

Name, Address, and SSN

See separate instructions.

PRINT CLEARLY

For the year Jan. 1-Dec. 31, 2010, or other tax year beginning , 2010, ending , 20
Your first name and initial Last name
If a joint return, spouse's first name and initial Last name
Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.

OMB No. 1545-0074

Your social security number

Spouse's social security number

Make sure the SSN(s) above and on line 6c are correct.

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 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 instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 Qualifying widow(er) with dependent child

Exemptions

Table with columns: (1) First name, Last name, (2) Dependent's social security number, (3) Dependent's relationship to you, (4) if child under age 17 qualifying for child tax credit (see page 15)

If more than four dependents, see instructions and check here

Boxes checked on 6a and 6b

No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above

Income

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

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

Adjusted Gross Income

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

Tax and Credits

38 Amount from line 37 (adjusted gross income)
39a Check [ ] You were born before January 2, 1946, [ ] Blind. Total boxes checked 39a
b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b
40 Itemized deductions (from Schedule A) or your standard deduction (see instructions)
41 Subtract line 40 from line 38
42 Exemptions. Multiply \$3,650 by the number on line 6d.
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
44 Tax (see instructions). Check if any tax is from: a [ ] Form(s) 8814 b [ ] Form 4972.
45 Alternative minimum tax (see instructions). Attach Form 6251
46 Add lines 44 and 45
47 Foreign tax credit. Attach Form 1116 if required
48 Credit for child and dependent care expenses. Attach Form 2441
49 Education credits from Form 8863, line 23
50 Retirement savings contributions credit. Attach Form 8880
51 Child tax credit (see instructions)
52 Residential energy credits. Attach Form 5695
53 Other credits from Form: a [ ] 3800 b [ ] 8801 c [ ]
54 Add lines 47 through 53. These are your total credits
55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-

Other Taxes

56 Self-employment tax. Attach Schedule SE
57 Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919
58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
59 a [ ] Form(s) W-2, box 9 b [ ] Schedule H c [ ] Form 5405, line 16
60 Add lines 55 through 59. This is your total tax

Payments

61 Federal income tax withheld from Forms W-2 and 1099
62 2010 estimated tax payments and amount applied from 2009 return
63 Making work pay credit. Attach Schedule M
64a Earned income credit (EIC)
b Nontaxable combat pay election 64b
65 Additional child tax credit. Attach Form 8812
66 American opportunity credit from Form 8863, line 14
67 First-time homebuyer credit from Form 5405, line 10
68 Amount paid with request for extension to file
69 Excess social security and tier 1 RRTA tax withheld
70 Credit for federal tax on fuels. Attach Form 4136
71 Credits from Form: a [ ] 2439 b [ ] 8839 c [ ] 8801 d [ ] 8885
72 Add lines 61, 62, 63, 64a, and 65 through 71. These are your total payments

Refund

73 If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid
74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here
b Routing number c Type: [ ] Checking [ ] Savings
d Account number
75 Amount of line 73 you want applied to your 2011 estimated tax

Amount You Owe

76 Amount you owe. Subtract line 72 from line 60. For details on how to pay, see instructions
77 Estimated tax penalty (see instructions)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [ ] Yes. Complete below. [ ] No
Designee's name Phone no. Personal identification number (PIN)

Sign Here

Joint return? See page 12. 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 Use Only

Print/Type preparer's name Preparer's signature Date Check [ ] if self-employed PTIN
Firm's name Firm's EIN
Firm's address Phone no.

# Application for Change in Accounting Method

Name of filer (name of parent corporation if a consolidated group) (see instructions)	Identification number (see instructions)
	Principal business activity code number (see instructions)
Number, street, and room or suite no. If a P.O. box, see the instructions.	Tax year of change begins (MM/DD/YYYY) Tax year of change ends (MM/DD/YYYY)
City or town, state, and ZIP code	Name of contact person (see instructions)
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)	Contact person's telephone number

If the applicant is a member of a consolidated group, check this box

If **Form 2848**, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box

<p><b>Check the box to indicate the type of applicant.</b></p> <p><input type="checkbox"/> Individual <span style="margin-left: 150px;"><input type="checkbox"/> Cooperative (Sec. 1381)</span></p> <p><input type="checkbox"/> Corporation <span style="margin-left: 150px;"><input type="checkbox"/> Partnership</span></p> <p><input type="checkbox"/> Controlled foreign corporation (Sec. 957) <span style="margin-left: 150px;"><input type="checkbox"/> S corporation</span></p> <p><input type="checkbox"/> 10/50 corporation (Sec. 904(d)(2)(E)) <span style="margin-left: 150px;"><input type="checkbox"/> Insurance co. (Sec. 816(a))</span></p> <p><input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2)) <span style="margin-left: 150px;"><input type="checkbox"/> Insurance co. (Sec. 831)</span></p> <p><input type="checkbox"/> Exempt organization. Enter Code section ▶</p> <p><input type="checkbox"/> Other (specify) ▶</p>	<p><b>Check the appropriate box to indicate the type of accounting method change being requested.</b> (see instructions)</p> <p><input type="checkbox"/> Depreciation or Amortization</p> <p><input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions</p> <p><input type="checkbox"/> Other (specify) ▶</p>
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**Caution.** To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested.

**The taxpayer must attach all applicable supplemental statements requested throughout this form.**

<b>Part I Information For Automatic Change Request</b>			
<b>1</b>	Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check "Other," and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions.	<b>Yes</b>	<b>No</b>
	▶ (a) Change No. _____ (b) Other <input type="checkbox"/> Description ▶ _____		
<b>2</b>	Do any of the scope limitations described in section 4.02 of Rev. Proc. 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If "Yes," attach an explanation. . . . .		
<b>Note.</b> Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).			

<b>Part II Information For All Requests</b>			
<b>3</b>	Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? . . . . . If "Yes," the applicant is not eligible to make the change under automatic change request procedures.	<b>Yes</b>	<b>No</b>
<b>4a</b>	Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? . . . . . If "No," go to line 5.		
<b>b</b>	Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)? . . . . .		

**Signature** (see instructions)

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

**Filer**

**Preparer (other than filer/applicant)**

\_\_\_\_\_  
Signature and date

\_\_\_\_\_  
Name and title (print or type)

\_\_\_\_\_  
Signature of individual preparing the application and date

\_\_\_\_\_  
Name of individual preparing the application (print or type)

\_\_\_\_\_  
Name of firm preparing the application

<b>Part II Information For All Requests</b> (continued)		<b>Yes</b>	<b>No</b>
<b>4c</b>	Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)? . . . . .		
<b>d</b>	Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)? . . . . . If "Yes," attach the consent statement from the director.		
<b>e</b>	Is the request to change the method of accounting being filed under the 90-day or 120-day window period? . . . . . If "Yes," check the box for the applicable window period and attach the required statement (see instructions). <input type="checkbox"/> 90 day <input type="checkbox"/> 120 day: Date examination ended ▶ _____		
<b>f</b>	If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination. Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____		
<b>g</b>	Has a copy of this Form 3115 been provided to the examining agent identified on line 4f? . . . . .		
<b>5a</b>	Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court? . . . . . If "Yes," enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, telephone number, and the tax year(s) before Appeals and/or a Federal court. Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____		
<b>b</b>	Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a? . . . . .		
<b>c</b>	Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member) (see instructions)? . . . . . If "Yes," attach an explanation.		
<b>6</b>	If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's <b>(a)</b> name, <b>(b)</b> identification number, <b>(c)</b> address, and <b>(d)</b> tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court.		
<b>7</b>	If, for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity? . . . . . If "Yes," the applicant is <b>not</b> eligible to make the change.		
<b>8a</b>	Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not receive audit protection for the requested change (see instructions)? . . . . .		
<b>b</b>	If "Yes," attach an explanation.		
<b>9a</b>	Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)? . . . . .		
<b>b</b>	If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent.		
<b>c</b>	If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation.		
<b>10a</b>	Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice? . . . . .		
<b>b</b>	If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s).		
<b>11</b>	Is the applicant requesting to change its <b>overall</b> method of accounting? . . . . . If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of this form.		
	<b>Present method:</b> <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)		
	<b>Proposed method:</b> <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)		



<b>Part IV Section 481(a) Adjustment</b> (continued)		<b>Yes</b>	<b>No</b>
<b>26</b>	If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change? . . . . .		
<b>27</b>	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? . . . . . If "Yes," attach an explanation.		

**Schedule A—Change in Overall Method of Accounting** (If Schedule A applies, Part I below must be completed.)

**Part I Change in Overall Method** (see instructions)

- 1** Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.
 

Amount		
<b>a</b>	Income accrued but not received (such as accounts receivable) . . . . .	\$
<b>b</b>	Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method . . . . .	
<b>c</b>	Expenses accrued but not paid (such as accounts payable) . . . . .	
<b>d</b>	Prepaid expenses previously deducted . . . . .	
<b>e</b>	Supplies on hand previously deducted and/or not previously reported . . . . .	
<b>f</b>	Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II . . . . .	
<b>g</b>	Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment. ▶ . . . . .	
<b>h</b>	<b>Net section 481(a) adjustment</b> (Combine lines 1a–1g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25. . . . .	\$
  
- 2** Is the applicant also requesting the recurring item exception under section 461(h)(3)? . . . . .  **Yes**  **No**
- 3** Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences.

**Part II Change to the Cash Method For Advance Consent Request** (see instructions)

- Applicants requesting a change to the cash method must attach the following information:
- 1** A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.
  - 2** An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

**Schedule B—Change to the Deferral Method for Advance Payments** (see instructions)

- 1** If the applicant is requesting to change to the Deferral Method for advance payments described in section 5.02 of Rev. Proc. 2004-34, 2004-1 C.B. 991, attach the following information:
  - a** A statement explaining how the advance payments meet the definition in section 4.01 of Rev. Proc. 2004-34.
  - b** If the applicant is filing under the automatic change procedures of Rev. Proc. 2008-52, the information required by section 8.02(3)(a)-(c) of Rev. Proc. 2004-34.
  - c** If the applicant is filing under the advance consent provisions of Rev. Proc. 97-27, the information required by section 8.03(2)(a)-(f) of Rev. Proc. 2004-34.
- 2** If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following.
  - a** A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1).
  - b** A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3).
  - c** A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii).
  - d** A statement explaining whether the inventoriable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.

**Schedule C—Changes Within the LIFO Inventory Method** (see instructions)**Part I General LIFO Information**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970**, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

- 1** Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
  - a** Valuing inventory (e.g., unit method or dollar-value method).
  - b** Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.).
  - c** Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.).
  - d** Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method).
- 2** If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3** If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4** If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5** Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6** If changing to the IPIC method, attach a completed Form 970.

**Part II Change in Pooling Inventories**

- 1** If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2** If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
  - a** A description of the types of products produced by the applicant. If possible, attach a brochure.
  - b** A description of the types of processes and raw materials used to produce the products in each proposed pool.
  - c** If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
  - d** A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
  - e** A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
  - f** A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
  - g** A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3** If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4** If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

Schedule D—Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets (see instructions)

Part I Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8.)

- 1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletion) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities.
2a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)?
b If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)?
c If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)?
d If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)?
3a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)?
b If "Yes," attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts.
c Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods.
4 To determine a contract's completion factor using the percentage-of-completion method:
a Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)?
b If line 4a is "No," is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1.460-5(c))?
5 Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts.

Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8.)

- 1 Attach a description of the inventory goods being changed.
2 Attach a description of the inventory goods (if any) NOT being changed.
3a Is the applicant subject to section 263A? If "No," go to line 4a
b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? If "No," attach a detailed explanation

4a Check the appropriate boxes below.

Identification methods:

- Specific identification
FIFO
LIFO
Other (attach explanation)

Valuation methods:

- Cost
Cost or market, whichever is lower
Retail cost
Retail, lower of cost or market
Other (attach explanation)

Table with 3 columns: Inventory Being Changed (Present method, Proposed method), Inventory Not Being Changed (Present method). Rows correspond to identification and valuation methods.

- b Enter the value at the end of the tax year preceding the year of change
5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions).
a Copies of Form(s) 970 filed to adopt or expand the use of the method.
b Only for applicants requesting advance consent. A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.
c Only for applicants requesting an automatic change. The statement required by section 22.01(5) of the Appendix of Rev. Proc. 2008-52 (or its successor).

**Part III Method of Cost Allocation** (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions)).

**Section A—Allocation and Capitalization Methods**

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method).
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

**Section B—Direct and Indirect Costs Required To Be Allocated**

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

	Present method	Proposed method
1 Direct material . . . . .		
2 Direct labor . . . . .		
3 Indirect labor . . . . .		
4 Officers' compensation (not including selling activities) . . . . .		
5 Pension and other related costs . . . . .		
6 Employee benefits . . . . .		
7 Indirect materials and supplies . . . . .		
8 Purchasing costs . . . . .		
9 Handling, processing, assembly, and repackaging costs . . . . .		
10 Offsite storage and warehousing costs . . . . .		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle . . . . .		
12 Depletion . . . . .		
13 Rent . . . . .		
14 Taxes other than state, local, and foreign income taxes . . . . .		
15 Insurance . . . . .		
16 Utilities . . . . .		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity . . . . .		
18 Engineering and design costs (not including section 174 research and experimental expenses) . . . . .		
19 Rework labor, scrap, and spoilage . . . . .		
20 Tools and equipment . . . . .		
21 Quality control and inspection . . . . .		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant . . . . .		
23 Licensing and franchise costs . . . . .		
24 Capitalizable service costs (including mixed service costs) . . . . .		
25 Administrative costs (not including any costs of selling or any return on capital) . . . . .		
26 Research and experimental expenses attributable to long-term contracts . . . . .		
27 Interest . . . . .		
28 Other costs (Attach a list of these costs.) . . . . .		

**Part III Method of Cost Allocation** (see instructions) (continued)

**Section C—Other Costs Not Required To Be Allocated** (Complete Section C only if the applicant is requesting to change its method for these costs.)

	Present method	Proposed method
<b>1</b> Marketing, selling, advertising, and distribution expenses . . . . .		
<b>2</b> Research and experimental expenses not included in Section B, line 26 . . . . .		
<b>3</b> Bidding expenses not included in Section B, line 22 . . . . .		
<b>4</b> General and administrative costs not included in Section B . . . . .		
<b>5</b> Income taxes . . . . .		
<b>6</b> Cost of strikes . . . . .		
<b>7</b> Warranty and product liability costs . . . . .		
<b>8</b> Section 179 costs . . . . .		
<b>9</b> On-site storage . . . . .		
<b>10</b> Depreciation, amortization, and cost recovery allowance not included in Section B, line 11 . . . . .		
<b>11</b> Other costs (Attach a list of these costs.) . . . . .		

**Schedule E—Change in Depreciation or Amortization** (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants **must** provide this information for each item or class of property for which a change is requested.

**Note.** See the **List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. **Do not** file Form 3115 with respect to certain late elections and election revocations (see instructions).

- 1** Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? . . . .  **Yes**  **No**  
If “Yes,” the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).
- 2** Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)? . . . .  **Yes**  **No**  
If “Yes,” enter the applicable section ► \_\_\_\_\_
- 3** Has a depreciation, amortization, or expense election been made for the property (e.g., the election under sections 168(f)(1), 179, or 179C)? . . . .  **Yes**  **No**  
If “Yes,” state the election made ► \_\_\_\_\_
- 4a** To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property’s use in the applicant’s trade or business or income-producing activity.
- b** If the property is residential rental property, did the applicant live in the property before renting it? . .  **Yes**  **No**
- c** Is the property public utility property? . . . .  **Yes**  **No**
- 5** To the extent not already provided in the applicant’s description of its present method, attach a statement explaining how the property is treated under the applicant’s present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.).
- 6** If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property.
- 7** If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods:
  - a** The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g)).
  - b** The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
  - c** The facts to support the asset class for the proposed method.
  - d** The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1)).
  - e** The useful life, recovery period, or amortization period of the property.
  - f** The applicable convention of the property.
  - g** A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed.

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12	▶ 13	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Do not include listed property.)** (See instructions.)

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	▶ <input type="checkbox"/>	

**Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property					
h	Residential rental property					
i	Nonresidential real property					

**Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System**

20a	Class life					
b	12-year					
c	40-year					

**Part IV Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 10 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table with 6 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Includes rows 30-36.

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

Table with 2 columns: Yes, No. Includes rows 37-41.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

**Sales of Business Property**  
**(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to your tax return.** ▶ **See separate instructions.**

Name(s) shown on return

Identifying number

**1** Enter the gross proceeds from sales or exchanges reported to you for 2010 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) . . . . . **1**

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

<b>2</b>	<b>(a)</b> Description of property	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	<b>(d)</b> Gross sales price	<b>(e)</b> Depreciation allowed or allowable since acquisition	<b>(f)</b> Cost or other basis, plus improvements and expense of sale	<b>(g)</b> Gain or (loss) Subtract (f) from the sum of (d) and (e)

**3** Gain, if any, from Form 4684, line 42 . . . . . **3**

**4** Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . . **4**

**5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . . **5**

**6** Gain, if any, from line 32, from other than casualty or theft. . . . . **6**

**7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . . **7**

**Partnerships (except electing large partnerships) and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

**8** Nonrecaptured net section 1231 losses from prior years (see instructions) . . . . . **8**

**9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) . . . . . **9**

**Part II Ordinary Gains and Losses** (see instructions)

**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):


**11** Loss, if any, from line 7 . . . . . **11** ( )

**12** Gain, if any, from line 7 or amount from line 8, if applicable . . . . . **12**

**13** Gain, if any, from line 31 . . . . . **13**

**14** Net gain or (loss) from Form 4684, lines 34 and 41a . . . . . **14**

**15** Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . . **15**

**16** Ordinary gain or (loss) from like-kind exchanges from Form 8824. . . . . **16**

**17** Combine lines 10 through 16 . . . . . **17**

**18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:

**a** If the loss on line 11 includes a loss from Form 4684, line 38, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . . . . **18a**

**b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 . . . . . **18b**

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**  
(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
<b>A</b>			
<b>B</b>			
<b>C</b>			
<b>D</b>			
<b>These columns relate to the properties on lines 19A through 19D. ▶</b>		<b>Property A</b>	<b>Property B</b>
<b>20</b> Gross sales price ( <b>Note:</b> See line 1 before completing.) . . . . .	<b>20</b>		
<b>21</b> Cost or other basis plus expense of sale . . . . .	<b>21</b>		
<b>22</b> Depreciation (or depletion) allowed or allowable. . . . .	<b>22</b>		
<b>23</b> Adjusted basis. Subtract line 22 from line 21. . . . .	<b>23</b>		
<b>24</b> Total gain. Subtract line 23 from line 20 . . . . .	<b>24</b>		
<b>25 If section 1245 property:</b>			
<b>a</b> Depreciation allowed or allowable from line 22 . . . . .	<b>25a</b>		
<b>b</b> Enter the <b>smaller</b> of line 24 or 25a . . . . .	<b>25b</b>		
<b>26 If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.			
<b>a</b> Additional depreciation after 1975 (see instructions) . . . . .	<b>26a</b>		
<b>b</b> Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions) . . . . .	<b>26b</b>		
<b>c</b> Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e . . . . .	<b>26c</b>		
<b>d</b> Additional depreciation after 1969 and before 1976. . . . .	<b>26d</b>		
<b>e</b> Enter the <b>smaller</b> of line 26c or 26d . . . . .	<b>26e</b>		
<b>f</b> Section 291 amount (corporations only) . . . . .	<b>26f</b>		
<b>g</b> Add lines 26b, 26e, and 26f. . . . .	<b>26g</b>		
<b>27 If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).			
<b>a</b> Soil, water, and land clearing expenses . . . . .	<b>27a</b>		
<b>b</b> Line 27a multiplied by applicable percentage (see instructions) . . . . .	<b>27b</b>		
<b>c</b> Enter the <b>smaller</b> of line 24 or 27b . . . . .	<b>27c</b>		
<b>28 If section 1254 property:</b>			
<b>a</b> Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions) . . . . .	<b>28a</b>		
<b>b</b> Enter the <b>smaller</b> of line 24 or 28a . . . . .	<b>28b</b>		
<b>29 If section 1255 property:</b>			
<b>a</b> Applicable percentage of payments excluded from income under section 126 (see instructions) . . . . .	<b>29a</b>		
<b>b</b> Enter the <b>smaller</b> of line 24 or 29a (see instructions) . . . . .	<b>29b</b>		

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

<b>30</b> Total gains for all properties. Add property columns A through D, line 24 . . . . .	<b>30</b>
<b>31</b> Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .	<b>31</b>
<b>32</b> Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 36. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . .	<b>32</b>

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**  
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
<b>33</b> Section 179 expense deduction or depreciation allowable in prior years. . . . .	<b>33</b>	
<b>34</b> Recomputed depreciation (see instructions) . . . . .	<b>34</b>	
<b>35</b> Recapture amount. Subtract line 34 from line 33. See the instructions for where to report . . . . .	<b>35</b>	

# Expenses for Business Use of Your Home

Department of the Treasury  
Internal Revenue Service (99)

▶ **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

**2010**  
Attachment  
Sequence No. **66**

▶ **See separate instructions.**

Name(s) of proprietor(s)

Your social security number

## Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)				<b>1</b>	
2	Total area of home				<b>2</b>	
3	Divide line 1 by line 2. Enter the result as a percentage.				<b>3</b>	%
<b>For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.</b>						
4	Multiply days used for daycare during year by hours used per day	<b>4</b>		hr.		
5	Total hours available for use during the year (365 days x 24 hours) (see instructions)	<b>5</b>		8,760	hr.	
6	Divide line 4 by line 5. Enter the result as a decimal amount	<b>6</b>				
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3				<b>7</b>	%

## Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions					<b>8</b>	
<b>See instructions for columns (a) and (b) before completing lines 9-21.</b>							
9	Casualty losses (see instructions)	<b>9</b>	(a) Direct expenses	(b) Indirect expenses			
10	Deductible mortgage interest (see instructions)	<b>10</b>					
11	Real estate taxes (see instructions)	<b>11</b>					
12	Add lines 9, 10, and 11	<b>12</b>					
13	Multiply line 12, column (b) by line 7			<b>13</b>			
14	Add line 12, column (a) and line 13					<b>14</b>	
15	Subtract line 14 from line 8. If zero or less, enter -0-					<b>15</b>	
16	Excess mortgage interest (see instructions)	<b>16</b>					
17	Insurance	<b>17</b>					
18	Rent	<b>18</b>					
19	Repairs and maintenance	<b>19</b>					
20	Utilities	<b>20</b>					
21	Other expenses (see instructions)	<b>21</b>					
22	Add lines 16 through 21	<b>22</b>					
23	Multiply line 22, column (b) by line 7			<b>23</b>			
24	Carryover of operating expenses from 2009 Form 8829, line 42			<b>24</b>			
25	Add line 22 column (a), line 23, and line 24					<b>25</b>	
26	Allowable operating expenses. Enter the smaller of line 15 or line 25					<b>26</b>	
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15					<b>27</b>	
28	Excess casualty losses (see instructions)	<b>28</b>					
29	Depreciation of your home from line 41 below	<b>29</b>					
30	Carryover of excess casualty losses and depreciation from 2009 Form 8829, line 43	<b>30</b>					
31	Add lines 28 through 30					<b>31</b>	
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31					<b>32</b>	
33	Add lines 14, 26, and 32					<b>33</b>	
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to <b>Form 4684</b> (see instructions)					<b>34</b>	
35	<b>Allowable expenses for business use of your home.</b> Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions					<b>35</b>	

## Part III Depreciation of Your Home

36	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	<b>36</b>			
37	Value of land included on line 36	<b>37</b>			
38	Basis of building. Subtract line 37 from line 36	<b>38</b>			
39	Business basis of building. Multiply line 38 by line 7.	<b>39</b>			
40	Depreciation percentage (see instructions)	<b>40</b>			%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	<b>41</b>			

## Part IV Carryover of Unallowed Expenses to 2011

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	<b>42</b>		
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	<b>43</b>		

**Education Credits (American Opportunity and  
 Lifetime Learning Credits)**

OMB No. 1545-0074

**2010**  
 Attachment  
 Sequence No. **50**

▶ See separate instructions to find out if you are eligible to take the credits.  
 ▶ Attach to Form 1040 or Form 1040A.

Name(s) shown on return

Your social security number



**You cannot take both an education credit and the tuition and fees deduction (see Form 8917) for the same student for the same year.**

**Part I American Opportunity Credit**

**Caution:** You cannot take the American opportunity credit for more than 4 tax years for the same student.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). <b>Do not</b> enter more than \$4,000 for each student.	(d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0-.	(e) Multiply the amount in column (d) by 25% (.25)	(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).
2	Tentative American opportunity credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for a different student, go to Part II; otherwise, go to Part III . . . . ▶					2

**Part II Lifetime Learning Credit**

**Caution:** You cannot take the American opportunity credit and the lifetime learning credit for the same student in the same year.

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
4	Add the amounts on line 3, column (c), and enter the total . . . . .		4
5	Enter the smaller of line 4 or \$10,000 . . . . .		5
6	Tentative lifetime learning credit. Multiply line 5 by 20% (.20). If you have an entry on line 2, go to Part III; otherwise go to Part IV . . . . .		6

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 25379M

Form **8863** (2010)

**Part III Refundable American Opportunity Credit**

<b>7</b>	Enter the amount from line 2 . . . . .			<b>7</b>	
<b>8</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . . . .	<b>8</b>			
<b>9</b>	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 . . . . .	<b>9</b>			
<b>10</b>	Subtract line 9 from line 8. If zero or less, <b>stop</b> ; you cannot take any education credit . . . . .	<b>10</b>			
<b>11</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>11</b>			
<b>12</b>	If line 10 is: <ul style="list-style-type: none"> <li>• Equal to or more than line 11, enter 1.000 on line 12 . . . . .</li> <li>• Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) . . . . .</li> </ul>			<b>12</b>	.
<b>13</b>	Multiply line 7 by line 12. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions on page 4 of the instructions, you <b>cannot</b> take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box . . . . . <input type="checkbox"/>			<b>13</b>	
<b>14</b>	<b>Refundable American opportunity credit.</b> Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 15 below . . . . .			<b>14</b>	

**Part IV Nonrefundable Education Credits**

<b>15</b>	Subtract line 14 from line 13 . . . . .			<b>15</b>	
<b>16</b>	Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions) . . . . .			<b>16</b>	
<b>17</b>	Enter: \$120,000 if married filing jointly; \$60,000 if single, head of household, or qualifying widow(er) . . . . .	<b>17</b>			
<b>18</b>	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 . . . . .	<b>18</b>			
<b>19</b>	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22 . . . . .	<b>19</b>			
<b>20</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>20</b>			
<b>21</b>	If line 19 is: <ul style="list-style-type: none"> <li>• Equal to or more than line 20, enter 1.000 on line 21 and go to line 22</li> <li>• Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places) . . . . .</li> </ul>			<b>21</b>	.
<b>22</b>	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►			<b>22</b>	
<b>23</b>	<b>Nonrefundable education credits.</b> Enter the amount from line 11 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31 . . . . .			<b>23</b>	

\*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

Form **940 for 2010: Employer's Annual Federal Unemployment (FUTA) Tax Return**

850110

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0028

(EIN) Employer identification number   -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

**Type of Return**  
(Check all that apply.)

a. Amended

b. Successor employer

c. No payments to employees in 2010

d. Final: Business closed or stopped paying wages

Read the separate instructions before you fill out this form. Please type or print within the boxes.

**Part 1: Tell us about your return. If any line does NOT apply, leave it blank.**

- 1** If you were required to pay your state unemployment tax in ...
- 1a** One state only, write the state abbreviation . . . . . **1a**
- OR -
- 1b** More than one state (You are a multi-state employer) . . . . . **1b**  Check here. Fill out Schedule A.
- 2** If you paid wages in a state that is subject to CREDIT REDUCTION . . . . . **2**  Check here. Fill out Schedule A (Form 940), Part 2.

**Part 2: Determine your FUTA tax before adjustments for 2010. If any line does NOT apply, leave it blank.**

- 3** Total payments to all employees . . . . . **3**
- 4** Payments exempt from FUTA tax . . . . . **4**
- Check all that apply: **4a**  Fringe benefits **4c**  Retirement/Pension **4e**  Other
- 4b**  Group-term life insurance **4d**  Dependent care
- 5** Total of payments made to each employee in excess of \$7,000 . . . . . **5**
- 6** Subtotal (line 4 + line 5 = line 6) . . . . . **6**
- 7** Total taxable FUTA wages (line 3 - line 6 = line 7) . . . . . **7**
- 8** FUTA tax before adjustments (line 7 x .008 = line 8) . . . . . **8**

**Part 3: Determine your adjustments. If any line does NOT apply, leave it blank.**

- 9** If ALL of the taxable FUTA wages you paid were excluded from state unemployment tax, multiply line 7 by .054 (line 7 x .054 = line 9). Then go to line 12 . . . . . **9**
- 10** If SOME of the taxable FUTA wages you paid were excluded from state unemployment tax, OR you paid ANY state unemployment tax late (after the due date for filing Form 940), fill out the worksheet in the instructions. Enter the amount from line 7 of the worksheet . . . . . **10**
- 11** If credit reduction applies, enter the amount from line 3 of Schedule A (Form 940) . . . . . **11**

**Part 4: Determine your FUTA tax and balance due or overpayment for 2010. If any line does NOT apply, leave it blank.**

- 12** Total FUTA tax after adjustments (lines 8 + 9 + 10 + 11 = line 12) . . . . . **12**
- 13** FUTA tax deposited for the year, including any overpayment applied from a prior year . . . . . **13**
- 14** Balance due (If line 12 is more than line 13, enter the difference on line 14.)
- If line 14 is more than \$500, you must deposit your tax.
  - If line 14 is \$500 or less, you may pay with this return. For more information on how to pay, see the separate instructions . . . . . **14**
- 15** Overpayment (If line 13 is more than line 12, enter the difference on line 15 and check a box below.) . . . . . **15**

Check one:  Apply to next return.  
 Send a refund.

▶ You **MUST** fill out both pages of this form and **SIGN** it.

Next ▶

Name (not your trade name)

Employer identification number (EIN)

**Part 5: Report your FUTA tax liability by quarter only if line 12 is more than \$500. If not, go to Part 6.**

**16 Report the amount of your FUTA tax liability for each quarter; do NOT enter the amount you deposited. If you had no liability for a quarter, leave the line blank.**

<b>16a</b>	<b>1st quarter</b> (January 1 – March 31) . . . . .	<b>16a</b>	<input type="text"/>	▪
<b>16b</b>	<b>2nd quarter</b> (April 1 – June 30) . . . . .	<b>16b</b>	<input type="text"/>	▪
<b>16c</b>	<b>3rd quarter</b> (July 1 – September 30) . . . . .	<b>16c</b>	<input type="text"/>	▪
<b>16d</b>	<b>4th quarter</b> (October 1 – December 31) . . . . .	<b>16d</b>	<input type="text"/>	▪
<b>17</b>	<b>Total tax liability for the year</b> (lines 16a + 16b + 16c + 16d = line 17) <b>17</b>		<input type="text"/>	▪ <b>Total must equal line 12.</b>

**Part 6: May we speak with your third-party designee?**

**Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.**

**Yes.** Designee's name and phone number

Select a 5-digit Personal Identification Number (PIN) to use when talking to IRS

**No.**

**Part 7: Sign here. You MUST fill out both pages of this form and SIGN it.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that no part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments made to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**X Sign your name here**

Print your name here

Print your title here

Date  /  /

Best daytime phone

**Paid preparer use only** Check if you are self-employed . . . .

Preparer's name  PTIN

Preparer's signature  Date  /  /

Firm's name (or yours if self-employed)  EIN

Address  Phone

City  State  ZIP code

# Form 940-V, Payment Voucher

## What Is Form 940-V?

Form 940-V is a transmittal form for your check or money order. Using Form 940-V allows us to process your payment more accurately and efficiently. If you have any balance due of \$500 or less on your 2010 Form 940, fill out Form 940-V and send it with your check or money order.

**Note.** If your balance is more than \$500, see *When Must You Deposit Your FUTA Tax?* in the Instructions for Form 940.

## How Do You Fill Out Form 940-V?

Type or print clearly.

**Box 1.** Enter your employer identification number (EIN). Do not enter your social security number (SSN).

**Box 2.** Enter the amount of your payment. Be sure to put dollars and cents in the appropriate spaces.

**Box 3.** Enter your business name and complete address exactly as they appear on your Form 940.

## How Should You Prepare Your Payment?

- Make your check or money order payable to the *United States Treasury*. Do not send cash.
- On the memo line of your check or money order, write:
  - your EIN,
  - Form 940, and
  - 2010.
- Carefully detach Form 940-V along the dotted line.
- Do not staple your payment to the voucher.
- Mail your 2010 Form 940, your payment, and Form 940-V in the envelope that came with your 2010 Form 940 instruction booklet. If you do not have that envelope, use the table in the Instructions for Form 940 to find the mailing address.



▼ **Detach Here and Mail With Your Payment and Form 940.** ▼



Form **940-V**

Department of the Treasury  
Internal Revenue Service

## Payment Voucher

OMB No. 1545-0028

**2010**

▶ **Do not staple or attach this voucher to your payment.**

1 Enter your employer identification number (EIN).	2 Enter the amount of your payment. ▶	Dollars	Cents
		3 Enter your business name (individual name if sole proprietor).	
		Enter your address.	
		Enter your city, state, and ZIP code.	

**Privacy Act and Paperwork Reduction Act Notice.**

We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Chapter 23, Federal Unemployment Tax Act, of Subtitle C, Employment Taxes, of the Internal Revenue Code imposes a tax on employers with respect to employees. This form is used to determine the amount of the tax that you owe. Section 6011 requires you to provide the requested information if you are liable for FUTA tax under section 3301. Section 6109 requires you to provide your identification number. If you fail to provide this information in a timely manner or provide a false or fraudulent form, you may be subject to penalties and interest.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others

as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal non-tax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping . . . . . 9 hr., 19 min.
- Learning about the law or the form . . . . . 1 hr., 23 min.
- Preparing, copying, assembling, and sending form to the IRS . . . . . 1 hr., 36 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 940 simpler, we would be happy to hear from you. You can write to: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:SP, 1111 Constitution Avenue, NW, IR-6526, Washington, DC 20224. **Do not** send Form 940 to this address. Instead, see *Where Do You File?* on page 2 of the Instructions for Form 940.

Form **941 for 2010: Employer's QUARTERLY Federal Tax Return**  
 (Rev. April 2010) Department of the Treasury — Internal Revenue Service

951110  
 OMB No. 1545-0029

(EIN)   -

Employer identification number

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

**Report for this Quarter of 2010**  
 (Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Read the separate instructions before you complete Form 941. Type or print within the boxes.

**Part 1: Answer these questions for this quarter.**

<b>1</b>	Number of employees who received wages, tips, or other compensation for the pay period including: <i>Mar. 12</i> (Quarter 1), <i>June 12</i> (Quarter 2), <i>Sept. 12</i> (Quarter 3), or <i>Dec. 12</i> (Quarter 4)	<b>1</b>	<input type="text"/>
<b>2</b>	Wages, tips, and other compensation	<b>2</b>	<input type="text"/>
<b>3</b>	Income tax withheld from wages, tips, and other compensation	<b>3</b>	<input type="text"/>
<b>4</b>	If no wages, tips, and other compensation are subject to social security or Medicare tax	<input type="checkbox"/> Check and go to line 6e.	
	<i>Column 1</i>	<i>Column 2</i>	
<b>5a</b>	Taxable social security wages* . <input type="text"/> ■ × .124 =	<input type="text"/> ■	*Report wages/tips for this quarter, including those paid to qualified new employees, on lines 5a-5c. The social security tax exemption on wages/tips will be figured on lines 6c and 6d and will reduce the tax on line 6e.
<b>5b</b>	Taxable social security tips* . <input type="text"/> ■ × .124 =	<input type="text"/> ■	
<b>5c</b>	Taxable Medicare wages & tips* <input type="text"/> ■ × .029 =	<input type="text"/> ■	
<b>5d</b>	Add <i>Column 2</i> line 5a, <i>Column 2</i> line 5b, and <i>Column 2</i> line 5c	<b>5d</b>	<input type="text"/>
<b>6a</b>	Number of qualified employees first paid exempt wages/tips this quarter	<input type="text"/>	
<b>6b</b>	Number of qualified employees paid exempt wages/tips this quarter	<input type="text"/>	
<b>6c</b>	Exempt wages/tips paid to qualified employees this quarter <input type="text"/> ■ × .062 =	<b>6d</b>	<input type="text"/>
<b>6e</b>	Total taxes before adjustments (line 3 + line 5d - line 6d = line 6e)	<b>6e</b>	<input type="text"/>
<b>7a</b>	Current quarter's adjustment for fractions of cents	<b>7a</b>	<input type="text"/>
<b>7b</b>	Current quarter's adjustment for sick pay	<b>7b</b>	<input type="text"/>
<b>7c</b>	Current quarter's adjustments for tips and group-term life insurance	<b>7c</b>	<input type="text"/>
<b>8</b>	Total taxes after adjustments. Combine lines 6e through 7c	<b>8</b>	<input type="text"/>
<b>9</b>	Advance earned income credit (EIC) payments made to employees	<b>9</b>	<input type="text"/>
<b>10</b>	Total taxes after adjustment for advance EIC (line 8 - line 9 = line 10)	<b>10</b>	<input type="text"/>
<b>11</b>	Total deposits, including prior quarter overpayments	<b>11</b>	<input type="text"/>
<b>12a</b>	COBRA premium assistance payments (see instructions)	<b>12a</b>	<input type="text"/>
<b>12b</b>	Number of individuals provided COBRA premium assistance	<input type="text"/>	
<b>12c</b>	Number of qualified employees paid exempt wages/tips March 19-31	<input type="text"/>	
<b>12d</b>	Exempt wages/tips paid to qualified employees March 19-31 <input type="text"/> ■ × .062 =	<b>12e</b>	<input type="text"/>
<b>13</b>	Add lines 11, 12a, and 12e	<b>13</b>	<input type="text"/>
<b>14</b>	Balance due. If line 10 is more than line 13, enter the difference and see instructions	<b>14</b>	<input type="text"/>
<b>15</b>	Overpayment. If line 13 is more than line 10, enter the difference <input type="text"/> ■	Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.	

See instructions for definitions of qualified employee and exempt wages/tips.

Complete lines 12c, 12d, and 12e only for the 2nd quarter of 2010.

Name (not your trade name)

Employer identification number (EIN)

Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see Pub. 15 (Circular E), section 11.

16 Write the state abbreviation for the state where you made your deposits OR write "MU" if you made your deposits in multiple states.

17 Check one: Line 10 on this return is less than \$2,500 or line 10 on the return for the preceding quarter was less than \$2,500, and you did not incur a \$100,000 next-day deposit obligation during the current quarter. Go to Part 3. You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

Tax liability: Month 1, Month 2, Month 3, Total liability for quarter

You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941): Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941.

Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.

18 If your business has closed or you stopped paying wages . . . . . Check here, and enter the final date you paid wages / / .

19 If you are a seasonal employer and you do not have to file a return for every quarter of the year . . . . . Check here.

Part 4: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

Yes. Designee's name and phone number

Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS.

No.

Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.

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



Sign your name here

Signature box

Print your name here

Print your title here

Date / /

Best daytime phone

Paid preparer's use only

Check if you are self-employed . . . . .

Preparer's name

Preparer's SSN/PTIN

Preparer's signature

Date / /

Firm's name (or yours if self-employed)

EIN

Address

Phone

City

State

ZIP code

# Form 941-V, Payment Voucher

## Purpose of Form

Complete Form 941-V, Payment Voucher, if you are making a payment with Form 941, Employer's QUARTERLY Federal Tax Return. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and make a payment with that return, please provide this payment voucher to the return preparer.

## Making Payments With Form 941

To avoid a penalty, make your payment with Form 941 **only if**:

- Your net taxes for either the current quarter or the preceding quarter (line 10 on Form 941) are less than \$2,500, you did not incur a \$100,000 next-day deposit obligation during the current quarter, and you are paying in full with a timely filed return or
- You are a monthly schedule depositor making a payment in accordance with the Accuracy of Deposits Rule. See section 11 of Pub. 15 (Circular E), Employer's Tax Guide, for details. In this case, the amount of your payment may be \$2,500 or more.

Otherwise, you must deposit your payment at an authorized financial institution or by using the Electronic Federal Tax Payment System (EFTPS). See section 11 of Pub. 15 (Circular E) for deposit instructions. Do not use Form 941-V to make federal tax deposits.

**Caution.** Use Form 941-V when making any payment with Form 941. However, if you pay an amount with Form 941 that should have been deposited, you may be subject to a penalty. See Deposit Penalties in section 11 of Pub. 15 (Circular E).

## Specific Instructions

**Box 1—Employer identification number (EIN).** If you do not have an EIN, apply for one on Form SS-4, Application for Employer Identification Number, and write "Applied For" and the date you applied in this entry space.

**Box 2—Amount paid.** Enter the amount paid with Form 941.

**Box 3—Tax period.** Darken the circle identifying the quarter for which the payment is made. Darken only one circle.

**Box 4—Name and address.** Enter your name and address as shown on Form 941.

- Enclose your check or money order made payable to the "United States Treasury." Be sure to enter your EIN, "Form 941," and the tax period on your check or money order. Do not send cash. Do not staple Form 941-V or your payment to Form 941 (or to each other).

- Detach Form 941-V and send it with your payment and Form 941 to the address in the Instructions for Form 941.

**Note.** You must also complete the entity information above Part 1 on Form 941.

▼ **Detach Here and Mail With Your Payment and Form 941.** ▼

<b>Form 941-V</b> <small>Department of the Treasury Internal Revenue Service</small>	<b>Payment Voucher</b> ▶ Do not staple this voucher or your payment to Form 941.	OMB No. 1545-0029 <b>2010</b>
<b>1</b> Enter your employer identification number (EIN).	<b>2</b> Enter the amount of your payment. ▶	Dollars <span style="margin-left: 100px;">Cents</span>
<b>3</b> Tax Period <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> <input type="radio"/> 1st Quarter         </div> <div style="text-align: center;"> <input type="radio"/> 3rd Quarter         </div> </div> <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="text-align: center;"> <input type="radio"/> 2nd Quarter         </div> <div style="text-align: center;"> <input type="radio"/> 4th Quarter         </div> </div>	<b>4</b> Enter your business name (individual name if sole proprietor). <hr/> Enter your address. <hr/> Enter your city, state, and ZIP code.	

**Privacy Act and Paperwork Reduction Act Notice.**

We ask for the information on Form 941 to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle C, Employment Taxes, of the Internal Revenue Code imposes employment taxes on wages, including income tax withholding. Form 941 is used to determine the amount of taxes that you owe. Section 6011 requires you to provide the requested information if the tax is applicable to you. Section 6109 requires filers and paid preparers to provide their identifying numbers. If you fail to provide this information in a timely manner, you may be subject to penalties and interest.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of

Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 941 will vary depending on individual circumstances. The estimated average time is:

**Recordkeeping** . . . . . 13 hr., 52 min.

**Learning about the law or the form** . . . . . 47 min.

**Preparing, copying, assembling, and sending the form to the IRS** . . . . . 1 hr., 3 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 941 simpler, we would be happy to hear from you. You can write to: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

**Do not** send Form 941 to this address. Instead, see *Where Should You File?* on page 4 of the Instructions for Form 941.

Form **944 for 2010: Employer's ANNUAL Federal Tax Return**

Department of the Treasury — Internal Revenue Service

OMB No. 1545-2007

Employer identification number (EIN)   -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

**Who Must File Form 944**

You must file annual Form 944 instead of filing quarterly Forms 941 **only if the IRS notified you in writing.**

Read the separate instructions before you complete Form 944. Type or print within the boxes.

**Part 1: Answer these questions for 2010.**

<b>1</b>	Wages, tips, and other compensation . . . . .	<b>1</b>	<input type="text"/>	■
<b>2</b>	Income tax withheld from wages, tips, and other compensation . . . . .	<b>2</b>	<input type="text"/>	■
<b>3</b>	If no wages, tips, and other compensation are subject to social security or Medicare tax	<b>3</b>	<input type="checkbox"/>	Check and go to line 5d.
<b>4</b>	Taxable social security and Medicare wages and tips:			
		Column 1	Column 2	
<b>4a</b>	Taxable social security wages* <input type="text"/> ■ × .124 =	<input type="text"/>	■	*Report wages/tips for this year, including those paid to qualified new employees, on lines 4a–4c. The social security tax exemption on wages/tips will be figured on lines 5b and 5c and will reduce the tax on line 5d.
<b>4b</b>	Taxable social security tips* <input type="text"/> ■ × .124 =	<input type="text"/>	■	
<b>4c</b>	Taxable Medicare wages & tips* <input type="text"/> ■ × .029 =	<input type="text"/>	■	
<b>4d</b>	Add Column 2 line 4a, Column 2 line 4b, and Column 2 line 4c . . . . .		<input type="text"/>	■
<b>5a</b>	Number of qualified employees paid exempt wages/tips after March 31 . . . . .	<input type="text"/>		See instructions for definitions of qualified employees and exempt wages/tips.
<b>5b</b>	Exempt wages/tips paid to qualified employees after March 31 . . . . .	<input type="text"/> ■ × .062 =	<input type="text"/>	■
<b>5d</b>	Total taxes before adjustments (lines 2 + 4d - line 5c = line 5d) . . . . .		<input type="text"/>	■
<b>6</b>	Current year's adjustments (see instructions) . . . . .		<input type="text"/>	■
<b>7</b>	Total taxes after adjustments. Combine lines 5d and 6. . . . .		<input type="text"/>	■
<b>8</b>	Advance earned income credit (EIC) payments made to employees . . . . .		<input type="text"/>	■
<b>9</b>	Total taxes after adjustment for advance EIC (line 7 - line 8 = line 9) . . . . .		<input type="text"/>	■
<b>10</b>	Total deposits for this year, including overpayment applied from a prior year and overpayment applied from Form 944-X or Form 941-X . . . . .		<input type="text"/>	■
<b>11a</b>	COBRA premium assistance payments (see instructions) . . . . .		<input type="text"/>	■
<b>11b</b>	Number of individuals provided COBRA premium assistance	<input type="text"/>		
<b>11c</b>	Number of qualified employees paid exempt wages/tips March 19–31	<input type="text"/>		
<b>11d</b>	Exempt wages/tips paid to qualified employees March 19–31 . . . . .	<input type="text"/> ■ × .062 =	<input type="text"/>	■
<b>11e</b>			<input type="text"/>	■
<b>12</b>	Add lines 10, 11a, and 11e . . . . .		<input type="text"/>	■
<b>13</b>	Balance due. If line 9 is more than line 12, enter the difference and see instructions . . . . .		<input type="text"/>	■
<b>14</b>	Overpayment. If line 12 is more than line 9, enter the difference <input type="text"/> ■	Check one: <input type="checkbox"/>	Apply to next return.	<input type="checkbox"/>
			Send a refund.	

▶ You MUST complete both pages of Form 944 and SIGN it.

Next ▶

Name (not your trade name)

Employer identification number (EIN)

**Part 2: Tell us about your tax liability for 2010.**

15 Check one:  Line 9 is less than \$2,500. Go to Part 3.

Line 9 is \$2,500 or more. Enter your tax liability for each month. If you are a semiweekly depositor or you accumulate \$100,000 or more of liability on any day during a deposit period, you must complete Form 945-A instead of the boxes below.

	Jan.		Apr.		Jul.		Oct.
15a	<input type="text"/>	15d	<input type="text"/>	15g	<input type="text"/>	15j	<input type="text"/>
	Feb.		May		Aug.		Nov.
15b	<input type="text"/>	15e	<input type="text"/>	15h	<input type="text"/>	15k	<input type="text"/>
	Mar.		Jun.		Sep.		Dec.
15c	<input type="text"/>	15f	<input type="text"/>	15i	<input type="text"/>	15l	<input type="text"/>

Total liability for year. Add lines 15a through 15l. Total must equal line 9. 15m

16   If you made deposits of taxes reported on this form, write the state abbreviation for the state where you made your deposits OR write **MU** if you made your deposits in **multiple** states.

**Part 3: Tell us about your business. If question 17 does NOT apply to your business, leave it blank.**

17 If your business has closed or you stopped paying wages...

Check here and enter the final date you paid wages.

**Part 4: May we speak with your third-party designee?**

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

Yes. Designee's name and phone number  () -

Select a 5-digit Personal Identification Number (PIN) to use when talking to IRS.

No.

**Part 5: Sign here. You MUST complete both pages of Form 944 and SIGN it.**

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



Sign your name here

Print your name here

Print your title here

Date

Best daytime phone () -

**Paid preparer use only**

Check if you are self-employed

Preparer's name

PTIN

Preparer's signature

Date

Firm's name (or yours if self-employed)

EIN

Address

Phone () -

City  State

ZIP code

# Form 944-V, Payment Voucher

## Purpose of Form

Complete Form 944-V, Payment Voucher, if you are making a payment with Form 944, Employer's ANNUAL Federal Tax Return. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and make a payment with that return, please provide this payment voucher to the return preparer.

## Making Payments With Form 944

To avoid a penalty, make your payment with your 2010 Form 944 **only if** one of the following applies.

- Your net taxes for the year (line 9 on Form 944) are less than \$2,500 and you are paying in full with a timely filed return.
- You already deposited the taxes you owed for the first, second, and third quarters of 2010, and the tax you owe for the fourth quarter of 2010 is less than \$2,500, and you are paying, in full, the tax you owe for the fourth quarter of 2010 with a timely filed return.
- Your net taxes for the third quarter are \$2,500 or more, net taxes for the fourth quarter are less than \$2,500, and you did not incur a \$100,000 next-day deposit obligation during the fourth quarter.
- You are a monthly schedule depositor making a payment in accordance with the Accuracy of Deposits Rule. See section 11 of Pub. 15 (Circular E), Employer's Tax Guide, for details. In this case, the amount of your payment may be \$2,500 or more.

Otherwise, you must deposit your payment by using the Electronic Federal Tax Payment System (EFTPS).

See section 11 of Pub. 15 (Circular E) for deposit instructions. Do not use Form 944-V to make federal tax deposits.

**Caution.** Use Form 944-V when making any payment with Form 944. However, if you pay an amount with Form 944 that should have been deposited, you may be subject to a penalty. See Deposit Penalties in section 11 of Pub. 15 (Circular E).

## Specific Instructions

**Box 1—Employer identification number (EIN).** If you do not have an EIN, apply for one on Form SS-4, Application for Employer Identification Number, and write "Applied For" and the date you applied in this entry space.

**Box 2—Amount paid.** Enter the amount paid with Form 944.



**Box 3—Name and address.** Enter your name and address as shown on Form 944.

● Enclose your check or money order made payable to the "United States Treasury" and write your EIN, "Form 944," and "2010" on your check or money order. Do not send cash. Do not staple Form 944-V or your payment to Form 944 (or to each other).

● Detach Form 944-V and send it with your payment and Form 944 to the address provided in the Instructions for Form 944. Do not send a photocopy of Form 944-V because your payment may be misapplied or delayed.

**Note.** You must also complete the entity information above Part 1 on Form 944.

Detach Here and Mail With Your Payment and Form 944.

		▼			
<b>Form 944-V</b> Department of the Treasury Internal Revenue Service		<b>Payment Voucher</b>		OMB No. 1545-2007	
		▶ Do not staple this voucher or your payment to Form 944.		<b>2010</b>	
1 Enter your employer identification number (EIN).		2 Enter the amount of your payment. ▶		Dollars	Cents
		3 Enter your business name (individual name if sole proprietor).			
		Enter your address.			
		Enter your city, state, and ZIP code.			

**Privacy Act and Paperwork Reduction Act Notice.**

We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle C, Employment Taxes, of the Internal Revenue Code imposes employment taxes on wages, including income tax withholding. This form is used to determine the amount of the taxes that you owe. Section 6011 requires you to provide the requested information if the tax is applicable to you. Section 6109 requires you to provide your identification number. If you fail to provide this information in a timely manner, or provide false or fraudulent information, you may be subject to penalties and interest.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of

Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 944 will vary depending on individual circumstances. The estimated average time is:

Recordkeeping . . . . .	12 hrs., 12 min.
Learning about the law or the form . . . . .	40 min.
Preparing the form . . . . .	1 hr., 49 min.
Copying, assembling, and sending the form to the IRS . . . . .	16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 944 simpler, we would be happy to hear from you. You can email us at *\*taxforms@irs.gov* or write to us at: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form 944 to this address. Instead, see *Where Should You File?* in the Instructions for Form 944.

**SCHEDULE A  
(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

**2010**  
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

<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others.					
	1	Medical and dental expenses (see instructions) . . . . .	1			
	2	Enter amount from Form 1040, line 38 <input type="text" value="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			
<b>Taxes You Paid</b>	5 State and local ( <b>check only one box</b> ):		5			
	a	<input type="checkbox"/> Income taxes, or	6			
	b	<input type="checkbox"/> General sales taxes				
	6	Real estate taxes (see instructions) . . . . .	6			
	7	New motor vehicle taxes from line 11 of the worksheet on back (for certain vehicles purchased in 2009). Skip this line if you checked box 5b . . . . .	7			
	8	Other taxes. List type and amount ▶ _____	8			
	9	Add lines 5 through 8 . . . . .	9			
	<b>Interest You Paid</b>	10	Home mortgage interest and points reported to you on Form 1098	10		
		11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶ _____	11		
12		Points not reported to you on Form 1098. See instructions for special rules . . . . .	12			
13		Mortgage insurance premiums (see instructions) . . . . .	13			
14		Investment interest. Attach Form 4952 if required. (See instructions.)	14			
15		Add lines 10 through 14 . . . . .	15			
<b>Gifts to Charity</b>	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	16			
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 . . . . .	17			
	18	Carryover from prior year . . . . .	18			
	19	Add lines 16 through 18 . . . . .	19			
<b>Casualty and Theft Losses</b>	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.) . . . . .	20			
<b>Job Expenses and Certain Miscellaneous Deductions</b>	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ _____	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 <input type="text" value="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			
<b>Other Miscellaneous Deductions</b>	28	Other—from list in instructions. List type and amount ▶ _____	28			
<b>Total Itemized Deductions</b>	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 . . . . .	29			
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here . . . . . <input type="checkbox"/>				

**Worksheet  
for Line 7—  
New motor  
vehicle  
taxes**

**Before you begin:** ✓ You cannot take this deduction if the amount on Form 1040, line 38, is equal to or greater than \$135,000 (\$260,000 if married filing jointly).  
 ✓ See the instructions for line 7 on page A-6.

Use this worksheet to figure the amount to enter on line 7.

(Attach to Form 1040.)

<b>1</b>	Enter the state and local sales and excise taxes you paid in 2010 for the purchase of any new motor vehicle(s) <b>after</b> February 16, 2009, and <b>before</b> January 1, 2010 (see instructions) . . . . .	<b>1</b>		
<b>2</b>	Enter the purchase price ( <b>before taxes</b> ) of the new motor vehicle(s)	<b>2</b>		
<b>3</b>	Is the amount on line 2 more than \$49,500? <input type="checkbox"/> <b>No.</b> Enter the amount from line 1. <input type="checkbox"/> <b>Yes.</b> Figure the <b>portion</b> of the tax from line 1 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see instructions).			<b>3</b>
<b>4</b>	Enter the amount from Form 1040, line 38 . . . . .	<b>4</b>		
<b>5</b>	Enter the total of any— • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and • Exclusion of income from Puerto Rico	<b>5</b>		
<b>6</b>	Add lines 4 and 5 . . . . .	<b>6</b>		
<b>7</b>	Enter \$125,000 (\$250,000 if married filing jointly) . . . . .	<b>7</b>		
<b>8</b>	Is the amount on line 6 more than the amount on line 7? <input type="checkbox"/> <b>No.</b> Enter the amount from line 3 above on Schedule A, line 7. <b>Do not</b> complete the rest of this worksheet.  <input type="checkbox"/> <b>Yes.</b> Subtract line 7 from line 6 . . . . .	<b>8</b>		
<b>9</b>	Divide the amount on line 8 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 . . . . .	<b>9</b>		
<b>10</b>	Multiply line 3 by line 9 . . . . .			<b>10</b>
<b>11</b>	<b>Deduction for new motor vehicle taxes.</b> Subtract line 10 from line 3. Enter the result here and on Schedule A, line 7 . . . . .			<b>11</b>



## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

Use Schedule B if any of the following applies.

- You had over \$1,500 of taxable interest or ordinary dividends.
- You received interest from a seller-financed mortgage and the buyer used the property as a personal residence.
- You have accrued interest from a bond.
- You are reporting original issue discount (OID) in an amount less than the amount shown on Form 1099-OID.
- You are reducing your interest income on a bond by the amount of amortizable bond premium.
- You are claiming the exclusion of interest from series EE or I U.S. savings bonds issued after 1989.
- You received interest or ordinary dividends as a nominee.
- You had a financial interest in, or signature authority (or other authority that is comparable to signature authority) over, a financial account in a foreign country or you received a distribution from, or were a grantor of, or transferor to, a foreign trust. Part III of the schedule has questions about foreign accounts and trusts.

## Specific Instructions

**TIP** You can list more than one payer on each entry space for lines 1 and 5, but be sure to clearly show the amount paid next to the payer's name. Add the separate amounts paid by the payers listed on an entry space and enter the total in the "Amount" column. If you still need more space, attach separate statements that are the same size as the printed schedule. Use the same format as lines 1 and 5, but show your totals on Schedule B. Be sure to put your name and social security number (SSN) on the statements and attach them at the end of your return.

### Part I. Interest

**Line 1.** Report on line 1 all of your taxable interest. Taxable interest should be shown on your Forms 1099-INT, Forms 1099-OID, or substitute statements. Include interest from series EE, H, HH, and I U.S. savings bonds. List each payer's name and show the amount. Do not report on this line any tax-exempt interest from box 8 or box 9 of Form 1099-INT. Instead, report the amount from box 8 on line 8b of Form 1040A or 1040. If an amount is shown in box 9 of Form 1099-INT, you generally must report it on line 12 of Form 6251. See the Instructions for Form 6251 for more details.

**Seller-financed mortgages.** If you sold your home or other property and the buyer used the property as a personal residence, list first any interest the buyer paid you on a mortgage or other form of seller financing. Be sure to show the buyer's name, address, and SSN. You must also let the buyer know your SSN. If you do not show the buyer's name, address, and SSN, or let the buyer know your SSN, you may have to pay a \$50 penalty.

**Nominees.** If you received a Form 1099-INT that includes interest you received as a nominee (that is, in your name, but the interest actually belongs to someone else), report the total on line 1. Do this even if you later distributed some or all of this income to others. Under your last entry on line 1, put

a subtotal of all interest listed on line 1. Below this subtotal, enter "Nominee Distribution" and show the total interest you received as a nominee. Subtract this amount from the subtotal and enter the result on line 2.

**TIP** If you received interest as a nominee, you must give the actual owner a Form 1099-INT unless the owner is your spouse. You must also file a Form 1096 and a Form 1099-INT with the IRS. For more details, see the General Instructions for Certain Information Returns (Forms 1098, 1099, 3921, 3922, 5498, and W-2G) and the Instructions for Forms 1099-INT and 1099-OID.

**Accrued interest.** When you buy bonds between interest payment dates and pay accrued interest to the seller, this interest is taxable to the seller. If you received a Form 1099 for interest as a purchaser of a bond with accrued interest, follow the rules earlier under *Nominees* to see how to report the accrued interest. But identify the amount to be subtracted as "Accrued Interest."

**Original issue discount (OID).** If you are reporting OID in an amount less than the amount shown on Form 1099-OID, follow the rules earlier under *Nominees* to see how to report the OID. But identify the amount to be subtracted as "OID Adjustment."

**Amortizable bond premium.** If you are reducing your interest income on a bond by the amount of amortizable bond premium, follow the rules earlier under *Nominees* to see how to report the interest. But identify the amount to be subtracted as "ABP Adjustment."

**Line 3.** If, during 2010, you cashed series EE or I U.S. savings bonds issued after 1989 and you paid qualified higher education expenses for yourself, your spouse, or your dependents, you may be able to exclude part or all of the interest on those bonds. See Form 8815 for details.

### Part II. Ordinary Dividends

**TIP** You may have to file Form 5471 if, in 2010, you were an officer or director of a foreign corporation. You may also have to file Form 5471 if, in 2010, you owned 10% or more of the total (a) value of a foreign corporation's stock, or (b) combined voting power of all classes of a foreign corporation's stock with voting rights. For details, see Form 5471 and its instructions.

**Line 5.** Report on line 5 all of your ordinary dividends. This amount should be shown in box 1a of your Forms 1099-DIV or substitute statements. List each payer's name and show the amount.

**Nominees.** If you received a Form 1099-DIV that includes ordinary dividends you received as a nominee (that is, in your name, but the ordinary dividends actually belong to someone else), report the total on line 5. Do this even if you later distributed some or all of this income to others. Under your last entry on line 5, put a subtotal of all ordinary dividends listed on line 5. Below this subtotal, enter "Nominee Distribution" and show the total ordinary dividends you received as a nominee. Subtract this amount from the subtotal and enter the result on line 6.

**TIP** If you received dividends as a nominee, you must give the actual owner a Form 1099-DIV unless the owner is your spouse. You must also file a Form 1096 and a Form 1099-DIV with the IRS. For more details, see the General Instructions for Certain Information Returns (Forms 1098, 1099, 3921, 3922, 5498, and W-2G) and the Instructions for Form 1099-DIV.

## Part III. Foreign Accounts and Trusts

**Line 7a.** Check the "Yes" box on line 7a if either (1) or (2) below applies.

1. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.
2. At any time during 2010 you had a financial interest in, or signature authority (or other authority that is comparable to signature authority) over, a financial account in a foreign country (such as a bank account, securities account, or other financial account).

**TIP** For line 7a, item (2) does not apply to foreign securities held in a U.S. securities account.

**Exceptions.** Check the "No" box if any of the following applies to you.

- The combined value of the accounts was \$10,000 or less during the whole year.
- The accounts were with a U.S. military banking facility operated by a U.S. financial institution.
- You were an officer or employee of a commercial bank that is supervised by the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, or the Federal Deposit Insurance Corporation; the account was in your employer's name; and you did not have a personal financial interest in the account.
- You were an officer or employee of a domestic corporation with securities listed on national securities exchanges or with assets of more than \$10 million and 500 or more shareholders of record; the account was in your employer's name; you did not have a personal financial interest in the account; and the corporation's chief financial officer has given you written notice that the corporation has filed a current report that includes the account.

See Form TD F 90-22.1 to find out if you are considered to have a financial interest in or signature authority (or other authority that is comparable to signature authority) over, a financial account in a foreign country (such as a bank account, securities account, or other financial account). You can get Form TD F 90-22.1 by visiting the IRS website at [www.irs.gov/pub/irs-pdf/f90221.pdf](http://www.irs.gov/pub/irs-pdf/f90221.pdf).

If you checked the "Yes" box on line 7a, file Form TD F 90-22.1 by June 30, 2011, with the Department of the Treasury at the address shown on that form. Do not attach it to your tax return.

**CAUTION** If you are required to file Form TD F 90-22.1 but do not do so, you may have to pay a penalty of up to \$10,000 (more in some cases).

**Line 7b.** If you checked the "Yes" box on line 7a, enter the name of the foreign country or countries in the space provided on line 7b. Attach a separate statement if you need more space.

**Line 8.** If you received a distribution from a foreign trust, you must provide additional information. For this purpose, a loan of cash or marketable securities generally is considered to be a distribution. See Form 3520 for details.

If you were the grantor of, or transferor to, a foreign trust that existed during 2010, you may have to file Form 3520.

Do not attach Form 3520 to Form 1040. Instead, file it at the address shown in its instructions.

If you were treated as the owner of a foreign trust under the grantor trust rules, you are also responsible for ensuring that the foreign trust files Form 3520-A. Form 3520-A is due on March 15, 2011, for a calendar year trust. See the Instructions for Form 3520-A for more details.

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

▶ **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).**

Name of proprietor	Social security number (SSN)
<b>A</b> Principal business or profession, including product or service (see instructions)	<b>B</b> Enter code from pages C-9, 10, & 11 ▶
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN), if any 
<b>E</b> Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code	
<b>F</b> Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶	
<b>G</b> Did you "materially participate" in the operation of this business during 2010? If "No," see instructions for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>H</b> If you started or acquired this business during 2010, check here ▶ <input type="checkbox"/>	

**Part I Income**

<b>1</b> Gross receipts or sales. <b>Caution.</b> See instructions 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 instructions for limit on losses.	<input type="checkbox"/>						
<b>2</b> Returns and allowances	<b>2</b>						
<b>3</b> Subtract line 2 from line 1	<b>3</b>						
<b>4</b> Cost of goods sold (from line 42 on page 2)	<b>4</b>						
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>						
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>						
<b>7</b> <b>Gross income.</b> Add lines 5 and 6	<b>7</b>						

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

<b>8</b> Advertising	<b>8</b>			<b>18</b> Office expense	<b>18</b>		
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>			<b>19</b> Pension and profit-sharing plans	<b>19</b>		
<b>10</b> Commissions and fees	<b>10</b>			<b>20</b> Rent or lease (see instructions):	<b>20</b>		
<b>11</b> Contract labor (see instructions)	<b>11</b>			<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>		
<b>12</b> Depletion	<b>12</b>			<b>b</b> Other business property	<b>20b</b>		
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>			<b>21</b> Repairs and maintenance	<b>21</b>		
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>			<b>22</b> Supplies (not included in Part III)	<b>22</b>		
<b>15</b> Insurance (other than health)	<b>15</b>			<b>23</b> Taxes and licenses	<b>23</b>		
<b>16</b> Interest:				<b>24</b> Travel, meals, and entertainment:	<b>24</b>		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>			<b>a</b> Travel	<b>24a</b>		
<b>b</b> Other	<b>16b</b>			<b>b</b> Deductible meals and entertainment (see instructions)	<b>24b</b>		
<b>17</b> Legal and professional services	<b>17</b>			<b>25</b> Utilities	<b>25</b>		
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27	<b>28</b>			<b>26</b> Wages (less employment credits)	<b>26</b>		
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>			<b>27</b> Other expenses (from line 48 on page 2)	<b>27</b>		
<b>30</b> Expenses for business use of your home. Attach <b>Form 8829</b>	<b>30</b>						
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. <ul style="list-style-type: none"> <li>• If a profit, enter on both <b>Form 1040, line 12</b>, and <b>Schedule SE, line 2</b>, or on <b>Form 1040NR, line 13</b> (if you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b>.</li> <li>• If a loss, you <b>must</b> go to line 32.</li> </ul>	<b>31</b>						
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions). <ul style="list-style-type: none"> <li>• If you checked 32a, enter the loss on both <b>Form 1040, line 12</b>, and <b>Schedule SE, line 2</b>, or on <b>Form 1040NR, line 13</b> (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b>.</li> <li>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b>. Your loss may be limited.</li> </ul>				<b>32a</b> <input type="checkbox"/> All investment is at risk.			
				<b>32b</b> <input type="checkbox"/> Some investment is not at risk.			

**Part III Cost of Goods Sold** (see instructions)

**33** Method(s) used to value closing inventory:    **a**  Cost                    **b**  Lower of cost or market                    **c**  Other (attach explanation)

**34** Was there any change in determining quantities, costs, or valuations between opening and closing inventory?     Yes     No  
If "Yes," attach explanation . . . . .

<b>35</b> Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	<b>35</b>		
<b>36</b> Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>		
<b>37</b> Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>		
<b>38</b> Materials and supplies . . . . .	<b>38</b>		
<b>39</b> Other costs . . . . .	<b>39</b>		
<b>40</b> Add lines 35 through 39 . . . . .	<b>40</b>		
<b>41</b> Inventory at end of year . . . . .	<b>41</b>		
<b>42</b> <b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on page 1, line 4 . . . . .	<b>42</b>		

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

**43** When did you place your vehicle in service for business purposes? (month, day, year)    ▶    /    /

**44** Of the total number of miles you drove your vehicle during 2010, enter the number of miles you used your vehicle for:  
**a** Business \_\_\_\_\_    **b** Commuting (see instructions) \_\_\_\_\_    **c** Other \_\_\_\_\_

**45** Was your vehicle available for personal use during off-duty hours? . . . . .  Yes     No

**46** Do you (or your spouse) have another vehicle available for personal use?. . . . .  Yes     No

**47a** Do you have evidence to support your deduction? . . . . .  Yes     No

**b** If "Yes," is the evidence written? . . . . .  Yes     No

**Part V Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

-----		
-----		
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<b>48</b> <b>Total other expenses.</b> Enter here and on page 1, line 27 . . . . .	<b>48</b>	

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **12**

Department of the Treasury  
Internal Revenue Service (99)

▶ **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.**

Name(s) shown on return

Your social security number

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

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

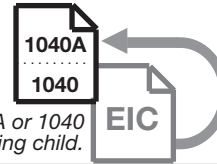
**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>	<b>16</b>	
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p><b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> on page D-8 of the instructions . . . . . ▶</p>	<b>18</b>	
<p><b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> on page D-9 of the instructions . . . . . ▶</p>	<b>19</b>	
<p><b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Schedule D Tax Worksheet</b> on page D-10 of the instructions. <b>Do not</b> complete lines 21 and 22 below.</p>		
<p><b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<b>21</b> ( )	
<p><b>22</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42).</p> <p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.</p>		

**SCHEDULE EIC**  
**(Form 1040A or 1040)**

**Earned Income Credit**

**Qualifying Child Information**



OMB No. 1545-0074

**2010**

Attachment  
Sequence No. **43**

Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return

Complete and attach to Form 1040A or 1040  
only if you have a qualifying child.

Your social security number

**Before you begin:**

- See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

**Qualifying Child Information**

**Child 1**

**Child 2**

**Child 3**

	First name	Last name	First name	Last name	First name	Last name
<b>1 Child's name</b> If you have more than three qualifying children, you only have to list three to get the maximum credit.						
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2010. If your child was born and died in 2010 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.						
<b>3 Child's year of birth</b>	Year _____		Year _____		Year _____	
	<i>If born after 1991 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		<i>If born after 1991 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		<i>If born after 1991 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
<b>4 a</b> Was the child under age 24 at the end of 2010, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.	
	<i>Go to line 5. Continue.</i>		<i>Go to line 5. Continue.</i>		<i>Go to line 5. Continue.</i>	
<b>b</b> Was the child permanently and totally disabled during any part of 2010?	<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.		<input type="checkbox"/> Yes. <input type="checkbox"/> No.	
	<i>Continue. The child is not a qualifying child.</i>		<i>Continue. The child is not a qualifying child.</i>		<i>Continue. The child is not a qualifying child.</i>	
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)						
<b>6 Number of months child lived with you in the United States during 2010</b>  • If the child lived with you for more than half of 2010 but less than 7 months, enter "7." • If the child was born or died in 2010 and your home was the child's home for the entire time he or she was alive during 2010, enter "12."	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	

## Purpose of Schedule

After you have figured your earned income credit (EIC), use Schedule EIC to give the IRS information about your qualifying child(ren).

To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b.

**Taking the EIC when not eligible.** If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties.

### TIP

You may also be able to take the additional child tax credit if your child was your dependent and under age 17 at the end of 2010. For more details, see the instructions for line 42 of Form 1040A or line 65 of Form 1040.

## Qualifying Child

**A qualifying child for the EIC is a child who is your . . .**

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

**AND**

was . . .

Under age 19 at the end of 2010 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2010, a student, and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled

**AND**

Who is not filing a joint return for 2010  
or is filing a joint return for 2010 only as a claim for refund  
(as defined in the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b)

**AND**

Who lived with you in the United States for more than half of 2010. If the child did not live with you for the required time, see *Exception to time lived with you* in the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b.



*If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return), special rules apply. For details, see Married child or Qualifying child of more than one person in the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b.*

**SCHEDULE SE  
(Form 1040)**

**Self-Employment Tax**

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **17**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**

▶ **See Instructions for Schedule SE (Form 1040).**

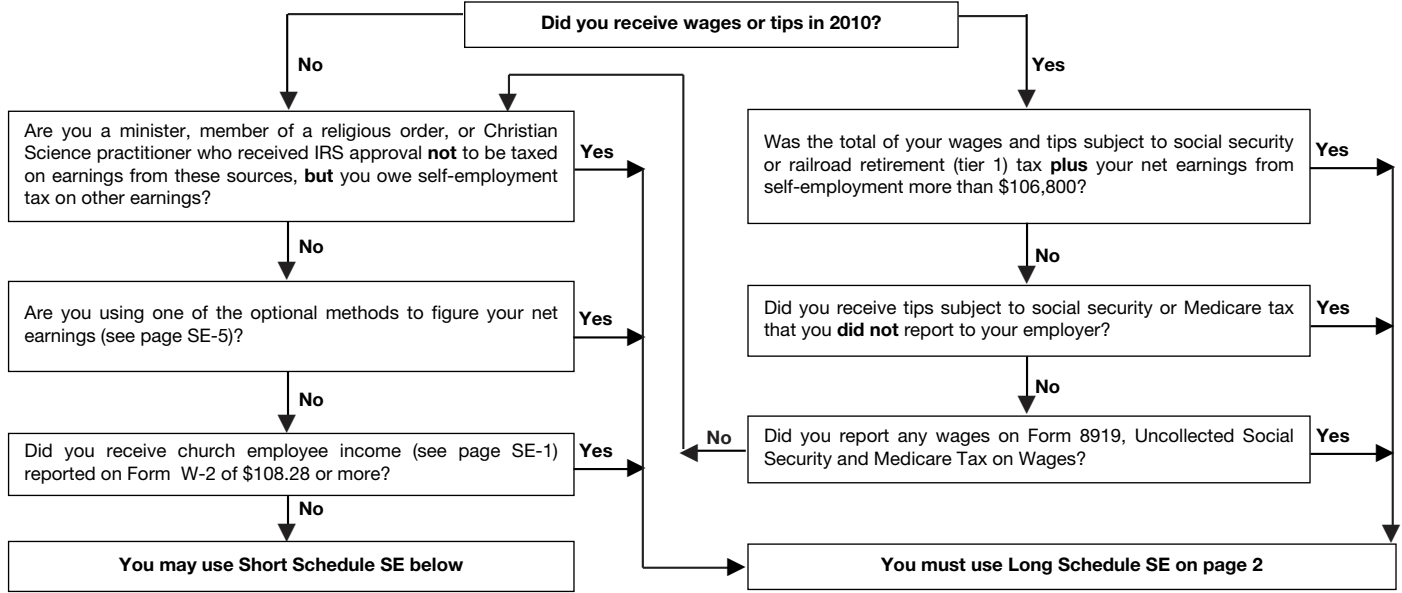
Name of person with **self-employment** income (as shown on Form 1040)

Social security number of person  
with **self-employment** income ▶

**Before you begin:** To determine if you must file Schedule SE, see the instructions on page SE-1.

**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* on page SE-1.



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

<b>1a</b>	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>		
<b>b</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 Y . . . . .	<b>1b</b>	(	)
<b>2</b>	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 . . . . .	<b>2</b>		
<b>3</b>	Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-3) . . . . .	<b>3</b>		
<b>4</b>	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; <b>do not</b> file this schedule unless you have an amount on line 1b . . . . . ▶ <b>Note.</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see page SE-3.	<b>4</b>		
<b>5</b>	<b>Self-employment tax.</b> If the amount on line 4 is: • \$106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 56,</b> or <b>Form 1040NR, line 54</b> • 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 <b>Form 1040, line 56,</b> or <b>Form 1040NR, line 54</b> . . . . .	<b>5</b>		
<b>6</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.50). Enter the result here and on <b>Form 1040, line 27,</b> or <b>Form 1040NR, line 27</b> . . . . .	<b>6</b>		

Name of person with self-employment income (as shown on Form 1040)

Social security number of person with self-employment income

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, see page SE-3 for specific instructions. Also see page SE-1 for the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I

Table with 13 rows (1a-13) for self-employment tax calculations. Includes sub-rows 4a-4c and 8a-8c. Line 7 shows 106,800.00. Line 13 shows 13.

Part II Optional Methods To Figure Net Earnings (see page SE-4)

Farm Optional Method. You may use this method only if (a) your gross farm income was not more than \$6,720, or (b) your net farm profits were less than \$4,851.

Table with 2 rows (14, 15) for Farm Optional Method. Line 14 shows 4,480.00.

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits were less than \$4,851 and also less than 72.189% of your gross nonfarm income, and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution. You may use this method no more than five times.

Table with 2 rows (16, 17) for Nonfarm Optional Method.

1 From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.
2 From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

3 From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.
4 From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

# Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

OMB No. 1545-0003

EIN

▶ See separate instructions for each line. ▶ Keep a copy for your records.

<b>Type or print clearly.</b>	<b>1</b> Legal name of entity (or individual) for whom the EIN is being requested		
	<b>2</b> Trade name of business (if different from name on line 1)	<b>3</b> Executor, administrator, trustee, "care of" name	
	<b>4a</b> Mailing address (room, apt., suite no. and street, or P.O. box)	<b>5a</b> Street address (if different) (Do not enter a P.O. box.)	
	<b>4b</b> City, state, and ZIP code (if foreign, see instructions)	<b>5b</b> City, state, and ZIP code (if foreign, see instructions)	
	<b>6</b> County and state where principal business is located		
	<b>7a</b> Name of responsible party	<b>7b</b> SSN, ITIN, or EIN	
<b>8a</b> Is this application for a limited liability company (LLC) (or a foreign equivalent)?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<b>8b</b> If 8a is "Yes," enter the number of LLC members ▶	
<b>8c</b> If 8a is "Yes," was the LLC organized in the United States?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>9a Type of entity</b> (check only one box). <b>Caution.</b> If 8a is "Yes," see the instructions for the correct box to check.			
<input type="checkbox"/> Sole proprietor (SSN) _____		<input type="checkbox"/> Estate (SSN of decedent) _____	
<input type="checkbox"/> Partnership		<input type="checkbox"/> Plan administrator (TIN) _____	
<input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____		<input type="checkbox"/> Trust (TIN of grantor) _____	
<input type="checkbox"/> Personal service corporation		<input type="checkbox"/> National Guard <input type="checkbox"/> State/local government	
<input type="checkbox"/> Church or church-controlled organization		<input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military	
<input type="checkbox"/> Other nonprofit organization (specify) ▶ _____		<input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises	
<input type="checkbox"/> Other (specify) ▶ _____		Group Exemption Number (GEN) if any ▶ _____	
<b>9b</b> If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country	
<b>10 Reason for applying</b> (check only one box)			
<input type="checkbox"/> Started new business (specify type) ▶ _____		<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____	
<input type="checkbox"/> Hired employees (Check the box and see line 13.)		<input type="checkbox"/> Changed type of organization (specify new type) ▶ _____	
<input type="checkbox"/> Compliance with IRS withholding regulations		<input type="checkbox"/> Purchased going business	
<input type="checkbox"/> Other (specify) ▶ _____		<input type="checkbox"/> Created a trust (specify type) ▶ _____	
<input type="checkbox"/> Other (specify) ▶ _____		<input type="checkbox"/> Created a pension plan (specify type) ▶ _____	
<b>11</b> Date business started or acquired (month, day, year). See instructions.	<b>12</b> Closing month of accounting year		
<b>13</b> Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.	<b>14</b> If you expect your employment tax liability to be \$1,000 or less in a full calendar year <b>and</b> want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>		
Agricultural	Household	Other	
<b>15</b> First date wages or annuities were paid (month, day, year). <b>Note.</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) . . . . . ▶			
<b>16</b> Check <b>one</b> box that best describes the principal activity of your business.			
<input type="checkbox"/> Construction	<input type="checkbox"/> Rental & leasing	<input type="checkbox"/> Transportation & warehousing	<input type="checkbox"/> Health care & social assistance
<input type="checkbox"/> Real estate	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Finance & insurance	<input type="checkbox"/> Accommodation & food service
<input type="checkbox"/> Other (specify) ▶ _____		<input type="checkbox"/> Wholesale-agent/broker	<input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail
<b>17</b> Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.			
<b>18</b> Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If "Yes," write previous EIN here ▶ _____			
<b>Third Party Designee</b>	Complete this section <b>only</b> if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.		
	Designee's name	Designee's telephone number (include area code) ( )	
	Address and ZIP code	Designee's fax number (include area code) ( )	
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.			Applicant's telephone number (include area code) ( )
Name and title (type or print clearly) ▶			Applicant's fax number (include area code) ( )
Signature ▶			Date ▶

## Dependent Care Provider's Identification and Certification

**Do NOT file Form W-10 with your tax return. Instead, keep it for your records.**

<b>Part I</b> <b>Dependent Care Provider's Identification</b> (See instructions.)		
<b>Please print or type</b>	Name of dependent care provider	Provider's taxpayer identification number
	Address (number, street, and apt. no.)	If the above number is a social security number, check here <input type="checkbox"/> . . . . . <input type="checkbox"/>
	City, state, and ZIP code	

**Certification and Signature of Dependent Care Provider.** Under penalties of perjury, I, as the dependent care provider, certify that my name, address, and taxpayer identification number shown above are correct.

<b>Please Sign Here</b>	Dependent care provider's signature	Date
---------------------------------	-------------------------------------	------

<b>Part II</b> <b>Name and Address of Person Requesting Part I Information</b> (See instructions.)		
Name, street address, apt. no., city, state, and ZIP code of person requesting information		

### General Instructions

Section references are to the Internal Revenue Code.

**Purpose of form.** You must get the information shown in Part I from each person or organization that provides care for your child or other dependent if:

1. You plan to claim a credit for child and dependent care expenses on Form 1040 or 1040A, or
2. You receive benefits under your employer's dependent care plan.

If either 1 or 2 above applies, you must show the correct name, address, and taxpayer identification number (TIN) of each care provider on Form 2441, Child and Dependent Care Expenses.

You may use Form W-10 or any of the other sources listed under *Due diligence* below to get this information from each provider.

**Penalty for failure to furnish TIN.** TINs are needed to carry out the Internal Revenue laws of the United States. Section 6109(a) requires a provider of dependent care services to give to you a valid TIN, even if the provider is not required to file a return. The IRS uses the TIN to identify the provider and verify the accuracy of the provider's return as well as yours.

A care provider who does not give you his or her correct TIN is subject to a penalty of \$50 for each failure unless the failure is due to reasonable cause and not willful neglect. This penalty does not apply to an organization described in section 501(c)(3). See *Tax-exempt dependent care provider*, later.

**If incorrect information is reported.** You will not be allowed the tax credit or the exclusion for employer-provided dependent care benefits if:

- You report an incorrect name, address, or TIN of the provider on your Form 2441 and
- You cannot establish, to the IRS upon its request, that you used due diligence in trying to get the required information.

**Due diligence.** You can show due diligence by getting and keeping in your records any one of the following:

- A Form W-10 properly completed by the provider.
- A copy of the provider's social security card or driver's license that includes his or her social security number.
- A recently printed letterhead or printed invoice that shows the provider's name, address, and TIN.
- If the provider is your employer's dependent care plan, a copy of the statement provided by your employer under the plan.

- If the provider is your household employee and he or she gave you a properly completed Form W-4, Employee's Withholding Allowance Certificate, to have income tax withheld, a copy of that Form W-4.

If your care provider does not comply with your request for one of these items, you must still report certain information on your Form 2441. For details, see the Form 2441 instructions.

### Specific Instructions

#### Part I

The individual or organization providing the care completes this part.

Enter the provider's name, address, and TIN. For individuals and sole proprietors, the TIN is a social security number (SSN). But if the provider is a nonresident or resident alien who does not have and is not eligible to get an SSN, the TIN is an IRS individual taxpayer identification number (ITIN). For other entities, it is the employer identification number. If the provider is exempt from federal income tax as an organization described in section 501(c)(3), see *Tax-exempt dependent care provider* below.

**How to get a TIN.** Providers who do not have a TIN should apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office. To apply for an ITIN, get Form W-7, Application for IRS Individual Taxpayer Identification Number, from the IRS. To apply for an EIN, get Form SS-4, Application for Employer Identification Number, from the IRS.

**Note.** An ITIN is for tax use only. It does not entitle the individual to social security benefits or change his or her employment or immigration status under U.S. law.

**Tax-exempt dependent care provider.** A provider who is a tax-exempt organization described in section 501(c)(3) and exempt under section 501(a) is not required to supply its TIN. Instead, the provider must complete the name and address lines and write "tax-exempt" in the space for the TIN. Generally, an exempt 501(c)(3) organization is one organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or for the prevention of cruelty to children or animals.

**Income tax reporting requirements for dependent care providers.** The individual provider must report on his or her income tax return all income received for providing care for any person. If the provider is a self-employed individual, the income is reported on Schedule C or C-EZ (Form 1040), whichever applies.

#### Part II

Complete this part only if you are leaving the form with the dependent care provider to return to you later.

# Form W-4 (2010)

**Purpose.** Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

**Exemption from withholding.** If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2010 expires February 16, 2011. See Pub. 505, Tax Withholding and Estimated Tax.

**Note.** You cannot claim exemption from withholding if (a) your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on his or her tax return.

**Basic instructions.** If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

**Head of household.** Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

**Tax credits.** You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

**Nonwage income.** If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax

payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

**Two earners or multiple jobs.** If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

**Nonresident alien.** If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

**Check your withholding.** After your Form W-4 takes effect, use Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2010. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

## Personal Allowances Worksheet (Keep for your records.)

**A** Enter "1" for **yourself** if no one else can claim you as a dependent . . . . . **A** \_\_\_\_\_

**B** Enter "1" if: {

- You are single and have only one job; or
- You are married, have only one job, and your spouse does not work; or
- Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.

. . . . . **B** \_\_\_\_\_

**C** Enter "1" for your **spouse**. But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . . **C** \_\_\_\_\_

**D** Enter number of **dependents** (other than your spouse or yourself) you will claim on your tax return . . . . . **D** \_\_\_\_\_

**E** Enter "1" if you will file as **head of household** on your tax return (see conditions under **Head of household** above) . . . . . **E** \_\_\_\_\_

**F** Enter "1" if you have at least \$1,800 of **child or dependent care expenses** for which you plan to claim a credit . . . . . **F** \_\_\_\_\_

**(Note.** Do **not** include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)

**G** **Child Tax Credit** (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.

- If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then **less** "1" if you have three or more eligible children.
- If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" **additional** if you have six or more eligible children.

. . . . . **G** \_\_\_\_\_

**H** Add lines A through G and enter total here. **(Note.** This may be different from the number of exemptions you claim on your tax return.) ▶ **H** \_\_\_\_\_

For accuracy, **complete all worksheets that apply.** {

- If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you have **more than one job** or are **married and you and your spouse both work** and the combined earnings from all jobs exceed \$18,000 (\$32,000 if married), see the **Two-Earners/Multiple Jobs Worksheet** on page 2 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

----- Cut here and give Form W-4 to your employer. Keep the top part for your records. -----

Form <b>W-4</b> Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ <b>Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</b></p>	OMB No. 1545-0074  <div style="font-size: 2em; font-weight: bold; text-align: center;">2010</div>
1 Type or print your first name and middle initial. Last name		2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <b>Note.</b> If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5 _____
6 Additional amount, if any, you want withheld from each paycheck		6 \$ _____
7 I claim exemption from withholding for 2010, and I certify that I meet <b>both</b> of the following conditions for exemption. <ul style="list-style-type: none"> <li>• Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability <b>and</b></li> <li>• This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability.</li> </ul> If you meet both conditions, write "Exempt" here . . . . . ▶		7 _____
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (Form is not valid unless you sign it.) ▶		Date ▶
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional) 10 Employer identification number (EIN)

### Deductions and Adjustments Worksheet

**Note.** Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

- 1 Enter an estimate of your 2010 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions . . . . . **1** \$ \_\_\_\_\_
- 2 Enter: 

{	\$11,400 if married filing jointly or qualifying widow(er)	}	. . . . .	<b>2</b>	\$	
	\$8,400 if head of household					
	\$5,700 if single or married filing separately					
- 3 **Subtract** line 2 from line 1. If zero or less, enter “-0-” . . . . . **3** \$ \_\_\_\_\_
- 4 Enter an estimate of your 2010 adjustments to income and any additional standard deduction. (Pub. 919) . . . . . **4** \$ \_\_\_\_\_
- 5 **Add** lines 3 and 4 and enter the total. (Include any amount for credits from *Worksheet 6* in Pub. 919.) . . . . . **5** \$ \_\_\_\_\_
- 6 Enter an estimate of your 2010 nonwage income (such as dividends or interest) . . . . . **6** \$ \_\_\_\_\_
- 7 **Subtract** line 6 from line 5. If zero or less, enter “-0-” . . . . . **7** \$ \_\_\_\_\_
- 8 **Divide** the amount on line 7 by \$3,650 and enter the result here. Drop any fraction . . . . . **8** \_\_\_\_\_
- 9 Enter the number from the **Personal Allowances Worksheet**, line H, page 1 . . . . . **9** \_\_\_\_\_
- 10 **Add** lines 8 and 9 and enter the total here. If you plan to use the **Two-Earners/Multiple Jobs Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 **10** \_\_\_\_\_

### Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

**Note.** Use this worksheet *only* if the instructions under line H on page 1 direct you here.

- 1 Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) **1** \_\_\_\_\_
- 2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However**, if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than “3.” . . . . . **2** \_\_\_\_\_
- 3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter “-0-”) and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet . . . . . **3** \_\_\_\_\_

**Note.** If line 1 is **less than** line 2, enter “-0-” on Form W-4, line 5, page 1. Complete lines 4–9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.

- 4 Enter the number from line 2 of this worksheet . . . . . **4** \_\_\_\_\_
- 5 Enter the number from line 1 of this worksheet . . . . . **5** \_\_\_\_\_
- 6 **Subtract** line 5 from line 4 . . . . . **6** \_\_\_\_\_
- 7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here . . . . . **7** \$ \_\_\_\_\_
- 8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed . . . . . **8** \$ \_\_\_\_\_
- 9 Divide line 8 by the number of pay periods remaining in 2010. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2009. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck . . . . . **9** \$ \_\_\_\_\_

**Table 1**

**Table 2**

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above
\$0 - \$7,000 -	0	\$0 - \$6,000 -	0	\$0 - \$65,000	\$550	\$0 - \$35,000	\$550
7,001 - 10,000 -	1	6,001 - 12,000 -	1	65,001 - 120,000	910	35,001 - 90,000	910
10,001 - 16,000 -	2	12,001 - 19,000 -	2	120,001 - 185,000	1,020	90,001 - 165,000	1,020
16,001 - 22,000 -	3	19,001 - 26,000 -	3	185,001 - 330,000	1,200	165,001 - 370,000	1,200
22,001 - 27,000 -	4	26,001 - 35,000 -	4	330,001 and over	1,280	370,001 and over	1,280
27,001 - 35,000 -	5	35,001 - 50,000 -	5				
35,001 - 44,000 -	6	50,001 - 65,000 -	6				
44,001 - 50,000 -	7	65,001 - 80,000 -	7				
50,001 - 55,000 -	8	80,001 - 90,000 -	8				
55,001 - 65,000 -	9	90,001 -120,000 -	9				
65,001 - 72,000 -	10	120,001 and over	10				
72,001 - 85,000 -	11						
85,001 -105,000 -	12						
105,001 -115,000 -	13						
115,001 -130,000 -	14						
130,001 - and over	15						

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws, and using it in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.