

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

08-15-2011

JOHN TAXPAYER
MARY TAXPAYER

INSTRUCTIONS FOR FILING 2009 FEDERAL FORM 1040

- .YOUR RETURN HAS A BALANCE DUE OF \$16,371.00. (PENALTY INCL)
 - .YOU HAVE ELECTED TO FILE YOUR FEDERAL RETURN ELECTRONICALLY.
 - .BOTH YOU AND YOUR SPOUSE MUST SIGN FORM 8879.
 - .MAKE A CHECK FOR \$16,371.00 PAYABLE TO: UNITED STATES TREASURY
 - .WRITE YOUR SSN, DAY PHONE #, AND 2009 1040 ON THE CHECK.
 - .MAIL ONLY FORM 1040V, AND YOUR CHECK, ON OR BEFORE 10-15-2010 TO:
INTERNAL REVENUE SERVICE CENTER
P O BOX 105017
ATLANTA, GA 30348-5017
-

INSTRUCTIONS FOR FILING FEDERAL FORM 1040-ES (ESTIMATED TAX FOR 2010)

- .PAYMENTS AND DUE DATES: 04-15-2010 06-15-2010 09-15-2010 01-18-2011
68,495.00 68,495.00 68,495.00 68,495.00
- .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 105225
ATLANTA, GA 30348-5225

Label Use the IRS label. Otherwise, please print or type. For the year Jan. 1-Dec. 31, 2009, or other tax year beginning , 2009, ending , 20 OMB No. 1545-0074

LABEL HERE
 JOHN TAXPAYER
 MARY TAXPAYER
 3471 SE FAIRWAY WEST
 STUART FL 34997

Your social security number
 777-25-3333
 Spouse's social security no.
 444-22-5555

▲ You must enter your SSN(s) above. ▲
 Checking a box below will not change your tax or refund.

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

Filing Status
 1 Single
 2 Married filing jointly (even if only one had income)
 3 Married filing separately. Enter spouse's SSN above and full name here. ▶
 4 Head of household (with qualifying person). (See 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 inst.)

Exemptions
 If more than four dependents, see inst. & check here
 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 qualifying child for child tax credit (see inst.)

d Total number of exemptions claimed **2**

Income
 Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.
 If you did not get a W-2, see instructions.
 Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	363,557
8a	Taxable interest. Attach Schedule B if required	8a	32,102
b	Tax-exempt interest. Do not include on line 8a	8b	596,927
9a	Ordinary dividends. Attach Schedule B if required	9a	1,205,285
b	Qualified dividends (see instructions)	9b	1,143,343
10	Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	-3,000
14	Other gains or (losses). Attach Form 4797	14	
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	20,023
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation in excess of \$2,400 per recipient	19	
20a	Social security benefits	20a	21,800
b	Taxable amount (see inst.)	20b	18,530
21	Other income. SALE MAGELLAN TRUST UNITS 70428	21	70,428
22	Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	1,706,925

Adjusted Gross Income

23	Educator expenses (see instructions)	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	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction (see instructions)	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid	31a	
b	Recipient's SSN ▶		
32	IRA deduction (see instructions)	32	
33	Student loan interest deduction (see instructions)	33	
34	Tuition and fees deduction. Attach Form 8917	34	
35	Domestic production activities ded. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35	36	0
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	1,706,925

Tax and Credits	38	Amount from line 37 (adjusted gross income)	38	1,706,925
	39a	Check <input checked="" type="checkbox"/> You were born before January 2, 1945, <input type="checkbox"/> Blind. Total boxes checked 39a <input type="checkbox"/> 2 if: <input checked="" type="checkbox"/> Spouse was born before January 2, 1945, <input type="checkbox"/> Blind. 39b <input type="checkbox"/>		
Standard Deduction for --	40a	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40a	155,672
● People who check any box on line 39a, 39b, or 40b or who can be claimed as a dep., see inst.	41	Subtract line 40a from line 38	41	1,551,253
● All others: Single or Married filing separately, \$5,700	42	Exemptions. If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see the instructions	42	4,866
Married filing jointly or Qualifying widow(er), \$11,400	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	1,546,387
Head of household, \$8,350	44	Tax (see inst.). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	311,597
	45	Alternative minimum tax (see instructions). Attach Form 6251	45	94,327
	46	Add lines 44 and 45	46	405,924
	47	Foreign tax credit. Attach Form 1116 if required	47	64,096
	48	Credit for child & dependent care expenses. Attach Form 2441	48	
	49	Education credits from Form 8863, line 29	49	
	50	Retirement savings contributions credit. Attach Form 8880	50	
	51	Child tax credit (see instructions)	51	
	52	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	52	
	53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
	54	Add lines 47 through 53. These are your total credits	54	64,096
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	341,828
Other Taxes	56	Self-employment tax. Attach Schedule SE	56	
	57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
	59	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H	59	
	60	Add lines 55 through 59. This is your total tax	60	341,828
Payments	61	Federal income tax withheld from Forms W-2 and 1099	61	102,031
	62	2009 estimated tax payments & amt. applied from 2008 return	62	176,441
	63	Making work pay and government retiree credits, Attach Schedule M	63	
	64a	Earned income credit (EIC)	64a	
	b	Nontaxable combat pay election 64b		
	65	Additional child tax credit. Attach Form 8812	65	
	66	Refundable education credit from Form 8863, line 16	66	
	67	First-time homebuyer credit. Attach Form 5405	67	
	68	Amount paid with request for extension to file (see instructions)	68	47,000
	69	Excess social security and tier 1 RRTA tax withheld (see inst.)	69	
	70	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	70	
	71	Add lines 61, 62, 63, 64a, and 65 through 70. These are your total payments	71	325,472
Refund	72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid	72	
Direct deposit? See inst. and fill in 73b, 73c, and 73d, or Form 8888.	73a	Amount of line 72 you want refunded to you . If Form 8888 is attached, check here. <input type="checkbox"/>	73a	0
	b	Routing no. <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account no. <input type="text"/>		
	74	Amt. of line 72 you want applied to your 2010 estimated tax ▶ 74 <input type="text"/>	74	
Amount You Owe	75	Amount you owe. Subtract line 71 from line 60. For details on how to pay, see instructions ▶	75	16,371
	76	Estimated tax penalty (see instructions)	76	15

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

Designee's name ▶ **PREPARER NAME** Phone no. ▶ **718-539-4821** Personal identification number (PIN) ▶ **43107**

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	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature ▶ Date Check if self-employed Preparer's SSN or PTIN **P01011111**

Firm's name (or yours if self-employed), address, & ZIP code ▶ **PREPARER NAME**
139-19 31 ROAD
FLUSHING, NY 11354

EIN **13-2674806**
Phone no. **718-539-4821**

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

▶ See separate instructions.

▶ Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

Name(s) shown on tax return
JOHN AND MARY TAXPAYER

Identifying number
777253333

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 7 less than \$1,000?	Yes	Do not file Form 2210. You do not owe a penalty.
No	↓	
Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?	Yes	You do not owe a penalty. Do not file Form 2210 (but if box E in Part II applies, you must file page 1 of Form 2210).
No	↓	
You may owe a penalty. Does any box in Part II below apply?	Yes	You must file Form 2210. Does box B, C, or D in Part II apply?
No	↓	
Do not file Form 2210. You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but do not file Form 2210.	No	You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but file only page 1 of Form 2210.
	Yes	You must figure your penalty.

Part I Required Annual Payment

1 Enter your 2009 tax after credits from Form 1040, line 55 (see instructions if not filing Form 1040)	1	341,828
2 Other taxes, including self-employment tax (see the instructions)	2	
3 Refundable credits. Enter the total of your making work pay and government retiree credits, earned income credit, additional child tax credit, refundable education credit, first-time homebuyer credit, credit for federal tax paid on fuels, refundable credit for prior year minimum tax, and health coverage tax credit	3	()
4 Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, stop ; you do not owe a penalty. Do not file Form 2210	4	341,828
5 Multiply line 4 by 90% (.90)	5	307,645
6 Withholding taxes. Do not include estimated tax payments (see the instructions)	6	102,031
7 Subtract line 6 from line 4. If less than \$1,000, stop ; you do not owe a penalty. Do not file Form 2210	7	239,797
8 Maximum required annual payment based on prior year's tax (see the instructions)	8	279,212
9 Required annual payment. Enter the smaller of line 5 or line 8	9	279,212

Next: Is line 9 more than line 6?

- No.** You **do not** owe a penalty. **Do not** file Form 2210 unless box **E** below applies.
- Yes.** You may owe a penalty, but **do not** file Form 2210 unless one or more boxes in Part II below applies.
- If box **B, C,** or **D** applies, you must figure your penalty and file Form 2210.
 - If box **A, E,** or **F** applies (but not **B, C,** or **D**) file only page 1 of Form 2210. You are **not** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

Part II Reasons for Filing. Check applicable boxes. If none apply, **do not** file Form 2210.

- A** You request a **waiver** (see the instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.
- B** You request a **waiver** (see the instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C** Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method.** You must figure the penalty using Schedule AI and file Form 2210.
- D** Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E** You filed or are filing a joint return for either 2008 or 2009, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are **not** required to figure your penalty (unless box **B, C,** or **D** applies).
- F** You are certifying that more than 50% of the gross income shown on your 2008 tax return is income from a small business (as defined in the instructions) and your adjusted gross income for 2008 is less than \$500,000 (less than \$250,000 if your 2009 filing status is married filing separately).

For Paperwork Reduction Act Notice, see separate instructions.

Part IV Regular Method (See the instructions if you are filing Form 1040NR or 1040NR-EZ.)

Section A -- Figure Your Underpayment	Payment Due Dates				
	(a) 4/15/09	(b) 6/15/09	(c) 9/15/09	(d) 1/15/10	
18 Required installments. If box C in Part II applies, enter amounts from Schedule AI, line 25. Otherwise, enter 25% (.25) of line 9, Form 2210, in each column	18	69,803	69,803	69,803	69,803
19 Estimated tax paid and tax withheld (see the instructions). For column (a) only, also enter the amount from line 19 on line 23. If line 19 is equal to or more than line 18 for all payment periods, stop here; you do not owe a penalty. Do not file Form 2210 unless you checked a box in Part II	19	124,164	25,508	59,182	69,618
Complete lines 20 through 26 of one column before going to line 20 of the next column.					
20 Enter amount, if any, from line 26 in previous column	20		54,361	10,066	
21 Add lines 19 and 20	21		79,869	69,248	69,618
22 Add the amounts on lines 24 and 25 in the previous column	22				555
23 Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19	23	124,164	79,869	69,248	69,063
24 If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0-	24		0	0	
25 Underpayment. If line 18 is equal to or more than line 23, subtract line 23 from line 18. Then go to line 20 of the next column. Otherwise, go to line 26 . . . ▶	25			555	740
26 Overpayment. If line 23 is more than line 18, subtract line 18 from line 23. Then go to line 20 of the next column	26	54,361	10,066		

Section B -- Figure the Penalty (Complete lines 29 through 30 of one column before going to the next column.)

Note: Only one underpayment rate applies for all underpayments of required installments. To reduce the number of computations, we have removed lines 27 and 28.

April 16, 2009 -- April 15, 2010		4/15/09	6/15/09	9/15/09	1/15/10
29 Number of days from the date shown above line 29 to the date the amount on line 25 was paid or 04/15/10, whichever is earlier	29	Days:	Days:	Days: 122	Days: 90
30 Underpayment on line 25 (see the instructions) X $\frac{\text{Number of days on line 29}}{365}$ X .04 ▶	30	\$	\$	\$ 8	\$ 7
31 Penalty. Add the amounts in each column of line 30. Enter the total here and on Form 1040, line 76; Form 1040A, line 49; Form 1040NR, line 71; Form 1040NR-EZ, line 26; or Form 1041, line 26. Do not file Form 2210 unless you checked a box in Part II ▶	31	\$			15

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2009

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 AND MARY TAXPAYER

Your social security no.

777-25-3333

Medical and Dental Expenses

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

1 Medical and dental expenses (see instructions) _____
MEDICARE PREMIUMS 7,400

1 7,400

2 Enter amount from Form 1040, line 38 .. 2 1,706,925

3 128,019

3 Multiply line 2 by 7.5% (.075)

4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-

4 0

Taxes You Paid

(See instructions.)

5 State and local (check only one box):

a Income taxes, or
b General sales taxes

5 2,096

6 Real estate taxes (see instructions)

6 13,440

7 New motor vehicle taxes from line 11 of the worksheet on page 2. Skip this line if you checked box 5b

7

8 Other taxes. List type and amount ▶

PERSONAL PROPERTY TAX 15

8 15

9 Add lines 5 through 8

9 15,551

Interest You Paid

(See instructions.)

Note.

Personal interest is not deductible.

10 Home mortgage interest and points reported to you on Form 1098 ..

10

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 ▶

11 0

12 Points not reported to you on Fm. 1098. See inst. for special rules ..

12

13 Qualified mortgage insurance premiums (see instructions)

13

14 Investment interest. Attach Form 4952 if required. (See instructions.)

14 1,347

15 Add lines 10 through 14

15 1,347

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

SEE DEDUCTION ATTACHMENT

16 23,513

17 Other than by cash or check. If any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500

17

18 Carryover from prior year

18

19 Add lines 16 through 18

19 23,513

Casualty and Theft Losses

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

20 0

Job Expenses and Certain Miscellaneous Deductions

(See instructions.)

21 Unreimbursed empl. exp. Attach Form 2106 or 2106-EZ if required.

21

22 Tax preparation fees

22 4,250

23 Other expenses. List type and amount ▶

UBS INVESTMENT FEES 66,930

M - L INVESTMENT FEES 93,621

23 160,551

24 Add lines 21 through 23

24 164,801

25 Enter amount from Form 1040, line 38. . 25 1,706,925

25

26 Multiply line 25 by 2% (.02)

26 34,139

27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-

27 130,662

Other Miscellaneous Deductions

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

28

Total Itemized Deductions

29 Is Form 1040, line 38, over \$166,800 (over \$83,400 if married filing separately)?

No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40a.

Yes. Your deduction may be limited. See instructions for the amount to enter.

SEE WORKSHEET

29 155,672

30 If you elect to itemize deductions even though they are less than your standard deduction, check here

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2009

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

2009

Attachment
Sequence No. **08**

Name(s) shown on return
JOHN AND MARY TAXPAYER

Your social security no.
777-25-3333

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.

		Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions and list this interest first. Also, show that buyer's social security number and address ▶ CITIBANK 6318	323
	MERRILL LYNCH A/C 10788	18,750
	MERRILL LYNCH A/C 10795	3,000
	SEACOAST NB	67
	UBS FINANCIAL A/C 76830	9,754
	ENTERPRISE PROD PTR LP 76-0568219	141
	NATURAL RESOURCE PTR 35-2164875	25
	ENTERPRISE PROD PART LP 76-0568219	31
	MAGELLAN MIDSTREAM LP 73-1599053	11
2	Add the amounts on line 1	32,102
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	32,102

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.

		Amount
5	List name of payer ▶ MERRILL LUNCH A/C 30744	73,499
	MERRILL LUNCH A/C 96229	1,887
	MERRILL LUNCH A/C 96316	370,811
	MERRILL LYNCH A/C 10787	16,418
	MERRILL LYNCH A/C 10788	30,714
	MERRILL LYNCH A/C 10795	19,138
	UBS FINANCIAL 75952	155,187
	UBS FINANCIAL 76830	537,617
	ENTERPRISE PROD PTR LP 76-0568219	10
	ENTERPRISE PROD PART LP 76-0568219	2
	MAGELLAN MIDSTREAM LP 73-1599053	2
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	1,205,285

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 (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.		Yes	No
7a	At any time during 2009, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions for exceptions and filing requirements for Form TD F 90-22.1		X
b	If "Yes," enter the name of the foreign country ▶		
8	During 2009, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions.		X

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.

Schedule B (Form 1040A or 1040) 2009

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2009

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 AND MARY TAXPAYER

Your social security number
777-25-3333

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
SEE SCH D-1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2			2	1,953,532	-388,720
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)			3	1,953,532	
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824					4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					5
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet in the instructions					6 (1,510,428)
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)					7 -1,899,148

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
SEE SCH D-1					
9 Enter your long-term totals, if any, from Schedule D-1, line 9			9	4,198,477	-399,099
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)			10	4,198,477	
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 13,724
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					12 3
13 Capital gain distributions. See the instructions					13
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet in the instructions					14 (804,792)
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on page 2					15 -1,190,164

For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions.

Schedule D (Form 1040) 2009

Part III Summary

16 Combine lines 7 and 15 and enter the result 16 -3,089,312

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.
- A **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- **Zero**, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

17 Are lines 15 and 16 **both** gains?
 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 40. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the Instructions for Form 1040 (or in the Instructions for Form 1040NR). **Do not** complete lines 21 and 22 below.
 No. Complete Form 1040 through line 43, or Form 1040NR through line 40. 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 (3,000)

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

22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?
 Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the Instructions for Form 1040 (or in the Instructions for Form 1040NR).
 No. Complete the rest of Form 1040 or Form 1040NR.

Continuation Sheet for Schedule D
(Form 1040)

▶ See instructions for Schedule D (Form 1040).
 ▶ Attach to Schedule D to list additional transactions for lines 1 and 8.

Name(s) shown on return
JOHN AND MARY TAXPAYER

Your social security number
777-25-3333

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)
	UBS	10-10-2009	09-10-2009	37,122	76,409	-39,287
	UBS	10-10-2009	09-10-2009	1,336,423	1,506,405	-169,982
	MERRILL LYNCH	10-10-2009	09-10-2009	191,008	252,580	-61,572
	MERRILL LYNCH	10-10-2009	09-10-2009	190,979	252,560	-61,581
	MERRILL LYNCH	02-15-2009	08-15-2009	99,000	127,149	-28,149
	MERRILL LYNCH	05-21-2008	03-15-2009	99,000	127,149	-28,149
2	Totals. Add the amounts in column (d). Also, combine the amounts in column (f). Enter here and on Schedule D, line 2 ▶			1,953,532		-388,720

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

Your social security number

JOHN AND MARY TAXPAYER

777-25-3333

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

Table with 6 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Sales price, (e) Cost or other basis, (f) Gain or (loss). Rows include UBS and MERRILL LYNCH with various dates and values. Total row shows 4,198,477 and -399,099.

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss
**(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)**

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

2009

Attachment
Sequence No. **13**

Name(s) shown on return
JOHN AND MARY TAXPAYER

Your social security no.
777-25-3333

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

1	List the type and address of each rental real estate property:	2	For each rental real estate prop. listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A	MC MILLAN & ASSOC BAY MINETTE, AL		● 14 days or ● 10% of the total days rented at fair rental value? (See instructions)		X
B	FROM SCHEDULE(S) K-1				
C					

		Properties			Totals	
		A	B	C	(Add columns A, B, and C.)	
Income:						
3 Rents received	3	16,950			3	16,950
4 Royalties received	4		2,573		4	2,573
Expenses:						
5 Advertising	5					
6 Auto and travel (see instructions)	6					
7 Cleaning and maintenance	7					
8 Commissions	8					
9 Insurance	9					
10 Legal and other professional fees	10					
11 Management fees	11	1,471				
12 Mortgage interest paid to banks, etc. (see instructions)	12				12	
13 Other interest	13					
14 Repairs	14					
15 Supplies	15					
16 Taxes	16	2,077				
17 Utilities	17					
18 Other (list) ▶	18					
19 Add lines 5 through 18	19	3,548			19	3,548
20 Depreciation expense or depletion (see instructions)	20				20	
21 Total expenses. Add lines 19 and 20	21	3,548				
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see instructions to find out if you must file Form 6198	22	13,402	2,573			
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See instructions to find out if you must file Form 8582 . Real estate professionals must complete line 43 on page 2	23	()	()	()		
24 Income. Add positive amounts shown on line 22. Do not include any losses	24				24	15,975
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25				25	()
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26				26	15,975

For Paperwork Reduction Act Notice, see instructions.

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

JOHN AND MARY TAXPAYER

Your social security no.

777-25-3333

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 ENTERPRISE PROD PTR LP, PTP NATURAL RESOURCE PTR, PTP ENTERPRISE PROD PART LP, PTP MAGELLAN MIDSTREAM LP.

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 sub-rows for Totals and summary lines 30, 31, 32.

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 sub-rows for Totals and summary lines 35, 36, 37.

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 summary line 39.

Part V Summary

Table with 2 columns: Description, Amount. Rows 40 (Net farm rental income), 41 (Total income or loss), 42 (Reconciliation of farming and fishing income), 43 (Reconciliation for real estate professionals).

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. 777-25-3333

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) VARIOUS

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 columns: Foreign Country or U.S. Possession (A, B, C), Total (Add cols. A, B, and C.). Rows include: 1a Gross income from sources within country shown above and of the type checked above (see instructions): DIVIDENDS 204,442; Deductions and losses (Caution: See the instructions); 2 Expenses definitely related to the income on line 1a; 3 Pro rata share of other deductions not definitely related; 4 Pro rata share of interest expense; 5 Losses from foreign sources; 6 Add lines 2, 3g, 4a, 4b, and 5; 7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2.

Table with columns: Foreign taxes paid or accrued (In foreign currency, In U.S. dollars). Rows include: Credit is claimed for taxes (you must ck. one) (h) Paid (i) Accrued (j) Date paid or accrued; (k) Dividends; (l) Rents and royalties; (m) Interest; (n) Other foreign taxes paid or accrued; (o) Dividends; (p) Rents & royalties; (q) Interest; (r) Other foreign taxes paid or accrued; (s) Total foreign taxes paid or accrued (add cols. (o) through (r)).

8 Add lines A through C, column (s). Enter the total here and on line 9, page 2. 89,277

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	89,277
10	Carryback or carryover (attach detailed computation)	10	
11	Add lines 9 and 10	11	89,277
12	Reduction in foreign taxes (see the instructions)	12	
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions)	13	89,277
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 the instructions)	14	201,545
15	Adjustments to line 14 (see the 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	201,545
17	Individuals: Enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 6). Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	17	979,853
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18	0.2057
19	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount Form 1040NR, line 41. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 Caution: If you are completing line 19 for separate category e (lump-sum distributions), see instructions.	19	311,597
20	Multiply line 19 by line 18 (maximum amount of credit)	20	64,096
21	Enter the smaller 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 the instructions) ▶	21	64,096
Part IV Summary of Credits From Separate Parts III (see the 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 smaller of line 19 or line 26	27	64,096
28	Reduction of credit for international boycott operations. See instructions for line 12	28	
29	Subtract line 28 from line 27. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶	29	64,096

SEE LN 17 WKSHT

Foreign Tax Credit

(Individual, Estate, or Trust)

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

FOR AMT PURPOSES ONLY

2009

Name
JOHN TAXPAYER

Identifying no. as shown on page 1 of your tax rtn.
777-25-3333

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

f Resident of (name of country) ▶ **VARIOUS**

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 (Add cols. A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession ▶ VARIOUS				
1a Gross income from sources within country shown above and of the type checked above (see instructions): <u>DIVIDENDS</u>				1a
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"/>				
Deductions and losses (Caution: See the instructions):				
2 Expenses definitely related to the income on line 1a (attach statement) . . .				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)				
b Other deductions (attach statement) . . .				
c Add lines 3a and 3b				
d Gross foreign source income (see inst.) .	477,026			
e Gross income from all sources (see inst.)	2,326,278			
f Divide line 3d by line 3e (see instructions)	0.2051			
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see inst.):				
a Home mortgage interest (use worksheet in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2 ▶				7

SEE LN 3E WKSHT

Part II Foreign Taxes Paid or Accrued (see the instructions)

C O U N T R Y	Credit is claimed for taxes (you must ck. one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued (j) Date paid or accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		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))
		(k) Dividends	(l) Rents and royalties	(m) Interest		(o) Dividends	(p) Rents & royalties	(q) Interest		
A	12-31-2009							89,277	89,277	
B										
C										
8 Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶									8 89,277	

For Paperwork Reduction Act Notice, see the instructions.

Form 1116A (2009)

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	89,277
10	Carryback or carryover (attach detailed computation)	10	
11	Add lines 9 and 10	11	89,277
12	Reduction in foreign taxes (see the instructions)	12	
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions)	13	89,277
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 the instructions)	14	
15	Adjustments to line 14 (see the 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	
17	Individuals: Enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 6). Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	17	
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18	
19	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount Form 1040NR, line 41. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 Caution: If you are completing line 19 for separate category e (lump-sum distributions), see instructions.	19	
20	Multiply line 19 by line 18 (maximum amount of credit)	20	
21	Enter the smaller 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 the instructions) ▶	21	
Part IV Summary of Credits From Separate Parts III (see the 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 smaller of line 19 or line 26	27	
28	Reduction of credit for international boycott operations. See instructions for line 12	28	
29	Subtract line 28 from line 27. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶	29	

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.**

Name(s) shown on return JOHN AND MARY TAXPAYER	Identifying number 777-25-3333
--	--

1 Enter the gross proceeds from sales or exchanges reported to you for 2009 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1
--	----------

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

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(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) Subtract (f) from the sum of (d) & (e)
2 FROM PARTNERSHIP, FIDUCIARY OR S CORP						13724

3 Gain, if any, from Form 4684, line 43.	3
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37.	4
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824.	5
6 Gain, if any, from line 32, from other than casualty or theft.	6
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7 13724

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

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

8 Nonrecaptured net section 1231 losses from prior years (see instructions)	8
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)	9

Part II Ordinary Gains and Losses (see instructions)

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

11 Loss, if any, from line 7.	11 ()
12 Gain, if any, from line 7 or amount from line 8, if applicable.	12
13 Gain, if any, from line 31.	13
14 Net gain or (loss) from Form 4684, lines 35 and 42a.	14
15 Ordinary gain from installment sales from Form 6252, line 25 or 36.	15
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824.	16
17 Combine lines 10 through 16.	17

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

a If the loss on line 11 includes a loss from Form 4684, line 39, 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

18a	
18b	

For Paperwork Reduction Act Notice, see the instructions.

See separate instructions.

Attach to Form 1040 or Form 1040NR.

2009

Attachment Sequence No. 32

Name(s) shown on Form 1040 or Form 1040NR JOHN AND MARY TAXPAYER

Your social security no. 777-25-3333

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

Table with 29 rows detailing Alternative Minimum Taxable Income components such as Schedule A adjustments, medical expenses, taxes, and deductions, with a final total of 1,697,600.

Part II Alternative Minimum Tax (AMT)

Table with 7 rows detailing Alternative Minimum Tax (AMT) calculation, including exemptions for young filers, adjustments for filing status, and final AMT amount of 94,327.

For Paperwork Reduction Act Notice, see the instructions.

Part III Tax Computation Using Maximum Capital Gains Rates

37	Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions		37	1,697,600
38	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	38	1,000,000	
39	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	39		
40	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 38. Otherwise, add lines 38 and 39, and enter the smaller 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	40	1,000,000	
41	Enter the smaller of line 37 or line 40		41	1,000,000
42	Subtract line 41 from line 37		42	697,600
43	If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 42 by 26% (.26). Otherwise, multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result		43	191,828
44	Enter: <ul style="list-style-type: none"> ● \$67,900 if married filing jointly or qualifying widow(er), ● \$33,950 if single or married filing separately, or ● \$45,500 if head of household. 	44	67,900	
45	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-	45	546,387	
46	Subtract line 45 from line 44. If zero or less, enter -0-	46	0	
47	Enter the smaller of line 37 or line 38	47	1,000,000	
48	Enter the smaller of line 46 or line 47	48		
49	Subtract line 48 from line 47	49	1,000,000	
50	Multiply line 49 by 15% (.15) If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.		50	150,000
51	Subtract line 47 from line 41	51		
52	Multiply line 51 by 25% (.25)		52	
53	Add lines 43, 50 and 52		53	341,828
54	If line 37 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 37 by 26% (.26). Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result		54	471,828
55	Enter the smaller of line 53 or line 54 here and on line 32. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 32. Instead, enter it on line 4 of the worksheet in the instructions		55	341,828

Investment Interest Expense Deduction

2009

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to your tax return.**

Attachment
Sequence No. **51**

Name(s) shown on return JOHN AND MARY TAXPAYER	Identifying number 777-25-3333
--	--

Part I Total Investment Interest Expense	
1 Investment interest expense paid or accrued in 2009 (see instructions)	1 1,347
2 Disallowed investment interest expense from 2008 Form 4952, line 7	2
3 Total investment interest expense. Add lines 1 and 2	3 1,347

Part II Net Investment Income				
4a Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	1,237,211		
b Qualified dividends included on line 4a	4b	1,143,343		
c Subtract line 4b from line 4a			4c	93,868
d Net gain from the disposition of property held for investment	4d			
e Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e			
f Subtract line 4e from line 4d			4f	0
g Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)			4g	143,343
h Investment income. Add lines 4c, 4f, and 4g			4h	237,211
5 Investment expenses (see instructions)			5	130,662
6 Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-			6	106,549

Part III Investment Interest Expense Deduction	
7 Disallowed investment interest expense to be carried forward to 2010. Subtract line 6 from line 3. If zero or less, enter -0-	7 0
8 Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8 1,347

For Paperwork Reduction Act Notice, see instructions.

Form 8582 (2009) Worksheet 3 -- For Form 8582, Lines 3a, 3b, and 3c (See the instructions.)

Caution: The worksheets must be filed with your tax return.
 Keep a copy of the worksheets for your records.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
MC MILLAN & ASSOC	13,402			13,402	
Total. Enter on Form 8582, lines 3a, 3b, and 3c	13,402	0	0		

SCHEDULE M
(Form 1040A or 1040)

Making Work Pay and Government Retiree Credits

OMB No. 1545-0074

2009

Department of the Treasury
Internal Revenue Service (99)

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

▶ **See separate instructions.**

Attachment
Sequence No. **166**

Name(s) shown on return **JOHN AND MARY TAXPAYER** Your social security number **777-25-3333**

1a Important: See the instructions if you can be claimed as someone else's dependent or are filing Form 1040NR. Check the "No" box below 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.

Do you (& your spouse if filing jointly) have 2009 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 Nontaxable combat pay included on line 1a (see instructions)	1b	
2 Multiply line 1a by 6.2% (.062)	2	
3 Enter \$400 (\$800 if married filing jointly)	3	
4 Enter the smaller of line 2 or line 3 (unless you checked "Yes" on line 1a)	4	800
5 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22	5	1,706,925
6 Enter \$75,000 (\$150,000 if married filing jointly)	6	150,000
7 Is the amount on line 5 more than the amount on line 6? <input type="checkbox"/> No. Skip line 8. Enter the amount from line 4 on line 9 below. <input checked="" type="checkbox"/> Yes. Subtract line 6 from line 5	7	1,556,925
8 Multiply line 7 by 2% (.02)	8	31,139
9 Subtract line 8 from line 4. If zero or less, enter -0-	9	0
10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in 2009? You may have received this payment if you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits (see instructions). <input checked="" type="checkbox"/> No. Enter -0- on line 10 and go to line 11. <input type="checkbox"/> Yes. Enter the total of the payments received by you (and your spouse, if filing jointly). Do not enter more than \$250 (\$500 if married filing jointly)	10	0
11 Did you (or your spouse, if filing jointly) receive a pension or annuity in 2009 for services performed as an employee of the U.S. Government or any U.S. state or local government from work not covered by social security? Do not include any pension or annuity reported on Form W-2. <input checked="" type="checkbox"/> No. Enter -0- on line 11 and go to line 12. <input type="checkbox"/> Yes. ● If you checked "No" on line 10, enter \$250 (\$500 if married filing jointly and the answer on line 11 is "Yes" for both spouses) ● If you checked "Yes" on line 10, enter -0- (exception: enter \$250 if filing jointly and the spouse who received the pension or annuity did not receive an economic recovery payment described on line 10)	11	0
12 Add lines 10 and 11	12	
13 Subtract line 12 from line 9. If zero or less, enter -0-	13	0
14 Making work pay and government retiree credits. Add lines 11 and 13. Enter the result here and on Form 1040, line 63; Form 1040A, line 40; or Form 1040NR, line 60.	14	0

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

2009 FEDERAL SCHEDULE K-1 SUMMARY ATTACHMENT

JOHN TAXPAYER
777-25-3333

Entity Name: ENTERPRISE PROD PTR LP
Entity EIN: 76-0568219

Description	Schedule K-1 Line Number	Activity Code*	Schedule K-1 Received Input
1040 PAGE 1			
QUALIFIED DIVIDENDS	6B	PORT	10
FORM 4797			
SEC 1231 TRADE	10	PTP	-416
PYA SEC 1231 LOSS	PYA		338
FORM 6251			
DEPR ADJ POST 1986	17A		332
OTHER			
NONDEDUCTIBLE EXPENSES	18C		25
DISTRIBUTIONS OF MONEY	19A		10,825
SCHEDULE B			
INTEREST	5	PORT	141
ORDINARY DIVIDENDS	6A	PORT	10
SCHEDULE E PAGE 2			
ORDINARY INCOME/LOSS	1	PTP	-5,348
PYA ORDINARY LOSS	PYA		62,580

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

2009 FEDERAL SCHEDULE K-1 SUMMARY ATTACHMENT

JOHN TAXPAYER
777-25-3333

Entity Name: NATURAL RESOURCE PTR
Entity EIN: 35-2164875

Description	Schedule K-1 Line Number	Activity Code*	Schedule K-1 Received Input
FORM 4797			
SEC 1231 TRADE	10	PTP	13,724
FORM 4952			
INVESTMENT INTEREST EXP	13H		1,347
OTHER			
NONDEDUCTIBLE EXPENSES	18C		13
DISTRIBUTIONS OF MONEY	19A		21,550
SCHEDULE A			
CASH CONTRIBUTIONS (50%)	13A		13
SCHEDULE B			
INTEREST	5	PORT	25
SCHEDULE D			
LT CAP GAIN/LOSS	9A	PORT	3
SCHEDULE E PAGE 1			
ROYALTIES	7	PORT	2,573
SCHEDULE E PAGE 2			
ORDINARY INCOME/LOSS	1	PTP	375

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

2009 FEDERAL SCHEDULE K-1 SUMMARY ATTACHMENT

JOHN TAXPAYER
777-25-3333

Entity Name: ENTERPRISE PROD PART LP
Entity EIN: 76-0568219

Description	Schedule K-1 Line Number	Activity Code*	Schedule K-1 Received Input
1040 PAGE 1			
QUALIFIED DIVIDENDS	6B	PORT	2
FORM 4797			
SEC 1231 TRADE	10	PTP	-88
FORM 4952			
INVESTMENT INCOME	20A		33
FORM 6251			
DEPR ADJ POST 1986	17A		-134
OTHER			
NONDEDUCTIBLE EXPENSES	18C		5
DISTRIBUTIONS OF MONEY	19A		2,382
SCHEDULE B			
INTEREST	5	PORT	31
ORDINARY DIVIDENDS	6A	PORT	2
SCHEDULE E PAGE 2			
ORDINARY INCOME/LOSS	1	PTP	-887

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

2009 FEDERAL SCHEDULE K-1 SUMMARY ATTACHMENT

JOHN TAXPAYER
777-25-3333

Entity Name: MAGELLAN MIDSTREAM LP
Entity EIN: 73-1599053

Description	Schedule K-1 Line Number	Activity Code*	Schedule K-1 Received Input
FORM 4952			
INVESTMENT INCOME	20A		13
OTHER			
NONDEDUCTIBLE EXPENSES	18C		18
DISTRIBUTIONS OF MONEY	19A		3,550
SCHEDULE B			
INTEREST	5	PORT	11
ORDINARY DIVIDENDS	6A	PORT	2
SCHEDULE E PAGE 2			
ORDINARY INCOME/LOSS	1	PTP	3,673

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

2009 SCHEDULE A - ITEMIZED DEDUCTIONS ATTACHMENT

JOHN AND MARY TAXPAYER
777-25-3333

MEDICAL AND DENTAL EXPENSES	
MEDICARE PREMIUMS	7,400
TOTAL TO SCHEDULE A LINE 1	7,400

GIFTS BY CASH OR CHECK	
FROM SCHEDULE(S) K-1	13
BY CASH OR CHECK	23,500
TOTAL TO SCHEDULE A LINE 16	23,513

GIFTS OTHER THAN CASH OR CHECK	
OTHER THAN CASH	
TOTAL TO SCHEDULE A LINE 17	

2009 SCHEDULE B -- INTEREST SUMMARY ATTACHMENT

JOHN AND MARY TAXPAYER
777-25-3333

TAX-EXEMPT INTEREST

MERRILL LYNCH A/C 10787	60,123
MERRILL LYNCH A/C 10788	189,459
MERRILL LYNCH A/C 10795	161,534
MERRILL LYNCH A/C 30744	715
MERRILL LYNCH A/C 96229	7,193
MERRILL LYNCH A/C 96316	10,346
UBS FINANCIAL A/C 75952	17,636
UBS FINANCIAL A/C 76830	149,921
TOTAL TAX-EXEMPT INTEREST (CARRIES TO 1040 LINE 8B)	596,927

2010 FORM 2210 WORKSHEET

TAXPAYER

777-25-3333
Page 1

Critical Dates					Amount Due	Amount Paid
A	B	C	D			
1.	04-15-2009	06-15-2009	09-15-2009	01-15-2010	69803	124164
2.	06-15-2009	09-15-2009	12-31-2009	04-15-2010	69803	25508
3.	09-15-2009	12-31-2009	01-15-2010		69803	59182
4.	12-31-2009	01-15-2010	04-15-2010		69803	69618
5.	01-15-2010	04-15-2010				
6.	04-15-2010					
7.						
8.					Total Penalty = 15	

Calculations

Line 27 and line 28 Only one underpayment rate applies for all underpayments of required installments.
To reduce the number of computations, we have removed lines 27 and 28.

A.	Underpay	# Days	Year	%	Penalty	B.	Underpay	# Days	Year	%	Penalty
1.						1.					
2.						2.					
3.						3.					
4.						4.					
5.						5.					
6.						6.					
Totals:						Totals:					

C.	Underpay	# Days	Year	%	Penalty	D.	Underpay	# Days	Year	%	Penalty
1.						1.					
2.						2.					
3.						3.					
4.						4.					
5.						5.					
6.						6.					
Totals:						Totals:					

Line 29 and line 30 April 16, 2009 - April 15, 2010

A.	Underpay	# Days	Year	%	Penalty	B.	Underpay	# Days	Year	%	Penalty
1.						1.					
2.						2.					
3.						3.					
4.						4.					
5.						5.					
6.						6.					
Totals:		0			0	Totals:		0			0

C.	Underpay	# Days	Year	%	Penalty	D.	Underpay	# Days	Year	%	Penalty
1.	555	107	365	4	6.507945	1.	740	90	365	4	7.298630
2.	555	15	365	4	.9123287	2.					
3.						3.					
4.						4.					
5.						5.					
6.						6.					
Totals:		122			8	Totals:		90			7

Formula

Underpayment x $\frac{\text{Number of days between critical dates}}{\text{Number of days in the year}}$ x Applicable % = Penalty

FOREIGN TAX CREDIT CARRYOVER STATEMENT

JOHN AND MARY TAXPAYER
777-25-3333

Foreign Income Category: GENERAL CATEGORY INCOME

Regular	2004	2005	2006	2007	2008	2009
1 Foreign tax paid or accrued			107,759	150,960	138,462	89,277
2 Reduction in foreign taxes **						
3 Foreign tax credit available (line 1 less line 2)			107,759	150,960	138,462	89,277
4 Prior year credit used			107,759	150,960	138,462	
5 Current year credit available						89,277
6 Current yr credit used						64,096
7 Carryback						
8 Carryover (line 3 less lines 4, 6, and 7) ...						25,181
9 Total foreign taxes from all available years to be carried to 2010. (Add line 8, 2005 - 2009 only)						25,181

AMT	2004	2005	2006	2007	2008	2009
1 Foreign tax paid or accrued			107,759	150,960	138,462	89,277
2 Reduction in foreign taxes **						
3 Foreign tax credit available (line 1 less line 2)			107,759	150,960	138,462	89,277
4 Prior year credit used			107,759	150,960	138,462	
5 Current year credit available						89,277
6 Current yr credit used						
7 Carryback						
8 Carryover (line 3 less lines 4, 6, and 7) ...						89,277
9 Total foreign AMT taxes from all available years to be carried to 2010. (Add line 8, 2005 - 2009 only)						89,277

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