Form **1040** Department of the Treasury — Internal Revenue Service
U.S. Individual Income Tax Return 2010

(99) IRS Use Only — Do not write or staple in this space.

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

Name, Address, and SSN

See separate instructions.

Your first name	MI	Last name	Your social security number
sample		homeowner	999-99-9999
If a joint return, spouse's first name	MI	Last name	Spouse's social security number
happy		homeowner	333-33-3333

Home address (number and street). If you have a P.O. box, see instructions. Apartment no.

5847 san felipe

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

City, town or post office. If you have a foreign address, see instructions. State ZIP code

anytown NV 89701

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund? ► ☐ You ☐ Spouse

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

Filing Status

Check only one box.

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

Exemptions

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a — Boxes checked on 6a and 6b: 2

b ☒ **Spouse**

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax cr (see instrs)
junior homeowner	555-55-5555	Son	☐
			☐
			☐
			☐

No. of children on 6c who:
- lived with you: 1
- did not live with you due to divorce or separation (see instrs):

Dependents on 6c not entered above:

If more than four dependents, see instructions and check here ► ☐

d Total number of exemptions claimed — Add numbers on lines above ►: 3

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	50,000.
8a	**Taxable** interest. Attach Schedule B if required	8a	
b	**Tax-exempt** interest. **Do not** include on line 8a — 8b		
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends — 9b		
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here ► ☐	13	
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	
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	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ►	22	50,000.

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid **b** Recipient's SSN ►	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 - 31a and 32 - 35	36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ►	37	50,000.

Tax and Credits

38	Amount from line 37 (adjusted gross income)			38	50,000.
39a	Check if: ☐ **You** were born before January 2, 1946, ☐ Blind. ☐ **Spouse** was born before January 2, 1946, ☐ Blind. **Total boxes checked** ► 39a ☐				
b	If your spouse itemizes on a separate return, or you were a dual-status alien, check here ► 39b ☐				
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see instructions)			40	11,400.
41	Subtract line 40 from line 38			41	38,600.
42	**Exemptions.** Multiply $3,650 by the number on line 6d			42	10,950.
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	27,650.
44	**Tax** (see instrs). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972			44	3,314.
45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	
46	Add lines 44 and 45 ►			46	3,314.
47	Foreign tax credit. Attach Form 1116 if required	47			
48	Credit for child and dependent care expenses. Attach Form 2441	48			
49	Education credits from Form 8863, line 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 crs from Form: a ☐ 3800 b ☐ 8801 c ☒ 8396	53	2,000.		
54	Add lines 47 through 53. These are your **total credits**			54	2,000.
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ►			55	1,314.

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	☐ Form(s) W-2, box 9 b ☐ Schedule H c ☐ Form 5405, line 16	59	
60	Add lines 55-59. This is your **total tax** ►	60	1,314.

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	3,314.		
62	2010 estimated tax payments and amount applied from 2009 return	62			
63	Making work pay credit. 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	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: a ☐ 2439 b ☐ 8839 c ☐ 8801 d ☐ 8885	71			
72	Add lns 61-63, 64a, & 65-71. These are your **total pmts** ►			72	3,314.

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you **overpaid**			73	2,000.
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ► ☐			74a	2,000.
► b	Routing number ► c Type: ☐ Checking ☐ Savings				
► d	Account number				
75	Amount of line 73 you want **applied to your 2011 estimated tax** ►	75			

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 60. For details on how to pay see instructions ►			76	
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 ► Phone no. ► Personal identification number (PIN) ►

Sign Here

Joint return? See instructions. Keep a copy for your records.

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

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

Paid Preparer's Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name ► Self-Prepared

Firm's address ►

Firm's EIN ►

Phone no.

Form **8396**

Department of the Treasury
Internal Revenue Service (99)

Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies)

► **Attach to Form 1040 or 1040NR.** ► **See separate instructions.**

OMB No. 1545-0074

2010

Attachment Sequence No. **138**

Name(s) shown on your tax return	Your social security number
sample & happy homeowner	999-99-9999

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on your tax return.

Name of Issuer of Mortgage Credit Certificate	Mortgage Credit Certificate Number	Issue Date
nevada rural housing authority	MC 100	11/20/2010

Before you begin Part I, figure the amounts of any of the following credits you are claiming: Credit for the elderly or the disabled, alternative motor vehicle credit, qualified plug-in electric vehicle credit, and qualified plug-in electric drive motor vehicle credit.

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid	1	8,000.
2	Enter the certificate credit rate shown on your **mortgage credit certificate. Do not** enter the interest rate on your home mortgage	2	30.00 %
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter	3	2,000.
	You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.		
4	Enter any 2007 credit carryforward from line 18 of your 2009 Form 8396	4	
5	Enter any 2008 credit carryforward from line 16 of your 2009 Form 8396	5	
6	Enter any 2009 credit carryforward from line 19 of your 2009 Form 8396	6	
7	Add lines 3 through 6	7	2,000.
8	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	8	3,314.
9	**Current year mortgage interest credit.** Enter the **smaller** of line 7 or line 8. Also include this amount in the total on Form 1040, line 53, or Form 1040NR, line 50. Check box **c** on that line and enter '8396' in the space next to that box	9	2,000.

Part II Mortgage Interest Credit Carryforward to 2011. (Complete **only** if line 9 is less than line 7.)

10	Add lines 3 and 4	10	
11	Enter the amount from line 7	11	
12	Enter the **larger** of line 9 or line 10	12	
13	Subtract line 12 from line 11	13	
14	**2009 credit carryforward to 2011.** Enter the **smaller** of line 6 or line 13	14	
15	Subtract line 14 from line 13	15	
16	**2008 credit carryforward to 2011** Enter the **smaller** of line 5 or line 15	16	
17	**2010 credit carryforward to 2011.** Subtract line 9 from line 3. If zero or less, enter -0-	17	

SMART WORKSHEET FOR: Form 1040: Individual Tax Return

Tax Smart Worksheet

A	Tax	3,314.
	Check if from:	
1	Tax table	X
2	Tax Computation Worksheet (see instructions)	
3	Schedule D Tax Worksheet	
4	Qualified Dividends and Capital Gain Tax Worksheet	
5	Schedule J	
6	Form 8615	
7	Foreign Earned Income Tax Worksheet	
B	Additional tax from Form 8814	
C	Additional tax from Form 4972	
D	Tax from additional Form(s) 4972	
E	Recapture tax from Form 8863	
F	IRC Section 197(f)(9)(B)(ii) election for an additional tax	
G	**Tax**. Add lines A through F. Enter the result here and on line **44**	3,314.

SMART WORKSHEET FOR: Form 1040: Individual Tax Return

Other Credits Smart Worksheet

A	Form 3800 Credit		F	Form 8910 Credit	
B	Form 8396 Credit	2,000.	G	Form 8911 Credit	
C	Form 8801 Credit		H	Schedule R	
D	Form 8834 Credit		I	Form 8936 Credit	
E	Form 8859 Credit		J	Form ______ Credit	

SMART WORKSHEET FOR: Form 8396: Mortgage Interest Credit

Line 8 - Credit Limit Smart Worksheet

A	Enter the amount from Form 1040, line 46 or Form 1040NR, line 44		3,314.
B	**Form 1040 filers:** Enter the amounts from Form 1040, line 47 through 50; line 12 of the line 11 Worksheet in Pub. 972**; Form 5695, line 11; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R (Form 1040A or 1040), line 22. **Form 1040NR filers:** Enter the amounts from Form 1040NR, lines 45 through 47; line 12 of the line 11 Worksheet in Pub. 972**; Form 5695, line 11; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14.		
C	Subtract line B from line A. If zero or less, enter -0- here and on line 8 and go to Part II		3,314.

** If you are not claiming the child tax credit, you do not need Pub. 972.