

PREPARER NAME  
139-19 31 ROAD  
FLUSHING, NY 11354  
(718)539-4821

08-10-2011

JOHN TAXPAYER

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INSTRUCTIONS FOR FILING 2010 FEDERAL FORM 1040

- Sample Return**
- .YOUR RETURN HAS A BALANCE DUE OF \$11,001.00.
  - .YOU HAVE ELECTED TO FILE YOUR FEDERAL RETURN ELECTRONICALLY.
  - .YOUR IRA CONTRIBUTIONS NEED TO BE FUNDED BY 04-18-2011 OF THE RETURN.
  - .YOU MUST SIGN FORM 8879.
  - .MAKE A CHECK FOR \$45,021.00 PAYABLE TO: UNITED STATES TREASURY
  - .WRITE YOUR SSN, DAY PHONE #, AND 2010 1040 ON THE CHECK.
  - .MAIL ONLY FORM 1040V, AND YOUR CHECK, AS SOON AS POSSIBLE TO:  
INTERNAL REVENUE SERVICE CENTER  
P O BOX 37008  
HARTFORD, CT 06176-0008
- 

INSTRUCTIONS FOR FILING FEDERAL FORM 1040-ES (ESTIMATED TAX FOR 2011)

- .PAYMENTS AND DUE DATES: 04-18-2011 06-15-2011 09-15-2011 01-17-2012  
17,400.00 17,400.00 17,400.00 17,400.00
  - .MAKE CHECKS PAYABLE TO: UNITED STATES TREASURY.
  - .WRITE YOUR SOCIAL SECURITY NUMBER ON THE CHECK.
  - .MAIL YOUR ES VOUCHERS ON OR BEFORE THE DUE DATES TO:  
INTERNAL REVENUE SERVICE CENTER  
P O BOX 37007  
HARTFORD, CT 06176-0007
- 

INSTRUCTIONS FOR FILING 2010 NYC-202 (TAXPAYER)

- .YOUR RETURN HAS A BALANCE DUE OF \$6,861.00.
  - .YOU MUST SIGN YOUR RETURN.
  - .MAKE A CHECK FOR \$6,861.00 PAYABLE TO: NYC DEPARTMENT OF FINANCE
  - .WRITE YOUR SOCIAL SECURITY NUMBER ON THE CHECK.
  - .PAYMENT IS DUE IMMEDIATELY AND SHOULD BE MAILED AS SOON AS POSSIBLE.  
NYC DEPARTMENT OF FINANCE  
UNINCORPORATED BUSINESS TAX  
P O BOX 5040  
KINGSTON NY 12402-5040
- 

INSTRUCTIONS FOR FILING NYC 5UBTI (ESTIMATED TAX FOR 2011)

- .PAYMENTS AND DUE DATES: 04-18-2011 06-15-2011 09-15-2011 01-17-2012  
1,950.00 1,950.00 1,950.00 1,950.00
- .MAKE CHECKS PAYABLE TO: NYC DEPARTMENT OF FINANCE
- .WRITE YOUR SOCIAL SECURITY NUMBER ON THE CHECK.
- .MAIL YOUR ES VOUCHERS ON OR BEFORE THE DUE DATES TO:  
NYC DEPARTMENT OF FINANCE  
P O BOX 5070  
KINGSTON NY 12402-5070

PREPARER NAME  
139-19 31 ROAD  
FLUSHING, NY 11354  
(718)539-4821

08-10-2011

JOHN TAXPAYER

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INSTRUCTIONS FOR FILING 2010 NEW YORK IT-201

- Sample Return**
- .YOUR RETURN HAS A BALANCE DUE OF \$11,829.00.
  - .YOUR UNDERPAYMENT PENALTY IS INCLUDED.
  - .YOU HAVE ELECTED TO FILE YOUR STATE RETURN ELECTRONICALLY.
  - .YOU MUST SIGN NY EF PIN STATEMENT.
  - .MAKE A CHECK FOR \$11,829.00 PAYABLE TO: NY STATE INCOME TAX
  - .WRITE YOUR SOCIAL SECURITY NUMBER ON THE CHECK.
  - .PAYMENT IS DUE IMMEDIATELY AND SHOULD BE MAILED AS SOON AS POSSIBLE.
  - .MAIL ONLY THE VOUCHER AND YOUR CHECK TO:
    - NYS PERSONAL INCOME TAX
    - PROCESSING CENTER
    - PO BOX 4124
    - BINGHAMTON NY 13902-4124
- 

INSTRUCTIONS FOR FILING NEW YORK IT-2105-MN (ESTIMATED TAX FOR 2011)

- .PAYMENTS AND DUE DATES: 04-18-2011 06-15-2011 09-15-2011 01-17-2012
  - 4,400.00 4,400.00 4,400.00 4,400.00
- .MAKE CHECKS PAYABLE TO: NYS INCOME TAX
- .WRITE YOUR SOCIAL SECURITY NUMBER ON THE CHECK.
- .MAIL YOUR ES VOUCHERS ON OR BEFORE THE DUE DATES TO:
  - NYS ESTIMATED INCOME TAX
  - PROCESSING CENTER
  - PO BOX 4122
  - BINGHAMTON NY 13902-4122

PREPARER NAME  
139-19 31 ROAD  
FLUSHING, NY 11354  
(718)539-4821

08-10-2011

JOHN TAXPAYER

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INSTRUCTIONS FOR FILING 2010 NEW YORK MTA-6 (TAXPAYER)

- Sample Return**
- .YOUR RETURN HAS A FINANCE DUE OF \$133.00.
  - .YOU MUST SIGN YOUR RETURN.
  - .MAKE A CHECK FOR \$133.00 PAYABLE TO: COMR OF TAXATION & FINANCE
  - .WRITE YOUR SOCIAL SECURITY NUMBER ON THE CHECK.
  - .PAYMENT IS DUE IMMEDIATELY AND SHOULD BE MAILED AS SOON AS POSSIBLE.  
MCTMT PROCESSING CENTER  
PO BOX 4135  
BINGHAMTON, NY 13902-4135
- 

INSTRUCTIONS FOR FILING NEW YORK MTA-5 (TAXPAYER) (ESTIMATED TAX FOR 2011)

- |                          |            |            |            |            |
|--------------------------|------------|------------|------------|------------|
| .PAYMENTS AND DUE DATES: | 05-02-2011 | 08-01-2011 | 10-31-2011 | 01-31-2012 |
|                          | 596.00     | 0.00       | 0.00       | 0.00       |
- .MAKE CHECKS PAYABLE TO: COMR OF TAXATION & FINANCE
  - .WRITE YOUR SOCIAL SECURITY NUMBER ON THE CHECK.
  - .MAIL YOUR ES VOUCHERS ON OR BEFORE THE DUE DATES TO:  
MCTMT PROCESSING CENTER  
PO BOX 4134  
BINGHAMTON, NY 13902-4134

For the year Jan. 1-Dec. 31, 2010, or other tax year beginning , 2010, ending , 20 OMB No. 1545-0074

**Name, Address, and SSN**  
 JOHN TAXPAYER  
 10 EAST 10 STREET APT 5  
 NEW YORK NY 10003

**Your social security number**  
 002-21-1252  
**Spouse's social security no.**  
 010-25-5545  
 ▲ Make sure the SSN(s) above and on line 6c are correct

**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see instructions)  **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. ► **MARY MAYER**  
 4  Head of household (with qualifying person). (See inst.) If the qualifying person is a child but not your dependent, enter 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**  
 c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see inst.)

d Total number of exemptions claimed **1**

**Income**

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	0
8a	Taxable interest. Attach Schedule B if required	8a	358
b	Tax-exempt interest. Do not include on line 8a	8b	6,885
9a	Ordinary dividends. Attach Schedule B if required	9a	6,491
b	Qualified dividends	9b	5,907
10	Taxable refunds, credits, or offsets of state and local income taxes	10	1,359
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	208,621
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	-1,500
14	Other gains or (losses). Attach Form 4797	14	-27
15a	IRA distributions	15a	
b	Taxable amount	15b	
16a	Pensions and annuities	16a	
b	Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E...	17	71
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount	20b	
21	Other income. NYC UBT REFUND 4971	21	4,971
22	Combine amounts in the far right column for lines 7 through 21. This is your <b>total income</b> ►	22	220,344

**Adjusted Gross Income**

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106/2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	9,163
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	18,811
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ►	31a	
32	IRA deduction	32	5,000
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities ded. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35	36	32,974
37	Subtract line 36 from line 22. This is your <b>adjusted gross income</b> ►	37	187,370

<b>Tax and Credits</b>	38	Amount from line 37 (adjusted gross income)	38	187,370
	39a	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1946, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes</b> <input type="checkbox"/> if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1946, <input type="checkbox"/> <b>Blind.</b> <b>checked</b> <input checked="" type="checkbox"/> <b>39a</b>		
		<b>b</b> If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> <b>39b</b>		
	40	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see instructions)	40	25,267
	41	Subtract line 40 from line 38	41	162,103
	42	<b>Exemptions.</b> Multiply \$3,650 by the number on line 6d	42	3,650

Sample Return

	43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	158,453
	44	<b>Tax</b> (see inst.). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972	44	40,117
	45	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	45	4,790
	46	Add lines 44 and 45	46	44,907
	47	Foreign tax credit. Attach Form 1116 if required	47	121
	48	Credit for child & dependent care expenses. Attach Form 2441	48	
	49	Education credits from Form 8863, line 23	49	
	50	Retirement savings contributions credit. Attach Form 8880	50	
	51	Child tax credit (see instructions)	51	
	52	Residential energy credits. Attach Form 5695	52	
	53	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	53	
	54	Add lines 47 through 53. These are your <b>total credits</b>	54	121
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	44,786

<b>Other Taxes</b>	56	Self-employment tax. Attach Schedule SE	56	18,326
	57	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	57	
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
	59	<b>a</b> <input type="checkbox"/> Form(s) W-2, box 9 <b>b</b> <input type="checkbox"/> Schedule H <b>c</b> <input type="checkbox"/> Form 5405, line 16	59	
	60	Add lines 55 through 59. This is your <b>total tax</b>	60	63,112

<b>Payments</b>	61	Federal income tax withheld from Forms W-2 and 1099	61	
	62	2010 estimated tax payments & amt. applied from 2009 return	62	18,091
	63	Making work pay credit. Attach Schedule M	63	
	64a	<b>Earned income credit (EIC)</b>	64a	
		<b>b</b> Nontaxable combat pay election <input type="checkbox"/> <b>64b</b>	64b	
	65	Additional child tax credit. Attach Form 8812	65	
	66	American opportunity credit from Form 8863, line 14	66	
	67	First-time homebuyer credit from Form 5405, line 10	67	
	68	Amount paid with request for extension to file	68	
	69	Excess social security and tier 1 RRTA tax withheld	69	
	70	Credit for federal tax on fuels. Attach Form 4136	70	
	71	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input type="checkbox"/> 8839 <b>c</b> <input type="checkbox"/> 8801 <b>d</b> <input type="checkbox"/> 8885	71	
72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	72	18,091	

<b>Refund</b>	73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you <b>overpaid</b>	73	
	74a	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	74a	0
		<b>b</b> Routing no. <input type="text"/> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b> Account no. <input type="text"/>			
	75	Amt. of line 73 you want <b>applied to your 2011 estimated tax</b>	75	

<b>Amount You Owe</b>	76	<b>Amount you owe.</b> Subtract line 72 from line 60. For details on how to pay, see instructions	76	45,021
	77	Estimated tax penalty (see instructions)	77	

**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 **PREPARER NAME** Phone no. **7182533232** Personal identification number (PIN) **14142**

**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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation <b>PHYSICIAN</b>	Daytime phone number
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	

**Paid Preparer Use Only**

Print/Type preparer's name <b>PREPARER NAME</b>	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN <b>P00012121</b>
Firm's name <b>PREPARER NAME</b>	Firm's EIN <b>13-2674806</b>	Firm's address <b>139-19 31 ROAD</b>		
Firm's address <b>FLUSHING, NY 11354</b>	Phone no. <b>(718) 539-4821</b>			

SCHEDULE A (Form 1040)

Itemized Deductions

OMB No. 1545-0074

2010

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040.

See Instructions for Schedule A (Form 1040).

Attachment Sequence No. 07

Name(s) shown on Form 1040 JOHN TAXPAYER

Your social security no. 002-21-1252

Medical and Dental Expenses

Caution. Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) UNREIMBURSED MED & DR 24,111
2 Enter amount from Form 1040, line 38 187,370
3 Multiply line 2 by 7.5% (0.075) 14,053
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-

Table with 3 columns: Line number, Amount, Total. Row 1: 1, 24,111. Row 2: 2, 187,370. Row 3: 3, 14,053. Row 4: 4, 10,058.

Taxes You Paid

(See instructions.)

- 5 State and local (check only one box): a [X] Income taxes, or b [ ] General sales taxes
6 Real estate taxes (see instructions) 8,616
7 New motor vehicle taxes from line 11 of the worksheet on page 2. Skip this line if you checked box 5b 0
8 Other taxes. List type and amount
9 Add lines 5 through 8 13,591

Table with 3 columns: Line number, Amount, Total. Row 5: 5, 4,975. Row 6: 6, 8,616. Row 7: 7, 0. Row 8: 8. Row 9: 9, 13,591.

Interest You Paid

Note.

Your mortgage interest deductions may be limited (see instructions).

- 10 Home mortgage interest and points reported to you on Form 1098 1,513
11 Home mortg. int. not reported to you on Form 1098. If paid to person from whom you bought the home, show that person's name, Id no., & address
12 Points not reported to you on Fm. 1098. See inst. for special rules
13 Mortgage insurance premiums (see instructions)
14 Investment interest. Attach Form 4952 if required. (See instructions.)
15 Add lines 10 through 14 1,513

Table with 3 columns: Line number, Amount, Total. Row 10: 10, 1,513. Row 11: 11, 0. Row 12: 12. Row 13: 13. Row 14: 14. Row 15: 15, 1,513.

Gifts to Charity

If you made a gift and got a benefit for it, see instructions.

- 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions BY CASH OR CHECK 105
17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500
18 Carryover from prior year
19 Add lines 16 through 18 105

Table with 3 columns: Line number, Amount, Total. Row 16: 16, 105. Row 17: 17. Row 18: 18. Row 19: 19, 105.

Casualty and Theft Losses

- 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) 0

Table with 3 columns: Line number, Amount, Total. Row 20: 20, 0.

Job Expenses and Certain Miscellaneous Deductions

(See instructions.)

- 21 Unreimbursed empl. exp. Attach Form 2106 or 2106-EZ if required.
22 Tax preparation fees 100
23 Other expenses. List type and amount INVESTMENT EXPENSES 682
24 Add lines 21 through 23 782
25 Enter amount from Form 1040, line 38. 187,370
26 Multiply line 25 by 2% (.02) 3,747
27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-

Table with 3 columns: Line number, Amount, Total. Row 21: 21. Row 22: 22, 100. Row 23: 23, 682. Row 24: 24, 782. Row 25: 25, 187,370. Row 26: 26, 3,747. Row 27: 27, 0.

Other Miscellaneous Deductions

- 28 Other -- from list in instructions. List type and amount

Table with 3 columns: Line number, Amount, Total. Row 28: 28.

Total Itemized Deductions

- 29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 25,267
30 If you elect to itemize deductions even though they are less than your standard deduction, check here

Table with 3 columns: Line number, Amount, Total. Row 29: 29, 25,267. Row 30: 30.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2010

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

Department of the Treasury  
Internal Revenue Service (99)

**Interest and Ordinary Dividends**

▶ **Attach to Form 1040A or 1040.**

▶ **See instructions.**

OMB No. 1545-0074

**2010**

Attachment  
Sequence No. **08**

Name(s) shown on return  
**JOHN TAXPAYER**

Your social security no.  
**002-21-1252**

**Part I**

**Interest**

(See instructions for Schedule B and the instructions for Form 1040A, or Form 1040, line 8a.)

**Note.** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

<b>1</b>	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions and list this interest first. Also, show that buyer's social security number and address ▶ <u>CHASE</u> <u>ENERGY TRANSFER PARTNERS</u> <u>ENTERPRISE PRODUCTS PARTNERSHIP</u> <u>MORGAN STANLEY</u> <u>SOVEREIGN BANK</u>	<b>1</b>	<b>Amount</b>	
				271
				3
				23
				34
		27		
<b>2</b>	Add the amounts on line 1	<b>2</b>		358
<b>3</b>	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	<b>3</b>		
<b>4</b>	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	<b>4</b>		358

**Note.** If line 4 is over \$1,500, you must complete Part III.

**Part II**

**Ordinary Dividends**

(See instructions for Schedule B and the instructions for Form 1040A, or Form 1040, line 9a.)

**Note.** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

<b>5</b>	List name of payer ▶ <u>ENERGY TRANSFER PARTNERS</u> <u>FRESENIUS MEDICAL</u> <u>MORGAN STANLEY</u> <u>MORGAN STANLEY</u> <u>SEALED AIR CORP</u>	<b>5</b>	<b>Amount</b>	
				3
				78
				6,173
				227
		10		
<b>6</b>	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	<b>6</b>		6,491

**Note.** If line 6 is over \$1,500, you must complete Part III.

**Part III**  
**Foreign**  
**Accounts**  
**and Trusts**

(See instructions.)

You must complete this part if you <b>(a)</b> had over \$1,500 of taxable interest or ordinary dividends; <b>(b)</b> had a foreign account; or <b>(c)</b> received a distribution from, or were a grantor of, or a transferor to, a foreign trust.		<b>Yes</b>	<b>No</b>
<b>7a</b>	At any time during 2010, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions for exceptions and filing requirements for Form TD F 90-22.1		X
<b>b</b>	If "Yes," enter the name of the foreign country ▶		
<b>8</b>	During 2010, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions.		X

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

**Schedule B (Form 1040A or 1040) 2010**

#1  
**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 <b>JOHN TAXPAYER</b>		Social security number (SSN) 002-21-1252
A Principal business or profession, including product or service (see instructions) <b>PHYSICIAN</b>		B Enter code from instructions ▶ <b>621111</b>
C Business name. If no separate business name, leave blank. <b>HOLLY M GILBERT MD</b>		D Employer ID no. (EIN), if any 74-3066338
E Business address (including suite or rooming) <b>141 EAST 35 STREET</b> City, town or post office, state, and ZIP code <b>NEW YORK NY 10016</b>		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2010? If "No," see instructions for limit on losses . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2010, check here . . . . . ▶ <input type="checkbox"/>		

Sample Return

<b>Part I Income</b>																						
1 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.	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width: 5%;">1</td><td style="width: 65%;"></td><td style="width: 30%; text-align: right;">340,475</td></tr> <tr><td>2</td><td></td><td style="text-align: right;">2,536</td></tr> <tr><td>3</td><td></td><td style="text-align: right;">337,939</td></tr> <tr><td>4</td><td></td><td></td></tr> <tr><td>5</td><td></td><td style="text-align: right;">337,939</td></tr> <tr><td>6</td><td></td><td></td></tr> <tr><td>7</td><td></td><td style="text-align: right;">337,939</td></tr> </table>	1		340,475	2		2,536	3		337,939	4			5		337,939	6			7		337,939
1		340,475																				
2		2,536																				
3		337,939																				
4																						
5		337,939																				
6																						
7		337,939																				
2 Returns and allowances . . . . .	2,536																					
3 Subtract line 2 from line 1 . . . . .	337,939																					
4 Cost of goods sold (from line 42 on page 2) . . . . .																						
5 <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	337,939																					
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .																						
7 <b>Gross income.</b> Add lines 5 and 6 . . . . .	337,939																					

<b>Part II Expenses.</b> Enter expenses for business use of your home <b>only</b> on line 30.				
8 Advertising . . . . . <b>8</b>				
9 Car and truck expenses (see instructions) . . . . . <b>9</b>				
10 Commissions and fees . . . . . <b>10</b>				
11 Contract labor (see instructions) . . . . . <b>11</b>				
12 Depletion . . . . . <b>12</b>				
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . . <b>13</b>				
14 Employee benefit programs (other than on line 19) . . . . . <b>14</b>				
15 Insurance (other than health) . . . . . <b>15</b>		1,091		
16 Interest: a Mortgage (paid to banks, etc.) . . . . . <b>16a</b> b Other . . . . . <b>16b</b>				
17 Legal and professional services . . . . . <b>17</b>		2,125		
18 Office expense . . . . . <b>18</b>			4,998	
19 Pension & profit-sharing plans . . . . . <b>19</b>				
20 Rent or lease (see instructions): a Vehicles, machinery, and equipment . . . . . <b>20a</b> b Other business property . . . . . <b>20b</b>			37,800	
21 Repairs and maintenance . . . . . <b>21</b>			1,640	
22 Supplies (not included in Part III) . . . . . <b>22</b>				
23 Taxes and licenses . . . . . <b>23</b>			3,966	
24 Travel, meals, and entertainment: a Travel . . . . . <b>24a</b> b Deductible meals and entertainment (see instructions) . . . . . <b>24b</b>			367	
25 Utilities . . . . . <b>25</b>			929	
26 Wages (less employment credits) . . . . . <b>26</b>			29,900	
27 Other expenses (from line 48 on page 2) . . . . . <b>27</b>			46,502	
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27 . . . . . ▶ <b>28</b>			129,318	
29 Tentative profit or (loss). Subtract line 28 from line 7 . . . . . <b>29</b>			208,621	
30 Expenses for business use of your home. Attach <b>Form 8829</b> . . . . . <b>30</b>				
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. ● 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> . ● If a loss, you <b>must</b> go to line 32.			208,621	
32 If you have a loss, check the box that describes your investment in this activity (see instructions). ● 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 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . ● If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.				<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? If "Yes," attach explanation  Yes  No

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

Sample Return

**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.

SEE ATTACHMENT	46,502
48 <b>Total other expenses.</b> Enter here and on page 1, line 27	48 46,502

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2010**

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.**

Attachment  
Sequence No. **12**

Name(s) shown on return  
**JOHN TAXPAYER**

Your social security number  
**002-21-1252**

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

1	(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 instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
	SEE ATTACHED SCHEDULE	VARIOUS	12-31-2010	680	629	51
2 Enter your short-term totals, if any, from Schedule D-1, line 2				2		
3 <b>Total short-term sales price amounts.</b> Add lines 1 and 2 in column (d)				3	680	
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824						4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1						5
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your <b>Capital Loss Carryover Worksheet</b> in the instructions						6 ( 6,796 )
7 <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (f)						7 -6,745

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

8	(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 instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
	SEE ATTACHED SCHEDULE	VARIOUS	12-31-2010	23,026	25,860	-2,834
9 Enter your long-term totals, if any, from Schedule D-1, line 9				9		
10 <b>Total long-term sales price amounts.</b> Add lines 8 and 9 in column (d)				10	23,026	
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824						11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1						12
13 Capital gain distributions. See the instructions						13 1,243
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your <b>Capital Loss Carryover Worksheet</b> in the instructions						14 ( 37,699 )
15 <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (f). Then go to Part III on page 2						15 -39,290

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

Schedule D (Form 1040) 2010

Part III Summary

16 Combine lines 7 and 15 and enter the result

16 -46,035

- If line 16 is a **gain**, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
- If line 16 is a **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- If line 16 is **zero**, skip lines 17 through 21 below and enter 0 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

Sample Return

17 Are lines 15 and 16 both gains?

- Yes. Go to line 18.
- No. Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions

18

19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions

19

20 Are lines 18 and 19 both zero or blank?

- Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.
- No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:

- The loss on line 16 or
- (\$3,000), or if married filing separately, (\$1,500)

21 ( 1,500 )

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

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

- Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42).
- No. Complete the rest of Form 1040 or Form 1040NR.

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

JOHN TAXPAYER

Your social security no.

002-21-1252

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

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ... Yes No

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corp, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Rows include PTP ENERGY TRANSFER and PTP ENTERPRISE PRODUCTS.

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Includes totals and sub-totals for passive and nonpassive income.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A and B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Includes totals and sub-totals.

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

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Includes a summary row 39.

Part V Summary

Table with 2 columns: Description, Amount. Rows 40-43. Row 41 shows total income or loss of 71.

**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

OMB No. 1545-0074

**2010**

Attachment  
Sequence No. **17**

▶ **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)  
**JOHN TAXPAYER**

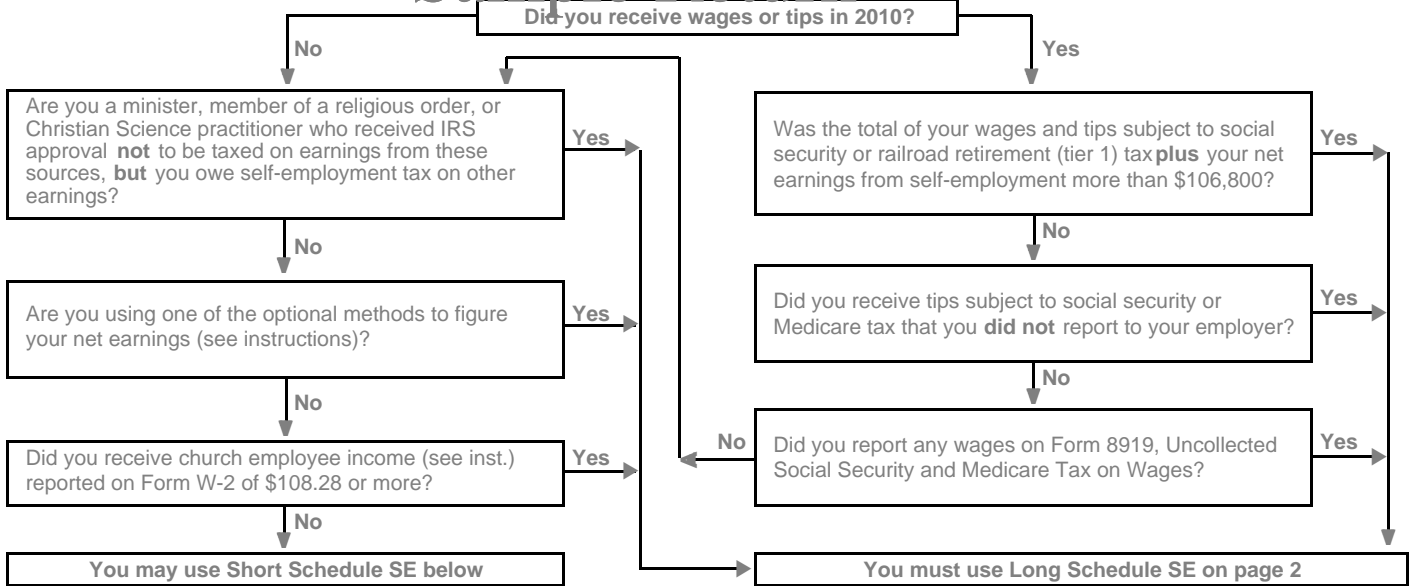
Social security number of person  
with **self-employment** income ▶ **002-21-1252**

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

**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 **What Must I File** in instructions.

**Sample Return**



**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 instructions for types of income to report on this line. See instructions for other income to report	<b>2</b>	208,621
<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 instructions) SEHID 18,811	<b>3</b>	189,810
<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 instructions.	<b>4</b>	175,290
<b>5 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>	18,326
<b>6 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>	9,163

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

Schedule SE (Form 1040) 2010

Foreign Tax Credit

(Individual, Estate, or Trust)

Attach to Form 1040, 1040NR, 1041, or 990-T. See separate instructions.

Name JOHN TAXPAYER

Identifying no. as shown on page 1 of your tax rtn. 002-21-1252

Use a separate Form 1116 for each category of income listed below. See Categories of Income in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a [X] Passive category income b [ ] General category income c [ ] Section 901(j) income d [ ] Certain income re-sourced by treaty e [ ] Lump-sum distributions

f Resident of (name of country) USA

Sample Return

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Table with 4 main columns: Foreign Country or U.S. Possession (A, B, C), Total (Add cols. A, B, and C.), and rows for income (1a), deductions (2-6), and final total (7). Includes handwritten values like 805, 18,674, 352,483, 0.0023, 43, 3, 46, 759.

Table for Part II Foreign Taxes Paid or Accrued. Columns include Credit claimed, Foreign taxes paid/accrued (In foreign currency, In U.S. dollars), and Total foreign taxes paid or accrued. Includes handwritten values like 121.

8 Add lines A through C, column (s). Enter the total here and on line 9, page 2. 8 121

**Part III Figuring the Credit**

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I . . . . .	9	121	
10	Carryback or carryover (attach detailed computation) . . . . .	10		
11	Add lines 9 and 10 . . . . .	11	121	
12	Reduction in foreign taxes (see instructions) . . . . .	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions) . . . . .	13	121	
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions) . . . . .	14	759	
15	Adjustments to line 14 (see instructions) . . . . .	15		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.) . . . . .	16	759	
17	<b>Individuals:</b> Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption . . . . . <b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	17	158,728	SEE LN 17 WKSHT
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1". . . . .	18	0.0048	
19	<b>Individuals:</b> Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 . . . . . <b>Caution:</b> If you are completing line 19 for separate category e (lump-sum distributions), see instructions.	19	40,117	
20	Multiply line 19 by line 18 (maximum amount of credit) . . . . .	20	193	
21	Enter the <b>smaller</b> of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV (see instructions) . . . . . ▶	21	121	

**Part IV Summary of Credits From Separate Parts III (see instructions)**

22	Credit for taxes on passive category income . . . . .	22		
23	Credit for taxes on general category income . . . . .	23		
24	Credit for taxes on certain income re-sourced by treaty . . . . .	24		
25	Credit for taxes on lump-sum distributions . . . . .	25		
26	Add lines 22 through 25 . . . . .	26		
27	Enter the <b>smaller</b> of line 19 or line 26 . . . . .	27	121	
28	Reduction of credit for international boycott operations. See instructions for line 12. . . . .	28		
29	Subtract line 28 from line 27. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a. . . . . ▶	29	121	

# Foreign Tax Credit

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.  
▶ See separate instructions.

FOR AMT PURPOSES ONLY

2010

Name **JOHN TAXPAYER** Identifying no. as shown on page 1 of your tax rtn. **002-21-1252**

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a  Passive category income
- b  General category income
- c  Section 901(j) income
- d  Certain income re-sourced by treaty
- e  Lump-sum distributions

f Resident of (name of country) ▶ USA

## Sample Return

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)		Foreign Country or U.S. Possession			Total
		A	B	C	(Add cols. A, B, and C.)
<b>g</b> Enter the name of the foreign country or U.S. possession . . . . . ▶	VARIOUS				
<b>1a</b> Gross income from sources within country shown above and of the type checked above (see instructions): _____		805			<b>1a</b> 805
<b>b</b> Check if line 1a is comp. for personal services as an empl., your total comp. from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) . . . . . ▶ <input type="checkbox"/>					
<b>Deductions and losses (Caution: See instructions):</b>					
<b>2</b> Expenses <b>definitely related</b> to the income on line 1a (attach statement) . . .					
<b>3</b> Pro rata share of other deductions <b>not definitely related:</b>					
<b>a</b> Certain itemized deductions or standard deduction (see instructions) . . . . .		5,374			
<b>b</b> Other deductions (attach statement) . . .					
<b>c</b> Add lines 3a and 3b . . . . .		5,374			
<b>d</b> Gross foreign source income (see inst.) .		805			
<b>e</b> Gross income from all sources (see inst.)		352,483			SEE LN 3E WKSHT
<b>f</b> Divide line 3d by line 3e (see instructions)		0.0023			
<b>g</b> Multiply line 3c by line 3f . . . . .		12			
<b>4</b> Pro rata share of interest expense (see inst.):					
<b>a</b> Home mortgage interest (use worksheet in the instructions) . . . . .		3			SEE LN 4A WKSHT
<b>b</b> Other interest expense . . . . .					
<b>5</b> Losses from foreign sources . . . . .					
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5 . . . . .		15			<b>6</b> 15
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 14, page 2 . . . . . ▶					<b>7</b> 790

Part II Foreign Taxes Paid or Accrued (see the instructions)		Foreign taxes paid or accrued							
Credit is claimed for taxes (you must ck. one)		In foreign currency				In U.S. dollars			
C O U N T R Y	(h) <input checked="" type="checkbox"/> Paid	Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:		(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
	(i) <input type="checkbox"/> Accrued	(k) Dividends	(l) Rents and royalties	(m) Interest		(o) Dividends	(p) Rents & royalties		
	(j) Date paid or accrued								
A						121			121
B									
C									
<b>8</b> Add lines A through C, column (s). Enter the total here and on line 9, page 2 . . . . . ▶									<b>8</b> 121



**Part III Figuring the Credit**

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I . . . . .	9	121	
10	Carryback or carryover (attach detailed computation) . . . . .	10		
11	Add lines 9 and 10 . . . . .	11	121	
12	Reduction in foreign taxes (see instructions) . . . . .	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions) . . . . .	13	121	
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions) . . . . .	14	790	
15	Adjustments to line 14 (see instructions) . . . . .	15		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.) . . . . .	16	790	
17	<b>Individuals:</b> Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption . . . . . <b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	17	176,737	SEE LN 17 WKSHT
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1" . . . . .	18	0.0045	
19	<b>Individuals:</b> Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 . . . . . <b>Caution:</b> If you are completing line 19 for separate category e (lump-sum distributions), see instructions.	19	44,907	
20	Multiply line 19 by line 18 (maximum amount of credit) . . . . .	20	202	
21	Enter the <b>smaller</b> of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV (see instructions) . . . . . ▶	21	121	

**Part IV Summary of Credits From Separate Parts III** (see instructions)

22	Credit for taxes on passive category income . . . . .	22		
23	Credit for taxes on general category income . . . . .	23		
24	Credit for taxes on certain income re-sourced by treaty . . . . .	24		
25	Credit for taxes on lump-sum distributions . . . . .	25		
26	Add lines 22 through 25 . . . . .	26		
27	Enter the <b>smaller</b> of line 19 or line 26 . . . . .	27	121	
28	Reduction of credit for international boycott operations. See instructions for line 12 . . . . .	28		
29	Subtract line 28 from line 27. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a. . . . . ▶	29	121	

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

Attach to your tax return. See separate instructions.

Table with 2 columns: Name(s) shown on return (JOHN TAXPAYER) and Identifying number (002-21-1252)

Line 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). Value: 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)

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed or allowable since acquisition, (f) Cost or other basis, plus improvements & expense of sale, (g) Gain or (loss). Row 2: FROM PARTNERSHIP, FIDUCIARY OR S CORP, -27

Summary lines 3-7: 3 Gain, if any, from Form 4684, line 42; 4 Section 1231 gain from installment sales; 5 Section 1231 gain or (loss) from like-kind exchanges; 6 Gain, if any, from line 32, from other than casualty or theft; 7 Combine lines 2 through 6. Value: -27

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.

Summary lines 8-9: 8 Nonrecaptured net section 1231 losses from prior years; 9 Subtract line 8 from line 7. Value: -27

Part II Ordinary Gains and Losses (see instructions)

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

Summary lines 11-17: 11 Loss, if any, from line 7; 12 Gain, if any, from line 7 or amount from line 8, if applicable; 13 Gain, if any, from line 31; 14 Net gain or (loss) from Form 4684, lines 34 and 41a; 15 Ordinary gain from installment sales; 16 Ordinary gain or (loss) from like-kind exchanges; 17 Combine lines 10 through 16. Value: -27

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 inst.

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

Summary lines 18a-18b: 18a; 18b Value: -27

For Paperwork Reduction Act Notice, see separate instructions.



**Part III Tax Computation Using Maximum Capital Gains Rates**

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions		36	169,375
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see the instructions). If you are filing Form 2555 or 2555-EZ, see the instructions for the amount to enter	37	5,907	
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see the instructions). If you are filing Form 2555 or 2555-EZ, see the instructions for the amount to enter	38		
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see the instructions for the amount to enter	39	5,907	
40	Enter the <b>smaller</b> of line 36 or line 39		40	5,907
41	Subtract line 40 from line 36		41	163,468
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result		42	44,021
43	Enter: <ul style="list-style-type: none"> <li>● \$68,000 if married filing jointly or qualifying widow(er),</li> <li>● \$34,000 if single or married filing separately, or</li> <li>● \$45,550 if head of household.</li> </ul>	43	34,000	
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44	152,546	
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	0	
46	Enter the <b>smaller</b> of line 36 or line 37	46	5,907	
47	Enter the <b>smaller</b> of line 45 or line 46	47		
48	Subtract line 47 from line 46	48	5,907	
49	Multiply line 48 by 15% (.15)		49	886
<b>If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.</b>				
50	Subtract line 46 from line 40	50		
51	Multiply line 50 by 25% (.25)		51	
52	Add lines 42, 49 and 51		52	44,907
53	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result		53	45,675
54	Enter the <b>smaller</b> of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions		54	44,907

Sample Return

# Nondeductible IRAs

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

**2010**  
Attachment  
Sequence No. **48**

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

Name. If married, file a separate form for each spouse required to file Form 8606. See instructions.

**JOHN TAXPAYER**

Your social security number  
**002-21-1252**

**Fill in Your Address Only  
If You Are Filing This  
Form by Itself and Not  
With Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code

**Part I Nondeductible Contributions to Traditional IRAs & Distributions From Traditional, SEP, & SIMPLE IRAs**

Complete this part only if one or more of the following apply:

- You made nondeductible contributions to a traditional IRA for 2010.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2010 **and** you made nondeductible contributions to a traditional IRA in 2010 or an earlier year. For this purpose, a distribution does not include a rollover, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2010 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2010 or an earlier year.

Sample Return

1 Enter your nondeductible contributions to traditional IRAs for 2010, including those made for 2010 from January 1, 2011, through April 18, 2011 (see instructions) .....	<b>1</b>	
2 Enter your total basis in traditional IRAs (see instructions) .....	<b>2</b>	8,318
3 Add lines 1 and 2 .....	<b>3</b>	8,318

**In 2010, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?**

No

Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Go to line 4.

Yes

4 Enter those contributions included on line 1 that were made from January 1, 2011, through April 18, 2011	<b>4</b>	
5 Subtract line 4 from line 3 .....	<b>5</b>	
6 Enter the value of <b>all</b> your traditional, SEP, and SIMPLE IRAs as of December 31, 2010, plus any outstanding rollovers. (see instructions) .....	<b>6</b>	
7 Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2010. <b>Do not</b> include rollovers, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions) .....	<b>7</b>	
8 Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2010. <b>Do not</b> include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16. ....	<b>8</b>	
9 Add lines 6, 7, and 8 .....	<b>9</b>	
10 Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000" .....	<b>10</b>	x 0.00000
11 Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17. ....	<b>11</b>	
12 Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA .....	<b>12</b>	
13 Add lines 11 and 12. This is the nontaxable portion of all your distributions .....	<b>13</b>	
14 Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2010 and earlier years.</b> .....	<b>14</b>	8,318
15 <b>Taxable amount.</b> Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b .....	<b>15</b>	0

**Note:** You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59 1/2 at the time of the distribution (see the instructions).

**Part II 2010 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs**

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2010 (excluding any portion you recharacterized).

16 If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2010. <b>Do not</b> include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2010 or 2011 (see instructions) .....	<b>16</b>	
17 If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions) .....	<b>17</b>	

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

**Making Work Pay Credit**

OMB No. 1545-0074

**2010**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040A or 1040.**

▶ **See separate instructions.**

Attachment  
Sequence No. **166**

Name(s) shown on return  
**JOHN TAXPAYER**

Your social security number  
**002-21-1252**



To take the making work pay credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your tax return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.



# Sample Return

You cannot take the making work pay credit if you can be claimed as someone else's dependent or if you are a nonresident alien.

**Important:** Check the "No" box on line 1a and see the instructions if:

- (a) You have a net loss from a business,
- (b) You received a taxable scholarship or fellowship grant not reported on a Form W-2,
- (c) Your wages include pay for work performed while an inmate in a penal institution,
- (d) You received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or
- (e) You are filing Form 2555 or 2555-EZ.

**1a** Do you (& your spouse if filing jointly) have 2010 wages of more than \$6,451 (\$12,903 if married filing jointly)?

**Yes.** Skip lines 1a through 3. Enter \$400 (\$800 if married filing jointly) on line 4 and go to line 5.

**No.** Enter your earned income (see instructions) .....

<b>1a</b>	199,458
-----------	---------

**b** Nontaxable combat pay included on line 1a  
(see instructions) .....

**1b**

**2** Multiply line 1a by 6.2% (.062) .....

<b>2</b>	12,366
----------	--------

**3** Enter \$400 (\$800 if married filing jointly) .....

<b>3</b>	400
----------	-----

**4** Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a) .....

<b>4</b>	400
----------	-----

**5** Enter the amount from Form 1040, line 38\*, or Form 1040A, line 22 .....

<b>5</b>	187,370
----------	---------

**6** Enter \$75,000 (\$150,000 if married filing jointly) .....

<b>6</b>	75,000
----------	--------

**7** Is the amount on line 5 more than the amount on line 6?

**No.** Skip line 8. Enter the amount from line 4 on line 9 below.

**Yes.** Subtract line 6 from line 5 .....

<b>7</b>	112,370
----------	---------

**8** Multiply line 7 by 2% (.02) .....

<b>8</b>	2,247
----------	-------

**9** Subtract line 8 from line 4. If zero or less, enter -0- .....

<b>9</b>	0
----------	---

**10** Did you (or your spouse, if filing jointly) receive an economic recovery payment in **2010**? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions).

**No.** Enter -0- on line 10 and go to line 11.

**Yes.** Enter the total of the payments you (and your spouse, if filing jointly) received in **2010**. Do not enter more than \$250 (\$500 if married filing jointly) .....

<b>10</b>	0
-----------	---

**11 Making work pay credit.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040, line 63; or Form 1040A, line 40 .....

<b>11</b>	0
-----------	---

\*If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see instructions.

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

**Schedule M (Form 1040A or 1040) 2010**

2010 FEDERAL PARTNERSHIP SCHEDULE K-1 SUMMARY ATTACHMENT

JOHN TAXPAYER  
002-21-1252

Entity Name: ENERGY TRANSFER PARTNERS  
Entity EIN: 73-1493906

Description	Schedule K-1 Line Number	Activity Code*	Schedule K-1 Received Input
-------------	-----------------------------	-------------------	--------------------------------

SCHEDULE E PAGE 2

ORDINARY INCOME/LOSS

Sample Return<sup>1</sup>

PTP

-626

\* Pass = Passive Activity; ARRE = Active Rental Real Estate Activity; REPro = Real Estate Professional; Mat P = Material Participation  
Port = Portfolio Income; PTP = Publicly Traded Partnership

**2010 FEDERAL PARTNERSHIP SCHEDULE K-1 SUMMARY ATTACHMENT**

JOHN TAXPAYER  
002-21-1252

Entity Name: ENTERPRISE PRODUCTS  
Entity EIN: 76-0568219

Description	Schedule K-1 Line Number	Activity Code*	Schedule K-1 Received Input
FORM 4797 SEC 1231 TRADE SCHEDULE E PAGE 2 ORDINARY INCOME/LOSS	10 1	PTP PTP	-27 71

**Sample Return**

\* Pass = Passive Activity; ARRE = Active Rental Real Estate Activity; REPro = Real Estate Professional; Mat P = Material Participation  
Port = Portfolio Income; PTP = Publicly Traded Partnership



2010 SCHEDULE A - ITEMIZED DEDUCTIONS ATTACHMENT

JOHN TAXPAYER  
002-21-1252

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MEDICAL AND DENTAL EXPENSES	
UNREIMBURSED MED & DR	24,111
TOTAL TO SCHEDULE A LINE 1	24,111

## Sample Return

2010 SCHEDULE B -- INTEREST / DIVIDEND SUMMARY ATTACHMENT

JOHN TAXPAYER  
002-21-1252

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TAX-EXEMPT INTEREST	
MORGAN STANLEY	6,521
MORGAN STANLEY	364
TOTAL TAX-EXEMPT INTEREST (CARRIES TO 1040 LINE 8B)	6,885

Sample Return

2010 CAPITAL GAIN DISTRIBUTION SUMMARY ATTACHMENT

JOHN TAXPAYER  
002-21-1252

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MORGAN STANLEY	888
MORGAN STANLEY	355
TOTAL CAPITAL GAIN DISTRIBUTIONS (CARRIES TO 1040 LN 13)	1,243

## Sample Return

2010 OTHER BUSINESS EXPENSES ATTACHMENT

JOHN TAXPAYER  
002-21-1252

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POSTAGE	997
BUSINESS TELEPHONE	2,746
VACCINES	2,318
BILLING SERVICE & DICT	17,860
MALPRACTICE INS	16,417
LOCAL TRAVEL	517
DUES & SUBSCRIPTIONS	4,876
BUSINESS GIFTS	165
COMPUTER EXPENSE	334
ANSWERING SERVICE	272
TOTAL TO SCHEDULE C LINE 48	46,502
HOLLY M GILBERT MD	

Sample Return

**2010 FOREIGN TAX CREDIT AMT CARRYOVER STATEMENT**

JOHN TAXPAYER  
002-21-1252

Foreign Income Category: PASSIVE CATEGORY INCOME

AMT	2000	2001	2002	2003	2004
1. Foreign tax paid or accrued .....					
2. Reduction in foreign taxes ** .....					
3. Foreign tax credit available (line 1 less line 2) .....					
4. Prior year credit used					
5. Current year credit available .....					
6. Current yr credit used					
7. Carryback .....					
8. Carryover (line 3 less lines 4, 6, and 7) ...					

Sample Return

AMT	2005	2006	2007	2008	2009	2010
1. Foreign tax paid or accrued .....				73	39	121
2. Reduction in foreign taxes ** .....						
3. Foreign tax credit available (line 1 less line 2) .....				73	39	121
4. Prior year credit used				73	39	
5. Current year credit available .....						121
6. Current yr credit used						121
7. Carryback .....						
8. Carryover (line 3 less lines 4, 6, and 7) ...						
9. Total foreign AMT taxes from all available years to be carried to 2011. (Add line 8, 2001 - 2010 only) .....						

\*\* Due to excluded income from Sec. 911 (Form 2555).

**2010 STATE AND LOCAL INCOME TAX REFUND WORKSHEET -- LINE 10**

JOHN TAXPAYER  
002-21-1252

Publication 525

1. 2009 state and local income tax refund from <b>Form(s) 1099-G</b> (or similar statement) .....	1.	<u>1,812</u>
2. Amount of state and local income tax paid in 2009 relating to this refund .....	2.	<u>4,500</u>
3. Amount of state and local income tax paid in 2010 relating to this refund .....	3.	<u>1,500</u>
4. Total state and local income tax paid relating to line 1 refund. Line 2 plus line 3 .....	4.	<u>6,000</u>
5. Line 3 divided by line 4. Round to 4 decimal places .....	5.	<u>0.2500</u>
6. Line 5 multiplied by line 1. This is the portion of the refund relating to 2010 (reduction on Schedule A, line 5) .....	6.	<u>453</u>
7. Line 1 less line 6 .....	7.	<u>1,359</u>
8. 2009 Form 1040, line 41 less line 42. If negative, enter as negative. If positive or filed Form 1040A/EZ in prior year, enter zero .....	8.	<u>0</u>
9. <b>Potentially taxable refund before limitations.</b> Combine lines 7 and 8. If line 9 is zero, do not complete the rest of this worksheet. None of the refund is taxable .....	9.	<u>1,359</u>

**Sales Tax Limitation:**

10. 2009 state and local income tax paid in 2009 (amount from line 2) .....	10.	<u>4,500</u>
11. 2009 state and local general sales tax that could have been deducted on 2009 Form 1040, Schedule A, line 5 .....	11.	<u>443</u>
12. <b>Sales tax limitation.</b> Line 10 less line 11 .....	12.	<u>4,057</u>

**Standard Deduction Limitation:**

13. Taxpayer(s) required to itemize deductions in 2009? .....	13.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If yes, skip lines 14-19 and enter N/A next to line 20.		
14. Total allowable itemized deductions from 2009 Schedule A, line 28 .....	14.	_____
15. Allowable standard deductions for 2009 based on 2009 filing status * .....	15.	_____
16. Extra standard deduction for blind/over 65 based on 2009 taxpayer and spouse ** .....	16.	_____
17. Extra standard deduction for state and local real estate taxes from 2009 Form 1040, Schedule A, line 6 .....	17.	_____
18. Extra standard deduction for net disaster loss from 2009 Form 4684, line 18a .....	18.	_____
19. Add lines 15 through 18 .....	19.	_____
20. <b>Standard deductions limitation.</b> Line 14 less line 19, but not less than zero .....	20.	N/A

**Taxable Refund Limitations Based on Limited 2009 Itemized Deductions, Unused Prior Year Credits, or Prior Year AMT:**

21. <b>2009 Reduced itemized deductions limitation.</b> Amount from line 32 .....	21.	<u>1,359</u>
22. <b>2009 Unused prior year credits limitation.</b> Amount from line 35 .....	22.	N/A
23. <b>2009 AMT in limitation.</b> Amount from line 38 .....	23.	N/A
24. Taxable refund before other adjustment. Lesser of lines 9, 12, 20, 21, 22, and 23 .....	24.	<u>1,359</u>
25. Other adjustment: _____	25.	_____
26. Taxable refund in 2010. Line 24 less line 25 .....	26.	<u>1,359</u>

\* S/MFS = \$5,700; MFJ/QW = \$11,400; HOH = \$8,350  
\*\* MFJ/MFS/QW = \$1,100; S/HOH = \$1,400

**Disclaimers:**

This worksheet only calculates for refunds from the 2009 year received in 2010. The worksheet cannot calculate the taxable portion of state and local income tax refunds received from other tax years or refunds based on amended returns. For these types of refunds, manual calculations and adjustments may be necessary on line 25 of the worksheet.

If multiple credits exist in the return, careful review should be made to ensure an accurate taxable refund calculation. In some cases, manual calculations and adjustments may be necessary on line 25 of the worksheet.

**2010 STATE AND LOCAL INCOME TAX REFUND WORKSHEET -- LINE 10 (Cont.)**

JOHN TAXPAYER  
002-21-1252

Publication 525

**Calculations for Unused Credits, Limited Itemized Deductions, and AMT Limitations**

This page will NOT calculate unless at least one entry is made on lines 30 through 37.

27. State and local income tax deducted in 2009 .....	27.	<u>4,500</u>
28. Amount from line 7 .....	28.	<u>1,359</u>
29. Line 27 less line 28. This is the net state and local income taxes (see Pub. 525) .....	29.	<u>3,141</u>

**Sample Return**

**2008 Reduced itemized deductions limitation:**

30. Itemized deductions allowed based on line 27 (actual state and local income tax deducted) .....	30.	<u>23,671</u>
31. Itemized deductions allowed based on line 29 (net state and local income tax deduction) .....	31.	<u>22,312</u>
32. Line 30 less line 31. This is the limitation based on 2009 reduced itemized deductions. Carry this amount to line 21 .....	32.	<u>1,359</u>

**2008 Unused Credits Limitation**

33. Amount from line 29 .....	33.	_____
34. Smallest 2009 state and local tax deduction for which there is no tax benefit <sup>3</sup> .....	34.	_____
35. Line 34 less line 33. This is the limitation based on 2009 unused credits. Carry this amount to line 22 .....	35.	_____

NO UNUSED CREDITS IN 2009

**2008 AMT Limitation:**

36. Amount from line 29 .....	36.	_____
37. Smallest 2009 state and local tax deduction for which there is no tax benefit <sup>4</sup> .....	37.	_____
38. Line 37 less line 36. This is the limitation based on 2009 AMT. Carry this amount to line 23 .....	38.	_____

NO AMT IN 2009

<sup>3</sup> This amount comes from multiple re-calculations of the return, each time increasing the line 33 amount by one dollar (\$1) and continuing until there are unused tax credits.

<sup>4</sup> This amount comes from multiple re-calculations of the return, each time increasing the line 36 amount by one dollar (\$1) and continuing until the regular tax equals or is barely greater than the tentative minimum tax.

**Disclaimers:**

This worksheet only calculates for refunds from the 2009 year received in 2010. The worksheet cannot calculate the taxable portion of state and local income tax refunds received from other tax years or refunds based on amended returns. For these types of refunds, manual calculations and adjustments may be necessary on line 25 of the worksheet.

If multiple credits exist in the return, careful review should be made to ensure an accurate taxable refund calculation. In some cases, manual calculations and adjustments may be necessary on line 25 of the worksheet.

2010 SCHEDULE A -- STATE AND LOCAL TAX ATTACHMENT

JOHN TAXPAYER  
002-21-1252

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NY STATE 2010 ESTIMATED TAX	1,000
NY STATE 2009 ESTIMATED TAX PAID IN 2010	1,500
NY STATE 2009 OVERPAYMENT APPLIED TO 2010	1,875
ADJ. FROM STATE & LOCAL TAX REFUND WORKSHEET	-453
OTHER STATE & LOCAL TAXES ENTERED ON SCH A	1,053
TOTAL TO SCHEDULE A LINE	4,975

Sample Return



**2010 FOREIGN TAX CREDIT REGULAR CARRYOVER STATEMENT**

JOHN TAXPAYER  
002-21-1252

Foreign Income Category: PASSIVE CATEGORY INCOME

Regular	2000	2001	2002	2003	2004
1. Foreign tax paid or accrued .....					
2. Reduction in foreign taxes ** .....					
3. Foreign tax credit available (line 1 less line 2) .....					
4. Prior year credit used					
5. Current year credit available .....					
6. Current yr credit used					
7. Carryback .....					
8. Carryover (line 3 less lines 4, 6, and 7) ...					

Sample Return

Regular	2005	2006	2007	2008	2009	2010
1. Foreign tax paid or accrued .....				73	39	121
2. Reduction in foreign taxes ** .....						
3. Foreign tax credit available (line 1 less line 2) .....				73	39	121
4. Prior year credit used				73	39	
5. Current year credit available .....						121
6. Current yr credit used						121
7. Carryback .....						
8. Carryover (line 3 less lines 4, 6, and 7) ...						
9. Total foreign taxes from all available years to be carried to 2011. (Add line 8, 2001 - 2010 only) .....						0

\*\* Due to excluded income from Sec. 911 (Form 2555).

2010 EF PREPARER NOTES

JOHN TAXPAYER

002-21-1252

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1040 LINE 10 CALCULATION (\$1,359) WAS LIMITED FROM \$1,812 BY:  
- THE CALCULATION OF THE PORTION OF THE REFUND RELATING TO 2010 (\$1,359)

# Sample Return

New York State Department of Taxation and Finance  
**Resident Income Tax Return (long form)**

IT-201

New York State • New York City • Yonkers

2010

For the full year January 1, 2010, through December 31, 2010, or fiscal year beginning

and ending

For help completing your return, see the combined instructions Form IT-150 and IT-201.  
**Important:** You **must** enter your social security number(s) in the boxes to the right.

<b>P R I N T  O R T Y P E</b>	<b>Your first name and middle initial</b>	Your last name (for a <b>joint return</b> , enter spouse's name on line below)	▼ Your social security number
	JOHN	TAXPAYER	002-21-1252
	<b>Spouse's first name and middle initial</b>	Spouse's last name	▼ Spouse's social security number
			010-25-5545
	Mailing address ( <b>see instructions</b> ) (number and street or rural route)	Apartment number	New York State county of residence
	10 EAST 10 STREET		• NEW
	City, village, or post office	State ZIP code	School district name
	NEW YORK	NY 10003	• MANHATTAN
	<b>Permanent home address (see instructions)</b> (number and street or rural route)	Apartment number	School district code number
			369
	City, village, or post office	State ZIP code	Taxpayer's date of death
		NY	Spouse's date of death
			Decedent information: •
			•
			(D) Choose direct deposit to avoid paper check refund delays.
<b>(A) Filing status -- mark an X in one box:</b>	(1) Single		<b>(E)</b> (1) Did you or your spouse <b>maintain living quarters in NYC</b> during 2010 (see inst.)? Yes <input checked="" type="checkbox"/> No
	(2) Married filing joint return (enter spouse's social security number above)		(2) Enter the number of days spent in NYC in 2010 (any part of a day spent in NYC is considered a day)
	(3) <input checked="" type="checkbox"/> Married filing separate return (enter spouse's social security number above)		<b>(F) NYC residents and NYC part-year residents only</b> (see instructions):
	(4) Head of household (with qualifying person)		(1) Number of months <b>you</b> lived in NYC in 2010 • 12
	(5) Qualifying widow(er) with dependent child		(2) No. of mos. <b>your spouse</b> lived in NYC in 2010 •
Staple check or money order here	<b>(B) Did you itemize</b> your deductions on your 2010 federal income tax return? Yes <input checked="" type="checkbox"/> No		<b>(G) Enter your 2-character special condition code if applicable</b> (see instructions). •
	<b>(C) Can you be claimed</b> as a dependent on another taxpayer's federal return? Yes No <input checked="" type="checkbox"/>		<b>If applicable</b> , also enter your <b>second</b> 2-character special condition code. •

**Federal income and adjustments**

Only full-year New York State residents may file this form. For lines 1 through 18 below, enter your income items and total adjustments as they appear on your federal return (see instructions). Also see instructions for showing a loss.

	Dollars
1 Wages, salaries, tips, etc	1.
2 Taxable interest income	2. 358.
3 Ordinary dividends	3. 6,491.
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4. 1,359.
5 Alimony received	5.
6 Business income or loss (attach a copy of federal Schedule C or C-EZ, Form 1040)	6. 208,621.
7 Capital gain or loss (if required, attach a copy of federal Schedule D, Form 1040)	7. -1,500.
8 Other gains or losses (attach a copy of federal Form 4797)	8. -27.
9 Taxable amount of IRA distributions. If received as a beneficiary, mark an <b>X</b> in the box	9.
10 Taxable amount of pensions and annuities. If received as a beneficiary, mark an <b>X</b> in the box	10.
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach copy of federal Sch. E, Form 1040)	11. 71.
12 Farm income or loss (attach a copy of federal Schedule F, Form 1040)	12.
13 Unemployment compensation	13.
14 Taxable amount of social security benefits (also enter on line 27)	14.
15 Other income (see inst.) Identify: SEE STATEMENT	15. 4,971.
16 Add lines 1 through 15	16. 220,344.
17 Total federal adjustments to income (see inst.) Identify: SEE STATEMENT	17. 32,974.
18 <b>Federal adjusted gross income</b> (subtract line 17 from line 16)	18. 187,370.

2011101043



▼ Enter your social security number  
002-21-1252

Dollars

19 Federal adjusted gross income (from line 18 on page 1) 19. 187,370.

**New York additions** (see instructions)

20 Interest income on state and local bonds and obligations (but not those of NY State or its local governments) 20.  
 21 Public employee 414(h) retirement contributions from your wage and tax statements (see instructions) 21.  
 22 New York's 529 college savings program distributions (see instructions) 22.  
 23 Other (see inst.) Identify: SEE STATEMENT 23. 2,407.  
 24 Add lines 19 through 23 24. 189,777.

# Sample Return

**New York subtractions** (see instructions)

25 Taxable refunds, credits, or offsets of state and local income taxes (from line 4) 25. 1,359.  
 26 Pensions of NYS and local governments and the federal government (see instructions) 26.  
 27 Taxable amount of social security benefits (from line 14) 27.  
 28 Interest income on U.S. government bonds 28.  
 29 Pension and annuity income exclusion (see instructions) 29.  
 30 New York's 529 college savings program deduction/earnings 30. 5,000.  
 31 Other (see inst.) Identify: 31.  
 32 Add lines 25 through 31 32. 6,359.  
 33 New York adjusted gross income (subtract line 32 from line 24) 33. 183,418.

**Standard deduction or itemized deduction** (see instructions)

34 Enter your **standard deduction** (from table below) or your **itemized deduction** (from worksheet below). Mark an X in the appropriate box: ● **Standard** or ● X **Itemized** 34. 15,219.  
 35 Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank) 35. 168,199.  
 36 Dependent exemptions (not the same as total federal exemptions; see instructions) 36.  
 37 Taxable income (subtract line 36 from line 35) 37. 168,199.

**New York State standard deduction table**

◀ or ▶

**New York State itemized deduction worksheet**

Filing status (from page 1)	Standard deduction (enter on line 34 above)			
(1) Single and you marked item C Yes	\$ 3,000	a	Medical and dental expenses (federal Sch. A, line 4)	a. 10,058.
(1) Single and you marked item C No	7,500	b	Taxes you paid (federal Sch. A, line 9)	b. 13,591.
(2) Married filing joint return	15,000	b1	State, local, and foreign income taxes (or general sales tax, if applicable) included in line b above	b1. 4,975.
(3) Married filing separate return	7,500	c	Interest you paid (federal Sch. A, line 15)	c. 1,513.
(4) Head of household (with qualifying person)	10,500	d	Gifts to charity (federal Sch. A, line 19)	d. 105.
(5) Qualifying widow(er) with dependent child	15,000	e	Casualty and theft losses (federal Sch. A, line 20)	e.
		f	Job expenses/misc. deductions (federal Sch. A, line 27)	f.
		g	Other misc. deductions (federal Sch. A, line 28)	g.
		h	Enter amount from federal Schedule A, line 29	h. 25,267.
		i	State, local, and foreign income taxes (or general sales tax, if applicable) other subtraction adjustments (see instructions)	i. 4,975.
		j	Subtract line i from line h	j. 20,292.
		k	Addition adjustments (see instructions)	k.
		l	Add lines j and k	l. 20,292.
		m	Itemized deduction adjustment (see instructions)	m. 5,073.
		n	Subtract line m from line l	n. 15,219.
		o	College tuition itemized deduction (see Form IT-272)	o.
		p	<b>New York State itemized deduction</b> (add lines n and o; enter on line 34 above)	p. 15,219.



**Tax computation, credits, and other taxes** (see instructions)

Dollars

<b>38 Taxable income</b> (from line 37 on page 2)	<b>38.</b>	168,199.
<b>39</b> New York State tax on line 38 amount (see instructions and Tax Computation in the instructions)	<b>39.</b>	11,522.
<b>40</b> New York State household credit (from table 1, 2, or 3 in the instructions)	<b>40.</b>	
<b>41</b> Resident credit (attach Form IT-112-R or IT-112-C, or both; see instructions)	<b>41.</b>	
<b>42</b> Other New York State nonrefundable credits (from Form IT-201-ATT, line 7; attach form)	<b>42.</b>	
<b>43</b> Add lines 40, 41, and 42	<b>43.</b>	
<b>44</b> Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	<b>44.</b>	11,522.
<b>45</b> Net other New York State taxes (from Form IT-201-ATT, line 30; attach form)	<b>45.</b>	
<b>46 Total New York State taxes</b> (add lines 44 and 45)	<b>46.</b>	11,522.

Sample Return

**New York City and Yonkers taxes, credits, and tax surcharges**

<b>47</b> New York City resident tax on line 38 amount (see instructions)	<b>47.</b>	6,018.	
<b>48</b> New York City household credit (from table 4, 5, or 6 in the instructions)	<b>48.</b>		
<b>49</b> Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)	<b>49.</b>	6,018.	
<b>50</b> Part-year New York City resident tax (attach Form IT-360.1)	<b>50.</b>		
<b>51</b> Other New York City taxes (from Form IT-201-ATT, line 34; attach form)	<b>51.</b>		
<b>52</b> Add lines 49, 50, and 51	<b>52.</b>	6,018.	
<b>53</b> NY City nonrefundable credits (from Form IT-201-ATT, line 10; attach form)	<b>53.</b>	1,790.	
<b>54</b> Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	<b>54.</b>	4,228.	
<b>55</b> Yonkers resident income tax surcharge (see instructions)	<b>55.</b>		
<b>56</b> Yonkers nonresident earnings tax (attach Form Y-203)	<b>56.</b>		
<b>57</b> Part-year Yonkers resident income tax surcharge (attach Form IT-360.1)	<b>57.</b>		
<b>58 Total New York City and Yonkers taxes / surcharges</b> (add lines 54 through 57)	<b>58.</b>	4,228.	
<b>59 Sales or use tax</b> (See the instructions. <b>Do not leave line 59 blank.</b> )	<b>59.</b>		0.

See instructions to  
compute New York City  
and Yonkers taxes,  
credits, and tax  
surcharges.

**Voluntary contributions** (whole dollar amounts only; see instructions)

<b>60a</b> Return a Gift to Wildlife	<b>60a.</b>		
<b>60b</b> Missing/Exploited Children Fund	<b>60b.</b>		
<b>60c</b> Breast Cancer Research Fund	<b>60c.</b>		
<b>60d</b> Alzheimer's Fund	<b>60d.</b>		
<b>60e</b> Olympic Fund (\$2 or \$4; see instructions)	<b>60e.</b>		
<b>60f</b> Prostate Cancer Research Fund	<b>60f.</b>		
<b>60g</b> 9/11 Memorial	<b>60g.</b>		
<b>60h</b> Volunteer Firefighting & EMS Recruitment Fund	<b>60h.</b>		
<b>60 Total voluntary contributions</b> (add lines 60a through 60h)	<b>60.</b>		
<b>61 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions</b> (add lines 46, 58, 59, and 60)	<b>61.</b>		15,750.



62 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (from line 61 on page 3) 62. Dollars 15,750.

Payments and refundable credits (see instructions)

63 Empire State child credit (attach Form IT-213) 63.  
64 NYS/NYC child and dependent care credit (attach Form IT-216) 64.  
65 NYS earned inc. credit (EIC) (attach Form IT-215 or IT-209) 65.  
66 NYS noncustodial parent EIC (attach Form IT-209) 66.  
67 Real property tax credit (attach Form IT-214) 67.  
68 College tuition credit (attach Form IT-212) 68.  
69 NYC school tax credit (also complete (F) on pg. 1; see instructions) 69. 63.  
70 NYC earned income credit (attach Form IT-215 or IT-209) 70.  
71 Other refundable credits (from Form IT-201-ATT, line 18; attach form) 71.  
72 Total New York State tax withheld 72.  
73 Total New York City tax withheld 73.  
74 Total Yonkers tax withheld 74.  
75 Total estimated tax payments / Amount paid with Form IT-370 75. 3,875.  
76 Total payments (add lines 63 through 75) 76. 3,938.

Forms IT-2, IT-1099-R, and/or IT-1099-UI must be completed and attached to your return (see instructions).

Staple them (and any other applicable forms) to the top of this page 4.

See Step 11 in the instructions for the proper assembly of your four-page return and all attachments.

Your refund / amount overpaid (see instructions)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) 77.  
78 Amount of line 77 to be refunded by (mark one): direct deposit (fill in line 82) or paper check refund 78.  
79 Amount of line 77 that you want applied to your 2011 estimated tax (see instructions) 79.

Amount you owe (see instructions)

80 Amount you owe (If line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark this box and fill in line 82 80. 11,829.  
81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see instructions) 81. 17.

Account information

82 Account information for direct deposit or electronic funds withdrawal (see instructions). If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see instr.)

82a Routing number Electronic funds withdrawal effective date  
82b Account number 82c Account type Checking Savings

Third-party Print designee's name Designee's phone number Personal identification number (PIN)  
designee? (see instr.) PREPARER NAME 7182533232 14142  
Yes X No E-mail: PREPARER@GMAIL.COM

Paid preparer must complete (see instructions)

Preparer's signature Date: Preparer's NYTPRN 12345678  
Firm's name (or yours, if self-employed) Preparer's PTIN or SSN P00012121  
PREPARER NAME Employer identification number 13-2674806  
Address Mark an X if self-employed X  
139-19 31 ROAD  
FLUSHING, NY 11354  
E-mail: PREPARER@GMAIL.COM

Taxpayer(s) must sign here

Your signature  
Your occupation PHYSICIAN  
Spouse's signature and occupation (if joint return)  
Date  
E-mail:  
Daytime phone number

See instructions for where to mail your return.

2014101043



You must file all four pages of this original scannable return with the Tax Department.

Other Tax Credits and Taxes
Attachment to Form IT-201

2010

See the instructions for completing Form IT-201-ATT in the combined instructions for Forms IT-150 and IT-201.

Name(s) as shown on your Form IT-201

Your social security number

JOHN TAXPAYER

002-21-1252

Complete all parts that apply to you; see instructions. Attach this form to your Form IT-201.

Part 1 -- Other New York State, New York City, and Yonkers tax credits

Section A -- New York State nonrefundable/non-carryover credits

Dollars

- 1 Accumulation distribution credit (attach computation) 1.
2 Other nonrefundable/non-carryover credits (attach all applicable forms)
Code Dollars Code Dollars
2a. 2b.
Total other nonrefundable/non-carryover credits (add lines 2a and 2b) 2.

Section B -- New York State nonrefundable/carryover credits

- 3 Long-term care insurance credit (attach Form IT-249) 3.
4 Investment credit (attach Form IT-212) 4.
5 Solar energy system equipment credit (attach Form IT-255) 5.
6 Other nonrefundable/carryover credits (attach all applicable forms)
Code Dollars Code Dollars
6a. 6h.
6b. 6i.
6c. 6j.
6d. 6k.
6e. 6l.
6f. 6m.
6g. 6n.
Total other nonrefundable/carryover credits (add lines 6a through 6n) 6.
7 Total New York State nonrefundable credits
(add lines 1 through 6; enter here and on Form IT-201, line 42) 7.

Section C -- New York City nonrefundable/non-carryover credits

- 8 New York City resident UBT credit (attach Form IT-219) 8. 1,790.
9 New York City accumulation distribution credit (attach computation) 9.
9a Part-year resident nonrefundable NYC child and dependent care credit (attach Form IT-216) 9a.
10 Total other New York City nonrefundable credits
(add lines 8, 9, and 9a; enter here and on Form IT-201, line 53) 10. 1,790.

Section D -- New York State, New York City, and Yonkers refundable credits

- 11 Farmers' school tax credit (attach Form IT-217) 11.
12 Other refundable credits (attach all applicable forms)
Code Dollars Code Dollars
12a. 12g.
12b. 12h.
12c. 12i.
12d. 12j.
12e. 12k.
12f. 12l.
Total other refundable credits (add lines 12a through 12l) 12.
13 Add lines 11 and 12 13.

(continued on page 2)



**Credit for New York City  
Unincorporated Business Tax**

2010

Attach Form IT-219 to your return, Form IT-201, Form IT-203, or Form IT-205.

Name(s) as shown on return

JOHN TAXPAYER

▼ Taxpayer ID number (SSN or EIN)

002-21-1252

**Part 1 -- Partner** (see instructions)

Name of partnership (as shown on Form NYC-204)	Partnership year end (from Form NYC-204)	Partnership EIN
<b>Sample Return</b>		
1 Enter the amount from Form NYC-204, line 25 (see instr.)	1.	
2 Enter the amount from Form NYC-204, line 22 (see instr.)	2.	
3 Add lines 1 and 2		3.
4 Enter your percentage of total distributive shares from Form NYC-204, Schedule C, column 4. Enter amount as a decimal and round to the fourth decimal place (for example, 17.5% = .1750)		4.
5 Multiply line 3 by line 4 (if more than one business, see instructions)		5.

**Part 2 -- Individual**

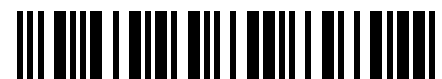
6 <b>Resident individual</b> -- Enter the amount from Form NYC-202, line 23, or Form NYC-202S, line 8 (see instr.)		
<b>Part-year resident individual</b> -- Enter the amount from Worksheet A, line 5 (on page 2)	6.	7,782.

**Part 3 -- Beneficiary's share of unincorporated business taxes** (see instructions)

7 <b>Beneficiary</b> -- Enter your share of New York City unincorporated business taxes imposed on the estate or trust (see instructions)		
Name of estate or trust	▼ Employer identification number	7.

**Part 4 -- Computation of credit**

8 <b>Fiduciaries</b> -- Enter the amount from Schedule A, Fiduciary line, column D (on page 2; see instr.)		
<b>All others</b> -- Add lines 5, 6, and 7 (partners, see instructions)	8.	7,782.
9 Enter your taxable income from: <b>Full-year NYC resident individuals</b> -- Form IT-201, line 37 <b>Part-year NYC resident individuals</b> -- Form IT-360.1, line 47 <b>Full-year NYC resident estates or trusts</b> -- Form IT-205, line 5 <b>Part-year NYC resident trusts</b> -- Form IT-205-A, line 10, col. (b)	9.	168,199.
10 If line 9 above is: -- \$42,000 or less, enter <b>1.000</b> (100%) -- more than \$42,000, but less than \$142,000, complete Worksheet B (on page 2) -- \$142,000 or more, enter <b>.230</b> (23%)	10.	.230
11 Multiply line 8 by line 10. <b>New York City resident individuals</b> -- Continue on line 12 below. <b>NYC part-year resident individuals</b> -- <b>Stop</b> ; enter line 11 amount on Form IT-360.1, line 54. <b>Estates and trusts</b> -- <b>Stop</b> ; enter line 11 amount on Form IT-205, line 22	11.	1,790.
<b>New York City full-year resident individuals</b>		
12 Amount from Form IT-201, line 49	12.	6,018.
13 Amount from Form IT-201-ATT, line 32	13.	
14 Amount from Form IT-201-ATT, line 33	14.	
15 Add lines 12, 13, and 14	15.	6,018.
16 Enter the <b>lesser</b> of line 11 or 15, and transfer the amount to Form IT-201-ATT, line 8	16.	1,790.





Worksheet A

- 1 Enter the amount from Form NYC-202, line 23, or Form NYC-202S, line 8 1.
- 2 **Individuals** -- Enter the amount from Form IT-360.1, line 6, column B
- Trusts** -- Enter the amount from Form IT-205-A, Schedule 4, line 16, column C  
(see instructions) 2.
- 3 **Individuals** -- Enter the amount from Form IT-360.1, line 6, column A
- Trusts** -- Enter the amount from Form IT-205-A, Schedule 4, line 16, column A  
(see instructions) 3.
- 4 Divide line 2 by line 3 and round the result to the fourth decimal place 4.
- 5 Multiply line 1 by line 4. This is the part-year residential tax imposed on the unincorporated business.
- Estates and trusts** -- Include this amount (below) in Schedule A, Totals line, column D.
- All others** -- Transfer this amount to line 6 on page 1 5.

Sample Return

Worksheet B

- 1 Base percentage 100% 1. 1.000
- 2 Enter your taxable income from page 1, line 9 2.
- 3 Base amount 3. \$42,000
- 4 Subtract line 3 from line 2 4.
- 5 Divide line 4 by \$100,000 and round to the third decimal place 5.
- 6 Multiply line 5 by .770 6.
- 7 Subtract line 6 from line 1. Transfer this decimal amount to page 1, line 10 7.

Schedule A (for estates and trusts only)

Fiduciary's and beneficiary's share of New York City unincorporated business tax

A Name and address of beneficiary	B Beneficiary's identifying number	C Allocation percentage	D Beneficiary's eligible unincorporated business taxes
		100%	
<b>Totals</b>			

Fiduciary



2010

New York State Department of Taxation and Finance
Underpayment of Estimated Income Tax
By Individuals and Fiduciaries
New York State • New York City • Yonkers

IT-2105.9

Name(s) as shown on return
TAXPAYER, JOHN

Identification number (SSN or EIN)
002-21-1252

Part 1 -- All filers must complete this part (see instructions, Form IT-2105.9-I, for assistance)

Table with 17 rows and 3 columns: Line number, Description, and Amount. Includes items like Total tax from your 2010 return, Empire State child credit, NYS/NYC child and dependent care credit, etc.

Sample Return

Part 2 -- Short method for computing the penalty -- Complete lines 18 through 24 if you paid withholding tax and/or paid four equal estimated tax installments (on the due dates), or if you made no payments of estimated tax. Otherwise, you must complete Part 3 -- Regular method.

Table with 12 rows and 3 columns: Line number, Description, and Amount. Includes items like Enter the amount from line 14 above, Enter the total amount of estimated tax payments you made, etc.

Part 3 -- Regular method -- Schedule A -- Computing your underpayment (Schedule B is on page 2)

Table with 5 columns: Payment due dates (A, B, C, D) and 10 rows of calculation steps for underpayment. Includes items like Required installments, Estimated tax paid and tax withheld, etc.



**Part 3 -- Regular method -- Schedule B -- Computing the penalty**

Payment due dates	A 4/15/10	B 6/15/10	C 9/15/10	D 1/15/11
30 Amount of underpayment (from line 29) . . . . . 30.	0 .	219 .	266 .	313 .

**First installment (April 15 - June 15, 2010)**

31 April 15 - June 15 =  
 $(61 \div 365) \times 7.5\% = .01253$

- or -

April 15 - =  
 $( \div 365) \times 7.5\% =$

**Sample Return**

32 Multiply line 30, column A by line 31 . . . . . 32. 0 .

**Second installment (June 15 - September 15, 2010)**

33 June 15 - September 15 =  $(92 \div 365) \times 7.5\% = .01890$

- or -

June 15 - =  $( \div 365) \times 7.5\% =$

33. 0.0189

34 Multiply line 30, column B by line 33 . . . . . 34. 4 .

**Third installment (September 15, 2010 - January 15, 2011)**

35 September 15 - January 15 =  $(122 \div 365) \times 7.5\% = .02506$

- or -

September 15 - =  $( \div 365) \times 7.5\% =$

35. 0.02506

36 Multiply line 30, column C by line 35 . . . . . 36. 7 .

**Fourth installment (January 15 - April 15, 2011)**

37 January 15 - April 15 =  $(90 \div 365) \times 7.5\% = .01848$

- or -

January 15 - =  $( \div 365) \times 7.5\% =$

37. 0.01848

38 Multiply line 30, column D by line 37 . . . . . 38. 6 .

39 **Penalty.** Add lines 32, 34, 36, and 38. Enter here and on Form IT-150, line 55; Form IT-201, line 81; Form IT-203, line 71; or Form IT-205, line 42 . . . . . 39. 17 .

Attach this form to the back of your New York State return.

Please file this original scannable form with the Tax Department.

0592101043



**2011 DECLARATION OF ESTIMATED -- TAX WORKSHEET**

JOHN TAXPAYER  
002-21-1252

Keep for Your Records

**FOR THE STATE OF NEW YORK - MTA**

**Sample Return**

- |  |          |
|--|----------|
| 1. Estimated adjusted gross income .....               | 1. _____ |
| 2. Estimated deductions .....                          | 2. _____ |
| 3. Exemption .....                                     | 3. _____ |
| 4. Total deductions (add lines 2 and 3) .....          | 4. _____ |
| 5. Estimated taxable income (line 1 less line 4) ..... | 5. _____ |
| 6. Tax liability .....                                 | 6. _____ |
| 7. Estimated withholdings plus all credits .....       | 7. _____ |
| 8. Estimated income tax (line 6 less line 7) .....     | 8. _____ |

Due Date	Amount Due	Overpayment Applied		Payment Due	Date Paid	Amount Paid
05-02-2011			=	596		
08-01-2011			=			
10-31-2011			=			
01-31-2012			=			

\*\*\*\*\* **ESTIMATE METHOD** \*\*\*\*\*  
OVERPAYMENT OPTION - REFUND ALL OVERPAYMENT

\*\*\*\*\* **OVERPAYMENT METHOD** \*\*\*\*\*  
OVERPAYMENT ALLOCATION - CONSECUTIVE  
THRESHOLD OPTION - PREPARE VOUCHERS IF LINE 8 IS GREATER THAN ZERO.  
ROUNDING OPTION - NO ROUNDING

2010 NEW YORK STATEMENTS

TAXPAYER, JOHN

002-21-1252

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IT-201 LINE 15 - OTHER FEDERAL INCOME	
NYC UBT REFUND	4,971
	-----
TOTAL	4,971

Sample Return

IT-201 LINE 17 - ADJUSTMENTS (FEDERAL 1040)	
1/2 SE TAX	9,163
SE HEALTH INS	18,811
TAXPAYER IRA	5,000
	-----
TOTAL	32,974

IT-201 LINE 23 - OTHER NEW YORK ADDITIONS	
A-24 - METROPOLITAN COMMUTER TRANSPORTATION TAX	565
EA-1 INC TAXES, UNINCORP BUS TAXES DED IN PSHIP INC	921
A-11 - UNINCORPORATED BUSINESS TAX	921
	-----
TOTAL	2,407

#1  
**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 <b>JOHN TAXPAYER</b>		Social security number (SSN) 002-21-1252
A Principal business or profession, including product or service (see instructions) <b>PHYSICIAN</b>		B Enter code from instructions ▶ 621111
C Business name. If no separate business name, leave blank. <b>HOLLY M GILBERT MD</b>		D Employer ID no. (EIN), if any 74-3066338
E Business address (including suite or rooming) <b>141 EAST 35 STREET</b> City, town or post office, state, and ZIP code <b>NEW YORK NY 10016</b>		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2010? If "No," see instructions for limit on losses . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2010, check here . . . . . ▶ <input type="checkbox"/>		

Sample Return

Part I Income			
1 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"/>			
2 Returns and allowances . . . . .	2	340,475	
3 Subtract line 2 from line 1 . . . . .	3	2,536	
4 Cost of goods sold (from line 42 on page 2) . . . . .	4	337,939	
5 <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	5		
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	6	337,939	
7 <b>Gross income.</b> Add lines 5 and 6 . . . . . ▶	7		337,939

Part II Expenses. Enter expenses for business use of your home <b>only</b> on line 30.			
8 Advertising . . . . .	8		
9 Car and truck expenses (see instructions) . . . . .	9		
10 Commissions and fees . . . . .	10		
11 Contract labor (see instructions) . . . . .	11		
12 Depletion . . . . .	12		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	13		
14 Employee benefit programs (other than on line 19) . . . . .	14		
15 Insurance (other than health) . . . . .	15	1,091	
16 Interest: a Mortgage (paid to banks, etc.) . . . . .	16a		
b Other . . . . .	16b		
17 Legal and professional services . . . . .	17	2,125	
18 Office expense . . . . .	18		4,998
19 Pension & profit-sharing plans . . . . .	19		
20 Rent or lease (see instructions): a Vehicles, machinery, and equipment . . . . .	20a		
b Other business property . . . . .	20b		37,800
21 Repairs and maintenance . . . . .	21		1,640
22 Supplies (not included in Part III) . . . . .	22		
23 Taxes and licenses . . . . .	23		3,966
24 Travel, meals, and entertainment: a Travel . . . . .	24a		
b Deductible meals and entertainment (see instructions) . . . . .	24b		367
25 Utilities . . . . .	25		929
26 Wages (less employment credits) . . . . .	26		29,900
27 Other expenses (from line 48 on page 2) . . . . .	27		46,502
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27 . . . . . ▶	28		129,318
29 Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	29		208,621
30 Expenses for business use of your home. Attach <b>Form 8829</b> . . . . .	30		
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. ● 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> . ● If a loss, you <b>must</b> go to line 32.	31		208,621
32 If you have a loss, check the box that describes your investment in this activity (see instructions). ● 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 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . ● If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.	32a	<input type="checkbox"/>	All investment is at risk.
	32b	<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? If "Yes," attach explanation  Yes  No

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

Sample Return

**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.

SEE ATTACHMENT	46,502
48 <b>Total other expenses.</b> Enter here and on page 1, line 27	48 46,502

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2010**

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.**

Attachment  
Sequence No. **12**

Name(s) shown on return  
**JOHN TAXPAYER**

Your social security number  
**002-21-1252**

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

1	(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 instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
	SEE ATTACHED SCHEDULE	VARIOUS	12-31-2010	680	629	51
2 Enter your short-term totals, if any, from Schedule D-1, line 2				2		
3 <b>Total short-term sales price amounts.</b> Add lines 1 and 2 in column (d)				3	680	
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824						4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1						5
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your <b>Capital Loss Carryover Worksheet</b> in the instructions						6 ( 6,796 )
7 <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (f)						7 -6,745

**Sample Return**

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

8	(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 instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
	SEE ATTACHED SCHEDULE	VARIOUS	12-31-2010	23,026	25,860	-2,834
9 Enter your long-term totals, if any, from Schedule D-1, line 9				9		
10 <b>Total long-term sales price amounts.</b> Add lines 8 and 9 in column (d)				10	23,026	
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824						11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1						12
13 Capital gain distributions. See the instructions						13 1,243
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your <b>Capital Loss Carryover Worksheet</b> in the instructions						14 ( 37,699 )
15 <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (f). Then go to Part III on page 2						15 -39,290

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

Schedule D (Form 1040) 2010



Part III Summary

16 Combine lines 7 and 15 and enter the result

16 -46,035

- If line 16 is a **gain**, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
- If line 16 is a **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- If line 16 is **zero**, skip lines 17 through 21 below and enter 0 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

Sample Return

17 Are lines 15 and 16 both gains?

- Yes. Go to line 18.
- No. Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions

18

19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions

19

20 Are lines 18 and 19 both zero or blank?

- Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.
- No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:

- The loss on line 16 or
- (\$3,000), or if married filing separately, (\$1,500)

21 ( 1,500 )

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

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

- Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42).
- No. Complete the rest of Form 1040 or Form 1040NR.

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

JOHN TAXPAYER

Your social security no.

002-21-1252

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

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ... Yes No

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corp, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Rows include PTP ENERGY TRANSFER and PTP ENTERPRISE PRODUCTS.

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Includes totals and sub-totals for passive and nonpassive income.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A and B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Includes totals and sub-totals.

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

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Includes a combine line 39.

Part V Summary

Table with 2 columns: Description, Amount. Rows include Net farm rental income, Total income or loss, Reconciliation of farming and fishing income, and Reconciliation for real estate professionals.

NYC UNINCORPORATED BUSINESS TAX RETURN FOR INDIVIDUALS, ESTATES AND TRUSTS

2010

Finance

202

For CALENDAR YEAR 2010 or FISCAL YEAR beginning , 2010 and ending

- Check if you are engaged in an exempt unincorporated business activity
Amended return Final return
Check if you claim any 9/11/01-related federal tax benefits (see inst.)
Check if electing books and records allocation (see inst.)
Check to request consent to use an alternative allocation method (see instr.)

10 NYC2021 TWF 39110A
Copyright Forms (Software Only)
- 2010 TW

Form with fields for Taxpayer's Name (JOHN TAXPAYER), Business Name (HOLLY M GILBERT MD), Business Address (141 EAST 35 STREET), City and State (NEW YORK NY), Zip Code (10016), and Taxpayer's Email Address.

Sample Return

Table with columns for SCHEDULE A, Computation of Tax, and Payment Enclosed. Rows include A. Payment, Business income, Business allocation percentage (100.00%), Total before NOL deduction, Deduct: NYC net operating loss deduction, UNINCORPORATED BUSINESS TAX, and Total remittance due (6,861).

SCHEDULE B Computation of Total Income -- IF ALLOCATING BY SEPARATE BOOKS & RECORDS, ENTER ALLOCATED AMTS.

Table with 3 columns: Description, Amount, and another column. Rows include: 1. Net profit (or loss) from business... 208,621; 2. If entering income from more than one federal Schedule C... 1; 3. Gain (or loss) from sale of business personal property...; 4. Net amount of rental or royalty income...; 5. Other business income (or loss)...; 6. Total federal income (or loss)... 208,621; 7. Subtract net income or gain...; 8. Total income before New York City modifications... 208,621.

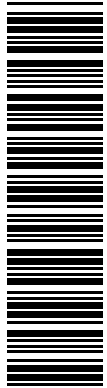
Part 2 New York City modifications (see instructions for Schedule B, part 2)

ADDITIONS

Table with 3 columns: Description, Amount, and another column. Rows include: 9. All income taxes and Unincorporated Business Taxes... 921; 10a. Sales and use tax credit; 10b. Relocation credits; 10c. Expenses related to exempt income; 10d. Depreciation adjustments; 10e. Real estate additions; 11. Other additions; 12. Total additions... 921.

SUBTRACTIONS

Table with 3 columns: Description, Amount, and another column. Rows include: 13. All income tax and Unincorporated Business Tax refunds; 14. Sales and use tax refunds; 15. Wages and salaries subject to federal jobs credit; 16. Depreciation adjustment; 17. Exempt income included in part 1; 18. 50% of dividends; 19. Real estate subtractions; 20. Other subtractions; 21. Total subtractions; 22. NYC modifications... 921; 23. Total income... 209,542; 24. Less: Charitable contributions; 25. Balance... 209,542; 26. Investment income -- (complete lines a through g below); 26a. Dividends from stocks held for investment; 26b. Interest from investment capital; 26c. Net capital gain (loss); 26d. Income from assets included on line 3 of Schedule D; 26e. Add lines 26a through 26d inclusive; 26f. Deductions directly or indirectly attributable to investment capital; 26g. Interest on bank accounts included in income reported on line 26d; 27. Investment income (line 26e less line 26f); 28. BUSINESS INCOME... 209,542.



Business Tax Credit Computation

Table with 2 columns: Description and Amount. Row 1: If the amount on page 1, line 19, is \$3,400 or less, your credit on line 20 is the entire amount of tax on line 19. (NO TAX WILL BE DUE.) Row 2: If the amount on page 1, line 19, is \$5,400 or over, no credit is allowed. Enter "0" on line 20. Row 3: If the amount on page 1, line 19, is over \$3,400 but less than \$5,400, your credit is computed by the following formula: amount on pg. 1, line 19 X (\$5,400 minus tax on line 19) / \$2,000 = your credit.

Name JOHN TAXPAYER

SSN / EIN 002-21-1252

ALLOCATION OF BUSINESS INCOME -- Taxpayers who carry on business both inside and outside New York City should complete Schedule C, Parts 1, 2 and 3 (below). Attach separate schedule if allocating by separate books and records. See "Highlights of Recent Tax Law Changes for Unincorporated Businesses." On Schedule A, line 2, check method used to allocate and enter percentage from Part 3, line 6 rounded to the nearest one hundredth of a percentage point. Taxpayers who do not carry on business both inside and outside New York City should omit Schedule C, Parts 1 and 2 (below), enter 100% on Part 3, line 6 and enter 100% on Schedule A, line 2.

SCHEDULE C Complete this schedule if business is carried on both inside and outside New York City

Part 1 List location of each place of business INSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location. Table with columns: Complete Address, Rent, Nature of Activities, Number of Employees, Wages, Salaries, etc., Duties.

Sample Return

Part 2 List location of each place of business OUTSIDE New York City, nature of activities at each location (manufacturing, sales office, executive office, public warehouse, contractor, converter, etc.), and number of employees, their wages, salaries and duties at each location. Table with columns: Complete Address, Rent, Nature of Activities, Number of Employees, Wages, Salaries, etc., Duties.

Part 3 Formula Basis Allocation of Income

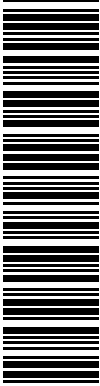


Table for Part 3 Formula Basis Allocation of Income. Columns: DESCRIPTION OF ITEMS USED AS FACTORS, COLUMN A -- NYC, COL. B -- EVERYWHERE, COLUMN C. Rows include: 1. Average value of the real and tangible personal property of the business (see instr), 2a. Wages, salaries and other personal service compensation paid to employees during the year, 3a. Gross sales of merchandise or charges for services during the year, 4a. Add Column C, lines 1e, 2a, 3a and 3b, 5a. Add Column C, lines 1f, 2b and 3c, 6. Enter percentage from either line 4b or line 5b, as applicable. Transfer to page 1, Schedule A, line 2. See instructions. 7. IS ANY PLACE OF BUSINESS LISTED IN PARTS 1 AND 2 LOCATED IN A PARTNER'S HOME? 8. DID YOU CLAIM A DEDUCTION FOR EXPENSES OF AN OFFICE IN A PARTNER'S HOME?

SCHEDULE D Investment Capital and Allocation and Cash Election

Table for Schedule D Investment Capital and Allocation and Cash Election. Columns: A. DESC. OF INVESTMENT, B. No. of Shares or Amount of Securities, C. Average Value, D. Liabilities Attributable to Investment Capital, E. Net Average Value (column C minus column D), F. Issuer's Allocation Percentage, G. Value Allocated to NYC (column E x column F). Rows include: 1. Totals (including items on rider), 2. Investment allocation percentage (line 1G divided by line 1E, round to the nearest one hundredth of a percentage point), 3. Cash -- (To treat cash as investment cap., you must incl. it on this ln.), 4. Investment capital. Total of lines 1E and 3E.

Name JOHN TAXPAYER

SSN / EIN 002-21-1252

**SCHEDULE E New York City Net Operating Loss Carryforward Deduction**

COMPLETE A SEPARATE SCHEDULE FOR EACH LOSS YEAR. ATTACH A DETAILED SCHEDULE FOR EACH APPLICABLE LINE.

1. Enter allocated NYC net operating loss amt. incurred for loss year ended: .....	1.		
2. Enter amount of line 1 previously absorbed by year ended: .....	2.		
3. Enter amount of line 1 previously absorbed by year ended: .....	3.		
4. Enter amount of line 1 previously absorbed by year ended: .....	4.		
5. Add lines 2, 3 and 4 plus any additional year(s) .....	5.		
6. Subtract line 5 from line 1 .....	6.		
7. Enter amount from page 1, Schedule A, line 11 .....	7.	209,542	
8. Enter the lesser of line 6 or 7. This is your net operating loss deduction. Enter here and transfer amount to page 1, Schedule A, line 11 .....	8.		

Sample Return

**SCHEDULE F The following information must be entered for this return to be complete.**

- Nature of business or profession: PHYSICIAN
- Did you file a New York City Unincorporated Business Tax Return for the following years:  
 2008  YES  NO  
 2009  YES  NO  
 If "NO," state reason: \_\_\_\_\_
- Enter home address: 10 EAST 10 STREET APT 5, NEW YORK, NY Zip Code: 10003
- If business terminated during the current taxable year, state date terminated. (mm-dd-yy) \_\_\_\_\_  
 (Attach a statement showing disposition of business property.)
- Has the Internal Revenue Service or the New York State Department of Taxation and Finance increased or decreased any taxable income (loss) reported in any tax period, or are you currently being audited? .....

PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 24	DATE	AMOUNT
A. Payment with declaration, Form NYC-5UBTI (1) .....	04-15-10	
B. Payment with Notice of Estimated Tax Due (2) .....		
C. Payment with Notice of Estimated Tax Due (3) .....		
D. Payment with Notice of Estimated Tax Due (4) .....		
E. Payment with extension, Form NYC-EXT .....		
F. Overpayment credited from preceding year .....		921
<b>G. TOTAL</b> of A, B, C, D, E, F (enter on Schedule A, line 24) .....		921

**CERTIFICATION**

SIGNATURE	I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete. I authorize the Dept. of Finance to discuss this return with the preparer listed below. (see instructions) .....		Firm's Email Address: <u>PREPARER@GMAIL</u>
	Signature of taxpayer: _____	Title: _____	Date: _____
PREPARER	Preparer's signature: _____		Preparer's SSN or PTIN: <u>P00012121</u>
	Preparer's printed name: <u>PREPARER NAME</u>	Date: _____	Firm's Employer ID Number: <u>13-2674806</u>
Firm's name: _____		Address: <u>139-19 31 ROAD 11354</u>	Zip Code: _____
		Check if self-employed: <input checked="" type="checkbox"/>	

Attach copy of federal Form 1040, Schedule C or Schedule C-EZ. If this is a final return, attach an entire copy of federal Form 1040.

To receive proper credit, you must enter your correct Social Security Number or Employer Identification Number on your tax return and remittance.

Make remittance payable to the order of: NYC DEPARTMENT OF FINANCE. Payment must be made in U.S. dollars, drawn on a U.S. bank.

**MAILING INSTRUCTIONS**

RETURNS WITH REMITTANCES	RETURNS CLAIMING REFUNDS	ALL OTHER RETURNS
NYC DEPARTMENT OF FINANCE UNINCORPORATED BUSINESS TAX P.O. BOX 5040 KINGSTON, NY 12402-5040	NYC DEPARTMENT OF FINANCE UNINCORPORATED BUSINESS TAX P.O. BOX 5050 KINGSTON, NY 12402-5050	NYC DEPARTMENT OF FINANCE UNINCORPORATED BUSINESS TAX P.O. BOX 5060 KINGSTON, NY 12402-5060

The due date for the calendar year 2010 is on or before April 18, 2011. For fiscal years beginning in 2010, file on or before the 15th day of the fourth month following the close of the fiscal year.

**UNDERPAYMENT OF ESTIMATED UNINCORPORATED BUSINESS TAX**  
 ATTACH TO YOUR TAX RETURN

**2010**

For CALENDAR YEAR 2010 or FISCAL YEAR beginning \_\_\_\_\_, 2010 and ending \_\_\_\_\_

Print or Type ▼

Name  JOHN TAXPAYER 141 EAST 35 STREET NEW YORK NY 10016	<h1 style="font-size: 2em; margin: 0;">Sample Return</h1>	SOCIAL SECURITY NUMBER <input style="width: 100%;" type="text"/> OR PARTNERSHIPS, ESTATES & TRUSTS ONLY ENTER EMPLOYER ID NUMBER <input style="width: 100%;" type="text"/>
--	---	--

**Computation of Underpayment**

1. 2010 tax (from NYC-202, Schedule A, line 21; NYC-204, Schedule A, line 23; or NYC-202S, Schedule A, line 8) .....	1.	7782.
2. Credits (from NYC-202, Schedule A, lines 22a, 22b, 22c, 22d and 22e or NYC-204, Schedule A, lines 24a, 24b, 24c, 24d and 24e) .....	2.	
3. Line 1 less line 2 .....	3.	7782.
4. 90% of line 3 .....	4.	7004.

	1 -- FIRST	2 -- SECOND	3 -- THIRD	4 -- FOURTH
Enter quarterly due dates of installments →	04-15-10	06-15-10	09-15-10	01-17-11
5. Divide amount of line 4 by the number of installments required for the year. Enter the result in the appropriate columns .....	1751.	1751.	1751.	1751.
6. Amount paid or credited for each period ...	921.	0.	0.	0.
7. Overpayment of previous installment (see inst.)		0.	0.	0.
8. Total of lines 6 and 7 .....	921.	0.	0.	0.
9. Overpayment (line 8 less line 5) .....	0.	0.	0.	0.
10. Underpayment (line 5 less line 8) .....	830.	1751.	1751.	1751.

→ COMPUTATION CONTINUES ON PAGE 2

**Exceptions that Avoid the Underpayment Penalty**

	1 -- FIRST QUARTER	2 -- SECOND QTR.	3 -- THIRD QUARTER	4 -- FOURTH QTR.
Total cumulative amount paid or credited from beginning of the taxable year through the installment dates that correspond to the 15th day of the 4th, 6th and 9th months of the taxable year and the 15th day of the first month of the succeeding taxable year .....	921.	921.	921.	921.
▲ EXCEPTION 1 -- Prior year's tax (2009) <input (see="" .....<="" instructions)="" style="width: 100px;" td="" type="text" value="1."/> <td style="text-align: center;">25% of 2009 tax 0.</td> <td style="text-align: center;">50% of 2009 tax 1.</td> <td style="text-align: center;">75% of 2009 tax 1.</td> <td style="text-align: center;">100% of 2009 tax 1.</td>	25% of 2009 tax 0.	50% of 2009 tax 1.	75% of 2009 tax 1.	100% of 2009 tax 1.
▲ EXCEPTION 2 -- Tax on prior year's facts and law using 2010 rates (attach computation) (see instructions) .....	Enter 25% of tax	Enter 50% of tax	Enter 75% of tax	Enter 100% of tax
▲ EXCEPTION 3 -- Tax on annualized 2010 income (attach computation) (see instructions) .....	Enter 22.50% of tax	Enter 45% of tax	Enter 67.50% of tax	
▲ EXCEPTION 4 -- Tax on 2010 income over short periods (attach computation) (see instructions) .....	Enter 90% of tax	Enter 90% of tax	Enter 90% of tax	
▲ EXCEPTION 5 -- Tax on recurring seasonal 2010 income (attach computation) (see instructions) .....				

Metropolitan Commuter Transportation Mobility Tax Return For Self-Employed Individuals (including partners)

For the full year January 1, 2010, through December 31, 2010, or fiscal year beginning and ending

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For help completing your return, see instructions, Form MTA-6-I.

Your first name and middle initial JOHN Your last name TAXPAYER Your social security number 002-21-1252 Mailing address (number and street or rural route) 10 EAST 10 STREET City, village, or post office NEW YORK State NY ZIP code 10003

Sample Return

Amended return

Enter your 2-character special condition code if applicable (see instructions) If applicable, also enter your second 2-character special condition code

- 1 Net earnings from self-employment allocated to the metropolitan commuter transportation district (MCTD) (see instructions) 1. 175,290.00
2 Metropolitan commuter transportation mobility tax (MCTMT) (multiply line 1 by .34% (.0034)) 2. 596.00
3 Total estimated MCTMT payments/payments with Form MTA-7 (see instructions) 3. 463.00
4 MCTMT amount due (if line 2 is more than line 3, subtract line 3 from line 2; pay this amount) 4. 133.00
5 Estimated tax penalty (include this amount in line 4 or reduce the overpayment on line 6; see instructions) 5.
6 MCTMT overpaid (if line 2 is less than line 3, subtract line 2 from line 3; enter here and mark an X in box 7a or 7b) 6.

7a. Refund or 7b. Credit to your 2011 estimated MCTMT

Third-party designee? (see instr.) Yes X No Print designee's name PREPARER NAME Designee's phone number 7182533232 Personal identification number (PIN) 14142 E-mail: PREPARER@GMAIL.COM

Paid preparer must complete (see instructions) Date:

Taxpayer must sign here

Preparer's signature Preparer's NYTPRN: 12345678 Firm's name (or yours, if self-employed) PREPARER NAME Preparer's PTIN or SSN: P00012121 Address 139-19 31 ROAD FLUSHING, NY 11354 Employer identification number 13-2674806 Mark an X if self-employed X E-mail: PREPARER@GMAIL.COM

Your signature Your occupation PHYSICIAN Date Daytime phone number E-mail:

Make your check or money order payable to Commissioner of Taxation and Finance. Mail to: MCTMT PROCESSING CENTER, PO BOX 4135, BINGHAMTON NY 13902-4135 For information about private delivery services, see instructions.