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

PRINT CLEARLY

| Your first name and initial | Last name | Your social security number |
|---|---|---|
| Richard D | Peterson | 414-92-0453 |
| If a joint return, spouse's first name and initial | Last name | Spouse's social security number |
| Beverly J | Peterson | 412-94-5676 |

See separate instructions.

Home address (number and street). If you have a P.O. box, see instructions.: 2313 Covey Lane — Apt. no.: N/A

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

City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.: Chattanooga, TN 37421

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) ▶ [X] You [X] Spouse

## Filing Status

Check only one box.

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

## Exemptions

6a [X] **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b [X] **Spouse**

Boxes checked on 6a and 6b: 2

c **Dependents:**

If more than four dependents, see instructions and check here ▶ [X]

| (1) First name Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) X if child under age 17 qualifying for child tax credit (see instr.) |
|---|---|---|---|
| Andrew Peterson | 414-71-6822 | Son | [ ] |
| Joshua Peterson | 409-85-0693 | Son | [X] |
| John Peterson | 413-61-8209 | Son | [ ] |
| Melanie Peterson | 410-81-1728 | Daughter | [X] |

No. of children on 6c who:
- lived with you: 5
- did not live with you due to divorce or separation (see instructions): 0

Dependents on 6c not entered above: 0

d Total number of exemptions claimed . See Attached.

Add numbers on lines above ▶ 7

## 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 | 103,685. |
| 8a | **Taxable** interest. Attach Schedule B if required | 8a | 100. |
| 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). Attach Schedule D if required. If not required, check 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. List type and amount | 21 | |
| 22 | Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶ | 22 | 103,785. |

## 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 | 424. | | |
| 34 | Tuition and fees. Attach Form 8917 | 34 | | | |
| 35 | Domestic production activities deduction. Attach Form 8903 | 35 | | | |
| 36 | Add lines 23 through 31a and 32 through 35 | | | 36 | 424. |
| 37 | Subtract line 36 from line 22. This is your **adjusted gross income** ▶ | | | 37 | 103,361. |

## Tax and Credits

| | | | | | |
|---|---|---|---|---|---|
| 38 | Amount from line 37 (adjusted gross income) | | | 38 | 103,361. |
| 39a | Check if: ☐ You were born before January 2, 1946, ☐ Blind. ☐ Spouse was born before January 2, 1946, ☐ Blind. Total boxes checked ▶ 39a 0 | | | | |
| b | If your spouse itemizes on a separate return or you were a dual-status alien, see instr. and check here ▶ 39b ☐ | | | | |
| 40 | **Itemized deductions** (from Schedule A) **or** your **standard deduction** (see instructions) | | | 40 | 17,587. |
| 41 | Subtract line 40 from line 38 | | | 41 | 85,774. |
| 42 | **Exemptions.** Multiply $3,650 by the number on line 6d | | | 42 | 25,550. |
| 43 | **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | | | 43 | 60,224. |
| 44 | Tax (see instructions). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972 | | | 44 | 8,196. |
| 45 | **Alternative minimum tax** (see instructions). Attach Form 6251 | | | 45 | |
| 46 | Add lines 44 and 45 ▶ | | | 46 | 8,196. |
| 47 | Foreign tax credit. Attach Form 1116 if required | 47 | | | |
| 48 | Credit for child and dependent care expenses. Attach Form 2441 | 48 | 154. | | |
| 49 | Education credits from Form 8863, line 23 | 49 | 2,891. | | |
| 50 | Retirement savings contributions credit. Attach Form 8880 | 50 | | | |
| 51 | Child tax credit (see instructions) | 51 | 2,000. | | |
| 52 | Residential energy credits. Attach Form 5695 | 52 | 37. | | |
| 53 | Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ | 53 | | | |
| 54 | Add lines 47 through 53. These are your **total credits** | | | 54 | 5,082. |
| 55 | Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶ | | | 55 | 3,114. |

## 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 | |
| 59 | a ☐ Form W-2, box 9 b ☐ Schedule H c ☐ Form 5405, line 16 | | | 59 | |
| 60 | Add lines 55 through 59. This is your **total tax** ▶ | | | 60 | 3,114. |

## Payments

If you have a qualifying child, attach Schedule EIC.

| | | | | | |
|---|---|---|---|---|---|
| 61 | Federal income tax withheld from Forms W-2 and 1099 | 61 | 7,455. | | |
| 62 | 2010 estimated tax payments and amount applied from 2009 return | 62 | | | |
| 63 | Making work pay credit. Attach Schedule M | 63 | 800. | | |
| 64a | **Earned income credit (EIC)** NO | 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 | 1,927. | | |
| 67 | First-time homebuyer creditfrom 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 lines 61, 62, 63, 64a, and 65 through 71. These are your **total payments** ▶ | | | 72 | 10,182. |

## Refund

| | | | | | |
|---|---|---|---|---|---|
| 73 | If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you **overpaid** | | | 73 | 7,068. |
| 74a | Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐ | | | 74a | 7,068. |
| ▶ b | Routing number 064000017 ▶ c Type: ☒ Checking ☐ Savings | | | | |
| ▶ d | Account number 5323025549 | | | | |
| 75 | Amount of line 73 you want **applied to your 2011 estimated tax** ▶ | 75 | | | |

Direct deposit? See instructions.

## Amount You Owe

| | | | | | |
|---|---|---|---|---|---|
| 76 | **Amount you owe.** Subtract line 72 from line 60. For details on how to pay, see instructions ▶ | | | 76 | 0. |
| 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

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.

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

| Your signature | Date | Your occupation | Daytime phone number |
|---|---|---|---|
| | | Biomed | 423-778-7632 |
| Spouse's signature. If a joint return, **both** must sign. | Date | Spouse's occupation | |
| | | Teacher | |

## Paid Preparer Use Only

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

**SCHEDULE A (Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

# Itemized Deductions

▶ Attach to Form 1040. ▶ See Instructions for Schedules A (Form 1040).

OMB No. 1545-0074

**2010**

Attachment Sequence No. 07

Name(s) shown on Form 1040: Richard D and Beverly J Peterson

Your social security number: 414-92-0453

| | | | | | | |
|---|---|---|---|---|---|---|
| **Medical and Dental Expenses** | | **Caution.** Do not include expenses reimbursed or paid by others. | | | | |
| | 1 | Medical and dental expenses (see instructions) | 1 | | | |
| | 2 | Enter amount from Form 1040, line 38 (2) | | | | |
| | 3 | Multiply line 2 by 7.5% (.075) | 3 | | | |
| | 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | | | 4 | 0. |
| **Taxes You Paid** | 5 | State and local **(check only one box):** a ☐ Income taxes, **or** b ☒ General sales taxes | 5 | 2,340. | | |
| | 6 | Real estate taxes (see instructions) | 6 | 1,204. | | |
| | 7 | New motor vehicle taxes from line 11 of the worksheet in the instructions (for certain vehicles purchased in 2009). Skip this line if you checked box 5b | 7 | | | |
| | 8 | Other taxes. List type and amount ▶ | 8 | | | |
| | 9 | Add lines 5 through 8 | | | 9 | 3,544. |
| **Interest You Paid** | 10 | Home mortgage interest and points reported to you on Form 1098 | 10 | 7,313. | | |
| | 11 | Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶ | 11 | | | |
| **Note.** Your mortgage interest deduction may be limited (see instructions). | 12 | Points not reported to you on Form 1098. See instructions for special rules | 12 | | | |
| | 13 | Mortgage insurance premiums (see instructions) | 13 | | | |
| | 14 | Investment interest. Attach Form 4952 if required. (See instructions.) | 14 | | | |
| | 15 | Add lines 10 through 14 | | | 15 | 7,313. |
| **Gifts to Charity** | 16 | Gifts by cash or check. If you made any gift of $250 or more, see instructions | 16 | 5,490. | | |
| If you made a gift and got a benefit for it, see instructions. | 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 | 1,240. | | |
| | 18 | Carryover from prior year | 18 | | | |
| | 19 | Add lines 16 through 18. | | | 19 | 6,730. |
| **Casualty and Theft Losses** | 20 | Casualty or theft loss(es). Attach Form 4684. (See instructions.) | | | 20 | 0. |
| **Job Expenses and Certain Miscellaneous Deductions** | 21 | Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ | 21 | | | |
| | 22 | Tax preparation fees | 22 | | | |
| | 23 | Other expenses - investment, safe deposit box, etc. List type and amount ▶ | 23 | | | |
| | 24 | Add lines 21 through 23 | 24 | | | |
| | 25 | Enter amount from Form 1040, line 38 (25) | | | | |
| | 26 | Multiply line 25 by 2% (.02) | 26 | | | |
| | 27 | Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | | | 27 | 0. |
| **Other Miscellaneous Deductions** | 28 | Other - from list in the instr. List type and amount ▶ | | | 28 | 0. |
| **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 | | | 29 | 17,587. |
| | 30 | If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐ | | | | |

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

# Child and Dependent Care Expenses

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

▶ **See separate instructions.**

OMB No. 1545-0074

**2010**

Attachment Sequence No. **21**

Name(s) shown on return: Richard D and Beverly J Peterson

**Your social security number**: 414-92-0453

**Part I** **Persons or Organizations Who Provided the Care -** You **must** complete this part.
(If you have more than two care providers, see the instructions.)

| 1 (a) Care provider's name | (b) Address (number, street, apt. no., city, state, and ZIP code) | (c) Identifying number (SSN or EIN) | (d) Amount paid (see instructions) |
|---|---|---|---|
| Signal Centers | 109 N Germantown<br>Chattanooga, TN 37411 | 62-0587285 | 768. |
| | | | |

Did you receive **dependent care benefits?**
- **No** → Complete only Part II below.
- **Yes** → Complete Part III on page 2 next.

**Caution.** If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59, or Form 1040NR, line 58.

**Part II** **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s).** If you have more than two qualifying persons, see the instructions.

| (a) Qualifying person's name — First | Last | (b) Qualifying person's social security number | (c) **Qualified expenses** you incurred and paid in 2010 for the person listed in column (a) |
|---|---|---|---|
| John | Peterson | 413-61-8209 | 768. |
| | | | |

| | | | |
|---|---|---|---|
| 3 | Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 31 | 3 | 768. |
| 4 | Enter your **earned income.** See instructions | 4 | 92,815. |
| 5 | If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others,** enter the amount from line 4 | 5 | 10,870. |
| 6 | Enter the **smallest** of line 3, 4, or 5 | 6 | 768. |
| 7 | Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 — 7: 103,361. | | |
| 8 | Enter on line 8 the decimal amount shown below that applies to the amount on line 7 | 8 | X .20 |

If line 7 is:

| Over — But not over | Decimal amount is | Over — But not over | Decimal amount is |
|---|---|---|---|
| $0-15,000 | .35 | $29,000-31,000 | .27 |
| 15,000-17,000 | .34 | 31,000-33,000 | .26 |
| 17,000-19,000 | .33 | 33,000-35,000 | .25 |
| 19,000-21,000 | .32 | 35,000-37,000 | .24 |
| 21,000-23,000 | .31 | 37,000-39,000 | .23 |
| 23,000-25,000 | .30 | 39,000-41,000 | .22 |
| 25,000-27,000 | .29 | 41,000-43,000 | .21 |
| 27,000-29,000 | .28 | 43,000-No limit | .20 |

| | | | |
|---|---|---|---|
| 9 | Multiply line 6 by the decimal amount on line 8. If you paid 2009 expenses in 2010, see the instructions | 9 | 154. |
| 10 | Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions — 10: 8,196. | | |
| 11 | **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46 | 11 | 154. |

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

# Education Credits (American Opportunity and Lifetime Learning Credits)

▶ **See separate Instructions to find out if you are eligible to take the credits.**

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

OMB No. 1545-0074

**2010**

Attachment Sequence No. **50**

Name(s) shown on return: Richard D and Beverly J Peterson

**Your social security number**: 414-92-0453

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

## Part I American Opportunity Credit

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

| 1 | **(a)** Student's name (as shown on page 1 of your tax return) First name / Last name | **(b)** Student's social security number (as shown on page 1 of your tax return) | **(c)** Qualified expenses (see instructions). **Do not** enter more than $4,000 for each student. | **(d)** Subtract $2,000 from the amount in column (c). If zero or less, enter -0-. | **(e)** Multiply the amount in column (d) by 25% (.25) | **(f)** If column (d) is zero, enter the amount from column (c). Otherwise, add $2,000 to the amount in column (e). |
|---|---|---|---|---|---|---|
| | Andrew Peterson | 414-71-6822 | 4,000. | 2,000. | 500. | 2,500. |
| | Michael Peterson | 409-71-7828 | 3,271. | 1,271. | 318. | 2,318. |
| | | | | | | |

2 **Tentative American opportunity credit.** Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for a different student, go to Part II; otherwise, go to Part III . . . . . . . . . . ▶ 2 4,818.

## Part II Lifetime Learning Credit.

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

| 3 | **(a)** Student's name (as shown on page 1 of your tax return) First name | Last name | **(b)** Student's social security number (as shown on page 1 of your tax return) | **(c)** Qualified expenses (see instructions) |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |

| | | | |
|---|---|---|---|
| 4 | Add the amounts on line 3, column (c), and enter the total . . . . . . . . . . . . . . . . . . . . . . . . . | 4 | 0. |
| 5 | Enter the **smaller** of line 4 or $10,000 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 5 | |
| 6 | **Tentative lifetime learning credit.** Multiply line 5 by 20% (.20). If you have an entry on line 2, go to Part III; otherwise go to Part IV . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 6 | 0. |

**Part III** **Refundable American Opportunity Credit**

| | | | | | |
|---|---|---|---|---|---|
| 7 | Enter the amount from line 2 | | | 7 | 4,818. |
| 8 | Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er) | 8 | 180,000. | | |
| 9 | Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 | 9 | 103,361. | | |
| 10 | Subtract line 9 from line 8. If zero or less, **stop**; you cannot take any education credit | 10 | 76,639. | | |
| 11 | Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er) | 11 | 20,000. | | |
| 12 | If line 10 is:<br>• Equal to or more than line 11, enter 1.000 on line 12<br>• Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) | | | 12 | 1.0000 |
| 13 | Multiply line 7 by line 12. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions in the instructions, you **cannot** take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box ▶ ☐ | | | 13 | 4,818. |
| 14 | **Refundable American opportunity credit.** Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 15 below | | | 14 | 1,927. |

**Part IV** **Nonrefundable Education Credits**

| | | | | | |
|---|---|---|---|---|---|
| 15 | Subtract line 14 from line 13 | | | 15 | 2,891. |
| 16 | Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions) | | | 16 | |
| 17 | Enter: $120,000 if married filing jointly; $60,000 if single, head of household, or qualifying widow(er) | 17 | | | |
| 18 | Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 | 18 | | | |
| 19 | Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22 | 19 | | | |
| 20 | Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er) | 20 | | | |
| 21 | If line 19 is:<br>• Equal to or more than line 20, enter 1.000 on line 21 and go to line 22<br>• Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places) | | | 21 | 0.0000 |
| 22 | Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶ | | | 22 | |
| 23 | **Nonrefundable education credits.** Enter the amount from line 11 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31 | | | 23 | 2,891. |

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

Form **8283** (Rev. December 2006)

Department of the Treasury
Internal Revenue Service

# Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over $500 for all contributed property.**

▶ **See separate instructions.**

OMB No. 1545-0908

Attachment Sequence No. **155**

Name(s) shown on your income tax return: Richard D and Beverly J Peterson

**Identifying number**: 414-92-0453

**Note:** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

**Section A. Donated Property of $5,000 or Less and Certain Publicly Traded Securities -** List in this section **only** items (or groups of similar items) for which you claimed a deduction of $5,000 or less. Also, list certain publicly traded securities even if the deduction is more than $5,000 (see instructions).

**Part I — Information on Donated Property -** If you need more space, attach a statement.

| 1 | **(a)** Name and address of the donee organization | **(b)** Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.) |
|---|---|---|
| A | American Family Foundation<br>1108 West 33rd St. Chattanooga TN 37410 | clothes, shoes, toys, cookware, decor, furnature |
| B | American Family Foundation<br>1108 West 33rd St. Chattanooga TN 37410 | clothes |
| C | American Family Foundation:<br>1108 West 33rd St. Chattanooga TN 37410 | furnature, clothes, shoes & toys |
| D | Chattanooga Community Kitchen<br>727 E. 11th St. PO Box 11203 Chattanooga TN 37401 | toys, household goods,clothes, TV, bedding |
| E | Chattanooga Community Kitchen<br>727 E. 11th St. PO Box 11203 Chattanooga TN 37401 | recyclables |

**Note:** If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (d), (e), and (f).

| | **(c)** Date of the contribution | **(d)** Date acquired by donor (mo., yr.) | **(e)** How acquired by donor | **(f)** Donor's cost or adjusted basis | **(g)** Fair market value (see instructions) | **(h)** Method used to determine the fair market value |
|---|---|---|---|---|---|---|
| A | 03/06/2010 | Various | purchased | 920. | 230. | RESALE SHOP PRICES |
| B | 05/22/2010 | Various | PURCHASED | 400. | 100. | RESALE SHOP PRICES |
| C | 09/11/2010 | Various | purchased | 940. | 235. | resale shop prices |
| D | 04/01/2010 | Various | purchased | 2,180. | 545. | resale shop prices |
| E | 04/22/2010 | Various | purchased | 150. | 15. | recycling center |

**Part II — Partial Interests and Restricted Use Property -** Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

**2a** Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ ________
If Part II applies to more than one property, attach a separate statement.

**b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ ________
**(2)** For any prior tax years ▶ ________

**c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

**d** For tangible property, enter the place where the property is located or kept ▶ ________

**e** Name of any person, other than the donee organization, having actual possession of the property ▶ ________

| | | Yes | No |
|---|---|---|---|
| **3a** | Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? | | |
| **b** | Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? | | |
| **c** | Is there a restriction limiting the donated property for a particular use? | | |

Name(s) shown on your income tax return: Richard D and Beverly J Peterson

**Identifying number**: 414-92-0453

**Section B. Donated Property Over $5,000 (Except Certain Publicly Traded Securities) -** List in this section only items (or groups of similar items) for which you claimed a deduction of more than $5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

## Part I Information on Donated Property - To be completed by the taxpayer and/or appraiser.

**4** Check the box that describes the type of property donated:

- ☐ Art* (contribution of $20,000 or more)
- ☐ Art* (contribution of less than $20,000)
- ☐ Collectibles**
- ☐ Qualified Conservation Contribution
- ☐ Other Real Estate
- ☐ Intellectual Property
- ☐ Equipment
- ☐ Securities
- ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.
**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

**Note:** In certain cases, you must attach a qualified appraisal of the property. See instructions.

| 5 | **(a)** Description of donated property (if you need more space, attach a separate statement) | (b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift | **(c)** Appraised fair market value |
|---|---|---|---|
| A | | | |
| B | | | |
| C | | | |
| D | | | |

| | **(d)** Date acquired by donor (mo., yr.) | **(e)** How acquired by donor | **(f)** Donor's cost or adjusted basis | **(g)** For bargain sales, enter amount received | See instructions **(h)** Amount claimed as a deduction | See instructions **(i)** Average trading price of securities |
|---|---|---|---|---|---|---|
| A | | | | | | |
| B | | | | | | |
| C | | | | | | |
| D | | | | | | |

## Part II Taxpayer (Donor) Statement - List each item included in Part I above that the appraisal identifies as having a value of $500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than $500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶

Signature of taxpayer (donor) ▶ Date ▶

## Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that I know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6695A. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

**Sign Here** Signature ▶ Title ▶ Date ▶

Business address (including room or suite no.) | **Identifying number**

City or town, state, and ZIP code

## Part IV Donee Acknowledgment - To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282,** Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . . . . . . . . . . . . . . . . . . . . . . . . . ▶ ☐ Yes ☐ No

| Name of charitable organization (donee) | **Employer identification number** | |
|---|---|---|
| Address (number, street, and room or suite no.) | City or town, state, and ZIP code | |
| Authorized signature | Title | Date |

Form **8283** (Rev. December 2006)

Department of the Treasury Internal Revenue Service

# Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over $500 for all contributed property.**

▶ **See separate instructions.**

OMB No. 1545-0908

Attachment Sequence No. **155**

Name(s) shown on your income tax return: Richard D and Beverly J Peterson

**Identifying number**: 414-92-0453

**Note:** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

**Section A. Donated Property of $5,000 or Less and Certain Publicly Traded Securities -** List in this section **only** items (or groups of similar items) for which you claimed a deduction of $5,000 or less. Also, list certain publicly traded securities even if the deduction is more than $5,000 (see instructions).

**Part I** **Information on Donated Property -** If you need more space, attach a statement.

| 1 | **(a)** Name and address of the donee organization | **(b)** Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.) |
|---|---|---|
| A | Chattanooga Community Kitchen<br>727 E. 11th St. PO Box 11203, Chattanooga TN 37401 | Recyclables |
| B | Chattanooga Community Kitchen<br>727 E. 11th St. PO Box 11203 Chattanooga TN 37401 | Recyclables |
| C | Chattanooga Community Kitchen<br>727 E. 11th St. PO Box 11203, Chattanooga TN 37401 | Recyclables |
| D | Chattanooga Community Kitchen:<br>727 E. 11th St. PO Box 11203, Chattanooga TN 37401 | Recyclables |
| E | Chattanooga Community Kitchen<br>727 E. 11th St. PO Box 11203, Chattanooga TN 37401 | Recyclables |

**Note:** If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (d), (e), and (f).

| | **(c)** Date of the contribution | **(d)** Date acquired by donor (mo., yr.) | **(e)** How acquired by donor | **(f)** Donor's cost or adjusted basis | **(g)** Fair market value (see instructions) | **(h)** Method used to determine the fair market value |
|---|---|---|---|---|---|---|
| A | 06/01/2010 | Various | purchased | 150. | 15. | Market prices |
| B | 10/04/2010 | 01/2001 | purchased | 150. | 15. | market prices |
| C | 10/26/2010 | Various | purchased | 150. | 15. | market prices |
| D | 12/20/2010 | Various | purchased | 150. | 15. | market prices |
| E | 07/10/2010 | Various | purchased | 150. | 15. | market prices |

**Part II** **Partial Interests and Restricted Use Property -** Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

**2a** Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ ____________
If Part II applies to more than one property, attach a separate statement.

**b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ ____________
**(2)** For any prior tax years ▶ ____________

**c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

**d** For tangible property, enter the place where the property is located or kept ▶ ____________

**e** Name of any person, other than the donee organization, having actual possession of the property ▶ ____________

| | | Yes | No |
|---|---|---|---|
| **3a** | Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? | | |
| **b** | Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? | | |
| **c** | Is there a restriction limiting the donated property for a particular use? | | |

Name(s) shown on your income tax return: Richard D and Beverly J Peterson

Identifying number: 414-92-0453

**Section B. Donated Property Over $5,000 (Except Certain Publicly Traded Securities) -** List in this section only items (or groups of similar items) for which you claimed a deduction of more than $5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

## Part I Information on Donated Property - To be completed by the taxpayer and/or appraiser.

4 Check the box that describes the type of property donated:

- ☐ Art* (contribution of $20,000 or more)
- ☐ Art* (contribution of less than $20,000)
- ☐ Collectibles**
- ☐ Qualified Conservation Contribution
- ☐ Other Real Estate
- ☐ Intellectual Property
- ☐ Equipment
- ☐ Securities
- ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.
**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

**Note:** In certain cases, you must attach a qualified appraisal of the property. See instructions.

| 5 | (a) Description of donated property (if you need more space, attach a separate statement) | (b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift | (c) Appraised fair market value |
|---|---|---|---|
| A | | | |
| B | | | |
| C | | | |
| D | | | |

| | (d) Date acquired by donor (mo., yr.) | (e) How acquired by donor | (f) Donor's cost or adjusted basis | (g) For bargain sales, enter amount received | See instructions (h) Amount claimed as a deduction | (i) Average trading price of securities |
|---|---|---|---|---|---|---|
| A | | | | | | |
| B | | | | | | |
| C | | | | | | |
| D | | | | | | |

## Part II Taxpayer (Donor) Statement - List each item included in Part I above that the appraisal identifies as having a value of $500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than $500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶ ____________________

Signature of taxpayer (donor) ▶ Date ▶

## Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that I know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6695A. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

**Sign Here** Signature ▶ Title ▶ Date ▶

Business address (including room or suite no.) | **Identifying number**

City or town, state, and ZIP code

## Part IV Donee Acknowledgment - To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶ ____________________

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282,** Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . . . . . . . . . . . . . . . . . . . . . . . . . ▶ ☐ Yes ☐ No

| Name of charitable organization (donee) | **Employer identification number** | |
|---|---|---|
| Address (number, street, and room or suite no.) | City or town, state, and ZIP code | |
| Authorized signature | Title | Date |

Form **8283** (Rev. December 2006)

Department of the Treasury
Internal Revenue Service

# Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over $500 for all contributed property.**

▶ **See separate instructions.**

OMB No. 1545-0908

Attachment Sequence No. **155**

Name(s) shown on your income tax return: Richard D and Beverly J Peterson

**Identifying number**: 414-92-0453

**Note:** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

**Section A. Donated Property of $5,000 or Less and Certain Publicly Traded Securities -** List in this section **only** items (or groups of similar items) for which you claimed a deduction of $5,000 or less. Also, list certain publicly traded securities even if the deduction is more than $5,000 (see instructions).

**Part I** **Information on Donated Property -** If you need more space, attach a statement.

| 1 | **(a)** Name and address of the donee organization | **(b)** Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.) |
|---|---|---|
| A | Chattanooga Community Kitchen<br>727 E. 11th St. PO Box 11203, Chattanooga TN 37401 | Recyclables |
| B | Signal Center<br>109 North Germantown Road Chattanooga TN 37411 | Rubber feet for walkers |
| C | | |
| D | | |
| E | | |

**Note:** If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (d), (e), and (f).

| | **(c)** Date of the contribution | **(d)** Date acquired by donor (mo., yr.) | **(e)** How acquired by donor | **(f)** Donor's cost or adjusted basis | **(g)** Fair market value (see instructions) | **(h)** Method used to determine the fair market value |
|---|---|---|---|---|---|---|
| A | 08/26/2010 | Various | purchased | 150. | 15. | market prices |
| B | 04/02/2010 | Various | reclamed | 50. | 25. | retail prices |
| C | | | | | | |
| D | | | | | | |
| E | | | | | | |

**Part II** **Partial Interests and Restricted Use Property -** Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

**2a** Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ ____________
If Part II applies to more than one property, attach a separate statement.

**b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ ____________
**(2)** For any prior tax years ▶ ____________

**c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

**d** For tangible property, enter the place where the property is located or kept ▶ ____________

**e** Name of any person, other than the donee organization, having actual possession of the property ▶ ____________

| | | Yes | No |
|---|---|---|---|
| **3a** | Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? | | |
| **b** | Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? | | |
| **c** | Is there a restriction limiting the donated property for a particular use? | | |

| Name(s) shown on your income tax return | Identifying number |
|---|---|
| Richard D and Beverly J Peterson | 414-92-0453 |

**Section B. Donated Property Over $5,000 (Except Certain Publicly Traded Securities) -** List in this section only items (or groups of similar items) for which you claimed a deduction of more than $5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

## Part I Information on Donated Property - To be completed by the taxpayer and/or appraiser.

4 Check the box that describes the type of property donated:

- ☐ Art* (contribution of $20,000 or more)
- ☐ Art* (contribution of less than $20,000)
- ☐ Collectibles**
- ☐ Qualified Conservation Contribution
- ☐ Other Real Estate
- ☐ Intellectual Property
- ☐ Equipment
- ☐ Securities
- ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.
**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

**Note:** In certain cases, you must attach a qualified appraisal of the property. See instructions.

| 5 | **(a)** Description of donated property (if you need more space, attach a separate statement) | (b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift | **(c)** Appraised fair market value |
|---|---|---|---|
| A | | | |
| B | | | |
| C | | | |
| D | | | |

| | **(d)** Date acquired by donor (mo., yr.) | **(e)** How acquired by donor | **(f)** Donor's cost or adjusted basis | **(g)** For bargain sales, enter amount received | See instructions **(h)** Amount claimed as a deduction | See instructions **(i)** Average trading price of securities |
|---|---|---|---|---|---|---|
| A | | | | | | |
| B | | | | | | |
| C | | | | | | |
| D | | | | | | |

## Part II Taxpayer (Donor) Statement - List each item included in Part I above that the appraisal identifies as having a value of $500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than $500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶ ______

Signature of taxpayer (donor) ▶ Date ▶

## Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that I know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6695A. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

**Sign Here** Signature ▶ Title ▶ Date ▶

| Business address (including room or suite no.) | **Identifying number** |
|---|---|
| | |

City or town, state, and ZIP code

## Part IV Donee Acknowledgment - To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶ ______

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282,** Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . . . . . . . . . . . . . . . . . . . . . . . . ▶ ☐ Yes ☐ No

| Name of charitable organization (donee) | **Employer identification number** | |
|---|---|---|
| Address (number, street, and room or suite no.) | City or town, state, and ZIP code | |
| Authorized signature | Title | Date |

Form **5695**

Department of the Treasury
Internal Revenue Service

# Residential Energy Credits

▶ See instructions.
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074
**2010**
Attachment Sequence No. **158**

Name(s) shown on return: Richard D and Beverly J Peterson
Your social security number: 414-92-0453

**Part I** **Nonbusiness Energy Property Credit** (See instructions before completing this part.)

| | | | |
|---|---|---|---|
| 1 | Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶ | 1 | ☒ Yes ☐ No |
| | **Caution:** *If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.* | | |
| 2 | Qualified energy efficiency improvements (see instructions). | | |
| a | Insulation material or system specifically and primarily designed to reduce the heat loss or gain of your home | 2a | 124. |
| b | Exterior windows (including certain storm windows) and skylights | 2b | |
| c | Exterior doors (including certain storm doors) | 2c | |
| d | Metal roof with appropriate pigmented coatings, or asphalt roof with appropriate cooling granules, that are specifically and primarily designed to reduce the heat gain of your home, and the roof meets or exceeds the Energy Star program requirements in effect at the time of purchase or installation | 2d | |
| 3 | Residential energy property costs (see instructions). | | |
| a | Energy-efficient building property | 3a | |
| b | Qualified natural gas, propane, or oil furnace or hot water boiler | 3b | |
| c | Advanced main air circulating fan used in a natural gas, propane, or oil furnace | 3c | |
| 4 | Add lines 2a through 3c | 4 | 124. |
| 5 | Multiply line 4 by 30% (.30) | 5 | 37. |
| 6 | Maximum credit amount. (If you jointly occupied the home, see instructions) | 6 | 1,500. |
| 7 | Enter the amount, if any, from your 2009 Form 5695, line 11. Otherwise enter -0- | 7 | |
| 8 | Subtract line 7 from line 6 | 8 | 1,500. |
| 9 | Enter the smaller amount of line 5 or line 8 | 9 | 37. |
| 10 | Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions) | 10 | 5,151. |
| 11 | **Nonbusiness energy property credit.** Enter the smaller of line 9 or line 10 . Also include this amount on Form 1040, line 52, or Form 1040NR, line 49 | 11 | 37. |

**Part II** **Residential Energy Efficient Property Credit** (See instructions before completing this part.)

**Note.** *Skip lines 12 through 21 if you only have a* ***credit carryforward from 2009.***

| | | | | | |
|---|---|---|---|---|---|
| 12 | Qualified solar electric property costs | | | 12 | |
| 13 | Qualified solar water heating property costs | | | 13 | |
| 14 | Qualified small wind energy property costs | | | 14 | |
| 15 | Qualified geothermal heat pump property costs | | | 15 | |
| 16 | Add lines 12 through 15 | | | 16 | |
| 17 | Multiply line 16 by 30% (.30) | | | 17 | |
| 18 | Qualified fuel cell property costs | 18 | | | |
| 19 | Multiply line 18 by 30% (.30) | 19 | | | |
| 20 | Kilowatt capacity of property on line 18 above ▶ ____ x $1,000 | 20 | | | |
| 21 | Enter the smaller of line 19 or 20 | | | 21 | |
| 22 | Credit carryforward from 2009. Enter the amount, if any, from your 2009 Form 5695, line 28 | | | 22 | |
| 23 | Add lines 17, 21, and 22 | | | 23 | |
| 24 | Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 | 24 | | | |
| 25 | **1040 filers:** Enter the total, if any, of your credits from Form 1040 lines 47 through 50; line 11 of this form; line 12 of the Line 11 worksheet Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 3; Form 8834 line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 22.<br>**1040NR filers:** Enter the amount, if any, from Form 1040NR, lines 45 through 47; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 3; Form 8834, line 22; Form 8910 line 21; and Form 8936, line 14. | 25 | | | |
| 26 | Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27 | | | 26 | |
| 27 | **Residential energy efficient property credit.** Enter the smaller of line 23 or line 26. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49 | | | 27 | |
| 28 | Credit carryforward to 2011. If line 27 is less than line 23, subtract line 27 from line 23 | 28 | | | |

# SCHEDULE M (Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

# Making Work Pay Credit

▶ Attach to Form 1040A or 1040. ▶ See separate instructions.

OMB No. 1545-0074

2010

Attachment Sequence No. 166

Name(s) shown on return: Richard D and Beverly J Peterson

Your social security number: 414-92-0453

*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.*

*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 scholarshiip 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 (and your spouse if filing jointly) have 2010 wages of more than $6,451 ($12,903 if married filing jointly)?<br>[X] **Yes.** Skip lines 1a through 3. Enter $400 ($800 if married filing jointly) on line 4 and go to line 5.<br>[ ] **No.** Enter your earned income (see instructions) | 1a | | | |
| 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 | 103,361. | | |
| 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?<br>[X] **No.** Skip line 8. Enter the amount from line 4 on line 9 below.<br>[ ] **Yes.** Subtract line 6 from line 5 | 7 | | | |
| 8 | Multiply line 7 by 2% (.02) | | | 8 | |
| 9 | Subtract line 8 from line 4. If zero or less, enter -0- | | | 9 | 800. |
| 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).<br>[X] **No.** Enter -0- on line 10 and go to line 11.<br>[ ] **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) | | | 10 | |
| 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; Form 1040A, line 40 | | | 11 | 800. |

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

# Additional Dependents Worksheet

▶ **Supports Dependents claimed on Form 1040, Line 6c**

**2010**

| Name(s) as shown on Form 1040 | **Your social security number** |
|---|---|
| Richard D and Beverly J Peterson | 414-92-0453 |

| **Dependent's Name** | Dependent's Social Security Number | Dependent's Relationship To You | Qualifying Child For Child Tax Credit |
|---|---|---|---|
| Michael Peterson | 409-71-7828 | Son | |
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