Chapter 2: Review Questions

1. Greg has started a small grass cutting business. When is he expected to pay his income tax on his earnings?

   a) By the filing deadline.
   b) As their income is earned.
   c) No later than December 31st.
   d) When their Form W-2 is received.

   a) This answer is incorrect. This is the requirement to file an income tax return. The IRS requirement is to “pay as you go” in regards to paying taxes on income earned. If the taxpayer does not pay enough through withholding or by making estimated tax payments, he may be charged a penalty.
   b) Correct. The IRS requirement is to “pay as you go” in regards to paying taxes on income earned. This is done through tax withholding through the taxpayer’s employer or paying estimated taxes if required. Pages 2.30 and 2.35
   c) This answer is incorrect. December 31st is the tax year end for a calendar taxpayer. Paying by December 31st will not meet the IRS requirements. If a taxpayer does not pay enough taxes by the due date of each payment period (April 15, June 15, September 15, and January 15) he may be charged an underpayment penalty even if he is due a refund when he files his tax return.
   d) This answer is incorrect. Paying when the taxpayer receives Form W-2, usually at the end of January the following year, will not meet the IRS requirements. The IRS requires payment of taxes as income is earned.

2. Chuck is a self-employed mechanic. Which of the following best describes how Chuck must pay his social security taxes?

   a) The employee and employer portion of Social Security tax on gross income.
   b) The employee and employer portion of Social Security tax on net income.
   c) The employee portion of Social Security tax on gross income.
   d) The employee portion of Social Security tax on net income.

   a) This answer is incorrect. Self employment tax is not calculated based on gross income. The correct manner for payment of self employment tax is the employee and employer portion of Social Security tax on net income, not gross income.
   b) Correct. A self employed individual pays the employee and employer portion of Social Security tax on net income. Self employed individuals should multiply their total earnings subject to self employment tax by 92.35% to get the actual net earnings on which self employment tax is paid. Pages 2.36 and 2.37
   c) This answer is incorrect. An employee’s gross income is reduced by his half of the Social Security tax due. Self-employed persons pay the employee and employer portion of Social Security tax on net income.
   d) This answer is incorrect. An employee pays his portion of Social Security tax on gross income. Self-employed persons pay both the employee and employer portion of Social Security tax on net income.
3. Randall opens a shoe store with employees and needs to know about State Unemployment Insurance (SUI). His tax preparer correctly explains that all states require SUI to be paid. Who is responsible for paying SUI taxes?

a) Employee and employer.
b) Employees only.
c) Employers only.
d) **Each state is responsible for deciding who must pay the tax.**

a) *This answer is incorrect.* Some states require employee and employer to contribute to the state unemployment fund, but **not ALL** states.
b) *This answer is incorrect.* No states require employees only to contribute to the state unemployment fund.
c) *This answer is incorrect.* Some states require employers only to contribute to the state unemployment fund, but **not ALL** states.
d) **Correct. Payment of State Unemployment Insurance varies by state. Some states require payment by employees and employer, while others require payment from the employer only.** Page 2.37

4. Randall also needs to know about State Disability Insurance (SDI) tax rates. His tax preparer correctly explains that SDI tax rates are determined by which of the following entities or methods?

a) The federal government.
b) **The state government.**
c) Federal and state governments jointly.
d) State bond referendum.

a) *This answer is incorrect.* State Disability Insurance (SDI) are **not** determined by the federal government.
b) **Correct. State Disability Insurance (SDI) are determined by the state government.** Page 2.37
c) *This answer is incorrect.* State Disability Insurance (SDI) are determined by the state government only.
d) *This answer is incorrect.* State Disability Insurance (SDI) rates are **not** determined by the state bond referendum but rather by the specific state government. The Texas SDI tax rate may be different from the California SDI tax rate.
5. Randall also needs to know how much to withhold from his employees’ wages for Social Security taxes. Which of the following percentages correctly identifies the total percentage of Social Security tax which must be paid on an employee’s wages?

a) Employee pays 6.2% of wages and employer matches 6.2% (maximum wage limits may apply).

b) Employee pays 12.4%.

c) Employer pays 12.4%.

d) Employee pays 7.65% and employer matches 7.65% (maximum wage limits may apply).

5. a) Correct. Employee pays 6.2% of wages and employer matches 6.2% (maximum wage limits may apply). Pages 2.36 and 2.37

b) This answer is incorrect. An employee is not responsible for the total amount of Social Security tax. The total is correct 12.4%, and the percentage is split evenly between the employer (6.2%) and the employee (6.2%).

c) This answer is incorrect. The employee is responsible for half of the Social Security tax which is collected through a payroll deduction. The total is correct 12.4%, and the employer pays only 6.2%. The employee also pays only 6.2%.

d) This answer is incorrect. There is a correct answer, Employee pays 6.2% of wages and employer matches 6.2% (maximum wage limits may apply).

6. Cheryl’s husband died in 2007 leaving her with 2 small children. Cheryl did not pay real estate taxes or have a net disaster loss. What is the correct standard deduction for Cheryl with the Qualifying Widow(er) filing status for tax year 2008?

a) $5,450.

b) $10,900.

c) $12,700.

d) $8,000.

6. a) This answer is incorrect. $5,450 is the standard deduction for the filing status Single.

b) Correct. $10,900 is the standard deduction amount for Qualifying Widow(er). Page 2.2

c) This answer is incorrect. $12,700 is not a standard deduction amount.

d) This answer is incorrect. $8,000 is the standard deduction for the filing status Head of Household.
7. Don and his wife separated in October of the previous year. They have agreed to file separate returns. Which of the following is listed incorrectly as reducing Don's standard deduction to zero?

a) The taxpayer is Married Filing Separate, and his spouse itemizes deductions.
b) The taxpayer's only income is from investment income.
c) The taxpayer is filing a tax return for a short tax year because of a change in his annual accounting period.
d) The taxpayer is a nonresident or dual-status alien during the year.

a) This answer is incorrect. The taxpayer is Married Filing Separate, and his spouse itemizes deductions. This would reduce a taxpayer's standard deduction to zero.
b) Correct. There is no IRS rule in regards to the taxpayer's income only being from investments that would change the standard deduction to zero. Page 2.1

c) This answer is incorrect. The taxpayer is filing a tax return for a short tax year because of a change in his annual accounting period would reduce a taxpayer's standard deduction to zero.
d) This answer is incorrect. The taxpayer is a nonresident or dual-status alien during the year. The taxpayer is considered a dual-status alien if he was both a nonresident and resident alien during the year. This would reduce a taxpayer's standard deduction to zero.

8. Tyler works part-time during school and full-time during the summer. He is claimed by his parents but still wants to file a return in order to get his refund. What is Tyler's standard deduction?

a) The greater of $900 or the taxpayer's earned income for the year plus $300 (not to exceed the regular standard deduction).
b) The greater of $300 or the taxpayer's earned income for the year plus $850 (not to exceed the regular standard deduction).
c) $5,450.
d) $900.

a) Correct. The standard deduction for a dependent is the greater of $900 or the taxpayer's earned income for the year plus $300 (not to exceed the regular standard deduction). Pages 2.8-2.10

b) This answer is incorrect. The answer is reversed. The correct standard deduction amount would be the greater of $900 or the taxpayer's earned income for the year plus $300 (not to exceed the regular standard deduction).
c) This answer is incorrect. $5,450 is the standard deduction amount for a single taxpayer who is not a dependent.
d) This answer is incorrect. The correct standard deduction amount would be the greater of $900 or the taxpayer's earned income for the year plus $300 (not to exceed the regular standard deduction).
9. Toby Kirkland’s parents claim him as a dependent on their tax return. Toby had earned income in the amount of $2,897. What is Toby’s standard deduction?

a) $3,797.
b) $2,897.
c) $900.
d) $3,197.

a) This answer is incorrect. Using the IRS rule that states the standard deduction amount would be the greater of $850 or the taxpayer’s earned income for the year plus $300 (not to exceed the regular standard deduction). Toby’s earned income is $2,897, then add $300, not $900.
b) This answer is incorrect. Using the IRS rule that states the standard deduction amount would be the greater of $900 or the taxpayer’s earned income for the year plus $300 (not to exceed the regular standard deduction). Toby’s earned income is $2,897, then add $300.
c) This answer is incorrect. Using the IRS rule that states the standard deduction amount would be the greater of $900 or the taxpayer’s earned income for the year plus $300 (not to exceed the regular standard deduction). $900 is not the larger of the two numbers.
d) Correct. Using the IRS rule that states the standard deduction amount would be the greater of $900 or the taxpayer’s earned income for the year plus $300 (not to exceed the regular standard deduction). Toby’s earned income is $2,897, then add $300. The correct standard deduction amount would then be $3,197 ($2,897 + $300). Pages 2.8-2.10

10. Curtis Williams is 69 years old. His wife, Mary Williams, is 67 years old. Curtis and Mary plan to file a joint return. They paid $689 in local real estate taxes during the tax year. What is Curtis and Mary’s standard deduction?

a) $10,900.
b) $13,000.
c) $13,689.
d) $14,000

a) This answer is incorrect. $10,900 is the standard deduction amount for Married Filing Joint. This answer choice does not include the additional deduction amount of $1,050 for persons age 65 or older which both Curtis and Mary are entitled to.
b) This answer is incorrect. This answer choice would be correct if Curtis and Mary had not paid local real estate taxes.
c) Correct. The standard deduction amount for Married Filing Joint is $10,900. Since both Curtis and Mary are 65 or older they are entitled to an additional amount of $1,050 each. They also paid $689 in local real estate taxes. This will result in a standard deduction amount of $13,689. (10,900 + 2,100 + 689) Pages 2.5-2.8
d) This answer is incorrect. If you chose this answer choice, then possibly you gave Curtis and Mary $1,000 toward their standard deduction because a couple with a filing status of Married Filing Jointly can claim up to $1,000 of the state or local real estate taxes they paid. Curtis and Mary only paid $689 in real estate taxes and cannot claim the full amount of $1,000.
11. Clark has prepared a return for a client who is single, age 68, with a grandson as his dependent. What is the amount of additional standard deduction Clark’s client is eligible to claim using the Head of Household filing status?

a) $1,000.
b) $1,050.
c) $1,250.
d) $1,350.

a) This answer is incorrect. $1,000 is not the correct increase in the standard deduction for the filing status Head of Household for persons age 65 and older.
b) This answer is incorrect. $1,050 is the additional standard deduction for persons age 65 and older for Married Filing Joint or Qualifying Widow(er).
c) This answer is incorrect. $1,100 is not the correct increase in the standard deduction for the filing status Head of Household for persons age 65 or older.
d) Correct. The increase in the standard deduction for the filing status Head of Household for age 65 or older is $1,350. Page 2.5

12. Sean and his wife Beverly are separated and filing Married Filing Separate returns. Beverly itemized deductions on her tax return. How is Sean required to claim his deductions?

a) Use the standard deduction.
b) Itemize deductions.
c) Not use itemized or standard deductions.
d) Choose the method that is most beneficial to him.

a) This answer is incorrect. Sean cannot use the standard deduction if Beverly is itemizing.
b) Correct. Since both are filing Married Filing Separate and Beverly itemized deductions, Sean must itemize deductions. Sean would be forced to itemize. Page 2.11
c) This answer is incorrect. Since both are filing Married Filing Separate and Beverly itemized deductions, Sean should itemize deductions if he has any to report. There would be no advantage to ignoring itemized deductions for which Sean is eligible.
d) This answer is incorrect. Sean is not allowed to choose the method that is most beneficial. Since both are filing Married Filing Separate and Beverly itemized deductions, Sean would not be able to take his standard deduction. Sean would be forced to itemize deductions.
13. Dean and his wife filed married Filing Separate returns. Dean later discovered that he could have itemized deductions and received a larger refund. What does Dean need to do to be allowed to amend his return and itemize deductions?

a) He and his spouse must file a consent to assessment.
b) He must obtain special permission from the IRS.
c) He is not allowed to change the method of deduction.
d) He does not need to do anything except amend the return.

a) Correct. They both must use the same method of claiming deductions, so therefore they must file a consent of assessment for any additional tax either may owe. Page 2.11
b) This answer is incorrect. Dean does not need permission from the IRS to amend his return and itemize deductions.
c) This answer is incorrect. A taxpayer may change methods by filing an amended return.
d) This answer is incorrect. Both must file amended returns and a consent to assessment for any additional tax either one may owe as a result of the change.

14. New tax preparer Randolph is comfortable with electronic filing but unsure of the proper order for mailed returns. In which order should Randolph assemble his returns?

a) (1) Form 1040EZ, or Form 1040A, or Form 1040, (2) All Forms, (3) All Schedules.
b) (1) Form 1040EZ, or Form 1040A, or Form 1040, (2) All Schedules, (3) All Forms.
c) (1) Form 1040EZ, Form 1040A, Form 1040, (2) Forms and Schedules in sequence order.
d) (1) Form 1040EZ, Form 1040A, Form 1040, (2) Forms and Schedules in sequence order, (3) All worksheets.

a) This answer is incorrect. All forms do not belong before all schedules. Forms and schedules should be attached in sequence order.
b) This answer is incorrect. All schedules do not belong before all forms. The correct way to assemble a tax return to be mailed to the IRS is (1) Form 1040EZ, Form 1040A, Form 1040, (2) Forms and Schedules in sequence order.
c) Correct. (1) Form 1040EZ, Form 1040A, Form 1040, (2) Forms and Schedules in sequence order. Forms (identified using numbers) and schedules (identified using letters) will be attached in sequence number. The sequence number is found in the upper right-hand corner of the form or schedule. Page 2.37
d) This answer is incorrect. Worksheets should not be attached to the return.
15. Brenda has prepared and assembled a return for the Turners. Her co-worker has checked the return behind Brenda and it is ready to be processed. Which of the following statements is listed *incorrectly* as a step in the processing of tax returns?

a) The method of filing the return to the IRS needs to be determined.
b) The paid preparer must sign the return.
c) The taxpayer(s) must sign the return.
d) **No signatures are required from the taxpayers.**

a) *This answer is incorrect.* **Determining if the return will be mailed or electronically submitted to the IRS is a step in the processing of tax returns. This step is necessary to determine how the IRS will receive the return.***

b) *This answer is incorrect.* **The paid tax preparer is required to sign the return. If the paid preparer fails to sign the return a penalty may result.***

c) *This answer is incorrect.* **The taxpayer(s) must sign the return before it is transmitted sent to the IRS, however, the signature may be required on the tax return or on an electronic filing document depending on the chosen filing method.***

d) **Correct. Taxpayer signatures are required on the tax return or an electronic filing document. The return can not be filed without the taxpayer's signature which gives permission for the return to be filed and accepts liability for the accuracy of the return. Page 2.37***
Chapter 2: Learning Activity

(Solutions follow the Learning Activity Questions.)
### Worksheet for Determining Support – Learning Activity # 1 - Thompsons

#### Funds Belonging to the Person Supported by the Taxpayer

1. Enter the total funds belonging to the person supported, including income received (taxable and nontaxable) and amounts borrowed during the year, plus the amount in savings and other accounts at the beginning of the year. $4,500
2. Enter the amount on line 1 that was used for the person’s support $3,900
3. Enter the amount on line 1 that was used for other purposes
4. Enter the total amount in the person’s saving and other accounts at the end of the year $600
5. Add lines 2 through 4. (This amount should equal line 1) $4,500

#### Expenses for Entire Household (where the person who was supported lived)

6. Lodging (Complete item 6a or 6b)
   - 6a) Enter the amount of rent paid $9,600
   - 6b) Enter the fair rental value of home. If the person supported owned the home, include this amount in line 21.
7. Enter the total food expenses $4,200
8. Enter the total amount of utilities (heat, light, water, etc. not included in line 6a or 6b) $1,800
9. Enter the total amount of repairs (not included in line 6a or 6b) $600
10. Enter the total of other expenses. Do not include expenses of maintaining home, such as mortgage interest, real estate taxes, and insurance.
11. Add lines 6a through 10. These are the total household expenses $16,200
12. Enter the total number of persons who lived in the household 4

#### Expenses for the Person Supported by the Taxpayer

13. Divide line 11 by line 12. This is each person’s share of the household expense $4,050
14. Enter the person’s total clothing expenses $390
15. Enter the person’s total education expenses $1,500
16. Enter the person’s total medical and dental expenses not paid for or reimbursed by insurance $150
17. Enter the person’s total travel and recreation expenses $560
18. Enter the total of the person’s other expenses $3,900
19. Add lines 13 through 18. This is the total cost of the person’s support for the year $10,550

#### Did the Person Provide More Than Half of His or Her Own Support?

20. Multiply line 19 by 50% (.50) $5,275
21. Enter the amount from line 2, plus the amount from line 6b if the person you supported owned the home. This is the amount the person provided for his or her own support. $3,900

22. Is line 21 more than line 20?
   - **Yes.** You do not meet the support test for this person to be either your qualifying child or our qualifying relative. Stop here.
   - **No.** You meet the support for this person to be your qualifying child. If this person meets the other tests to be a qualifying child, stop here; do not complete lines 23-36. Otherwise, go to line 23 and fill out the rest of the worksheet to determine if this person is your qualifying relative.

#### Did the Taxpayer Provide More Than Half?

23. Enter the amount others provided for the person’s support. Include amounts provided by the state, local, and other welfare societies or agencies. Do not include any amount included in line 1
24. Add lines 21 and 23
25. Subtract line 24 from line 19. This is the amount you provided for the person’s support

26. Is line 25 more than line 20?
   - **Yes.** You meet the support test for the person to be your qualifying relative.
   - **No.** You do not meet the support test for the person to be your qualifying relative. You cannot claim an exemption for this person unless you can do so under a multiple support agreement or the support test for children of divorced or separated parents.
Chapter 2: Learning Activity Questions

1. Answer the following question based on the Worksheet to Determine Support you filled out for the Thompsons:
   What amount of Ryan’s funds was used for his support?
   - A) $3,600
   - B) $4,500
   - C) $3,900
   - D) $6,650

2. Answer the following question based on the Worksheet to Determine Support you filled out for the Thompsons:
   What is each person’s part of the household expenses?
   - A) $9,600
   - B) $4,050
   - C) $6,650
   - D) $10,550

3. Answer the following question based on the Worksheet to Determine Support you filled out for the Thompsons:
   What was the total cost of Ryan’s support for the year?
   - A) $10,505
   - B) $7,964
   - C) $10,550
   - D) $16,200

4. Answer the following question based on the Worksheet to Determine Support you filled out for the Thompsons:
   Which statement about Ryan is true?
   - A) Ryan is not a Qualifying Child. He doesn’t meet the Age test.
   - B) Ryan is a Qualifying Child. He meets all tests.
   - C) Ryan is a Qualifying Relative. He doesn’t meet the Support test to be a Qualifying Child.
   - D) Ryan is not a Qualifying Child or a Qualifying Relative.
5. Answer the following question based on the Worksheet to Determine Support you filled out for the Thompsons:

What is the amount provided for Ryan's support from other sources?

A) $0  B) $3,900  C) $10,550  D) $6,589

6. Answer the following question based on the Worksheet to Determine Support you filled out for the Thompsons:

What is 50% of line 19?

A) $1,951  B) $2,775  C) $0  D) $5,275

7. James Morrison, a local musician, would like to have his tax return completed. His income statements are found on pages 2.45 and 2.46 of Chapter 2. He is 30 years old (DOB: 6/29/78), has no dependents and lives alone. He does not wish to designate $3 of his taxes to go to the Presidential Election Campaign Fund. He did not pay real estate taxes or have a net disaster loss.

James Morrison must file a return because his income is over the filing requirement.

A) True  B) False

8. Answer the following question based on the tax return you prepared for James Morrison:

Which form should James use?

A) 1040  B) 1040A  C) 1040EZ

9. Answer the following question based on the tax return you prepared for James Morrison:

Select the total wages:

A) $20,158  B) $21,058  C) $42,116
10. Answer the following question based on the tax return you prepared for James Morrison:

Select the Adjusted Gross Income (AGI):

A) $19,552  
B) $21,058  
C) $20,158

11. Answer the following question based on the tax return you prepared for James Morrison:

Select the total taxable income:

A) $  8,950  
B) $21,058  
C) $12,108

12. Answer the following question based on the tax return you prepared for James Morrison:

Select the total payments:

A) $1,566  
B) $2,150  
C) $  0

13. Answer the following question based on the tax return you prepared for James Morrison:

Select the total tax:

A) $1,418  
B) $2,150  
C) $  0

14. Answer the following question based on the tax return you prepared for James Morrison:

Select the refund:

A) $732  
B) $  0  
C) $723

15. Answer the following question based on the tax return you prepared for Robert and Mary Lou Ryland:

Which form did you use to file the Ryland return?

A) 1040  
B) 1040A  
C) 1040EZ
16. Answer the following question based on the tax return you prepared for Robert and Mary Lou Ryland:

Select the total wages:

- A) $98,017
- B) $89,701
- C) $89,071

17. Answer the following question based on the tax return you prepared for Robert and Mary Lou Ryland:

Select the total income:

- A) $89,701
- B) $87,901
- C) $98,701

18. Answer the following question based on the tax return you prepared for Robert and Mary Lou Ryland:

Select the Adjusted Gross Income (AGI):

- A) $89,701
- B) $88,701
- C) $98,170

19. Answer the following question based on the tax return you prepared for Robert and Mary Lou Ryland:

Select the standard deduction:

- A) $10,300
- B) $11,900
- C) $10,900

20. Answer the following question based on the tax return you prepared for Robert and Mary Lou Ryland:

Select the total taxable income:

- A) $78,801
- B) $61,301
- C) $63,101
21. Answer the following question based on the tax return you prepared for Robert and Mary Lou Ryland:

Select the tax from the Tax Tables (or other sources as defined on your tax form):

[ ] A) $8,396
[ ] B) $8,389
[ ] C) $8,806

22. Answer the following question based on the tax return you prepared for Robert and Mary Lou Ryland:

Select the total payments:

[ ] A) $13,964
[ ] B) $13,994
[ ] C) $13,944

23. Answer the following question based on the tax return you prepared for Robert and Mary Lou Ryland:

Select the refund amount:

[ ] A) $5,605
[ ] B) $5,388
[ ] C) $5,598

24. Answer the following question based on the tax return you prepared for Sylvia Harrison:

Which form did you use to file Sylvia’s return?

[ ] A) 1040
[ ] B) 1040A
[ ] C) 1040EZ

25. Answer the following question based on the tax return you prepared for Sylvia Harrison:

Select the Adjusted Gross Income (AGI):

[ ] A) $37,350
[ ] B) $45,955
[ ] C) $46,800

26. Answer the following question based on the tax return you prepared for Sylvia Harrison:

Select the standard deduction amount:

[ ] A) $5,450
[ ] B) $7,300
[ ] C) $6,800
27. Answer the following question based on the tax return you prepared for Sylvia Harrison:

Select the taxable income:

- A) $36,500
- B) $37,850
- C) $36,000

28. Answer the following question based on the tax return you prepared for Sylvia Harrison:

Select the total tax:

- A) $5,675
- B) $5,350
- C) $5,475

29. Answer the following question based on the tax return you prepared for Sylvia Harrison:

Select the total payments:

- A) $5,688
- B) $7,865
- C) $7,020

30. Answer the following question based on the tax return you prepared for Sylvia Harrison:

Select the refund amount:

- A) $1,670
- B) $1,345
- C) $1,575

See the returns following this page for additional explanation.
### Income Tax Return for Single and Joint Filers With No Dependents

**Name:** JAMES MORRISON  
**Home Address:** 914 REBEL LN  
**City, State, and ZIP Code:** RICHMOND VA 23226

#### Income

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<th>Line</th>
<th>Description</th>
<th>Amount</th>
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<td>1</td>
<td>Wages, salaries, and tips.</td>
<td>21,058</td>
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<tr>
<td>2</td>
<td>Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Unemployment compensation and Alaska Permanent Fund dividends (see instructions).</td>
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#### Payments and tax

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<td>4</td>
<td>Add lines 1, 2, and 3. This is your adjusted gross income.</td>
<td>21,058</td>
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<tr>
<td>5</td>
<td>If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet in the instructions.</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income.</td>
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<td>Federal income tax withheld from box 2 of your Form(s) W-2.</td>
<td>2,150</td>
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<tr>
<td>8a</td>
<td>Earned income credit (EIC) (see instructions).</td>
<td>NO</td>
</tr>
<tr>
<td>8b</td>
<td>Nontaxable combat pay election.</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Recovery rebate credit (see worksheet in instructions)</td>
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<th>Amount</th>
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<td>10</td>
<td>Add lines 7, 8a, and 9. These are your total payments.</td>
<td>2,150</td>
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#### Refund

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<td>Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.</td>
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<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>12a</td>
<td>If line 10 is larger than line 11, subtract line 11 from line 10. This is your refund.</td>
<td>732</td>
</tr>
<tr>
<td>12b</td>
<td>Routing number</td>
<td></td>
</tr>
<tr>
<td>12c</td>
<td>Type: Checking Savings</td>
<td></td>
</tr>
<tr>
<td>12d</td>
<td>Account number</td>
<td></td>
</tr>
</tbody>
</table>

#### Amount you owe

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
<td>If line 11 is larger than line 10, subtract line 10 from line 11. This is the amount you owe. For details on how to pay, see instructions.</td>
<td>1,418</td>
</tr>
</tbody>
</table>

#### Third party designee

**Designee's name:** PROFESSIONAL PREPARER  
**Phone number:** 555-555-5555

#### Sign here

**Your signature:**  
**Date:** 02/11/2009  
**Your occupation:** MUSICIAN  
**Daytime phone number:** 555-555-5556

**Spouse's signature. If a joint return, both must sign.:**  
**Date:**  
**Spouse's occupation:**  
**Preparer's SSN or PTIN:** P5555555

#### Paid preparer's use only

**Firm's name (or yours if self-employed), address, and ZIP code:** PROFESSIONAL PREPARERS  
**EIN:** 555-5555555

**Preparer's signature:**  
**Date:** 02/11/2009  
**Check if self-employed:**  
**Preparer's SSN or PTIN:** P5555555

**Phone no.:** 555-555-5555

---

**Form 1040EZ (2008)**
Form 1040A
U.S. Individual Income Tax Return (99) 2008

Label

(See instructions)

Use the IRS label. Otherwise, please print or type.

Name Spouse’s Name (if Joint Return) Home Address City, State, and ZIP Code

ROBERT RYLAND
MARY L RYLAND
18 S SONGBIRD DR
RICHMOND VA 23226

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see instructions)

Check only one box.

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

Exemptions

6a X Yourself. If someone can claim you as a dependent, do not check box 6a.
   If you, or your spouse if filing jointly, want $3 to go to this fund (see instructions)
   Boxes checked on 6a and 6b
   No. of children on 6c who:
   a) lived with you
   b) did not live with you due to divorce or separation
   c) Dependents:
      (1) First name Last name social security number (2) Dependent's relationship to you
      SANDY RYLAND 222-44-7458 DAUGHTER
      ROBERT JR RYLAND 222-33-5113 SON
      ABIGAIL RYLAND 249-15-1618 DAUGHTER
      Dependents on 6c not entered above
      Add numbers on lines above
      Total number of exemptions claimed.

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2.

8a Taxable interest. Attach Schedule 1 if required.
   Tax-exempt interest. Do not include on line 8a.

8b
9a Ordinary dividends. Attach Schedule 1 if required.
   Qualified dividends (see instructions).

9b
10 Capital gain distributions (see instructions).

11a IRA distributions. 11a
   Taxable amount (see instructions). 11b

11b
12a Pensions and annuities. 12a
   Taxable amount (see instructions). 12b

12b
13 Unemployment compensation and Alaska Permanent Fund dividends.

14a Social security benefits. 14a
   Taxable amount (see instructions). 14b

14b
15 Add lines 7 through 14b (far right column). This is your total income.

16 Educator expenses (see instructions).

17 IRA deduction (see instructions).

18 Student loan interest deduction (see instructions).

19 Tuition and fees deduction. Attach Form 8917.

20 Add lines 16 through 19. These are your total adjustments.

21 Subtract line 20 from line 15. This is your adjusted gross income.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

OMB No. 1545-0074

You must enter ▲ your SSN(s) above. ▲

Department of the Treasury - Internal Revenue Service
IRS Use Only - Do not write or staple in this space.

(99)

SANDY RYLAND 222-44-7458 DAUGHTER
ROBERT JR RYLAND 222-33-5113 SON
ABIGAIL RYLAND 249-15-1618 DAUGHTER

FORM (2008)

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<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Tax, credits, and payments</strong></td>
<td></td>
</tr>
<tr>
<td>22 Enter the amount from line 21 (adjusted gross income).</td>
<td>22 89,701</td>
</tr>
<tr>
<td>23a Check if you were born before Jan. 2, 1944, if:</td>
<td></td>
</tr>
<tr>
<td>- Spouse was born before Jan. 2, 1944,</td>
<td></td>
</tr>
<tr>
<td>- Total boxes checked ✔ 23a</td>
<td></td>
</tr>
<tr>
<td>- If you are married filing separately and your spouse itemizes</td>
<td></td>
</tr>
<tr>
<td>deductions, see instructions and check here ✔ 23b</td>
<td></td>
</tr>
<tr>
<td>- Check if standard deduction includes real estate taxes (see</td>
<td></td>
</tr>
<tr>
<td>instructions) ✔ 23c</td>
<td></td>
</tr>
<tr>
<td>24 Enter your standard deduction (see left margin).</td>
<td>24 10,900</td>
</tr>
<tr>
<td>25 Subtract line 24 from line 22. If line 24 is more than line 22,</td>
<td>25 78,801</td>
</tr>
<tr>
<td>enter -0-.</td>
<td></td>
</tr>
<tr>
<td>26 If line 22 is over $119,975, or you provided housing to a</td>
<td>26 17,500</td>
</tr>
<tr>
<td>Midwestern displaced individual, (see instructions). Otherwise,</td>
<td></td>
</tr>
<tr>
<td>multiply 3,500 by the total number of exemptions claimed on line</td>
<td></td>
</tr>
<tr>
<td>6d.</td>
<td></td>
</tr>
<tr>
<td>27 Subtract line 26 from line 25. If line 26 is more than line 25,</td>
<td>27 61,301</td>
</tr>
<tr>
<td>enter -0-.</td>
<td></td>
</tr>
<tr>
<td><strong>This is your taxable income.</strong></td>
<td></td>
</tr>
<tr>
<td>28 Tax, including any alternative minimum tax (see instructions).</td>
<td>28 8,396</td>
</tr>
<tr>
<td>29 Credit for child and dependent care expenses. Att. Sch. 2.</td>
<td>29</td>
</tr>
<tr>
<td>30 Credit for the elderly or the disabled. Attach Schedule 3.</td>
<td>30</td>
</tr>
<tr>
<td>31 Education credits. Attach Form 8863.</td>
<td>31</td>
</tr>
<tr>
<td>32 Retirement savings contributions credit. Attach Form 8880.</td>
<td>32</td>
</tr>
<tr>
<td>33 Child tax credit (see instructions). Att. Form 8901 if required.</td>
<td>33</td>
</tr>
<tr>
<td>34 Subtract line 29 through 33. These are your total credits.</td>
<td>34</td>
</tr>
<tr>
<td>35 Subtract line 34 from line 28. If line 34 is more than line 28,</td>
<td>35 13,994</td>
</tr>
<tr>
<td>enter -0-.</td>
<td></td>
</tr>
<tr>
<td>36 Advance earned income credit payments from Form(s) W-2, box 9.</td>
<td>36</td>
</tr>
<tr>
<td>37 Add lines 35 and 36. This is your total tax.</td>
<td>37 8,396</td>
</tr>
<tr>
<td>38 Federal income tax withheld from Forms W-2 and 1099.</td>
<td>38</td>
</tr>
<tr>
<td>39 2008 estimated tax payments and amount applied from 2007 return.</td>
<td>39</td>
</tr>
<tr>
<td>40a Earned income credit (EIC).</td>
<td>40a</td>
</tr>
<tr>
<td>40b Nontaxable combat pay election.</td>
<td>40b</td>
</tr>
<tr>
<td>41 Additional child tax credit. Attach Form 8812.</td>
<td>41</td>
</tr>
<tr>
<td>42 Recovery rebate credit (see instructions).</td>
<td>42</td>
</tr>
<tr>
<td>43 Add lines 38, 39, 40a, 41, and 42. These are your total payments.</td>
<td>43 13,994</td>
</tr>
<tr>
<td>44 If line 34 is more than line 37, subtract line 37 from line 43.</td>
<td>44 5,598</td>
</tr>
<tr>
<td><strong>This is the amount you overpaid.</strong></td>
<td></td>
</tr>
<tr>
<td>45a Amount of line 44 you want refunded to you. If Form 8888 is</td>
<td>45a 5,598</td>
</tr>
<tr>
<td>attached, check here ✔ 45a</td>
<td></td>
</tr>
<tr>
<td>46 Amount of line 44 you want applied to your 2009 estimated tax.</td>
<td>46</td>
</tr>
<tr>
<td>47 Amount you owe. Subtract line 43 from line 37. For details on how</td>
<td>47</td>
</tr>
<tr>
<td>to pay, see instructions. **</td>
<td></td>
</tr>
<tr>
<td>48 Estimated tax penalty (see instructions).</td>
<td>48</td>
</tr>
<tr>
<td><strong>Refund</strong></td>
<td></td>
</tr>
<tr>
<td>49 Recovered from your 2009 estimated tax.</td>
<td></td>
</tr>
<tr>
<td>50 Subtract line 49 from line 44. If line 49 is more than line 44,</td>
<td>50</td>
</tr>
<tr>
<td>enter -0-.</td>
<td></td>
</tr>
<tr>
<td>51 If Form 8888 is attached, enter -0-.</td>
<td></td>
</tr>
<tr>
<td>52 Recovered from your 2008 estimated tax.</td>
<td></td>
</tr>
<tr>
<td>53 Subtract line 52 from line 44. If line 52 is more than line 44,</td>
<td>53</td>
</tr>
<tr>
<td>enter -0-.</td>
<td></td>
</tr>
<tr>
<td>54 Direct deposit? See instr. and fill in 45b, 45c, and 45d or Form</td>
<td></td>
</tr>
<tr>
<td>8888.</td>
<td></td>
</tr>
<tr>
<td>55 If you have a qualifying child, attach Schedule EIC.</td>
<td></td>
</tr>
<tr>
<td>56 Routing number:</td>
<td></td>
</tr>
<tr>
<td>57 Account number:</td>
<td></td>
</tr>
<tr>
<td>58 Type: Checking ✔ 58</td>
<td></td>
</tr>
<tr>
<td>59 Savings</td>
<td></td>
</tr>
<tr>
<td><strong>Amount you owe</strong></td>
<td></td>
</tr>
<tr>
<td>60 Subtract line 44 from line 37. For details on how to pay, see</td>
<td></td>
</tr>
<tr>
<td>instructions.</td>
<td></td>
</tr>
<tr>
<td><strong>Sign here</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Third party designee</strong></td>
<td></td>
</tr>
<tr>
<td>Do you want to allow another person to discuss this return with the IRS</td>
<td></td>
</tr>
<tr>
<td>(see instructions)? <strong>Yes. Complete the following.</strong></td>
<td></td>
</tr>
<tr>
<td><strong>No</strong></td>
<td></td>
</tr>
<tr>
<td>Personal identification number (PIN)</td>
<td>55555</td>
</tr>
<tr>
<td><strong>Paid preparer's use only</strong></td>
<td></td>
</tr>
<tr>
<td>Firm's name (or yours if self-employed), address, and ZIP code</td>
<td></td>
</tr>
<tr>
<td><strong>Professional preparers</strong></td>
<td></td>
</tr>
<tr>
<td>PROFESSIONAL PREPARERS.</td>
<td></td>
</tr>
<tr>
<td>1040 UNCLE SAM LOOP</td>
<td></td>
</tr>
<tr>
<td>RICHMOND VA 23226-</td>
<td></td>
</tr>
<tr>
<td>EIN 55-55555555</td>
<td></td>
</tr>
<tr>
<td>Phone no. 555-555-5555</td>
<td></td>
</tr>
</tbody>
</table>
Department of the Treasury - Internal Revenue Service

U.S. Individual Income Tax Return

(99) 2008

IRS Use Only - Do not write or staple in this space.

OMB No. 1545-0074

Your social security number
256-22-4879

Spouse's social security number

You must enter ▲ your SSN(s) above ▲

Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see instructions)

Filing status

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above & full name here. ▶

4 Head of household (with qualifying person). (See instr.)

If the qualifying person is a child but not your dependent, enter this child's name here.

5 Qualifying widow(er) with dependent child (see instructions)

Exemptions

6a △ Yourself. If someone can claim you as a dependent, do not check box 6a.

b Spouse

(1) First name

(2) Dependent's Last name social security number

(3) Dependent's relationship to you

(4) □ If qualifying child for child tax credit (see instr.) Head of household (with qualifying person) entered on line 4.

No. of children on 6c who:

1 lived with you

2 did not live with you due to divorce or separation (see instr.)

Dependents on 6c not entered above

Add numbers on lines above

Total number of exemptions claimed

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2.

8a Taxable interest. Attach Schedule 1 if required.

b Tax-exempt interest. Do not include on line 8a.

9a Ordinary dividends. Attach Schedule 1 if required.

b Qualified dividends (see instructions).

10 Capital gain distributions (see instructions).

11a IRA distributions. 11a

11b Taxable amount (see instructions). 11b

12a Pensions and annuities. 12a

12b Taxable amount (see instructions). 12b

13 Unemployment compensation and Alaska Permanent Fund dividends.

14a Social security benefits. 14a

14b Taxable amount (see instructions). 14b

15 Add lines 7 through 14b (far right column). This is your total income. ▶

Adjusted gross income

16 Educator expenses (see instructions).

17 IRA deduction (see instructions).

18 Student loan interest deduction (see instructions).

19 Tuition and fees deduction. Attach Form 8917.

20 Add lines 16 through 19. These are your total adjustments.

21 Subtract line 20 from line 15. This is your adjusted gross income. ▶

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.
### Standard Deduction for -
- People who checked any box on line 23a, 23b, or 23c or who can be claimed as a dependent, (see instructions)
- All others:
  - Single or Married filing separately, $5,450
  - Married filing jointly or Qualifying widow(er), $10,900
  - Head of household, $8,000

### Refund

**22** Enter the amount from line 21 (adjusted gross income).  

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>22</td>
<td>46,800</td>
</tr>
</tbody>
</table>

**23a** Check if you were born before Jan. 2, 1944, Blind Total boxes checked  

<table>
<thead>
<tr>
<th>Box</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>23a</td>
<td>1</td>
</tr>
</tbody>
</table>

**23b** If you are married filing separately and your spouse itemizes deductions, see instructions and check here

**23c** Check if standard deduction includes real estate taxes (see instructions)

**24** Enter your standard deduction (see left margin).

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>24</td>
<td>7,300</td>
</tr>
</tbody>
</table>

**25** Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>25</td>
<td>39,500</td>
</tr>
</tbody>
</table>

**26** If line 22 is over $119,975, or you provided housing to a Midwestern displaced individual, (see instructions). Otherwise, multiply 3,500 by the total number of exemptions claimed on line 6d.

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>26</td>
<td>3,500</td>
</tr>
</tbody>
</table>

**27** Subtract line 26 from line 25. If line 26 is more than line 25, enter 0.

**28** Tax, including any alternative minimum tax (see instructions).

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>28</td>
<td>5,350</td>
</tr>
</tbody>
</table>

**29** Credit for child and dependent care expenses. Alt. Sch. 2.

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>29</td>
<td>29</td>
</tr>
</tbody>
</table>

**30** Credit for the elderly or the disabled. Attach Schedule 3.

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>30</td>
<td>30</td>
</tr>
</tbody>
</table>

**31** Education credits. Attach Form 8863.

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>31</td>
<td>31</td>
</tr>
</tbody>
</table>

**32** Retirement savings contributions credit. Attach Form 8880.

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>32</td>
<td>32</td>
</tr>
</tbody>
</table>

**33** Child tax credit (see instructions). Att. Form 8901 if required.

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>33</td>
<td>33</td>
</tr>
</tbody>
</table>

**34** Add lines 29 through 33. These are your total credits.

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>34</td>
<td>34</td>
</tr>
</tbody>
</table>

**35** Subtract line 34 from line 28. If line 34 is more than line 28, enter 0.

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>35</td>
<td>5,350</td>
</tr>
</tbody>
</table>

**36** Advance earned income credit payments from Form(s) W-2, box 9.

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>36</td>
<td>36</td>
</tr>
</tbody>
</table>

**37** Add lines 35 and 36. This is your total tax.

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>37</td>
<td>5,350</td>
</tr>
</tbody>
</table>

**38** Federal income tax withheld from Forms W-2 and 1099.

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>38</td>
<td>7,020</td>
</tr>
</tbody>
</table>

**39** 2008 estimated tax payments and amount applied from 2007 return.

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>39</td>
<td>39</td>
</tr>
</tbody>
</table>

**40a** Earned income credit (EIC), b Nontaxable combat pay election.

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>40a</td>
<td>40a</td>
</tr>
</tbody>
</table>

**41** Additional child tax credit. Attach Form 8812.

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>41</td>
<td>41</td>
</tr>
</tbody>
</table>

**42** Recovery rebate credit (see instructions).

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>42</td>
<td>42</td>
</tr>
</tbody>
</table>

**43** Add lines 38, 39, 40a, 41, and 42. These are your total payments.

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>43</td>
<td>7,020</td>
</tr>
</tbody>
</table>

**46** Amount of line 44 you want applied to your 2009 estimated tax.

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>46</td>
<td>46</td>
</tr>
</tbody>
</table>

**47** Amount you owe. Subtract line 43 from line 37. For details on how to pay, see instructions.

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>47</td>
<td>47</td>
</tr>
</tbody>
</table>

**48** Estimated tax penalty (see instructions).

<table>
<thead>
<tr>
<th>Line</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>48</td>
<td>48</td>
</tr>
</tbody>
</table>

### Third party designee

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

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Designee’s name</td>
<td>PROFESSIONAL PREPARER</td>
</tr>
<tr>
<td>Phone number</td>
<td>555-555-5555</td>
</tr>
<tr>
<td>Personal identification number (PIN)</td>
<td>5555</td>
</tr>
</tbody>
</table>

### Sign here

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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Your signature</td>
<td></td>
</tr>
<tr>
<td>Date</td>
<td></td>
</tr>
<tr>
<td>Your occupation</td>
<td>ADMIN ASSISTANT</td>
</tr>
<tr>
<td>Daytime phone no.</td>
<td>555-555-5556</td>
</tr>
<tr>
<td>Spouse’s signature</td>
<td></td>
</tr>
<tr>
<td>Date</td>
<td></td>
</tr>
<tr>
<td>Spouse’s occupation</td>
<td></td>
</tr>
</tbody>
</table>

### Paid preparer’s use only

**Preparer’s signature**

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Firm’s name (or yours if self-employed), address, and ZIP code</td>
<td>PROFESSIONAL PREPARERS 1040 UNCLE SAM LOOP RICHMOND VA 23226-</td>
</tr>
<tr>
<td>Date</td>
<td>02/11/2009</td>
</tr>
<tr>
<td>Check if self-employed</td>
<td></td>
</tr>
<tr>
<td>Preparer’s SSN/PTIN</td>
<td>EIN 55-5555555 Phone no.555-555-5555</td>
</tr>
</tbody>
</table>

**Sylvia M Harrison** 256-22-4879
# 2008 Standard Deduction Worksheet

**Caution:** If you are married filing a separate return and your spouse itemizes deductions, or if you are a dual-status alien, do not complete this worksheet. You cannot take the standard deduction even if you were born before January 2, 1944, are blind, pay real estate taxes, or have a net disaster loss.

1. Enter the amount show below for your filing status.
   - Single or married filing separately - $5,450
   - Married filing jointly or Qualifying widow(er) - $10,900
   - Head of household - $8,000
   
   1. 5,450

2. Can you (or your spouse if filing jointly) be claimed as a dependent?
   - ☐ No. Skip line 3; enter the amount from line 1 on line 4.
   - ☐ Yes. Go to line 3.

3. Is your **earned income** more than $600?
   - ☐ Yes. Add $300 to your earned income. Enter the total.
   - ☐ No. Enter $900.

   3. 

4. Enter the **smaller** of line 1 or line 3.

   4. 5,450

5. If born before January 2, 1944, or blind, multiply the number for Form 1040, line 39a (or Form 1040A, line 23a**) by $1,050 ($1,350 if single or head of household). Otherwise, enter -0-.

   5. 1,350

6. Enter any net disaster loss from Form 4684, line 18a. If more than zero, check the box on Form 1040, line 39c**.

   6.

7. Enter the state and local real estate taxes you paid that would be deductible on Schedule A (Form 1040), line 6, if you were itemizing your deductions. See the instructions for Schedule A (Form 1040), line 6. Do not include foreign real estate taxes.

   7. 845

8. Enter $500 ($1,000 if married filing jointly)

   8. 500

9. Enter the **smaller** of line 7 or line 8. If more than zero, check the box on Form 1040, line 39c (or Form 1040A, line 23c**).

   9. 500

10. Add lines 4, 5, 6, and 9. Enter the total here and on Form 1040, line 40 (or Form 1040A, line 24**).

    10. 7,300

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* **Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27 (or the amount you reported on Form 1040A, line 7).

** If the amount on line 6 of this worksheet is more than zero, you cannot file Form 1040A; you must file Form 1040.