File by Mail Instructions for your 2010 Federal Tax Return

Important: Your taxes are not finished until all required steps are completed.

(If you prefer, you can still e-file. Go to the end of these instructions for more information.)

David C Moore
379 College Ave
Holland, MI 49423

Balance Due/ Refund	Your federal tax return (Form 1040) shows you owe a balance due of $282.00. You are paying by check.
What You Need to Mail	Your tax return - The official return for mailing is included in this printout. Remember to sign and date the return. Your payment - Mail a check or money order for $282.00, payable to "United States Treasury". Write your Social Security number and "2010 Form 1040" on the check. Mail the return and check together. Attach the first copy or Copy B of Form(s) W-2 to the front of your Form 1040. Mail your return, attachments and payment to: Internal Revenue Service Center P.O. Box 802501 Cincinnati, OH 45280-2501 Deadline: Postmarked by Monday, April 18, 2011 Note: Your state return may be due on a different date. Please review your state filing instructions. Don't forget correct postage on the envelope.
What You Need to Keep	Keep these instructions and a copy of your return for your records. If you did not print one before closing TurboTax, go back to the program and select Print & File tab, then select the Print for Your Records category.

2010 Federal Tax Return Summary		
Adjusted Gross Income	$	56,177.00
Taxable Income	$	46,827.00
Total Tax	$	4,412.00
Total Payments/Credits	$	4,130.00
Payment Due	$	282.00
Effective Tax Rate		7.85%

Changed Your Mind About e-filing?	You can still file electronically. Just go back to TurboTax, select the Print & File tab, then select the E-file category. We'll walk you through the process. Once you file, we will let you know if your return is accepted (or rejected) by the Internal Revenue Service.

Hi David,

We just want to thank you for using TurboTax this year! It's our goal to make your taxes easy and accurate, year after year.

With TurboTax Basic:
Breathe easy. The calculations on your return are backed with our 100% Accuracy Guarantee.

Here's the final wrap up for your 2010 taxes:

Your federal balance due is: $ 282.00

- We double checked your return for errors along the way.
- We helped with step-by-step guidance to get your answers on the right IRS forms.
- We made sure you didn't miss a deduction even if something in your life changed, like a new job, new house - or more kids!

Your Head Start On Next Year:
When you come back next year, taxes will be so easy! We'll have all your information saved and ready to transfer in to your new return. We'll ask you questions about what changed since we last talked, and we'll be ready to get you the credits and deductions you deserve, no matter what life throws at you.

Also included:
- We provide the Audit Support Center free of charge in the unlikely event you get audited.

With TurboTax State:
- You saved time by automatically transferring your federal tax information to your state return

Many happy returns from TurboTax.

TO PAY YOUR TAXES DUE BY CHECK, MAIL THIS FORM TO THE ADDRESS LISTED BELOW.

▼ **Detach Here and Mail With Your Payment and Return** ▼

Department of the Treasury
Internal Revenue Service (99)

2010

Form 1040-V Payment Voucher

- ► Use this voucher when making a payment with Form 1040.
- ► Do not staple this voucher or your payment to Form 1040.
- ► Make your check or money order payable to the 'United States Treasury.'
- ► Write your social security number (SSN) on your check or money order.

Enter the amount of your payment . . . . ►	282.

REV 03/16/11 TURBOTAX 1555

DAVID C MOORE

379 COLLEGE AVE
HOLLAND MI 49423

INTERNAL REVENUE SERVICE
PO BOX 802501
CINCINNATI OH 45280-2501

074798527 HB MOOR 30 0 201012 610

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.

PRINT CLEARLY

Your first name and initial	Last name	Your social security number
David C	Moore	074-79-8527
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. — Apt. no.
379 College Ave

City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.
Holland MI 49423

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

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund . . . . . . ▶ ☐ 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 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 ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . . . . . .
b ☐ **Spouse** . . . .
Boxes checked on 6a and 6b: 1

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 credit (see page 15)
			☐
			☐
			☐
			☐

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

No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above

d Total number of exemptions claimed . . . . Add numbers on lines above ▶ 1

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 page 20.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2 SCH 85	7	27,389.
8a	**Taxable** interest. Attach Schedule B if required	8a	12.
b	**Tax-exempt** interest. **Do not** include on line 8a	8b 1,914.	
9a	Ordinary dividends. Attach Schedule B if required	9a	4,229.
b	Qualified dividends	9b 3,047.	
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	24,547.
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	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶	22	56,177.

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 through 31a and 32 through 35	36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	56,177.

Tax and Credits

38	Amount from line 37 (adjusted gross income)			38	56,177.
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	5,700.
41	Subtract line 40 from line 38			41	50,477.
42	**Exemptions.** Multiply $3,650 by the number on line 6d			42	3,650.
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	46,827.
44	**Tax** (see instructions). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972			44	4,412.
45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	0.
46	Add lines 44 and 45 ▶			46	4,412.
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 credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53			
54	Add lines 47 through 53. These are your **total credits**			54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	4,412.

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(s) 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	4,412.

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	3,730.		
62	2010 estimated tax payments and amount applied from 2009 return	62			
63	Making work pay credit. Attach Schedule M	63	400.		
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 lines 61, 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	4,130.

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	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	74a	
▶ b	Routing number X X X X X X X X X ▶ **c** Type: ☐ Checking ☐ Savings		
▶ d	Account number X X X X X X X X X X X X X X X X X		
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	282.
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 page 12. 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
		eMarketing Specialist	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	

Paid Preparer Use Only

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

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 on back.**

OMB No. 1545-0074

2010

Attachment Sequence No. **08**

Name(s) shown on return: David C Moore

Your social security number: 074-79-8527

Part I Interest

(See instructions on back 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 on back and list this interest first. Also, show that buyer's social security number and address ▶ Bank of America, N. A.	1	11.86
2	Add the amounts on line 1	2	11.86
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	11.86

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

Part II Ordinary Dividends

(See instructions on back 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 ▶ National Financial Services LLC	5	223.57
	Reed Clark Trust U/A		4,005.
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	4,228.57

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

Part III Foreign Accounts and Trusts

(See instructions on back.)

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 2010, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions on back 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 2010, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		X

SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Capital Gains and Losses

► 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.

OMB No. 1545-0074

2010

Attachment Sequence No. **12**

Name(s) shown on return: David C Moore

Your social security number: 074-79-8527

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 page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1	Security - Reed Clark Trust	12/31/10	12/31/10	121.	0.	121.

2 Enter your short-term totals, if any, from Schedule D-1, line 2	2		
3 **Total short-term sales price amounts.** Add lines 1 and 2 in column (d)	3	121.	
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** on page D-7 of the instructions	6		( )
7 **Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (f)	7		121.

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 page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8	Securities - Reed Clark Trust	12/30/09	12/31/10	20,855.	0.	20,855.

9 Enter your long-term totals, if any, from Schedule D-1, line 9	9		
10 **Total long-term sales price amounts.** Add lines 8 and 9 in column (d)	10	20,855.	
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11		
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12		
13 Capital gain distributions. See page D-2 of the instructions	13		3,571.
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your **Capital Loss Carryover Worksheet** on page D-7 of the instructions	14		( )
15 **Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (f). Then go to Part III on the back	15		24,426.

Part III **Summary**

16 Combine lines 7 and 15 and enter the result . . . . **16** 24,547.

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

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** on page D-8 of the instructions . . . . ▶ **18**

19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-9 of the instructions . . . . ▶ **19**

20 Are lines 18 and 19 **both** zero or blank?

☒ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). **Do not** complete lines 21 and 22 below.

☐ **No.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Schedule D Tax Worksheet** on page D-10 of 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** ( )

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

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

☐ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42).

☐ **No.** Complete the rest of Form 1040 or Form 1040NR.

Form **8615**

Department of the Treasury
Internal Revenue Service (99)

Tax for Certain Children Who Have Investment Income of More Than $1,900

▶ Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.
▶ See separate instructions.

OMB No. 1545-0074
2010
Attachment Sequence No. **33**

Child's name shown on return: David C Moore

Child's social security number: 074-79-8527

Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929,** Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

A Parent's name (first, initial, and last). **Caution:** *See instructions before completing.* Peter C. Moore

B Parent's social security number: 128-28-9786

C Parent's filing status (check one):
☒ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Part I Child's Net Investment Income

1	Enter the child's investment income (see instructions)	1	28,788.
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter $1,900. Otherwise, see instructions	2	1,900.
3	Subtract line 2 from line 1. If zero or less, **stop;** do not complete the rest of this form but **do** attach it to the child's return	3	26,888.
4	Enter the child's **taxable income** from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	4	46,827.
5	Enter the **smaller** of line 3 or line 4. If zero, **stop;** do not complete the rest of this form but **do** attach it to the child's return	5	26,888.

Part II Tentative Tax Based on the Tax Rate of the Parent

6	Enter the parent's **taxable income** from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions	6	
7	Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above	7	
8	Add lines 5, 6, and 7 (see instructions)	8	26,888.
9	Enter the tax on the amount on line 8 based on the **parent's** filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☒	9	124.
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 11; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. **Do not** include any tax from **Form 4972** or **8814** or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here ▶ ☒	10	
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to **Part III**	11	124.
12a	Add lines 5 and 7 — 12a		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	×
13	Multiply line 11 by line 12b	13	124.

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14	Subtract line 5 from line 4 — 14: 19,939.		
15	Enter the tax on the amount on line 14 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☒	15	2,300.
16	Add lines 13 and 15	16	2,424.
17	Enter the tax on the amount on line 4 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☒	17	4,412.
18	Enter the **larger** of line 16 or line 17 here and on the **child's** Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions	18	4,412.

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	**Your social security number**
David C Moore	074-79-8527

CAUTION *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.*

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

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

(a) You have a net loss from a business,

(b) You received a taxable scholarship or fellowship grant not reported on a Form W-2,

(c) Your wages include pay for work performed while an inmate in a penal institution,

(d) You received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or

(e) You are filing Form 2555 or 2555-EZ.

1a	Do you (and your spouse if filing jointly) have 2010 wages of more than $6,451 ($12,903 if married filing jointly)? ☐ **Yes.** Skip lines 1a through 3. Enter $400 ($800 if married filing jointly) on line 4 and go to line 5. ☒ **No.** Enter your earned income (see instructions)	**1a**	27,304.		
b	Nontaxable combat pay included on line 1a (see instructions) **1b**				
2	Multiply line 1a by 6.2% (.062)	**2**	1,693.		
3	Enter $400 ($800 if married filing jointly)	**3**	400.		
4	Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a)			**4**	400.
5	Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 . .	**5**	56,177.		
6	Enter $75,000 ($150,000 if married filing jointly)	**6**	75,000.		
7	Is the amount on line 5 more than the amount on line 6? ☒ **No.** Skip line 8. Enter the amount from line 4 on line 9 below. ☐ **Yes.** Subtract line 6 from line 5	**7**			
8	Multiply line 7 by 2% (.02)			**8**	
9	Subtract line 8 from line 4. If zero or less, enter -0-			**9**	400.
10	Did you (or your spouse, if filing jointly) receive an economic recovery payment in **2010**? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions). ☒ **No.** Enter -0- on line 10 and go to line 11. ☐ **Yes.** Enter the total of the payments you (and your spouse, if filing jointly) received in **2010**. Do not enter more than $250 ($500 if married filing jointly)			**10**	0.
11	**Making work pay credit.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040, line 63; or Form 1040A, line 40			**11**	400.

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

Form **1098-T** **Tuition Statement** **2010**

► Keep for your records

Taxpayer's name	Social Security No.
David C Moore	074-79-8527

Identify Student (Required):

A If student is David

Double-click *to link this 1098-T to the applicable* ***Taxpayer or Spouse Student Information Worksheet*** . . . . ► David

B If student is

Double-click *to link this 1098-T to the applicable* ***Dependent Student Information Worksheet*** . . . . ►

Filer's name: Hope College Street address: 141 East 12th Street City: Holland State: MI Zip Code: 49423	**1** Payments received for qualified tuition and related expenses . . . . $	
	2 Amounts billed for qualified tuition and related expenses. . . . . $ 0.	
Telephone no. Ext:	**3** If this box is checked, your educational institution has changed its reporting method for 2010 . . . . . . ☐	
Filer's Federal identification number: 38-1381271 Student's Social Security Number.: 074-79-8527	**4** Adjustments made for a prior year $ 1,153.	**5** Scholarships or grants $ 85.
Student's name: David Street address: 379 College Ave Apt. No. City: Holland State: MI Zip Code: 49423	**6** Adjustments to scholarships or grants for a prior year $ 0.	**7** Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2011 . . . . ► ☐
Service Provider/ Acct No **8** Check if at least half-time student ► X	**9** Check if a graduate student . . ► ☐	**10** Ins. contract reimb./refund $

Reconciliation of Box 2, Amounts Billed for Qualified Tuition and Related Expenses

A Enter portion of box 2 amount **not** paid during 2010 . . . . 0.

B Enter portion of box 2 amount actually paid during 2010. . . . . 0.

Form 1040 Line 44 — Qualified Dividends and Capital Gain Tax Worksheet — 2010

► Keep for your records

Name(s) Shown on Return	Social Security Number
David C Moore	074-79-8527

1	Enter the amount from Form 1040, line 43 1		46,827.
2	Enter the amount from Form 1040, line 9b 2	3,047.	
3	Are you filing Schedule D? [X] **Yes**. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or loss, enter -0- . . . . 3 [ ] **No**. Enter the amount from Form 1040, line 13.	24,426.	
4	Add lines 2 and 3 4	27,473.	
5	If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise enter -0- 5	0.	
6	Subtract line 5 from line 4. If zero or less, enter -0- 6		27,473.
7	Subtract line 6 from line 1. If zero or less, enter -0- 7		19,354.
8	Enter: $34,000 if single or married filing separately, $68,000 if married filing jointly or qualifying widow(er), or $45,550 if head of household. 8		34,000.
9	Enter the smaller of line 1 or line 8 9		34,000.
10	Enter the smaller of line 7 or line 9 10		19,354.
11	Subtract line 10 from line 9 (this amount taxed at 0%) . . . 11		14,646.
12	Enter the smaller of line 1 or line 6 12		27,473.
13	Enter the amount from line 11 13		14,646.
14	Subtract line 13 from line 12. 14		12,827.

15	Multiply line 14 by 15**%** (.15) 15	1,924.
16	Figure the tax on the amount on line 7. If the amount on line 7 is less than $100,000, use the Tax Table to figure this tax. If the amount on line 7 is $100,000 or more, use the Tax Computation Worksheet. 16	2,488.
17	Add lines 15 and 16 17	4,412.
18	Figure the tax on the amount on line 1. If the amount on line 1 is less than $100,000, use the Tax Table to figure this tax. If the amount on line 1 is $100,000 or more, use the Tax Computation Worksheet. 18	7,888.
19	**Tax on all taxable income.** Enter the **smaller** of line 17 or line 18 here and on Form 1040, line 44. 19	4,412.

Tax Payments Worksheet 2010

► Keep for your records

Name(s) Shown on Return	Social Security Number
David C Moore	074-79-8527

Estimated Tax Payments for 2010 (If more than 4 payments for any state or locality, see Tax Help)

	Federal		State			Local		
	Date	Amount	Date	Amount	ID	Date	Amount	ID
1	04/15/10		04/15/10			04/15/10		
2	06/15/10		06/15/10			06/15/10		
3	09/15/10		09/15/10			09/15/10		
4	01/18/11		01/18/11			01/18/11		
5								
Tot Estimated Payments . . .								

Tax Payments Other Than Withholding (If multiple states, see Tax Help)	Federal	State	ID	Local	ID
6 Overpayments applied to 2010					
7 Credited by estates and trusts					
8 **Totals** Lines 1 through 7					
9 2010 extensions					

Taxes Withheld From:					Federal	State	Local
10	Forms W-2				3,730.	1,186.	
11	Forms W-2G						
12	Forms 1099-R						
13	Forms 1099-MISC and 1099-G						
14	Schedules K-1						
15	Forms 1099-INT, DIV and OID						
16	Social Security and Railroad Benefits						
17	Form 1099-B	St		Loc			
18 a	Other withholding	St		Loc			
b	Other withholding	St		Loc			
c	Other withholding	St		Loc			
19	**Total Withholding** Lines 10 through 18c				3,730.	1,186.	
20	**Total Tax Payments for 2010**				3,730.	1,186.	

Prior Year Taxes Paid In 2010 (If multiple states or localities, see Tax Help)	State	ID	Local	ID
21 Tax paid with 2009 extensions				
22 2009 estimated tax paid after 12/31/09				
23 Balance due paid with 2009 return				
24 Other (amended returns, installment payments, etc) . .				

Form 8615 — Schedule D Tax Worksheet — 2010

► Keep for your records

Child's Name as Shown on Return	Child's Social Security Number
David C Moore	074-79-8527

Family's Aggregate Line 9 Schedule D Tax Calculation

1	Enter your taxable income from Form 1040, line 43	1	26,888.
2	Enter your qualified dividends from Form 1040, line 9b	2	2,846.
3	Enter the amount from Form 4952, line 4g	3	0.
4	Enter the amount from Form 4952, line 4e*	4	0.
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	0.
6	Subtract line 5 from line 2. If zero or less, enter -0-	6	2,846.
7	Enter the **smaller** of line 15 or line 16 of Schedule D	7	22,814.
8	Enter the **smaller** of line 3 or line 4	8	0.
9	Subtract line 8 from line 7. If zero or less, enter -0-	9	22,814.
10	Add lines 6 and 9	10	25,660.
11	Add lines 18 and 19 of Schedule D	11	0.
12	Enter the **smaller** of line 9 or line 11	12	0.
13	Subtract line 12 from line 10	13	25,660.
14	Subtract line 13 from line 1. If zero or less, enter -0-	14	1,228.
15	Enter the **smaller** of line 1 **or**: • $34,000 if single or married filing separately; or • $68,000 if married filing jointly or qualifying widow(er); • $45,500 if head of household.	15	26,888.
16	Enter the **smaller** of line 14 or line 15	16	1,228.
17	Subtract line 10 from line 1. If zero or less, enter -0-	17	1,228.
18	Enter the **larger** of line 16 or line 17	18	1,228.
	If lines 15 and 16 are the same, skip lines 19 and 20 and go to line 21. Otherwise, go to line 19.		
19	Subtract line 16 from line 15 ►	19	25,660.
20	Multiply line 19 by **0**% (.00)	20	0.
	If lines 1 and 15 are the same, skip lines 21 through 33 and go to line 34. Otherwise, go to line 21.		
21	Enter the **smaller** of line 1 or line 13	21	
22	Enter the amount from line 19 (if line 19 is blank, enter -0-)	22	
23	Subtract line 22 from line 21. If zero or less, enter -0-	23	
24	Multiply line 23 by **15**% (.15)	24	
	If Schedule D, line 19, is zero or blank, skip lines 25 through 30 and go to line 31. Otherwise, go to line 25.		
25	Enter the **smaller** of line 9 above or Schedule D, line 19	25	
26	Add lines 10 and 18	26	
27	Enter the amount from line 1 above	27	
28	Subtract line 27 from line 26. If zero or less, enter -0-	28	
29	Subtract line 28 from line 25. If zero or less, enter -0-	29	
30	Multiply line 29 by **25**% (.25)	30	
	If Schedule D, line 18, is zero or blank, skip lines 31 through 33 and go to line 34. Otherwise, go to line 31.		
31	Add lines 18, 19, 23, and 29	31	
32	Subtract line 31 from line 1	32	
33	Multiply line 32 by **28**% (.28)	33	
34	Figure the tax on the amount on **line 18**. Use the Tax Table or Tax Computation Worksheet, whichever applies	34	124.
35	Add lines 20, 24, 30, 33, 34	35	124.
36	Figure the tax on the amount on **line 1**. Use the Tax Table or Tax Computation Worksheet, whichever applies	36	3,613.
37	**Tax on all taxable income (including capital gains and qualified dividends)**. Enter the **smaller** of line 35 or line 36. Also enter this amount on Form 1040, 44	37	124.

Child's Line 15 Schedule D Tax Calculation

1	Enter your taxable income from Form 1040, line 43	1	19,939.
2	Enter your qualified dividends from Form 1040, line 9b	2	201.
3	Enter the amount from Form 4952, line 4g	3	
4	Enter the amount from Form 4952, line 4e*	4	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	0.
6	Subtract line 5 from line 2. If zero or less, enter -0-	6	201.
7	Enter the **smaller** of line 15 or line 16 of Schedule D	7	1,612.
8	Enter the **smaller** of line 3 or line 4	8	
9	Subtract line 8 from line 7. If zero or less, enter -0-	9	1,612.
10	Add lines 6 and 9	10	1,813.
11	Add lines 18 and 19 of Schedule D	11	0.
12	Enter the **smaller** of line 9 or line 11	12	0.
13	Subtract line 12 from line 10	13	1,813.
14	Subtract line 13 from line 1. If zero or less, enter -0-	14	18,126.
15	Enter the **smaller** of line 1 **or**: • $34,000 if single or married filing separately; or • $68,000 if married filing jointly or qualifying widow(er); • $45,500 if head of household.	15	19,939.
16	Enter the **smaller** of line 14 or line 15	16	18,126.
17	Subtract line 10 from line 1. If zero or less, enter -0-	17	18,126.
18	Enter the **larger** of line 16 or line 17	18	18,126.
	If lines 15 and 16 are the same, skip lines 19 and 20 and go to line 21. Otherwise, go to line 19.		
19	Subtract line 16 from line 15 ►	19	1,813.
20	Multiply line 19 by **0**% (.00)	20	0.
	If lines 1 and 15 are the same, skip lines 21 through 33 and go to line 34. Otherwise, go to line 21.		
21	Enter the **smaller** of line 1 or line 13	21	
22	Enter the amount from line 19 (if line 19 is blank, enter -0-)	22	
23	Subtract line 22 from line 21. If zero or less, enter -0-	23	
24	Multiply line 23 by **15**% (.15)	24	
	If Schedule D, line 19, is zero or blank, skip lines 25 through 30 and go to line 31. Otherwise, go to line 25.		
25	Enter the **smaller** of line 9 above or Schedule D, line 19	25	
26	Add lines 10 and 18	26	
27	Enter the amount from line 1 above	27	
28	Subtract line 27 from line 26. If zero or less, enter -0-	28	
29	Subtract line 28 from line 25. If zero or less, enter -0-	29	
30	Multiply line 29 by **25**% (.25)	30	
	If Schedule D, line 18, is zero or blank, skip lines 31 through 33 and go to line 34. Otherwise, go to line 31.		
31	Add lines 18, 19, 23, and 29	31	
32	Subtract line 31 from line 1	32	
33	Multiply line 32 by **28**% (.28)	33	
34	Figure the tax on the amount on **line 18**. Use the Tax Table or Tax Computation Worksheet, whichever applies	34	2,300.
35	Add lines 20, 24, 30, 33, 34	35	2,300.
36	Figure the tax on the amount on **line 1**. Use the Tax Table or Tax Computation Worksheet, whichever applies	36	2,570.
37	**Tax on all taxable income (including capital gains and qualified dividends)**. Enter the **smaller** of line 35 or line 36. Also enter this amount on Form 1040, 44	37	2,300.

Form 8615 **Child's Investment & Net Capital Gain Worksheet** **2010**

► Keep for your records

Child's Name as Shown on Return	Child's Social Security Number
David C Moore	074-79-8527

Line 1 - Child's Investment Income

1	Enter the amount from the child's Form 1040, line 22 or Form 1040NR, line 23. *Note: If the child has claimed a loss from self-employment, a foreign earned income exclusion, or a net operating loss carryover to 2010, skip lines 2 and 3 and go to line 4.*	1	56,177.
2 a	Enter the total of the amount(s) reported on Form 1040, lines 7, 12, and 18; Form 1040A, line 7; or Form 1040NR, lines 8, 13, and 19	2 a	27,389.
b	Enter any other earned income not included on line 2a	b	
c	Enter any penalty on early withdrawals from savings, from Form 1040 or 1040NR	c	
3	Subtract the amounts on lines 2a through 2c from the amount on line 1. Enter the result here and on Form 8615, line 1. Do not complete lines 4 through 7	3	28,788.
4	Enter the following amounts as **Positive** numbers:		
a	Loss from self-employment, from Schedule C or Schedule F	4 a	
b	Foreign housing and earned income exclusion, from Form 2555	b	
c	Net operating loss carryover to 2010, from Form 1040 or Form 1040NR	c	
d	Add lines 4a through 4c	d	
5	Add lines 1 and 4d	5	
6 a	Enter the amount from the child's Form 1040, line 7 or 1040NR, line 8	6 a	
b	Enter the amount from the child's Form 1040, line 12 or 1040NR, line 13. Enter -0- if less than zero	b	
c	Enter the amount from the child's Form 1040, line 18 or Form 1040NR, line 19. Enter -0- if less than zero	c	
d	Enter any other earned income not included on lines 6a through 6c	d	
e	Enter any penalty on early withdrawal from savings, from Form 1040 or 1040NR	e	
7	Subtract the amounts on lines 6a through 6e from the amount on line 5. Enter the result here and on Form 8615, line 1	7	

Line 2 - Child's Investment Deductions

8	If the child itemized deductions on Schedule A (Form 1040 or Form 1040NR), enter the amount from Schedule A (Form 1040), line 29, or Schedule A (Form 1040NR), line 17	8	
9	Enter the portion of the amount on line 8 that is directly connected with the production of the child's investment income	9	
a	Enter the child's itemized deductions directly connected with the production of the child's qualified dividends and net capital gain		
10	Add $950 to the amount on line 9	10	
11	Enter the **greater** of the amount on line 10 or $1,900. Also enter this amount on Form 8615, line 2	11	1,900.

Line 5 - Qualified Dividends and Net Capital Gain Worksheets

Form 8615 Line 5 - Worksheet 1

Use the following worksheet to figure the qualified dividends and the net capital gain included on line 5 of the child's Form 8615 if line 5 equals line 3 and line 2 is $1,900.

A	Enter the child's qualified dividends		3,047.
B	Enter the child's net capital gain		24,426.
C	Enter the amount from line 1 of Form 8615		28,788.
D	Divide line A by line C		0.1058
E	Divide line B by line C		0.8485
F	Multiply line D by $1,900		201.
G	Multiply line E by $1,900		1,612.
H	Subtract line F from Line A. This is net qualified dividends on line 5		2,846.
I	Subtract line G from Line B. This is the net capital gain included on line 5		22,814.

Form 8615 Line 5 - Worksheet 2

Use the following worksheet to figure the qualified dividends and the net capital gain included on line 5 of the child's Form 8615 if line 5 equals line 3 and line 2 is **more** than $1,900.

A	Enter the child's qualified dividends		
B	Enter the child's net capital gain		
C	Add lines A and B		
D	Divide line A by line C		
E	Enter the itemized deductions directly connected with the production of the child's qualified dividend's and net capital gain		
F	Multiply line D by Line E		
G	Subtract line F from line E		
H	Subtract line G from line B		
I	Subtract line F from line A		
J	Enter the amount from line 1 of Form 8615		
K	Divide line A by line J		
L	Divide line B by line J		
M	Multiply $950 by line K		
N	Multiply $950 by line L		
O	Subtract line M from line I.This is the net qualified dividends included on line 5		
P	Subtract line N from line H. This is the net capital gain included on line 5		

Form 8615 Line 5 - Worksheet 3

Use the following worksheet to figure the qualified dividends and the net capital gain included on line 5 of the child's Form 8615 if line 5 is less than line 3.

A	Enter the child's qualified dividends		
B	Enter the child's net capital gain		
C	Add line A and line B		
D	Divide line A by line C		
E	If the child itemized deductions, enter the child's itemized deductions directly connected with the production of the child's income on line C		
F	Multiply line D by line E		
G	Subtract line F from line E		
H	Subtract line G from line B		
I	Subtract line F from line A		
J	If the child can claim his or her own exemption, enter $3,650. Otherwise, enter zero		
K	If the child itemized deductions, enter the child's itemized deductions **not** directly connected with the production of the income on line C. Otherwise, enter the child's standard deduction		
L	Add line J and line K		
M	Enter the child's adjusted gross income from line 38 of Form 1040		
N	Divide line C by line M		
O	Multiply line L by line N		
P	Multiply line O by line D		
Q	Subtract line P from line O		
R	Subtract line P from line I. This is the net qualified dividends included on line 5		
S	Subtract line Q from line H. This is the net capital gain included on line 5		

Federal Carryover Worksheet 2010

► Keep for your records

Name(s) Shown on Return	Social Security Number
David C Moore	074-79-8527

2009 State and Local Income Tax Information (See Tax Help)

(a) State or Local ID	(b) Paid With Extension	(c) Estimates Pd After 12/31	(d) Total With-held/Pmts	(e) Paid With Return	(f) Total Over-payment	(g) Applied Amount
Totals . .						

Other Tax and Income Information		2009	2010
1 Filing status	**1**		1 Single
2 Number of exemptions for blind or over 65 (0 - 4)	**2**		
3 Itemized deductions after limitation	**3**		3,054.
4 Check box if required to itemize deductions	**4**	☐	☐
5 Adjusted gross income	**5**		56,177.
6 Tax liability for Form 2210 or Form 2210-F	**6**		4,012.
7 Alternative minimum tax	**7**		0.
8 Federal overpayment applied to next year estimated tax	**8**		

QuickZoom to the IRA Information Worksheet for IRA information . . . ►

Excess Contributions		2009	2010
9 a Taxpayer's excess Archer MSA contributions as of 12/31	**9 a**		
b Spouse's excess Archer MSA contributions as of 12/31	**b**		
10 a Taxpayer's excess Coverdell ESA contributions as of 12/31	**10 a**		
b Spouse's excess Coverdell ESA contributions as of 12/31	**b**		
11 a Taxpayer's excess HSA contributions as of 12/31	**11 a**		
b Spouse's excess HSA contributions as of 12/31	**b**		

Loss and Expense Carryovers		2009	2010
12 a Short-term capital loss	**12 a**		
b AMT Short-term capital loss	**b**		
13 a Long-term capital loss	**13 a**		
b AMT Long-term capital loss	**b**		
14 a Net operating loss available to carry forward	**14 a**		
b AMT Net operating loss available to carry forward	**b**		
15 a Investment interest expense disallowed	**15 a**		
b AMT Investment interest expense disallowed	**b**		
16 Nonrecaptured net Section 1231 losses from: **a** 2010	**16 a**		
b 2009	**b**		
c 2008	**c**		
d 2007	**d**		
e 2006	**e**		
f 2005	**f**		

David C Moore 074-79-8527

Loss and Expense Carryovers (cont'd)				2009	2010
17 AMT Nonrecap'd net Sec 1231 losses from:	a	2010	17 a		
	b	2009	b		
	c	2008	c		
	d	2007	d		
	e	2006	e		
	f	2005	f		

Credit Carryovers				2009	2010
18 General business credit			18		
19 Adoption credit from:	a	2010	19 a		
	b	2009	b		
	c	2008	c		
	d	2007	d		
	e	2006	e		
	f	2005	f		
20 Mortgage interest credit from:	a	2010	20 a		
	b	2009	b		
	c	2008	c		
	d	2007	d		
21 Credit for prior year minimum tax			21		
22 District of Columbia first-time homebuyer credit			22		
23 Residential energy efficient property credit			23		

Other Carryovers				2009	2010
24 Section 179 expense deduction disallowed			24		
25 Excess foreign housing deduction:	a	Taxpayer (Form 2555, line 46)	25 a		
	b	Taxpayer (Form 2555, line 48)	b		
	c	Spouse (Form 2555, line 46)	c		
	d	Spouse (Form 2555, line 48)	d		

File by Mail Instructions for your 2010 Michigan Tax Return

Important: Your taxes are not finished until all required steps are completed.

(If you prefer, you can still e-file. Go to the end of these instructions for more information.)

David C Moore
379 College Ave
Holland, MI 49423

Balance Due/ Refund	Your Michigan state tax return (Form MI-1040) shows you owe a balance due of $1,447.00. You are paying by check.
What You Need to Mail	Your tax return - The official return for mailing is included in this printout. Remember to sign and date the return. Your payment - Mail a check or money order for $1,447.00, payable to "State of Michigan". Write your Social Security number and "2010 Form MI-1040" on the check. Mail the return and check together. Be sure to file the original printed return. Photocopies are not acceptable for filing. Mail your return, attachments and payment to: Michigan Department of Treasury P.O. Box 30727 Lansing, MI 48909-8227 Deadline: Postmarked by April 18, 2011 Don't forget correct postage on the envelope.
What You Need to Keep	Keep these instructions and a copy of your return for your records. If you did not print one before closing TurboTax, go back to the program and select Print & File tab, then select the Print for Your Records category.
2010 Michigan Tax Return Summary	Taxable Income $ 54,491.00 Total Tax $ 2,370.00 Total Payments/Credits $ 1,186.00 Payment Due $ 1,184.00 Penalty/Interest $ 263.00 Balance Due With Penalty/Interest $ 1,447.00
Special Formatting	Your printed state tax forms may have special formatting on them, such as bar codes or other symbols. This is to enable fast processing. Don't worry, these forms have been approved by your taxing authority and are acceptable for printing and mailing.

File by Mail Instructions for your 2010 Michigan Tax Return
Important: Your taxes are not finished until all required steps are completed.

(If you prefer, you can still e-file. Go to the end of these instructions for more information.)

David C Moore
379 College Ave
Holland, MI 49423

Changed Your Mind About e-filing?	You can still file electronically. Just go back to TurboTax, select the Print & File tab, then select the E-file category. We'll walk you through the process. Once you file, we will let you know if your return is accepted (or rejected) by the state taxing agency.

Michigan Department of Treasury
4220 (Rev. 07-10), Page 1

2010 MICHIGAN Individual Income Tax Barcode Datasheet

This datasheet is PAGE 1 of your individual income tax return and/or home heating credit claim. You must staple this form to the top of Form MI-1040 and/or MI-1040CR-7 for your return to be complete and to speed the processing.

Do **NOT** file this form alone.

See additional instructions below.

Software Use Only

[X] MI-1040 included   [ ] MI-1040CR-7 included

FILER'S IDENTIFICATION

Filer's First Name	M.I.	Last Name	Filer's Social Security Number
DAVID	C	MOORE	074-79-8527
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Social Security Number

Home Address (No., Street, P.O. Box or Rural Route)		
379 COLLEGE AVE		
City or Town	State	ZIP Code
HOLLAND	MI	49423

REV 11/10/10 TURBOTAX_ONLINE

Instructions

Staple this form to the top of Form MI-1040 *Individual Income Tax Return* and/or MI-1040CR-7 *Home Heating Credit Claim*. **Do NOT file this form alone.**

If you make a correction to any of your tax data, **you must reprint the corrected page** of the return and this barcode datasheet to capture the corrected information in the barcode.

Mail the original datasheet and original return/claim (not photocopies) to the address on your return/claim.

Make your check payable to "**State of Michigan**" and **print the filer's Social Security Number** and "**2010 income tax**" on the front of your check.

1555

Issued under authority of Public Act 281 of 1967.

2010 MICHIGAN Individual Income Tax Return MI-1040

Return is due April 18, 2011.

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: Ø 1 4 7

1. Filer's First Name: DAVID	M.I.: C	Last Name: MOORE
If a Joint Return, Spouse's First Name:	M.I.:	Last Name:
Home Address (No., Street, P.O. Box or Rural Route): 379 COLLEGE AVE		
City or Town: HOLLAND	State: MI	ZIP Code: 49423

2. Filer's Social Security No. (Example: 123-45-6789): 074 — 79 — 8527

3. Spouse's Social Security No. (Example: 123-45-6789): — —

4. School District Code (5 digits - see p. 49): 70020

5. **STATE CAMPAIGN FUND**

Check this box if you (or your spouse, if filing a joint return) want $3 of your taxes to go to this fund. This will not increase your tax or reduce your refund.

	Yes	No
a. You	☐	☒
b. Spouse	☐	☐

6. **FARMERS, FISHERMEN OR SEAFARERS**

☐ Check this box if 2/3 of your income is from farming, fishing or seafaring.

7. **FILING STATUS.** Check one.

a. ☒ Single

b. ☐ Married, filing jointly

c. ☐ Married, filing separately*

* If you check box "c," complete line 3 and enter spouse's name below:

8. **RESIDENCY.** Check all that apply.

a. ☒ Resident

b. ☐ Nonresident*

c. ☐ Part-Year Resident*

* If you check box "b" or "c," you must complete and attach Schedule NR.

9. **EXEMPTIONS**

		Number		Rate	Amount
a. Number of exemptions you claimed on your 2010 federal return	9a.	1	x	$3,600	3,600. 00
b. Number of individuals 65 or older who qualify for a special exemption	9b.		x	$2,300	00
c. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled	9c.		x	$2,300	00
d. Number of children ages 18 and under you claimed as Michigan exemptions	9d.		x	$600	00
e. Number of qualified disabled veterans	9e.		x	$300	00
f. If your unemployment compensation is 50% or more of your Adjusted Gross Income (amount claimed on line 10) check (X) the box and enter $2,300	9f.	☐		$2,300	00
g. If someone else can claim you as a dependent, check (X) the box, complete Worksheet 2 on p.10, and enter the amount from the worksheet	9g.	☐		9g.	00
h. Add lines 9a, 9b, 9c, 9d, 9e, 9f and 9g. Enter here and on line 15				9h.	3,600. 00

10. **Adjusted Gross Income** from your U.S. Forms *1040, 1040A, 1040EZ* or *1040NR* (see p. 10)	10.	56,177. 00
11. Additions from Michigan Schedule 1, line 7. Attach Schedule 1	11.	1,914. 00
12. **Total.** Add lines 10 and 11	12.	58,091. 00
13. Subtractions from Michigan Schedule 1, line 21. Attach Schedule 1	13.	00
14. **Income subject to tax.** Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0"	14.	58,091. 00
15. **Exemption allowance**. Amount from line 9h or Schedule NR, line 20	15.	3,600. 00
16. **Taxable income.** Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0"	16.	54,491. 00
17. **Tax.** Multiply line 16 by 4.35% (0.0435)	17.	2,370. 00
18. **Total Nonrefundable Credits.** Amount from Schedule 2, line 11. Attach Schedule 2	18.	00
19. **Income Tax.** Subtract line 18 from line 17. If line 18 is greater than line 17, enter "0"	19.	2,370. 00

DIRECT DEPOSIT

Deposit your refund directly into your bank account! See p. 11 and complete a, b and c.

a. Routing Transit Number:

b. Type of Account: (1) ☐ Checking (2) ☐ Savings

c. Account Number:

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Continue on page 2. This form cannot be processed if page 2 is not completed and attached.

Filer's Social Security Number: 074 — 79 — 8527

20.	Enter amount of Income Tax from line 19	2,370. 00
21.	Voluntary Contributions from Form 4642, line 11. Attach Form 4642	00
22.	**USE TAX** Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1, line 3, p. 9.	0. 00
23.	Add lines 20, 21 and 22	2,370. 00

REFUNDABLE CREDITS AND PAYMENTS

24.	Property Tax Credit. Attach MI-1040CR or MI-1040CR-2	00
25.	Farmland Preservation Credit. Attach MI-1040CR-5	00
26.	Qualified Adoption Expenses. Attach U.S. Form *8839* and MI-8839	00
27.	Stillbirth Credit. Amount from Worksheet 3, line B, p. 11	00
28a.	a. Federal Earned Income Tax Credit	00
28b.	b. Michigan Earned Income Tax Credit. Multiply line 28a by 20% (0.20)	00
29.	Energy Efficient Qualified Home Improvement Credit. Attach Form 4764	00
30.	Michigan Historic Preservation Tax Credit (refundable). Attach Form 3581	00
31.	Michigan tax withheld from Schedule W, line 3. Attach Schedule W **(do not submit W-2's)**	1,186. 00
32.	Estimated tax, extension payments and 2009 credit forward	00
33.	Total refundable credits and payments. Add lines 24 through 27, 28b, and 29 through 32	1,186. 00

REFUND OR TAX DUE

Office Use Only

34.	If line 33 is less than line 23, subtract line 33 from line 23. Include interest 27. and penalty 236. if applicable (see p. 11).... **YOU OWE**	1,447. 00
35.	**Overpayment.** If line 33 is greater than line 23, subtract line 23 from line 33	00
36.	**Credit Forward.** Amount of line 35 to be credited to your 2011 estimated tax for your 2011 tax return	00
37.	Subtract line 36 from line 35 **REFUND**	00

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2009, check the appropriate box below.

☐ Filer is Deceased ☐ Spouse is Deceased

Taxpayer Certification. *I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.*

Filer's Signature | Date

Spouse's Signature | Date

I authorize Treasury to discuss my return with my preparer. ☐ Yes ☐ No

Preparer Certification. *I declare under penalty of perjury that this return is based on all information of which I have any knowledge.*

Preparer's PTIN, FEIN or SSN

Preparer's Business Name (print or type)
SELF PREPARED

Preparer's Business Address (print or type)

Refund, credit, or zero returns. Mail your return to: **Michigan Department of Treasury, P.O. Box 30726, Lansing, MI 48909-8226**
Pay amount on line 34. Mail your check and return to: **Michigan Department of Treasury, P.O. Box 30727, Lansing, MI 48909-8227**

Make your check payable to "**State of Michigan**." Print your **Social Security number** and "**2010 income tax**" on the front of your check. If paying on behalf of another taxpayer, **write the taxpayer's name and Social Security number** on the check. Do not staple your check to the return. Keep a copy of your return and all supporting schedules for six years. To check the status of your refund, have a copy of your MI-1040 available when you visit: **www.michigan.gov/iit**

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2010 MICHIGAN Schedule 1 Additions and Subtractions

Issued under authority of Public Act 281 of 1967.

Type or print in blue or black ink. Print numbers like this : 0123456789 - NOT like this: Ø 1 4 7
Attach to Form MI-1040.

Attachment 1A

Filer's First Name	M.I.	Last Name	Filer's Social Security Number (Example: 123-45-6789)
DAVID	C	MOORE	074 — 79 — 8527
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Social Security Number (Example: 123-45-6789)
			— —

Additions to Income (all entries must be positive numbers)

1.	Gross interest and dividends from obligations issued by states (other than Michigan) or their political subdivisions	1.	1,914. 00
2.	Deduction for taxes on, or measured by, income including self-employment tax taken on your federal return (see p. 12)	2.	00
3.	Gains from Michigan column of MI-1040D and MI-4797	3.	00
4.	Losses attributable to other states (see p. 12)	4.	00
5.	Net loss from federal column of your Michigan MI-1040D or MI-4797	5.	00
6.	Other (see p. 12). **Describe:** ______	6.	00
7.	**Total additions.** Add lines 1 through 6. Enter here and on MI-1040, line 11	7.	1,914. 00

Subtractions from Income (all entries must be positive numbers)

8.	Income from U.S. government bonds and other U.S. obligations included in MI-1040, line 10. Attach U.S. *Schedule B* or U.S. *1040A Schedule 1* if over $5,000	8.	00
9.	Military pay from U.S. Armed Forces included in MI-1040, line 10. Attach Schedule W. (Include retirement pay on line 12 of this schedule.)	9.	00
10.	Gains from federal column of Michigan MI-1040D and MI-4797	10.	00
11.	Income attributable to another state. **Explain type and source:** ______	11.	00
12.	Retirement or pension benefits included in MI-1040, line 10. (Include military retirement here.) See exceptions, p. 13. **Name of payer:** ______	12.	00
13.	Dividend/interest/capital gains deduction for senior citizens (see p. 13)	13.	00
14.	Social Security benefits from U.S. Form *1040*, line 20b or U.S. Form *1040A*, line 14b	14.	00
15.	Income earned while a resident of a renaissance zone. **Name of zone:** ______	15.	00
16.	Michigan state and local income tax refunds received in 2010 and included in MI-1040, line 10	16.	00
17.	Michigan Education Savings Program mesp and MI 529 Advisor Plan	17.	00
18.	MET Michigan Education Trust	18.	00
19.	Venture Capital Deduction. Not available for 2010	19.	00
20.	Miscellaneous subtractions (see p. 14). **Describe:** ______	20.	00
21.	**Total subtractions.** Add lines 8 through 20. Enter here and on MI-1040, line 13	21.	0. 00

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Continue to Schedule 2.

Michigan Department of Treasury
3174 (Rev. 09-10)

2010 MICHIGAN Direct Deposit of Refund

Issued under authority of Public Act 281 of 1967.

*** Attach to Form MI-1040CR-7. Type or print in blue or black ink.**

Print numbers like this : 0123456789 - NOT like this: Ø 1 4 7

Attachment 11

1. Filer's First Name	M.I.	Last Name	2. Filer's Social Security Number (Example: 123-45-6789)
DAVID	C	MOORE	074 — 79 — 8527
3. If a Joint Return, Spouse's First Name	M.I.	Last Name	4. Spouse's Social Security Number (Example: 123-45-6789)
			— —
5. Name of Financial Institution			

6. Routing Transit Number (RTN): 021000322

The first two numbers of the RTN must be 01 through 12 or 21 through 32.

7. Account Number: 483017720107

8. Type of Account
- [X] (1) Checking
- [ ] (2) Savings

REV 11/10/10 TURBOTAX_ONLINE

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Issued under authority of Public Act 281 of 1967.

2010 MICHIGAN Underpayment of Estimated Income Tax MI-2210

Attach to Form MI-1040 or MI-1041. Round all money items to whole dollars. Type or print in blue or black ink.

1. For 2010 or taxable year beginning: Year (YYYY) and ending: Month-Year (MM-YYYY)

Attachment 12

2. Filer's First Name	M.I.	Last Name	3. Filer's Social Security Number (Example: 123-45-6789)
DAVID	C	MOORE	074 — 79 — 8527
If a Joint Return, Spouse's First Name	M.I.	Last Name	4. Spouse's Social Security Number (Example: 123-45-6789)
			— —

PART 1: ESTIMATED TAX REQUIRED FOR THE YEAR

5.	Enter 2009 tax. Subtract the sum of MI-1040 lines 27, 28, 29, 30, 31b, 32 and 33 from line 20 (see instructions)	5.	00
6.	Enter 2010 tax. Subtract the sum of MI-1040 lines 24, 25, 26, 27, 28b, 29 and 30 from line 20 (Fiduciaries, see inst.)	6.	2,370. 00
7.	Multiply amount on line 6 by 90% (0.9)	7.	2,133. 00
8.	Compare the amount on lines 5 and 7. Enter the smaller number	8.	2,133. 00

9. ☐ Check this box if you use the annualized income installment method. If your income varied during the year, this method may reduce the amount of one or more required installments.

	PAYMENT DUE DATES *NOTE: Complete lines 11-22 one column at a time.*	A April 15, 2010	B June 15, 2010	C Sept. 15, 2010	D Jan. 18, 2011
10.	Divide the amount on line 8 by 4. Enter in each column. **CAUTION:** *If annualizing, enter amount from worksheet line 16.*	533.	533.	533.	534.
11.	Estimated tax paid and withheld. (For column A only, enter amount from line 11 on line 15.)	296.	296.	297.	297.
12.	Enter amount, if any, from line 18 of the previous column.				
13.	Add lines 11 and 12.		296.	297.	297.
14.	Add lines 16 and 17 of the previous column and enter the result here.		237.	474.	710.
15.	Subtract line 14 from line 13. If less than zero, enter "0" (For column A only, enter the amount from line 11.)	296.	59.	0.	0.
16.	Remaining underpayment from previous period. If amount on line 15 is zero, subtract line 13 from line 14 and enter result here.		0.	177.	413.
17.	UNDERPAYMENT. If line 10 is greater than or equal to line 15, subtract line 15 from line 10 and enter the result. Then go to line 11 of the next column. Otherwise, go to line 18.	237.	474.	533.	534.
18.	OVERPAYMENT. If line 15 is greater than line 10, subtract line 10 from line 15 and enter here. Then go to line 11 of next column.				

PART 2: FIGURING THE INTEREST

19.	Underpayment from line 17.	237.	474.	533.	534.
20.	a. Rate Period 1: 4.25%. April 15, 2010 - June 30, 2010 Computation starting date for this period:	April 15, 2010	June 15, 2010		
	b. Number of days from date on line 20a to the date line 19 was paid or June 30, 2010, whichever is earlier. If June 30 is earlier, enter 76 and 15 respectively.				
	c. .0001164 x days on line 20b x underpayment on line 19.				
21.	a. Rate Period 2: 4.25%. July 1, 2010 - Dec. 31, 2010 Computation starting date for this period:	June 30, 2010	June 30, 2010	Sept. 15, 2010	
	b. Number of days from date on line 21a to the date line 19 was paid or December 31, 2010, whichever is earlier. If Dec. 31 is earlier, enter 184, 184 and 107 respectively.				
	c. .0001164 x days on line 21b x underpayment on line 19.				

Filer's Social Security Number
074 — 79 — 8527

22.				
a. Rate Period 3: 4.25%. Jan. 1, 2011 - June 30, 2011 Computation starting date for this period:	Dec. 31, 2010	Dec. 31, 2010	Dec. 31, 2010	Jan. 18, 2011
b. Number of days from date on line 22a to the date line 19 was paid or April 18, 2011, whichever is earlier. If April 18 is earlier, enter 108, 108, 108 and 90 respectively.				
c. .0001164 x days on line 22b x underpayment on line 19.				

23. TOTAL INTEREST. Add amounts on lines 20c, 21c and 22c in all columns. Enter the total interest here and on the appropriate line on your MI-1040 or MI-1041 .... SEE STATEMENT 23. 27.00

PART 3: FIGURING THE PENALTY

	A April 15, 2010	B June 15, 2010	C Sept. 15, 2010	D Jan. 18, 2011
24. Underpayment (see instructions).......... 24.	237.00	237.00	236.00	237.00
25. Enter 25% (0.25) or 10% (0.10) (see instructions).......... 25.	25 %	25 %	25 %	25 %
26. Multiply amount on line 24 by line 25 .... 26.	59.00	59.00	59.00	59.00

27. TOTAL PENALTY. Add line 26, columns A through D. Enter the total penalty here and on the appropriate line on your MI-1040 or MI-1041 .... 27. 236.00

28. Add lines 23 and 27. This is your total penalty and interest to be added to your tax due 28. 263.00

This form computes penalty and interest for estimate vouchers to the date of payment or April 18, 2011, whichever is earlier. Additional penalty and interest for late filing accrues on your annual return from April 18 to the date of payment.

ANNUALIZED INCOME WORKSHEET

Complete one column at a time. Line numbers refer to this worksheet unless another form is listed.

Estates and trusts: Use the following period ending dates: 2/28/10, 4/30/10, 7/31/10 and 11/30/10. Do not use the dates in the column headings below.

	A First 3 months 1-1 to 3-31-10	B First 5 months 1-1 to 5-31-10	C First 8 months 1-1 to 8-31-10	D 12 months 1-1 to 12-31-10
1. Enter total income subject to tax (reported on 2010 MI-1040, line 14) that is attributable to each period in the corresponding column .... 1.				
2. Annualization amounts .... 2.	4	2.4	1.5	1
3. Annualized total income. Multiply line 1 by line 2 .... 3.				
4. Enter total exemption allowance (MI-1040, line 15) .... 4.				
5. Subtract line 4 from line 3.......... 5.				
6. Multiply line 5 by 2010 tax rate 4.35% (0.0435) .... 6.				
7. Enter the sum of your 2010 MI-1040 credits from lines 18, 24, 25, 26, 27, 28b, 29 and 30 in each column .... 7.				
8. Tax after credits. Subtract line 7 from line 6 (if less than zero, enter "0").......... 8.				
9. Multiply line 8 by 22.5% (1st period), 45% (2nd period), 67.5% (3rd period) and 90% (4th period). Enter the results in each column .... 9.	(line 8 x 22.5%)	(line 8 x 45%)	(line 8 x 67.5%)	(line 8 x 90%)
10. Enter combined amounts from line 16 of all previous columns .... 10.				
11. Subtract line 10 from line 9 (if less than zero, enter "0")........ 11.				
12. Required quarterly payment. Divide the amount on MI-2210, line 8, page 1, by four and enter the result in each column ... 12.				
13. Enter the amount from line 15 of the previous column.......... 13.				
14. Add lines 12 and 13.......... 14.				
15. Subtract line 11 from line 14 (if less than zero, enter "0")...... 15.				
16. Required installments. Enter the smaller of lines 14 or 11 here and on MI-2210, line 10, page 1.......... 16.				

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Michigan Department of Treasury
3924 (Rev. 07-10), Page 1

Schedule W

2010 MICHIGAN Withholding Tax Schedule

Issued under authority of Public Act 281 of 1967.

INSTRUCTIONS: If you had Michigan income tax withheld in 2010, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 31). Attach your completed Schedule W to Form MI-1040 or MI-1040X where applicable. See complete instructions on page 2 of this form. Type or print in blue or black ink.

Print numbers like this : 0123456789 - NOT like this: Ø 1 4 7

Attachment 13

Filer's First Name	M.I.	Last Name	Filer's Social Security Number (Example: 123-45-6789)
DAVID	C	MOORE	074 — 79 — 8527
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Social Security Number (Example: 123-45-6789)
			— —

TABLE 1: MICHIGAN TAX WITHHELD ON W-2, W-2G or CORRECTED W-2 FORMS

A Enter "X" if for: You	A Spouse	B Box b - Employer's federal identification number	C Box c - Employer's name	D Box 1 - Wages, tips, other compensation	E Box 17 - Michigan income tax withheld	F Box 19 - City income tax withheld
X		26-2980248	GORDON FOOD SERVICE	26,201. 00	1,138. 00	00
X		38-1381271	HOPE COLLEGE	1,103. 00	48. 00	00
				00	00	00
				00	00	00
				00	00	00
				00	00	00
				00	00	00
				00	00	00
Enter Table 1 Subtotal from additional Schedule W forms (if applicable)					00	00
1. SUBTOTAL. Enter total of Table 1, columns E and F. Carry total of column F to the City Income Tax Worksheet in the MI-1040 Instruction Booklet				1.	1,186. 00	00

IMPORTANT: If you have no entries for Table 2, carry total of line 1, column E, to line 3 below.

TABLE 2: MICHIGAN TAX WITHHELD ON 1099 and 4119 FORMS

A Enter "X" if for: You	A Spouse	B Payer's federal identification number	C Payer's name	D Taxable pension distribution, misc. income, etc. (see instr.)	E Michigan income tax withheld	F Box 7 - Distribution Code (1099-R only)
				00	00	
				00	00	
				00	00	
				00	00	
				00	00	
				00	00	

Enter Table 2 Subtotal from additional Schedule W forms (if applicable)		00
2. SUBTOTAL. Enter total of Table 2, column E	2.	00
3. **TOTAL.** Add line 1 and line 2, column E. Carry total to your MI-1040, line 31	3.	1,186. 00

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Additional information from your 2010 MichiganTax Return Tax Return

Some forms were not able to fit all of the information you entered. We've included this information below.

Form 2210: Underpayment Penalty

Underpayment Statement **Explanation Statement**

Line 23

Event	Date	Amount Due	Amount Paid	Running Balance	Percent	# of Days	Penalty
AMOUNT DUE	04/15/10	533		533	4.25	0	
WITHHOLDING	04/15/10		296	237	4.25	61	1.68
AMOUNT DUE	06/15/10	533		770	4.25	0	
WITHHOLDING	06/15/10		296	474	4.25	92	5.08
AMOUNT DUE	09/15/10	533		1007	4.25	0	
WITHHOLDING	09/15/10		297	710	4.25	122	10.09
AMOUNT DUE	01/15/11	534		1244	4.25	0	
WITHHOLDING	01/15/11		297	947	4.25	90	9.92
DATE FILED	04/15/11			947	4.25		
						Total	26.77

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ 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.

OMB No. 1545-0074
2010
Attachment Sequence No. 12

Name(s) shown on return: David C Moore

Your social security number: 074-79-8527

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 page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1 Security - Reed Clark Trust	12/31/10	12/31/10	121.	0.	121.

2 Enter your short-term totals, if any, from Schedule D-1, line 2	2		
3 **Total short-term sales price amounts.** Add lines 1 and 2 in column (d)	3	121.	
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** on page D-7 of the instructions	6		( )
7 **Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (f)	7		121.

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 page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8 Securities - Reed Clark Trust	12/30/09	12/31/10	20,855.	0.	20,855.

9 Enter your long-term totals, if any, from Schedule D-1, line 9	9		
10 **Total long-term sales price amounts.** Add lines 8 and 9 in column (d)	10	20,855.	
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11		
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12		
13 Capital gain distributions. See page D-2 of the instructions	13		3,571.
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your **Capital Loss Carryover Worksheet** on page D-7 of the instructions	14		( )
15 **Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (f). Then go to Part III on the back	15		24,426.

Part III **Summary**

16	Combine lines 7 and 15 and enter the result	16	24,547.
	• If line 16 is a **gain**, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
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** on page D-8 of the instructions ▶	18	
19	Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-9 of the instructions ▶	19	
20	Are lines 18 and 19 **both** zero or blank? ☒ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). **Do not** complete lines 21 and 22 below. ☐ **No.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Schedule D Tax Worksheet** on page D-10 of 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) **Note.** When figuring which amount is smaller, treat both amounts as positive numbers.	21	( )
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? ☐ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). ☐ **No.** Complete the rest of Form 1040 or Form 1040NR.		