGHTER | ☐ |
| MICHAEL KING | 5 2 8 8 8 1 1 4 8 | SON | ☐ |
| FRED KING | 5 2 6 9 6 1 1 7 8 | SON | ☐ |
| | | | ☐ |

No. of children on 6c who: • lived with you: 3
• did not live with you due to divorce or separation (see page 18):
Dependents on 6c not entered above:

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

d Total number of exemptions claimed — Add numbers on lines above ▶ 5

**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 | 81656 | 00 |
| 8a | **Taxable** interest. Attach Schedule B if required | | 8a | 481 | 00 |
| b | **Tax-exempt** interest. **Do not** include on line 8a | 8b | | | |
| 9a | Ordinary dividends. Attach Schedule B if required | | 9a | 4464 | 00 |
| b | Qualified dividends (see page 22) | 9b | | | |
| 10 | Taxable refunds, credits, or offsets of state and local income taxes (see page 23) | | 10 | 1031 | 00 |
| 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 | (3000 | 00) |
| 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 | 94632 | 00 |

**Adjusted Gross Income**

| Line | Description | | 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 | 94632 | 00 |

## Tax and Credits

| Line | Description | | Amount |
|---|---|---|---|
| 38 | Amount from line 37 (adjusted gross income) | 38 | 94632 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 | 12492 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 | 82140 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 | 18250 00 |
| 43 | **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | 63890 00 |
| 44 | **Tax** (see page 37). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972 | 44 | 8779 00 |
| 45 | **Alternative minimum tax** (see page 40). Attach Form 6251 | 45 | |
| 46 | Add lines 44 and 45 ▶ | 46 | 8779 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 | 8779 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 | 8779 00 |

## Payments

| Line | Description | | Amount | | |
|---|---|---|---|---|---|
| 61 | Federal income tax withheld from Forms W-2 and 1099 | 61 | 9156 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 | 9156 00 |

If you have a qualifying child, attach Schedule EIC.

## Refund

| 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 | 377 00 |
| 73a | Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐ | 73a | 377 00 |
| ▶ b | Routing number ▶ c Type: ☐ Checking ☐ Savings | | |
| ▶ d | Account number | | |
| 74 | Amount of line 72 you want **applied to your 2010 estimated tax** ▶ 74 | | |

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

## 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 | |
| 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 |
|---|---|---|---|
| Firm's name (or yours if self-employed), address, and ZIP code ▶ | | EIN | |
| | | Phone no. | |

**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: CHRISTOPHER M KING

Your social security number: 400005209



| Section | Line | Description | Box | Amount | Cents | Line | Total | Cents |
|---|---|---|---|---|---|---|---|---|
| **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 | 5051 | 00 | | | |
| | 6 | Real estate taxes (see page A-5) | 6 | 1258 | 00 | | | |
| | 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 | 6309 | 00 |
| **Interest You Paid** (See page A-5.) | 10 | Home mortgage interest and points reported to you on Form 1098 | 10 | 5549 | 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 | 5549 | 00 |
| **Gifts to Charity** | 16 | Gifts by cash or check. If you made any gift of $250 or more, see page A-7 | 16 | 634 | 00 | | | |
| If you made a gift and got a benefit for it, see page A-7. | 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 | 634 | 00 |
| **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 | 12492 | 00 |
| | 30 | If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐ | | | | | | |

**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: CHRISTOPHER M KING

Your social security number: 400005209

## 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 | 481 | 00 |
| 2 | Add the amounts on line 1 | 2 | 481 | 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 | 481 | 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 ▶ PACIFIC CORP | 5 | 4464 | 00 |
| 6 | Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶ | 6 | 4464 | 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 | | ✓ |

**SCHEDULE D (Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

# Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).
▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2009

Attachment Sequence No. 12

Name(s) shown on return: CHRISTOPHER M KING

Your social security number: 400005209



## Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

| (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold (Mo., day, yr.) | (d) Sales price (see page D-7 of the instructions) | (e) Cost or other basis (see page D-7 of the instructions) | (f) Gain or (loss) Subtract (e) from (d) |
|---|---|---|---|---|---|
| 1 100 SH PHD CO | 01/05/2009 | 12/23/2009 | 67134 00 | 44258 00 | 22876 00 |
| 150 SH UTX CO | 01/09/2009 | 12/15/2009 | 25125 00 | 51001 00 | (25,876 00) |
| | | | | | |
| | | | | | |
| | | | | | |

| | | |
|---|---|---|
| 2 Enter your short-term totals, if any, from Schedule D-1, line 2 | 2 | |
| 3 **Total short-term sales price amounts.** Add lines 1 and 2 in column (d) | 3 | |
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 | 4 | |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | 5 | |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your **Capital Loss Carryover Worksheet** on page D-7 of the instructions | 6 | ( ) |
| 7 **Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (f) | 7 | (3000 00) |

## Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

| (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold (Mo., day, yr.) | (d) Sales price (see page D-7 of the instructions) | (e) Cost or other basis (see page D-7 of the instructions) | (f) Gain or (loss) Subtract (e) from (d) |
|---|---|---|---|---|---|
| 8 | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| | | |
|---|---|---|
| 9 Enter your long-term totals, if any, from Schedule D-1, line 9 | 9 | |
| 10 **Total long-term sales price amounts.** Add lines 8 and 9 in column (d) | 10 | |
| 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 | 11 | |
| 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | 12 | |
| 13 Capital gain distributions. See page D-2 of the instructions | 13 | |
| 14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your **Capital Loss Carryover Worksheet** on page D-7 of the instructions | 14 | ( ) |
| 15 **Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (f). Then go to Part III on the back | 15 | |

**Part III** **Summary**

| | | | |
|---|---|---|---|
| **16** Combine lines 7 and 15 and enter the result | 16 | (3000 | 00) |
| If line 16 is:<br>• A **gain**, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.<br>• A **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.<br>• **Zero**, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. | | | |
| **17** Are lines 15 and 16 **both** gains?<br>☐ **Yes.** Go to line 18.<br>☐ **No.** Skip lines 18 through 21, and go to line 22. | | | |
| **18** Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** on page D-8 of the instructions ▶ | 18 | | |
| **19** Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-9 of the instructions ▶ | 19 | | |
| **20** Are lines 18 and 19 **both** zero or blank?<br>☐ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). **Do not** complete lines 21 and 22 below.<br>☐ **No.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Schedule D Tax Worksheet** on page D-10 of the instructions. **Do not** complete lines 21 and 22 below. | | (3000 | 00) |
| **21** If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of:<br>• The loss on line 16 or<br>• ($3,000), or if married filing separately, ($1,500) | 21 | ( | ) |

**Note.** When figuring which amount is smaller, treat both amounts as positive numbers.

**22** Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?

☐ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR).

☑ **No.** Complete the rest of Form 1040 or Form 1040NR.