

File by Mail Instructions for your 2009 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.)

Marie L House
850 Cambridge Ave
Menlo Park, CA 94025

Balance Due/Refund	Your federal tax return (Form 1040) shows you are due a refund of \$4,356.00 Your refund will be direct deposited into the following account: Account Number: 3190022131, Routing Transit Number: 121042882.		
What You Need to Mail	<p>Your tax return - The official return for mailing is included in this printout. Remember to sign and date the return.</p> <p>For the First-Time Homebuyer Credit to be allowed, you must attach a properly executed copy of the home purchase settlement statement to your tax return.</p> <p>Mail your return and attachments to:</p> <p>Department of the Treasury Internal Revenue Service Center Fresno, CA 93888-0002</p> <p>Deadline: Postmarked by Thursday, April 15, 2010</p> <p>Note: Your state return may be due on a different date. Please review your state filing instructions.</p> <p>Don't forget correct postage on the envelope.</p>		
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.		
2009 Federal Tax Return Summary	Adjusted Gross Income	\$	45,948.00
	Taxable Income	\$	27,090.00
	Total Tax	\$	3,644.00
	Total Payments/Credits	\$	8,000.00
	Amount to be Refunded	\$	4,356.00
	Effective Tax Rate		7.93%

Form 1040		Department of the Treasury — Internal Revenue Service		U.S. Individual Income Tax Return		2009		(99) IRS Use Only — Do not write or staple in this space.	
Label (See instructions.)	For the year Jan 1 - Dec 31, 2009, or other tax year beginning , 2009, ending , 20						OMB No. 1545-0074		
	Your first name MI Last name						Your social security number		
	Marie L House						245-96-1406		
	If a joint return, spouse's first name MI Last name						Spouse's social security number		
	Home address (number and street). If you have a P.O. box, see instructions. Apartment no.						You must enter your social security number(s) above.		
Use the IRS label. Otherwise, please print or type.	850 Cambridge Ave						▲		
	City, town or post office. If you have a foreign address, see instructions. State ZIP code						▲		
	Menlo Park CA 94025						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)						<input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse		
Filing Status	1 <input checked="" type="checkbox"/> Single		4 <input type="checkbox"/> 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 ▶						
	2 <input type="checkbox"/> Married filing jointly (even if only one had income)								
	3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above & full name here. ▶		5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)						
Exemptions	6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a.						Boxes checked on 6a and 6b 1		
	b <input type="checkbox"/> Spouse						No. of children on 6c who:		
	c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instrs)	• lived with you			
	(1) First name	Last name				• did not live with you due to divorce or separation (see instrs)			
						Dependents on 6c not entered above			
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>						Add numbers on lines above 1			
Income	7 Wages, salaries, tips, etc. Attach Form(s) W-2						7		
	8a Taxable interest. Attach Schedule B if required						8a		
	b Tax-exempt interest. Do not include on line 8a 8b								
	9a Ordinary dividends. Attach Schedule B if required						9a		
	b Qualified dividends (see instrs) 9b								
	10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)						10		
	11 Alimony received.						11	53,376.	
	12 Business income or (loss). Attach Schedule C or C-EZ						12	-7,428.	
	13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here ▶ <input type="checkbox"/>						13		
	14 Other gains or (losses). Attach Form 4797						14		
	15a IRA distributions 15a		b Taxable amount (see instrs)		15b				
	16a Pensions and annuities 16a		b Taxable amount (see instrs)		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 in excess of \$2,400 per recipient (see instructions)						19		
Adjusted Gross Income	20a Social security benefits 20a		b Taxable amount (see instrs)		20b				
	21 Other income						21		
	22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶						22	45,948.	
	23 Educator expenses (see instructions)						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 (see instructions)						29		
	30 Penalty on early withdrawal of savings						30		
	31a Alimony paid b Recipient's SSN ▶						31a		
	32 IRA deduction (see instructions)						32		
	33 Student loan interest deduction (see instructions)						33		
	34 Tuition and fees deduction. Attach Form 8917						34		
35 Domestic production activities deduction. Attach Form 8903						35			
36 Add lines 23 - 31a and 32 - 35						36			
37 Subtract line 36 from line 22. This is your adjusted gross income ▶						37	45,948.		
BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. FDIA0112 09/17/09 Form 1040 (2009)									

Tax and Credits**Standard Deduction for —**

• People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see instructions.

• All others:

Single or Married filing separately, \$5,700

Married filing jointly or Qualifying widow(er), \$11,400

Head of household, \$8,350

38	Amount from line 37 (adjusted gross income)	38	45,948.
39 a	Check if: <input type="checkbox"/> You were born before January 2, 1945, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39 a		
	<input type="checkbox"/> Spouse was born before January 2, 1945, <input type="checkbox"/> Blind. 39 b		
40 a	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40 a	15,208.
41	Subtract line 40a from line 38	41	30,740.
42	Exemptions. If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see instructions	42	3,650.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	27,090.
44	Tax (see instrs). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	3,644.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	3,644.
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 29	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see instructions)	51	
52	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	52	
53	Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	3,644.
56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H	59	
60	Add lines 55-59. This is your total tax	60	3,644.
61	Federal income tax withheld from Forms W-2 and 1099	61	
62	2009 estimated tax payments and amount applied from 2008 return	62	
63	Making work pay and government retiree credit. Attach Schedule M	63	0.
64 a	Earned income credit (EIC). b Nontaxable combat pay election <input type="checkbox"/> 64 b	64 a	
65	Additional child tax credit. Attach Form 8812	65	
66	Refundable education credit from Form 8863, line 16.	66	
67	First-time homebuyer credit. Attach Form 5405.	67	8,000.
68	Amount paid with request for extension to file (see instructions)	68	
69	Excess social security and tier 1 RRTA tax withheld (see instructions)	69	
70	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	70	
71	Add lns 61-63, 64a, & 65-70. These are your total pmts	71	8,000.
72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid	72	4,356.
73 a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> 73 a	73 a	4,356.
	b Routing number <input type="checkbox"/> 121042882 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number <input type="checkbox"/> 3190022131		
74	Amount of line 72 you want applied to your 2010 estimated tax	74	
75	Amount you owe. Subtract line 71 from line 60. For details on how to pay, see instructions	75	
76	Estimated tax penalty (see instructions)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete the following. ☒ No

Designee's name ☐ Phone no. ☐ Personal identification number (PIN) ☐

Sign Here

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

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

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

Paid Preparer's Use Only

Preparer's signature ☐ Date ☐ Check if self-employed ☐ Preparer's SSN or PTIN ☐

Firm's name (or yours if self-employed), address, and ZIP code ☐ Self-Prepared ☐ EIN ☐ Phone no. ☐

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

(99)

Itemized Deductions

► **Attach to Form 1040.**

► **See Instructions for Schedule A (Form 1040).**

OMB No. 1545-0074

2009

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Marie L House

Your social security number

245-96-1406

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1	10,456.	
	2	Enter amount from Form 1040, line 38 . . .	2	45,948.	
	3	Multiply line 2 by 7.5% (.075)	3	3,446.	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		7,010.
Taxes You Paid	5 State and local (check only one box):				
	a	<input checked="" type="checkbox"/> Income taxes, or			
	b	<input type="checkbox"/> General sales taxes	5	975.	
	6	Real estate taxes (see instructions)	6	1,971.	
	7	New motor vehicle taxes from line 11 of the worksheet on page 2. Skip this line if you checked box 5b	7		
	8	Other taxes. List type and amount ► Personal Property & Other taxes 215.	8	215.	
	9	Add lines 5 through 8	9		3,161.
Interest You Paid	10	Home mtg interest and points reported to you on Form 1098	10	3,962.	
	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 number, and address ► Irma Morgan 594-33-8807 3360 Lakeview Drive Sebring, FL 33870	11	725.	
	12	Points not reported to you on Form 1098. See instrs for spcl rules	12		
	13	Qualified mortgage insurance premiums (see instructions)	13		
	14	Investment interest. Attach Form 4952 if required. (See instrs.)	14		
	15	Add lines 10 through 14	15		4,687.
Gifts to Charity If you made a gift and got a benefit for it, see instructions.	16	Gifts by cash or check. If you made any gift of \$250 or more, see instrs	16	350.	
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17		
	18	Carryover from prior year	18		
	19	Add lines 16 through 18	19		350.
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20		
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		
Other Miscellaneous Deductions	28	Other — from list in the instructions. List type and amount ►	28		
Total Itemized Deductions	29	Is Form 1040, line 38, over \$166,800 (over \$83,400 if married filing separately)? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40a. <input type="checkbox"/> Yes. Your deduction may be limited. See instructions for the amount to enter.	29		15,208.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ► <input type="checkbox"/>			

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► **Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.**
► **Attach to Form 1040, 1040NR, or 1041.** ► **See Instructions for Schedule C (Form 1040).**

OMB No. 1545-0074

2009

Attachment
Sequence No. **09**

Name of proprietor <u>Marie L House</u>		Social security number (SSN) <u>245-96-1406</u>
A Principal business or profession, including product or service (see instructions) <u>Artwork</u>	B Enter code from instructions ► <u>711510</u>	
C Business name. If no separate business name, leave blank. <u>artmarie.com</u>	D Employer ID number (EIN), if any	
E Business address (including suite or room no.) ► <u>850 Cambridge Ave</u> City, town or post office, state, and ZIP code <u>Menlo Park, CA 94025</u>		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you 'materially participate' in the operation of this business during 2009? If 'No,' see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2009, check here <input type="checkbox"/>		

Part I Income

1 Gross receipts or sales. Caution. See the instructions and check the box if: • This income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, or • You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses <input type="checkbox"/>	1	1,805.
2 Returns and allowances	2	
3 Subtract line 2 from line 1.	3	1,805.
4 Cost of goods sold (from line 42 on page 2).	4	
5 Gross profit. Subtract line 4 from line 3	5	1,805.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	1,805.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	702.	18 Office expense	18	33.
9 Car and truck expenses (see instructions)	9	590.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20 a	
12 Depletion	12		b Other business property	20 b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	95.	21 Repairs and maintenance	21	300.
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	3,097.
15 Insurance (other than health)	15		23 Taxes and licenses	23	190.
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc)	16 a		a Travel	24 a	2,092.
b Other	16 b		b Deductible meals and entertainment (see instructions)	24 b	146.
17 Legal & professional services	17	70.	25 Utilities	25	394.
28 Total expenses before expenses for business use of home. Add lines 8 through 27	28	7,756.	26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	-5,951.	27 Other expenses (from line 48 on page 2)	27	47.
30 Expenses for business use of your home. Attach Form 8829	30	1,477.			
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 , and Schedule SE, line 2 or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	-7,428.			
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , and Schedule SE, line 2 , or on Form 1040NR, line 13 (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.					

32 a ☒ All investment is at risk.
32 b ☐ Some investment is not at risk.

BAA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2009

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No
35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36 Purchases less cost of items withdrawn for personal use	36
37 Cost of labor. Do not include any amounts paid to yourself	37
38 Materials and supplies	38
39 Other costs	39
40 Add lines 35 through 39	40
41 Inventory at end of year	41
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____

44 Of the total number of miles you drove your vehicle during 2009, enter the number of miles you used your vehicle for:
a Business _____ **b** Commuting (see instructions) _____ **c** Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

postage _____	28.
printing _____	19.

48 Total other expenses. Enter here and on page 1, line 27	48 47.

**First-Time Homebuyer Credit and
Repayment of the Credit**

▶ **Attach to your 2008 or 2009 Form 1040 or Form 1040X.**
▶ **See separate instructions.**

OMB No. 1545-0074

Attachment
Sequence No. **58**

Name(s) shown on return

Marie L House

Your social security number

245-96-1406

Note. If you are only filing this form to report a disposition or change in use of your main home for which you claimed the credit in 2008, skip this page, and complete only page 2.

Part I General Information**A** Address of home qualifying for the credit (if different from the address shown on page 1 of Form 1040 or Form 1040X)

391 Blue Mountain Lane

Trion

GA 30753

B Date purchased (MM/DD/YYYY) (see instructions)

05/15/2009

Note. If the date purchased is before May 1, 2010, go to line E. Otherwise, go to line C.

C If the date purchased is after April 30, 2010, and before July 1, 2010, did you enter into a binding contract before May 1, 2010, to purchase the home before July 1, 2010?☐ **Yes.** Go to line E. See instructions for documentation to be attached.☐ **No.** You cannot claim the credit. However, if you (or your spouse if married) are a member of the uniformed services or Foreign Service, or an employee of the intelligence community, see line D. If line D applies, check the box on line D and continue; otherwise, you cannot claim the credit.**D** If you meet the following conditions, check here ☐

I (or my spouse if married) am a member of the uniformed services or Foreign Service, or an employee of the intelligence community, and was on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008, and ending before May 1, 2010. See instructions.

E Did you purchase the home from a related person or a person related to your spouse (see instructions)?☒ **No.** Go to line F.☐ **Yes.** You cannot claim the credit. Do not file Form 5405.**F** If you are choosing to claim the credit on your return for the year before the year in which you purchased the home, check here (see instructions) ☐**Part II Credit**

1 Enter the purchase price of the new home (see instructions)	1	225,000.
2 Multiply line 1 by 10% (.10) and enter the result here	2	22,500.
3 If you qualify for the credit as (check the applicable box):		
<input checked="" type="checkbox"/> A first-time homebuyer, enter \$8,000 (\$4,000 if married filing separately). A first-time homebuyer is an individual (and that individual's spouse if married) who has not owned another main home during the 3-year period ending on the purchase date and meets other requirements discussed in the instructions.		
<input type="checkbox"/> A long-time resident, enter \$6,500 (\$3,250 if married filing separately). A long-time resident is an individual (and that individual's spouse if married) who has owned and used the same home as that individual's main home for any 5-consecutive-year period during the 8-year period ending on the purchase date of the new main home and meets other requirements discussed in the instructions. See instructions for documentation to be attached.	3	8,000.
4 Enter the smaller of line 2 or line 3. But: (a) if married filing separately, enter the smaller of line 3 or your share of the amount on line 2 (see instructions); or (b) if someone other than your spouse also purchased an interest in the home, enter the smaller of your share of the amount on line 3 or your share of the amount on line 2 (see instructions)	4	8,000.
5 Enter your modified adjusted gross income (see instructions)	5	45,948.
6 If the date purchased is:		
• Before November 7, 2009, enter \$75,000 (\$150,000 if married filing jointly), or		
• After November 6, 2009, enter \$125,000 (\$225,000 if married filing jointly)	6	75,000.
7 Is line 5 more than line 6?		
No. Skip lines 7 and 8. Enter -0- on line 9 and go to line 10.		
Yes. Subtract line 6 from line 5 and enter the result. If the result is \$20,000 or more, stop here. You cannot take the credit. Otherwise, go to line 8	7	
8 Divide line 7 by \$20,000 and enter the result as a decimal (rounded to at least three places)	8	
9 Multiply line 4 by line 8	9	0.
10 Subtract line 9 from line 4 and enter the result. This is your credit. Also enter this amount on your 2009 Form 1040, line 67; 2008 Form 1040, line 69; or the appropriate line in the 'Payments' section of Form 1040X	10	8,000.

Caution! If you are claiming the credit on your 2009 (or later) tax return, you must attach a copy of the properly executed settlement statement (or similar documentation) used to complete the purchase (see instructions).

Form **8829**Department of the Treasury
Internal Revenue Service (99)**Expenses for Business Use of Your Home**

► **File only with Schedule C (Form 1040).**
Use a separate Form 8829 for each home you used for business during the year.
 ► **See separate instructions.**

OMB No. 1545-0074

2009Attachment
Sequence No. **66**

Name(s) of proprietor(s)

Marie L House

Your social security number

245-96-1406

Part I Part of Your Home Used for Business **Artwork**

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	120
2	Total area of home	2	1,860
3	Divide line 1 by line 2. Enter the result as a percentage	3	6.45 %
For daycare facilities not used exclusively for business go to line 4. All others go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr
5	Total hours available for use during the year (365 days x 24 hours) (see instructions)	5	8,760 hr
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	6.45 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions.	8	-2,499.
See instrs for columns (a) and (b) before completing lines 9-21.			
	(a) Direct expenses	(b) Indirect expenses	
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	
13	Multiply line 12, column (b) by line 7	13	
14	Add line 12, column (a) and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	0.
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	
18	Rent	18	
19	Repairs and maintenance	19	
20	Utilities	20	79.
21	Other expenses (see instrs)	21	3,130.
22	Add lines 16 through 21	22	79.
23	Multiply line 22, column (b) by line 7	23	202.
24	Carryover of operating expenses from 2008 Form 8829, line 42.	24	
25	Add line 22 column (a), line 23, and line 24	25	281.
26	Allowable operating expenses. Enter the smaller of line 15 or line 25	26	0.
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	0.
28	Excess casualty losses (see instructions)	28	
29	Depreciation of your home from line 41 below.	29	
30	Carryover of excess casualty losses and depreciation from 2008 Form 8829, line 43	30	
31	Add lines 28 through 30	31	
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	
33	Add lines 14, 26, and 32	33	0.
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 , Section B	34	
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions.	35	0.

Part III Depreciation of Your Home

36	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	
37	Value of land included on line 36	37	
38	Basis of building. Subtract line 37 from line 36	38	
39	Business basis of building. Multiply line 38 by line 7.	39	
40	Depreciation percentage (see instructions)	40	%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	

Part IV Carryover of Unallowed Expenses to 2010

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	281.
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIA6902 06/25/09

Form **8829** (2009)

Form **8829**Department of the Treasury
Internal Revenue Service (99)**Expenses for Business Use of Your Home**

► **File only with Schedule C (Form 1040).**
Use a separate Form 8829 for each home you used for business during the year.
 ► **See separate instructions.**

OMB No. 1545-0074

2009Attachment
Sequence No. **66**

Name(s) of proprietor(s)

Marie L House

Your social security number

245-96-1406

Part I Part of Your Home Used for Business Artwork

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	120
2	Total area of home	2	1,203
3	Divide line 1 by line 2. Enter the result as a percentage	3	9.98 %
For daycare facilities not used exclusively for business go to line 4. All others go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr
5	Total hours available for use during the year (365 days x 24 hours) (see instructions)	5	8,760 hr
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	9.98 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions.	8	-3,452.
See instrs for columns (a) and (b) before completing lines 9-21.			
	(a) Direct expenses	(b) Indirect expenses	
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	520.
11	Real estate taxes (see instructions)	11	219.
12	Add lines 9, 10, and 11	12	739.
13	Multiply line 12, column (b) by line 7	13	738.
14	Add line 12, column (a) and line 13	14	1,477.
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	0.
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	65.
18	Rent	18	
19	Repairs and maintenance	19	53.
20	Utilities	20	135.
21	Other expenses (see instrs)	21	35.
22	Add lines 16 through 21	22	288.
23	Multiply line 22, column (b) by line 7	23	223.
24	Carryover of operating expenses from 2008 Form 8829, line 42.	24	
25	Add line 22 column (a), line 23, and line 24	25	511.
26	Allowable operating expenses. Enter the smaller of line 15 or line 25	26	0.
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	0.
28	Excess casualty losses (see instructions)	28	
29	Depreciation of your home from line 41 below.	29	168.
30	Carryover of excess casualty losses and depreciation from 2008 Form 8829, line 43	30	
31	Add lines 28 through 30	31	168.
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	0.
33	Add lines 14, 26, and 32	33	1,477.
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 , Section B	34	
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions.	35	1,477.

Part III Depreciation of Your Home

36	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	225,000.
37	Value of land included on line 36	37	120,000.
38	Basis of building. Subtract line 37 from line 36	38	105,000.
39	Business basis of building. Multiply line 38 by line 7.	39	10,479.
40	Depreciation percentage (see instructions)	40	1.6026 %
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	168.

Part IV Carryover of Unallowed Expenses to 2010

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	511.
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	168.

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIA6902 06/25/09

Form **8829** (2009)

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2009Attachment
Sequence No. **67**

Name(s) shown on return

Marie L House

Identifying number

245-96-1406

Business or activity to which this form relates

Sch C Artwork

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	\$250,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$800,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B — Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property	05/09	10,479.	39 yrs	MM	S/L	168.
				MM	S/L	

Section C — Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	95.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	263.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIZ0812 07/07/09

Form **4562** (2009)

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No 24b If 'Yes,' is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No								
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 25								
26 Property used more than 50% in a qualified business use:								
27 Property used 50% or less in a qualified business use:								
BMW 325IC	01/01/08	5.00						
Computer	01/01/08	20.00	1,500.	300.	5.00	S/L-MQ	60.	
Camera	12/01/08	50.00	840.	420.	12.00	S/L-MQ	35.	
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28							95.	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29								

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles).	1,073					
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven	20,393					
33 Total miles driven during the year. Add lines 30 through 32	21,466					
	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?	X					
35 Was the vehicle used primarily by a more than 5% owner or related person?	X					
36 Is another vehicle available for personal use?		X				

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		
Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2009 tax year (see instructions):					
43 Amortization of costs that began before your 2009 tax year. 43					
44 Total. Add amounts in column (f). See the instructions for where to report 44					

Name(s) of Proprietor(s) Marie L House	Your SSN 245-96-1406
---	-------------------------

Business name Artwork
850 Cambridge Ave

Part I – Calculation of Line 7

Calculation for Form 8829, line 7 when one area of the home was used exclusively for daycare and another area of the home was used only partly for daycare:

1	Area used exclusively for daycare	1	
2	Total area of home.	2	
3	Business % for area used exclusively for daycare. Divide Line 1 by line 2	3	%
4	Area used only partly for daycare	4	
5	Divide line 4 by line 2	5	%
6	Multiply days used for daycare during year by hours used per day	6	hr
7	Total hours available for use during the year (365 x 24 hours).	7	hr
8	Divide line 6 by line 7. Enter result as a decimal amount.	8	
9	Business % for area used only partly for daycare. Multiply line 8 by line 5	9	%
10	Total business percentage. Add lines 3 and 9. Carries to Form 8829, line 7	10	%

Part II – Calculation of Line 8

Calculation for Form 8829, line 8 when part of gross income is from a place of business other than this home office:

1	Gross income from Schedule C, line 7.	1	1,805.
2	Percent of gross income from business use of home reported on Schedule C.	2	42.00 %
3	Gross income from business use of home. Multiply line 1 by line 2	3	758.
4	Gain from business use of your home shown on Schedule D or Form 4797	4	
5	Gross income from Schedules C, D, and Form 4797. Add lines 3 and 4	5	758.
6	Total expenses from Schedule C, line 28.	6	7,756.
7	If there is more than one home office for this business, enter the amount of expenses from line 6 allocable to this home office. <i>Enter the expenses as a positive number</i>	7	3,257.
8	Any losses from this business shown on Schedule D or Form 4797. <i>Enter the losses as a positive number</i>	8	
9	Line 5 less lines 6 or 7, and 8. Carries to Form 8829, line 8	9	-2,499.

Part III – Calculation of Line 41

1	Depreciation attributable to business use of home	1	
2	Depreciation for additions and improvements attributable to business use of home	2	
3	Total allowable depreciation. Add lines 1 and 2. Carries to Form 8829, line 41.	3	

Name(s) of Proprietor(s) Marie L House	Your SSN 245-96-1406
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Business name Artwork
391 Blue Mountain Lane, Trion, GA 37053

Part I – Calculation of Line 7

Calculation for Form 8829, line 7 when one area of the home was used exclusively for daycare and another area of the home was used only partly for daycare:

1	Area used exclusively for daycare	1	
2	Total area of home.	2	
3	Business % for area used exclusively for daycare. Divide Line 1 by line 2	3	%
4	Area used only partly for daycare	4	
5	Divide line 4 by line 2	5	%
6	Multiply days used for daycare during year by hours used per day	6	hr
7	Total hours available for use during the year (365 x 24 hours).	7	hr
8	Divide line 6 by line 7. Enter result as a decimal amount.	8	
9	Business % for area used only partly for daycare. Multiply line 8 by line 5	9	%
10	Total business percentage. Add lines 3 and 9. Carries to Form 8829, line 7	10	%

Part II – Calculation of Line 8

Calculation for Form 8829, line 8 when part of gross income is from a place of business other than this home office:

1	Gross income from Schedule C, line 7.	1	1,805.
2	Percent of gross income from business use of home reported on Schedule C.	2	58.00 %
3	Gross income from business use of home. Multiply line 1 by line 2	3	1,047.
4	Gain from business use of your home shown on Schedule D or Form 4797	4	
5	Gross income from Schedules C, D, and Form 4797. Add lines 3 and 4	5	1,047.
6	Total expenses from Schedule C, line 28.	6	7,756.
7	If there is more than one home office for this business, enter the amount of expenses from line 6 allocable to this home office. <i>Enter the expenses as a positive number</i>	7	4,499.
8	Any losses from this business shown on Schedule D or Form 4797. <i>Enter the losses as a positive number</i>	8	
9	Line 5 less lines 6 or 7, and 8. Carries to Form 8829, line 8	9	-3,452.

Part III – Calculation of Line 41

1	Depreciation attributable to business use of home	1	168.
2	Depreciation for additions and improvements attributable to business use of home	2	
3	Total allowable depreciation. Add lines 1 and 2. Carries to Form 8829, line 41.	3	168.

Electronic Filing Instructions for your 2009 Georgia Tax Return

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



Marie L House
850 Cambridge Ave
Menlo Park, CA 94025

Balance Due/Refund	Your Georgia state tax return (Form 500) shows you have elected to pay your balance due of \$953.00 by Direct Debit. Your tax payment of \$953.00 will be withdrawn from this account: Account Number: 3190022131, Routing Transit Number: 121042882, Elected Date of Withdrawal: 04/14/2010.		
What You Need to Sign	Sign and date Form GA-8453 within 1 day of acceptance.		
Do Not Mail	Do not mail a paper copy of your tax return. Since you filed electronically, the Georgia Department of Revenue already has your return.		
What You Need to Keep	Your Electronic Filing Instructions (this form) - Form GA-8453 and attachment(s) Printed copy of your state and federal returns		
2009 Georgia Tax Return Summary	Taxable Income	\$	29,015.00
	Total Tax	\$	1,553.00
	Payment Due	\$	953.00
Payments You Need to Make	Estimated Payments for 2010 - This printout includes your estimated tax vouchers for your state estimated taxes (Form 500 ES).		
	Mail payments according to the schedule below:		
	Voucher Number	Due Date	Amount
	1	04/15/2010	\$ 390.00
	2	06/15/2010	\$ 390.00
	3	09/15/2010	\$ 390.00
	4	01/18/2011	\$ 390.00
	Include a separate check or money order for each payment, payable to "Georgia Department of Revenue". Write your social security number and "Form 500ES" on each check.		
	Mail payments to: Georgia Department of Revenue Processing Center P.O. Box 740319 Atlanta, GA 30374-0319		

INSTRUCTIONS FOR INDIVIDUALS AND FIDUCIARIES ESTIMATED TAX (500ES)

WHO MUST FILE ESTIMATED TAX. Each individual or fiduciary subject to Georgia income tax who reasonably expects to have gross income during the year which exceeds (1) personal exemption, plus (2) credit for dependents, plus (3) estimated deductions, plus (4) \$1,000 income not subject to withholding.

EXCEPTION. Estimated tax is not required if, under an agreement between the employer and the employee, additional tax is withheld to cover income that normally would require estimated tax to be filed. Individuals whose gross income from farming or fishing is at least two thirds of the total gross income from all sources may: (a) file as the other taxpayers or (b) file their return by March 1, 2010 and pay the full amount of tax due by that date.

PURPOSE OF ESTIMATED TAX. The purpose is to enable taxpayers having income not subject to withholding to currently pay their income tax. Taxpayers are also required to file an annual return claiming credit thereon for amounts paid or credited to their estimated tax.

PAYMENT OF ESTIMATED TAX. Payment in full of your estimated tax may be made with the first required installment or in equal installments during this year on or before April 15, June 15, September 15, and the following January 15. Please include your Social Security number on your check.

HOW TO ESTIMATE YOUR TAX. A schedule for computing your estimated tax is enclosed. Tax rate schedules are listed in the instructions.

PENALTIES. Failure to comply with the provisions of this law relative to underpayment of installments may result in the assessment of additional charges as a penalty. Willful failure to pay estimated tax will constitute a misdemeanor.

STANDARD DEDUCTION...

Single and head of household: \$2,300

Married filing jointly: \$3,000

Married filing separately: \$1,500

Additional Deduction: Age 65 or older; \$1,300
Blind; \$1,300

These additional deductions are for you and your spouse only if the standard deduction is used. These amounts are standard regardless of income.

WHEN AND WHERE TO FILE. Estimated tax required from persons not regarded as farmers or fishermen shall be filed on or before April 15 of the taxable year, except if the above requirements are first met on or after April 1 and before June 1, estimated tax must be filed by June 15; on or after June 1 but before September 1, by September 15; and on or after September 1, by January 15 of the following year. Individuals filing on a fiscal year basis ending after December 31 must file on corresponding dates.

Make check or money order payable to:
'Georgia Department of Revenue'

Payment should be mailed to:
Georgia Department of Revenue
Processing Center
P.O. Box 740319
Atlanta, Georgia 30374-0319

You may also pay estimated tax with a credit card. Visit our website at www.dor.ga.gov for more information.

HOW TO COMPLETE FORM 500 ES. Complete the name and address field located on the upper right side of coupon. Calculate your estimated tax by using the schedule in the instructions. Line 13 is your estimated tax for the year. Divide Line 13 by the number of quarters of liability (see 'When and Where to File' above) to compute the amount to be submitted quarterly. Enter this amount on Form 500 ES and submit to the Georgia Department of Revenue. A coupon booklet will be sent to you for the remaining quarters.

DEDUCTION AMOUNT FOR TAX YEAR 2010

Personal Exemption for self and spouse: \$2,700

Dependent Exemption: \$3,000

Maximum Retirement Income Exclusion: \$35,000

For additional information concerning Individual forms please call:
(404) 417-4480 or 1-888-247-8175

Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

PLEASE DO NOT STAPLE. REMOVE ALL ATTACHED CHECK STUBS

----- Cut along dotted line -----

500 ES (Rev.12/09) Individual Estimated Tax



1050001616

Name and Address:

HOUSE, MARIE L
850 CAMBRIDGE AVE

MENLO PARK CA 94025

Calendar Year **2010**
or Fiscal Year Ending

TYPE OF RETURN Fiduciary ☐ Individual ☒

Taxpayer's SSN or Fiduciary FEIN	Spouse's SSN	Tax Year	Quarter	Due Date	Vendor Code
245-96-1406		2010	1	04-15-10	016

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS

GAIZ0301 12/30/09

If your name and address is incorrect, mark the change of address in box and make change in box below.

Address change ☐

GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER
P.O. Box 740319
Atlanta, GA 30374-0319

Amount Paid \$ 390.00

5000024596140670415101010000000000001600000390003

500 ES (Rev. 12/09)
Individual Estimated Tax



Name and Address:

HOUSE, MARIE L
850 CAMBRIDGE AVE

MENLO PARK CA 94025

Calendar Year **2010**
or Fiscal Year Ending

TYPE OF RETURN Fiduciary ☐

Individual ☒

Taxpayer's SSN or Fiduciary FEIN	Spouse's SSN	Tax Year	Quarter	Due Date	Vendor Code
245-96-1406		2010	2	06-15-10	016

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS

GAIZ0302 12/30/09

If your name and address is incorrect, mark the change of
address in box and make change in box below.

Address change ☐

GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER
P.O. Box 740319
Atlanta, GA 30374-0319

Amount Paid \$ 390.00

500002459614067061510102000000000000001600000390000

500 ES (Rev.12/09)
Individual Estimated Tax



Name and Address:

HOUSE, MARIE L
850 CAMBRIDGE AVE

MENLO PARK CA 94025

Calendar Year **2010**
or Fiscal Year Ending

TYPE OF RETURN Fiduciary ☐

Individual ☒

Taxpayer's SSN or Fiduciary FEIN	Spouse's SSN	Tax Year	Quarter	Due Date	Vendor Code
245-96-1406		2010	3	09-15-10	016

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS

GAIZ0301 12/08/09

If your name and address is incorrect, mark the change of
address in box and make change in box below.

Address change ☐

GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER
P.O. Box 740319
Atlanta, GA 30374-0319

Amount Paid \$ 390.00

500002459614067091510103000000000000001600000390005

500 ES (Rev. 12/09)
Individual Estimated Tax



Name and Address:

HOUSE, MARIE L
850 CAMBRIDGE AVE

MENLO PARK CA 94025

Calendar Year **2010**
or Fiscal Year Ending

TYPE OF RETURN Fiduciary ☐

Individual ☒

Taxpayer's SSN or Fiduciary FEIN	Spouse's SSN	Tax Year	Quarter	Due Date	Vendor Code
245-96-1406		2010	4	01-18-11	016

PLEASE DO NOT STAPLE. REMOVE ALL CHECK STUBS

GAIZ0301 12/08/09

If your name and address is incorrect, mark the change of
address in box and make change in box below.

Address change ☐

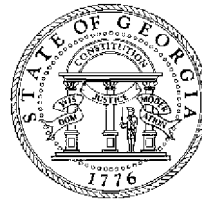
GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER
P.O. Box 740319
Atlanta, GA 30374-0319

Amount Paid \$ 390.00

500002459614067011811104000000000000001600000390007



KEEP WITH YOUR RECORDS



GA-8453

IRS DCN OR SUBMISSION ID

- -

GA-8453
2009

**GEORGIA INDIVIDUAL INCOME TAX DECLARATION
SUMMARY OF AGREEMENT BETWEEN TAXPAYER AND ERO OR PAID PREPARER**

First Name and Initial <u>Marie L</u>	Last Name <u>House</u>	Social Security Number <u>245-96-1406</u>
If Joint Return, Spouse's First Name and Initial	Spouse's Last Name	Spouse's Social Security Number
Home Address (number and street) <u>850 Cambridge Ave</u>	Apartment Number	Daytime Telephone Number
City, Town or Post Office, State and ZIP Code <u>Menlo Park</u> <u>CA</u> <u>94025</u>		

PART I

TAX RETURN INFORMATION

1	Federal Adjusted Gross Income (Form 500, Line 8; Form 500EZ, Line 1)	1	45,948.
2	Georgia Taxable Income (Form 500, Line 15; Form 500EZ, Line 3)	2	29,015.
3	Net Georgia Tax (Form 500, Line 18; Form 500EZ, Line 4)	3	953.
4	Refund (Form 500, Line 37; Form 500EZ, Line 20)	4	
5	Balance Due (Form 500, Line 36; Form 500EZ, Line 19)	5	953.

PART II

DECLARATION OF TAXPAYER(S)

Under penalties of perjury, I declare that the information I have provided to my Electronic Return Originator (ERO) and/or Online Service Provider and/or transmitter and the amounts shown in Part I agree with the amounts shown on the corresponding lines of the electronic portion of my 2009 Georgia Income Tax Return. I declare that I have examined my tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, my return is true, correct, and complete. I consent that the electronic portion of my return may be sent by my ERO/Online Service Provider/transmitter.

**SIGN
HERE**

TAXPAYER'S SIGNATURE

Date

SPOUSE'S SIGNATURE (if joint return, both must sign)

Date

PART III

DECLARATION OF ELECTRONIC RETURNS ORIGINATOR AND PAID PREPARER

I DECLARE THAT I HAVE REVIEWED THE ABOVE TAXPAYER'S RETURN AND THAT THE ENTRIES ON THE GA-8453 ARE COMPLETE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

ERO's Use Only	ERO's Signature	_____	Date	_____
	Firm's Name	_____	Check if also paid preparer . . .	<input type="checkbox"/>
	Address	_____	FEIN/PTIN	_____
		_____	SSN/TIN	_____

IF PREPARED BY ANY PERSON OTHER THAN THE TAXPAYER, THIS DECLARATION IS BASED ON ALL INFORMATION OF WHICH THE TAXPAYER HAS KNOWLEDGE.

Paid Preparer's Use Only	Paid Preparer's Signature	_____	Date	_____
	Firm's Name	<u>Self Prepared</u>	FID/TIN	_____
	Address	_____	SSN/TIN	_____

PLEASE DO NOT MAIL! KEEP WITH YOUR RECORDS



1000401619



Version 1

Georgia Form 500 (Rev 11/09)

Individual Income Tax Return

Georgia Department of Revenue

2009 (approved software version)DEL ☐EXT ☐

Page 1

Special Program Code
See instructions

YOUR FIRST NAME

MI

YOUR SOCIAL SECURITY NUMBER

1 MARIE

L

245-96-1406

LAST NAME

SUFFIX

HOUSE

SPOUSE'S FIRST NAME

MI

SPOUSE'S SOCIAL SECURITY NUMBER

LAST NAME

SUFFIX

ADDRESS (NUMBER AND STREET or PO BOX)(Use 2nd address line for Apt, Suite or Building number)

CHECK IF ADDRESS
HAS CHANGED

2 850 CAMBRIDGE AVE

CITY

STATE

ZIP CODE

3 MENLO PARK

CA

94025

GAIA0112 11/16/09

(COUNTRY IF FOREIGN)

Residency Status

4 Enter your Residency Status with the appropriate number ▶ 4 1

1 FULL- YEAR RESIDENT

2 PART- YEAR RESIDENT

TO

3 NONRESIDENT

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Schedule 3 of Form 500, page 6

Filing Status

5 Enter Filing Status with appropriate letter (See instructions) ▶ 5 A

A Single B Married filing joint C Married filing separate (Spouse's social security number must be entered above) D Head of Household or Qualifying Widow(er)

6 Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a Yourself ☒ 6b Spouse ☐ 6c 1

7 Dependents (If you have more than 3 dependents, attach a list of additional dependents)

First Name, MI.

Last Name

Social Security Number

Relationship to You

First Name, MI.

Last Name

Social Security Number

Relationship to You

First Name, MI.

Last Name

Social Security Number

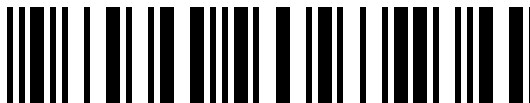
Relationship to You



1000401629

YOUR SOCIAL SECURITY NUMBER
245-96-1406

7 a	Number of Dependents (DO NOT include yourself or your spouse)	▶	7 a	
b	Add Lines 6c and 7a. Enter total	▶	7 b	1
If the amount on line 8, 9, 10, 13 or 15 is negative, check box.				
8	Federal adjusted gross income (From Federal Form 1040, 1040A or 1040EZ).	▶ <input type="checkbox"/>	8	45948
(Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s, you must enclose a copy of your Federal Form 1040 Pages 1 and 2.				
9	Adjustments from Schedule 1 (See instructions)	▶ <input type="checkbox"/>	9	
10	Georgia adjusted gross income (Net total of Line 8 and Line 9)	▶ <input type="checkbox"/>	10	45948
11	Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION) see instructions	▶	11 a	
b	Self: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Spouse: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/>	▶		
	Total of Boxes x 1,300 =	▶	11 b	
c	Total Standard Deduction (Line 11a + Line 11b)	▶	11 c	
Use EITHER Line 11c OR Line 12C (Do not write on both lines)				
12	Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must enclose Federal Schedule A			
a	Federal Itemized Deductions (Schedule A-Form 1040)	▶	12 a	15208
b	Less adjustments: see instructions for Line 12	▶	12 b	975
a	Georgia Total Itemized Deductions	▶	12 c	14233
13	Subtract either Line 11c or Line 12c from Line 10; enter balance	▶ <input type="checkbox"/>	13	31715
14 a	Number on Line 6c 1 multiplied by \$2,700	▶	14 a	2700
14 b	Number on Line 7a multiplied by \$3,000	▶	14 b	
14 c	Add Lines 14a and 14b. Enter total	▶	14 c	2700
15	Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14)	▶ <input type="checkbox"/>	15	29015
16	Tax (Use Tax Table in the instructions)	▶	16	1553
17	Credits from Schedule 2, Page 5, Line 11 of Form 500 (Enter total but not more than the amount on Line 16)	▶	17	600
18	Balance (Line 16 less Line 17) if zero or less than zero, enter zero	▶	18	953
19	Georgia Income Tax Withheld (Enter Tax Withheld Only and enclose W-2s, 1099s, etc.)	▶	19	
20	Estimated Tax for 2009 and Form IT-560	▶	20	0
21	Low Income Credit (see instructions)	▶ 21 a ▶ 21 b ▶ 21 c		



1005901612

Georgia Form IND-CR (Rev. 1/10)**State of Georgia Individual Credit Form**

Georgia Department of Revenue (Approved software version)

2009**Version 2****– Enclose with Form 500 –**

YOUR FIRST NAME

MI

YOUR SOCIAL SECURITY NUMBER

MARIE

L

245-96-1406

LAST NAME

SUFFIX

SPOUSE'S SOCIAL SECURITY NUMBER

HOUSE

ADDRESS (NUMBER AND STREET, or P.O. BOX)(Use 2nd address line for Apt, Suite or Building Number)

☐

CHECK IF ADDRESS HAS CHANGED

DEPARTMENT USE ONLY

850 CAMBRIDGE AVE

CITY (PLEASE INSERT SPACE IF CITY HAS MULTIPLE NAMES)

STATE

ZIP CODE

MENLO PARK

CA

94025

Part 1 – Disabled Person Home Purchase or Retrofit Credit

O.C.G.A. Subsection 48-7-29.1 provides a disabled person credit equal to the lesser of \$500 per residence or the taxpayer's income tax liability for the purchase of a new single-family home that contains all of the accessibility features listed below. It also provides a credit equal to the lesser of the cost or \$125 to retrofit an existing single-family home with one or more of these features. The disabled person must be the taxpayer or the taxpayer's spouse if a joint return is filed. Qualified features are:

- One no-step entrance allowing access into the residence.
- Interior passage doors providing at least a 32-inch-wide opening.
- Reinforcements in bathroom walls allowing installation of grab bars around the toilet, tub, and shower, where such facilities are provided.
- Light switches and outlets placed in accessible locations.

To qualify for this credit, the disabled person must be permanently disabled and have been issued a permanent parking permit by the Department of Revenue or have been issued a special permanent parking permit by the Department of Revenue. For more information, see Regulation 560-7-8-.44.

- 1 Purchase of a home that contains all four accessibility features **OR** total of accessibility features added to retrofit a home (up to \$125 per feature) ► 1
- 2 Maximum credit per residence ► 2 500
- 3 Enter the lesser of Line 1 or Line 2 and include in Part 10 ► 3

Part 2 – Child and Dependent Care Expense Credit

O.C.G.A. Subsection 48-7-29.10 provides taxpayers with a credit for qualified child & dependent care expenses. The credit is a percentage of the credit claimed allowed under Internal Revenue Code Subsection 21 and claimed by the taxpayer on the taxpayer's Federal income return. For the 2009 tax year, the credit is computed as follows:

- 1 Amount of child & dependent care expense **credit** claimed on Federal Form 1040 ► 1
 - 2 Georgia allowable rate for 2009 ► 2 30%
 - 3 Allowable Child & Dependent Care Expense Credit (Line 1 x .30)
- Enter here and include in Part 10 ► 3



1005901622

Georgia Form IND-CR
State of Georgia Individual Credit Form**YOUR SOCIAL SECURITY NUMBER**

Georgia Department of Revenue

2009

Version 2

Part 3 – Georgia National Guard/Air National Guard Credit

O.C.G.A. Subsection 48-7-29.9 provides a tax credit for Georgia residents who are members of the National Guard or Air National Guard and are on active duty full time in the United States Armed Forces, or active duty training in the United States Armed Forces for a period of more than 90 consecutive days. The credit shall be claimed and allowed in the year in which the majority of such days are served. In the event an equal number of consecutive days are served in two calendar years, then the exclusion shall be claimed and allowed in the year in which the ninetieth day occurs. The credit shall apply with respect to each taxable year in which such member serves for such qualifying period of time. The credit cannot exceed the amount expended for qualified life insurance premiums nor the taxpayer's income tax liability. Qualified life insurance premiums are the premiums paid for insurance coverage through the service member's Group Life Insurance Program administered by the United States Department of Veteran Affairs. Any unused tax credit is allowed to be carried forward to the taxpayer's succeeding year's tax liability.

1 Enter amount of qualified life insurance premiums and include in Part 10 ► 1

Part 4 – Qualified Caregiving Expense Credit

O.C.G.A. Subsection 48-7-29.2 provides a qualified caregiving expense credit equal to 10 percent of the cost of qualified caregiving expenses for a qualifying family member. The credit cannot exceed \$150. Qualified services include Home health agency services, personal care services, personal care attendant services, homemaker services, adult day care, respite care, or health care equipment and other supplies which have been determined by a physician to be medically necessary. Services must be obtained from an organization or individual not related to the taxpayer or the qualifying family member. The qualifying family member must be at least age 62 or determined disabled by the Social Security Administration. A qualifying family member includes the taxpayer or an individual who is related to the taxpayer by blood, marriage or adoption. Qualified caregiving expenses do not include expenses that were subtracted to arrive at Georgia net taxable income or for which amounts were excluded from Georgia net taxable income. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. For more information, see Regulation 560-7-8-.43.

Qualifying Family Member Name:

Name:

SS# Relationship

Age, if 62 or over If disabled, date of disability

- | | | | | |
|---|---|---|---|-----|
| 1 | Qualified caregiving expenses | ► | 1 | |
| 2 | Percentage limitation | ► | 2 | 10% |
| 3 | Line 1 multiplied by Line 2 | ► | 3 | |
| 4 | Maximum credit | ► | 4 | 150 |
| 5 | Enter the lesser of Line 3 or Line 4 and include in Part 10 | ► | 5 | |



1005901632

Georgia Form IND-CR**State of Georgia Individual Credit Form**

Georgia Department of Revenue

2009 **Version 2** MARIE L HOUSE**YOUR SOCIAL SECURITY NUMBER**

245-96-1406

Part 5 – Driver Education Credit

O.C.G.A. Subsection 48-7-29.5 provides for a driver education credit. This is a credit for an amount paid for a dependent minor child for a successfully completed course of driver education at a private driver training school licensed by the Department of Driver Services under Chapter 13 of Title 43, 'The Driver Training School License Act.' The amount of the credit is equal to \$150 or the actual amount paid, whichever is less. A private driver training school is one that primarily engages in offering driving instruction. **This does not include schools owned or operated by local, state, or federal governments. An amount paid for a completed course of driver education to a private or public high school does not qualify for this credit.** A completed course of driver education includes additional courses offered by private driver training schools such as defensive driver education. This tax credit is only allowed once for each dependent minor child of a taxpayer. The amount of the tax credit cannot exceed the taxpayer's income tax liability. The credit is not allowed with respect to any driver education expenses either deducted or subtracted by the taxpayer to arrive at Georgia taxable net income or with respect to any driver education expenses for which amounts were excluded from Georgia net taxable income. Any unused tax credit cannot be carried forward to any succeeding years' tax liability and cannot be carried back to the prior years' tax liability. Visit www.dds.ga.gov/Training/index.aspx.

Name of private driver training school

Name of dependent minor child

Birth Date

SS#

- 1 Date of Successful Completion ► 1
- 2 Amount paid for the successfully completed course ► 2
- 3 Maximum credit ► 3 150
- 4 Enter the lesser of Line 2 or Line 3 and include in Part 10 ► 4

Part 6 – Disaster Assistance Credit

O.C.G.A. Subsection 48-7-29.4 provides for a credit for a taxpayer who receives disaster assistance during a taxable year from the Georgia Emergency Management Agency or the Federal Emergency Management Agency. The amount of the credit is equal to \$500 or the actual amount of the disaster assistance, whichever is less. The credit cannot exceed the taxpayer's income tax liability. Any unused tax credit can be carried forward to the succeeding years' tax liability but cannot be carried back to the prior years' tax liability. The approval letter from the disaster assistance agency must be enclosed with the return.

The following types of assistance qualify:

- Grants received from the Department of Human Resources' Individual and Family Grant Program.
- Grants from GEMA and/or FEMA.
- Loans from the Small Business Administration that are due to disasters declared by the President or Governor.

Disaster assistance agency

- 1 Date assistance was received ► 1
- 2 Amount of the disaster assistance received ► 2
- 3 Maximum credit ► 3 500
- 4 Enter the lesser of Line 2 or Line 3 and include in Part 10 ► 4



1005901642

Georgia Form IND-CR

State of Georgia Individual Credit Form

Georgia Department of Revenue

2009

Version 2

YOUR SOCIAL SECURITY NUMBER**Part 7 – Rural Physicians Credit**

O.C.G.A. Subsection 48-7-29 provides for a \$5,000 tax credit for rural physicians. The tax credit may be claimed for not more than five years. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. In order to qualify, the physician must meet the following conditions:

- 1 The physician must have started working in a rural county after July 1, 1995. If the physician worked in a rural county prior to that date, a period of at least three years must have elapsed before the physician returns to work in a rural county.
- 2 The physician must practice and reside in a rural county. For taxable years beginning on or after January 1, 2003, a physician qualifies for the credit if they practice in a rural county and reside in a county contiguous to a rural county. A rural county is defined as one with 65 or fewer persons per square mile according to the United States Decennial Census of 1990 or any future such census. For taxable years beginning on or after January 1, 2002, the United States Decennial Census of 2000 is used.
- 3 The physician must be licensed to practice medicine in Georgia, primarily admit patients to a rural hospital, and practice in the fields of family practice, obstetrics and gynecology, pediatrics, internal medicine, or general surgery. A rural hospital is defined as an acute-care hospital located in a rural county that contains 80 or fewer beds. For taxable years beginning on or after January 1, 2003, a rural hospital is defined as an acute-care hospital located in a rural county that contains 100 or fewer beds.

For more information, see Regulation 560-7-8-.20.

- | | | | |
|---|--|---|---|
| 1 | County of residence | ▶ | 1 |
| 2 | County of practice | ▶ | 2 |
| 3 | Type of practice | ▶ | 3 |
| 4 | Date started working as a rural physician | ▶ | 4 |
| 5 | Number of hospital beds in the rural hospital | ▶ | 5 |
| 6 | Rural physicians credit, enter \$5,000 and include in Part 10. | ▶ | 6 |

Part 8 – Adoption of a Foster Child Credit

- 1 Georgia Code Section 48-7-29.15 provides an income tax credit for the adoption of a qualified foster child. The amount of the credit is \$2,000 per qualified foster child per taxable year, commencing with the year in which the adoption becomes final, and ending in the year in which the adopted child attains the age of 18. This credit applies to adoptions occurring in the taxable years beginning on or after January 1, 2009.

Enter \$2,000 per qualified foster child and include in Part 10 ▶ 1

**Georgia Form IND-CR**

State of Georgia Individual Credit Form

Georgia Department of Revenue

2009 Version 2

YOUR SOCIAL SECURITY NUMBER

Part 9 – Eligible Single-Family Residence Tax Credit

O.C.G.A. Subsection 48-7-29.17 provides taxpayers a credit for the purchase of an eligible single-family residence located in Georgia. An eligible single-family residence is a single-family structure (including a condominium unit as defined in O.C.G.A. Subsection 44-3-71) that is occupied for residential purposes by a single family, that is:

- Any residence (including a new residence, one occupied at the time of sale, or a previously occupied residence) that was for sale prior to May 11, 2009 and that remained for sale after May 11, 2009; or
- A residence with respect to which a foreclosure event has taken place and which is owned by the mortgagor or the mortgagor's agent; or
- An owner-occupied residence with respect to which the owner's acquisition indebtedness was in default on or before March 1, 2009.

Acquisition indebtedness is debt incurred in acquiring, constructing, or substantially improving a qualified residence and which is secured by such residence. Refinanced debt is acquisition debt if at least a portion of such debt refinances the principal amount of existing acquisition indebtedness.

A taxpayer is allowed the tax credit for a purchase of one eligible single-family residence made between June 1, 2009 and November 30, 2009. The credit amount is the lesser of 1.2 percent of the purchase price of the eligible single-family residence or \$1,800.00. The amount of the tax credit that may be claimed and allowed in a single tax year cannot exceed the lesser of 1/3 of the credit or the taxpayer's income tax liability. Any unused tax credit can be carried forward but cannot be carried back.

The taxpayer must also include with their 2009 Form 500 the following documentation of the eligibility of the single-family residence:

- A bona fide listing agreement with a real estate agent or broker licensed in this state, or documentation that the eligible single-family residence was for sale directly by the owner without a real estate agent or broker, or other appropriate documentation to validate the eligibility of the single-family residence. Please note that the inclusion of the FMLS or MLS listing of the property, which specifies the date(s) the property was listed for sale, will satisfy this requirement.
- A copy of the closing statement.
- If the residence qualifies because the owner's acquisition indebtedness was in default on or before March 1, 2009, or because it was a residence with respect to which a foreclosure event has taken place, the taxpayer must supply documentation to show that this was the case.

In the event the taxpayer files an electronic return, such documentation will only be required to be electronically attached to the return if the Internal Revenue Service allows such attachments. If this information cannot be attached electronically, then the documentation must be maintained by the taxpayer and made available upon request of the Commissioner.

1	Purchase price	▶	1	225,000.
2	Percentage limitation	▶	2	1.2%
3	Multiply Line 1 by Line 2	▶	3	2,700.
4	Maximum credit	▶	4	1,800
5	Enter the lesser of Line 3 or Line 4	▶	5	1,800.
6	Maximum allowed per year	▶	6	33.33%
7	Credit allowed for 2009, multiply Line 5 by Line 6, enter here and include in part 10	▶	7	600.

Part 10 – Total Section

1	Add Part 1, Line 3; Part 2, Line 3; Part 3, Line 1; Part 4, Line 5; Part 5, Line 4; Part 6, Line 4; Part 7, Line 6; Part 8, Line 1; and Part 9, Line 7. Enter the total here and on Form 500, Page 5, Schedule 2, Line 2	▶	1	600.
---	---	---	---	------

Label
(See instructions.)

Use the IRS label.
Otherwise, please print or type.

Presidential Election Campaign

For the year Jan 1 - Dec 31, 2009, or other tax year beginning , 2009, ending , 20		OMB No. 1545-0074
Your first name Marie	MI Last name L House	Your social security number 245-96-1406
If a joint return, spouse's first name MI Last name		Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. 850 Cambridge Ave		You must enter your social security number(s) above. ▲ ▲
City, town or post office. If you have a foreign address, see instructions. Menlo Park		
State ZIP code CA 94025		Checking a box below will not change your tax or refund.
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? (see instructions)		<input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse

Filing Status

Check only one box.

- | | |
|---|---|
| 1 <input checked="" type="checkbox"/> Single | 4 <input type="checkbox"/> 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 ▶ |
| 2 <input type="checkbox"/> Married filing jointly (even if only one had income) | |
| 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above & full name here . ▶ | 5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions) |

Exemptions

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

6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a.	Boxes checked on 6a and 6b 1		
b <input type="checkbox"/> Spouse	No. of children on 6c who: ● lived with you ● did not live with you due to divorce or separation (see instrs) Dependents on 6c not entered above Add numbers on lines above 1		
c Dependents:	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instrs)
(1) First name Last name			
d Total number of exemptions claimed 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 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	
8a Taxable interest. Attach Schedule B if required	8a	
b Tax-exempt interest. Do not include on line 8a	8b	
9a Ordinary dividends. Attach Schedule B if required	9a	
b Qualified dividends (see instrs)	9b	
10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	10	
11 Alimony received.	11	53,376 .
12 Business income or (loss). Attach Schedule C or C-EZ	12	-7,428 .
13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here ▶ <input type="checkbox"/>	13	
14 Other gains or (losses). Attach Form 4797	14	
15a IRA distributions 15a	b Taxable amount (see instrs)	15b
16a Pensions and annuities 16a	b Taxable amount (see instrs)	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 in excess of \$2,400 per recipient (see instructions)	19	
20a Social security benefits 20a	b Taxable amount (see instrs)	20b
21 Other income	21	
22 Add the amounts in the far right column for lines 7 through 21. This is your total income . . ▶	22	45,948 .

Adjusted Gross Income

23 Educator expenses (see instructions)	23	
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 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 (see instructions)	29	
30 Penalty on early withdrawal of savings	30	
31a Alimony paid b Recipient's SSN . . ▶	31a	
32 IRA deduction (see instructions)	32	
33 Student loan interest deduction (see instructions)	33	
34 Tuition and fees deduction. Attach Form 8917	34	
35 Domestic production activities deduction. Attach Form 8903	35	
36 Add lines 23 - 31a and 32 - 35	36	
37 Subtract line 36 from line 22. This is your adjusted gross income ▶	37	45,948 .

Tax and Credits**Standard Deduction for —**

• People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see instructions.

• All others:

Single or Married filing separately, \$5,700

Married filing jointly or Qualifying widow(er), \$11,400

Head of household, \$8,350

38	Amount from line 37 (adjusted gross income)	38	45,948.
39 a	Check if: <input type="checkbox"/> You were born before January 2, 1945, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39 a		
	<input type="checkbox"/> Spouse was born before January 2, 1945, <input type="checkbox"/> Blind. 39 b		
40 a	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40 a	15,208.
41	Subtract line 40a from line 38	41	30,740.
42	Exemptions. If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see instructions	42	3,650.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	27,090.
44	Tax (see instrs). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	3,644.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	3,644.
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 29	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see instructions)	51	
52	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	52	
53	Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	3,644.
56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H	59	
60	Add lines 55-59. This is your total tax	60	3,644.
61	Federal income tax withheld from Forms W-2 and 1099	61	
62	2009 estimated tax payments and amount applied from 2008 return	62	
63	Making work pay and government retiree credit. Attach Schedule M	63	0.
64 a	Earned income credit (EIC). b Nontaxable combat pay election <input type="checkbox"/> 64 b	64 a	
65	Additional child tax credit. Attach Form 8812	65	
66	Refundable education credit from Form 8863, line 16.	66	
67	First-time homebuyer credit. Attach Form 5405.	67	8,000.
68	Amount paid with request for extension to file (see instructions)	68	
69	Excess social security and tier 1 RRTA tax withheld (see instructions)	69	
70	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	70	
71	Add lns 61-63, 64a, & 65-70. These are your total pmts	71	8,000.
72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid	72	4,356.
73 a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> 73 a	73 a	4,356.
	b Routing number <input type="checkbox"/> 121042882 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number <input type="checkbox"/> 3190022131		
74	Amount of line 72 you want applied to your 2010 estimated tax	74	
75	Amount you owe. Subtract line 71 from line 60. For details on how to pay, see instructions	75	
76	Estimated tax penalty (see instructions)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete the following. ☒ No

Designee's name ☐ Phone no. ☐ Personal identification number (PIN) ☐

Sign Here

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

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

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

Paid Preparer's Use Only

Preparer's signature ☐ Date ☐ Check if self-employed ☐ Preparer's SSN or PTIN ☐

Firm's name (or yours if self-employed), address, and ZIP code ☐ Self-Prepared ☐ EIN ☐ Phone no. ☐

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

(99)

Itemized Deductions

► **Attach to Form 1040.**

► **See Instructions for Schedule A (Form 1040).**

OMB No. 1545-0074

2009

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Marie L House

Your social security number

245-96-1406

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	10,456.
	2	Enter amount from Form 1040, line 38	2	45,948.
	3	Multiply line 2 by 7.5% (.075)	3	3,446.
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	7,010.
Taxes You Paid (See instructions.)	5 State and local (check only one box):			
	a	<input checked="" type="checkbox"/> Income taxes, or		
	b	<input type="checkbox"/> General sales taxes	5	975.
	6	Real estate taxes (see instructions)	6	1,971.
	7	New motor vehicle taxes from line 11 of the worksheet on page 2. Skip this line if you checked box 5b	7	
	8	Other taxes. List type and amount ► Personal Property & Other taxes 215.	8	215.
	9	Add lines 5 through 8	9	3,161.
Interest You Paid	10	Home mtg interest and points reported to you on Form 1098	10	3,962.
	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 number, and address ► Irma Morgan 594-33-8807 3360 Lakeview Drive Sebring, FL 33870	11	725.
	12	Points not reported to you on Form 1098. See instrs for spcl rules	12	
	13	Qualified mortgage insurance premiums (see instructions)	13	
	14	Investment interest. Attach Form 4952 if required. (See instrs.)	14	
	15	Add lines 10 through 14	15	4,687.
Gifts to Charity If you made a gift and got a benefit for it, see instructions.	16	Gifts by cash or check. If you made any gift of \$250 or more, see instrs	16	350.
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	
	18	Carryover from prior year	18	
	19	Add lines 16 through 18	19	350.
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	
Job Expenses and Certain Miscellaneous Deductions (See instructions.)	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	
Other Miscellaneous Deductions	28	Other — from list in the instructions. List type and amount ►	28	
Total Itemized Deductions	29	Is Form 1040, line 38, over \$166,800 (over \$83,400 if married filing separately)? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40a. <input type="checkbox"/> Yes. Your deduction may be limited. See instructions for the amount to enter.	29	15,208.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ► <input type="checkbox"/>		

Electronic Filing Instructions for your 2009 California Tax Return

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



Marie L House
850 Cambridge Ave
Menlo Park, CA 94025

Balance Due/Refund	Your California state tax return (Form 540NR) shows a refund due to you in the amount of \$150.00. Your tax refund should be direct deposited into your account within 8 to 14 days after your return is accepted. The account information you entered - Account Number: 3190022131 Routing Transit Number: 121042882.		
Where's My Refund?	Before you call the Franchise Tax Board with questions about your refund, give them 8 to 14 days processing time from the date your return is accepted. If then you have not received your refund, or the amount is not what you expected, contact the Franchise Tax Board directly at 1-800-338-0505. From outside of California use 1-916-845-6500. You can also visit the Franchise Tax Board web site at http://www.ftb.ca.gov/online/refund/ .		
What You Need to Sign	Sign and date Form 8453-OL within 1 day of acceptance.		
Do Not Mail	Do not mail a paper copy of your tax return. Since you filed electronically, the Franchise Tax Board already has your return.		
What You Need to Keep	Your Electronic Filing Instructions (this form) - Form 8453-OL Printed copy of your state and federal returns		
2009 California Tax Return Summary	Taxable Income	\$	31,715.00
	Total Tax	\$	0.00
	Total Payments/Credits	\$	150.00
	Amount to be Refunded	\$	150.00
	Effective Tax Rate		6.3%

Date Accepted

TAXABLE YEAR **2009** **California Online e-file Return Authorization**
for Individuals

FORM

8453-OL

Your first name and initial MARIE L		Last name HOUSE	Your SSN or ITIN 245-96-1406
If joint return, spouse's/RDP's first name and initial		Last name	Spouse's/RDP's SSN or ITIN
Address (including number and street, PO Box, or PMB no.) 850 CAMBRIDGE AVE		Apt. no./Ste. no.	Daytime telephone number
City MENLO PARK		State CA	ZIP code 94025

Part I Tax Return Information (whole dollars only)

- | | | | |
|---|--|---|-------------|
| 1 | California adjusted gross income. (Form 540, line 17; Form 540 2EZ, line 16; Long Form 540NR, line 32; or Short Form 540NR, line 32) | 1 | <u>0.</u> |
| 2 | Refund or no amount due. (Form 540, line 115; Form 540 2EZ, line 28; Long Form 540NR, line 125; or Short Form 540NR, line 125) | 2 | <u>150.</u> |
| 3 | Amount you owe. (Form 540, line 111; Form 540 2EZ, line 27; Long Form 540NR, line 121; or Short Form 540NR, line 121) | 3 | <u></u> |

Part II Settle Your Account Electronically for Taxable Year 2009 (Due 04/15/10)

- | | | | | | |
|---|--|-----|----------------|-----|--------------------------------------|
| 4 | <input checked="" type="checkbox"/> Direct deposit of refund | 5 a | Amount <u></u> | 5 b | Withdrawal date (MM/DD/YYYY) <u></u> |
| 5 | <input type="checkbox"/> Electronic funds withdrawal | | | | |

Part III Make Estimated Tax Payments for Taxable Year 2010 These are **not** installment payments for the current amount you owe.

	First Payment Due 4/15/10	Second Payment Due 6/15/10	Third Payment Due 9/15/10	Fourth Payment Due 1/18/11
6 Amount				
7 Withdrawal date				

Part IV Banking Information (Have you verified your banking information?)

- | | | | |
|----|--|----|---|
| 8 | Amount of refund to be directly deposited to account below
<u>150.</u> | 12 | The remaining amount of my refund for direct deposit
<u></u> |
| 9 | Routing number <u>121042882</u> | 13 | Routing number <u></u> |
| 10 | Account number <u>3190022131</u> | 14 | Account number <u></u> |
| 11 | Type of account: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | 15 | Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |

Part V Declaration of Taxpayer(s)

I authorize my account to be settled as designated in Part II. If I check Part II, box 4, I declare that the direct deposit refund information in Part IV agrees with the authorization stated on my return. I authorize an electronic funds withdrawal for the amount listed on line 5a and any estimated payment amounts listed on line 6 from the account listed on lines 9, 10, and 11. If I have filed a joint return, this is an irrevocable appointment of the other spouse/RDP as an agent to receive the refund or authorize an electronic funds withdrawal.

Under penalties of perjury, I declare that the information I provided to the Franchise Tax Board (FTB), either directly or through e-file software, including my name, address, and social security number (SSN) or individual taxpayer identification number (ITIN), and the amounts shown in Part I above, agrees with the information and amounts shown on the corresponding lines of my 2009 California income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my return and accompanying schedules and statements to be transmitted to the FTB directly or through the e-file software. **If the processing of my return or refund is delayed, I authorize the FTB to disclose to me, either directly or through the e-file software, the reason(s) for the delay or the date when the refund was sent.**

Sign Here

▶ Your signature _____ Date _____

▶ Spouse's/RDP's signature. If filing jointly, both must sign. _____ Date _____

It is unlawful to forge a spouse's/RDP's signature.

For Privacy Notice, get form FTB 1131.

FTB 8453-OL C2 2009

California Nonresident or Part-Year Resident Income Tax Return 2009**Long Form**

FORM

540NR C1 Side 1

APE

245-96-1406 HOUS
MARIE L HOUSE

09 PBA 711510

P
AC
A
R
RP850 CAMBRIDGE AVE
MENLO PARK CA 94025

Filing Status	1	<input checked="" type="checkbox"/>	Single
	2	<input type="checkbox"/>	Married/RDP filing jointly (see instructions)
	3	<input type="checkbox"/>	Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here
	4	<input type="checkbox"/>	Head of household (with qualifying person) (see instructions)
	5	<input type="checkbox"/>	Qualifying widow(er) with dependent child. Enter year spouse/RDP died
If your California filing status is different from your federal filing status, check the box here <input type="checkbox"/>			

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here (see instructions). ☐ 6

Exemptions	▶	For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.	Whole dollars only
7	Personal: If you checked 1, 3, or 4 above, enter 1 in the box. If you checked 2 or 5, enter 2. If you checked the box on line 6, see instructions	7	<input type="text" value="1"/> X \$98 = \$ 98 .
8	Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2	8	<input type="text"/> X \$98 = \$.
9	Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2	9	<input type="text"/> X \$98 = \$.
10	Dependents: Enter name and relationship. Do not include yourself or your spouse/RDP.		
		Total dependent exemptions	10 <input type="text"/> X \$98 = \$.
11	Exemption amount: Add line 7 through line 10	11	\$ 98 .

	12	Total California wages from all your Form(s) W-2, box 16.	12	
Total Taxable Income	13	Enter federal AGI from Form 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 35; or 1040NR-EZ, line 10	13	45,948 .
	14	California adjustments — subtractions. Enter the amount from Schedule CA (540NR), line 37, column B	14	
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses (see instructions)	15	45,948 .
	16	California adjustments — additions. Enter the amount from Schedule CA (540NR), line 37, column C.	16	
	17	Adjusted gross income from all sources. Combine line 15 and line 16	17	45,948 .
	18	Enter the larger of: Your California itemized deductions from Schedule CA (540NR), line 43; OR Your California standard deduction (see instructions)	18	14,233 .
	19	Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0-	19	31,715 .

California Taxable Income	31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule <input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803 . <input checked="" type="radio"/>	31	1,047 .
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 45	32	0 .
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 49	35	0 .
	36	CA Tax Rate. Divide line 31 by line 19	36	0.0330
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	0 .
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	38	0.0000
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$160,739 (see instructions)	39	0 .
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-	40	0 .
	41	Tax (see instructions). Check the box if from: <input type="checkbox"/> Schedule G-1 <input checked="" type="radio"/> Form FTB 5870A	41	
	42	Add line 40 and line 41.	42	0 .

50 Enter the amount from Side 1, line 42 **50** 0.

Special Credits

51 Credit for joint custody head of household (see instructions) . . . ● **51** _____
52 Credit for dependent parent (see instructions) ● **52** _____
53 Credit for senior head of household (see instructions) ● **53** _____
54 Credit percentage. Divide line 35 by line 19.
If more than 1, enter 1.0000 (see instructions) **54** _____
55 Credit amount (see instructions) ● **55** 0.
56 New jobs credit, amount generated (see instructions) ● **56** _____
57 New jobs credit, amount claimed (see instructions) ● **57** _____
58 Enter credit name _____ code no. _____ and amount. ► **58** _____
59 Enter credit name _____ code no. _____ and amount. ► **59** _____
60 To claim more than two credits (see instructions) ● **60** _____
61 Nonrefundable renter's credit (see instructions) ● **61** _____
62 Add line 55 and line 57 through line 61. These are your total credits **62** 0.
63 Subtract line 62 from line 50. If less than zero, enter -0- **63** 0.

Other Taxes

71 Alternative minimum tax. Attach Schedule P (540NR) ● **71** 0.
72 Mental Health Services Tax (see instructions) ● **72** _____
73 Other taxes and credit recapture (see instructions) ● **73** _____
74 Add line 63, line 71, line 72, and line 73. This is your total tax ● **74** 0.

Payments

81 California income tax withheld (see instructions) ● **81** _____
82 Real estate or other withholding (see instructions) ● **82** _____
83 2009 CA estimated tax and other payments (see instructions) ● **83** 150.
84 Excess SDI (or VPDI). To see if you qualify, see instructions ● **84** _____

Child and Dependent Care Expenses Credit (see instructions). Attach form FTB 3506.

85 Qualifying person's social security number ● **85** _____
86 Qualifying person's social security number ● **86** _____
87 Enter the amount from form FTB 3506, Part III, line 8. ● **87** _____
88 Child and Dependent Care Expenses Credit from form FTB 3506, Part III, line 12 ● **88** _____
89 Add line 81, line 82, line 83, line 84, and line 88.
These are your total payments **89** 150.

Overpaid Tax/Tax Due

101 Overpaid tax. If line 89 is more than line 74, subtract line 74 from line 89 **101** 150.
102 Amount of line 101 you want applied to your **2010** estimated tax ● **102** 0.
103 Overpaid tax available this year. Subtract line 102 from line 101 ● **103** 150.
104 Tax due. If line 89 is less than line 74, subtract line 89 from line 74 **104** _____

		Code	Amount
Contributions	California Seniors Special Fund. See instructions.	● 400	
	Alzheimer's Disease/Related Disorders Fund.	● 401	
	California Fund for Senior Citizens	● 402	
	Rare and Endangered Species Preservation Program	● 403	
	State Children's Trust Fund for the Prevention of Child Abuse	● 404	
	California Breast Cancer Research Fund	● 405	
	California Firefighters' Memorial Fund	● 406	
	Emergency Food For Families Fund	● 407	
	California Peace Officer Memorial Foundation Fund	● 408	
	California Military Family Relief Fund	● 409	
	California Sea Otter Fund	● 410	
	California Ovarian Cancer Research Fund	● 411	
	Municipal Shelter Spay-Neuter Fund	● 412	
	California Cancer Research Fund	● 413	
	ALS/Lou Gehrig's Disease Research Fund	● 414	
105	Add code 400 through code 414. This is your total contribution.	● 105	

Amount You Owe	121	AMOUNT YOU OWE. Add line 104 and line 105 (see instructions). Do not send cash. Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001	● 121	
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Interest and Penalties	122	Interest, late return penalties, and late payment penalties.	● 122	
	123	Underpayment of estimated tax. Check the box: <input type="checkbox"/> FTB 5805 attached <input type="checkbox"/> FTB 5805F attached	● 123	
	124	Total amount due (see instructions). Enclose, but do not staple, any payment	● 124	

Refund and Direct Deposit	125	REFUND OR NO AMOUNT DUE. Subtract line 105 from line 103. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002	● 125	150.
----------------------------------	------------	---	-------	------

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip (see instructions). **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:

<input checked="" type="checkbox"/> Checking			
<input type="checkbox"/> Savings			
121042882	3190022131	150.	
● Routing number	● Type	● Account number	● 126 Direct deposit amount

The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:

<input type="checkbox"/> Checking			
<input type="checkbox"/> Savings			
● Routing number	● Type	● Account number	● 127 Direct deposit amount

Important: Attach a copy of your complete federal income tax return.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Sign Here

It is unlawful to forge a spouse's/RDP's signature.

Joint return? (see instructions.)

Your signature	Spouse's/RDP's signature (if a joint return, both must sign)	Daytime phone number (optional)
X	X	
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)		Date
SELF PREPARED		
Firm's name (or yours if self-employed)	Firm's address	● Paid Preparer's SSN/PTIN
		● FEIN
Do you want to allow another person to discuss this return with us (see instructions)? ● <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Print Third Party Designee's Name		Telephone Number

2009

California Adjustments — Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule behind Long Form 540NR, Side 3 as a supporting California Schedule.

Name(s) as shown on return

SSN or ITIN

MARIE L HOUSE

245-96-1406

Part I Residency Information. Complete all lines that apply to you and your spouse/RDP.

During 2009:

Yourself

Spouse/RDP

1 a I was domiciled in (enter state or country) N/A

b I was in the military and stationed in (enter state or country) N/A

2 I became a California resident (enter the state of prior residence and date of move) N/A

3 I became a nonresident (enter new state of residence and date of move) TN 06/01/09

4 I was a nonresident of CA the entire year (enter state or country of residence) GA

5 The number of days I spent in California (for any purpose) is: 152

6 I owned a home/property in California (enter 'Yes' or 'No') NO

Before 2009:

7 I was a California resident for the period of (enter dates) 01/01/09 05/31/09

8 I entered California on (enter date) 11/01/07

9 I left California on (enter date) N/A

Part II Income Adjustment Schedule

Section A — Income

	A Federal Amounts (taxable amounts from your federal return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract column B from column A; add column C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C 7					
8 Taxable interest 8					
9 Ordinary dividends. See instructions. b 9 a					
10 Taxable refunds, credits, or offsets of state and local income taxes. Enter the same amount in column A and column B 10					
11 Alimony received. See instructions 11	53,376.			53,376.	0.
12 Business income or (loss) 12	-7,428.			-7,428.	0.
13 Capital gain or (loss). See instructions. 13					
14 Other gains or (losses) 14					
15 IRA distributions. See instructions. a 15 b					
16 Pensions & annuities. See instructions. a 16 b					
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc 17					
18 Farm income or (loss) 18					
19 Unemployment compensation in excess of \$2,400 per recipient 19					
20 Social security benefits a 20 b					
21 Other income. a California lottery winnings b Disaster loss carryover from FTB 3805V c Federal NOL (Form 1040, line 21) 21 d NOL carryover from FTB 3805V e NOL from FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809 f Other (describe):					
22 a Total: Combine line 7 through line 21 in each column. Continue to Side 2 22 a	45,948.			45,948.	0.

CAIA4912 01/07/10

Income Adjustment Schedule**Section B — Adjustments to Income**

	A	B	C	D	E
	Federal Amounts (taxable amounts from your federal return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract column B from column A; add column C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
22 b Enter totals from Schedule CA (540NR), Side 1, line 22a, column A through column E	22 b 45,948.			45,948.	0.
23 Educator Expenses	23				
24 Certain business expenses of reservists, performing artists, and fee-basis government officials	24				
25 Health savings account deduction	25				
26 Moving expenses	26				
27 One-half of self-employment tax	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				
31 a Alimony paid. b Enter recipient's: SSN _____ Last name _____	31 a				
32 IRA deduction	32				
33 Student loan interest deduction	33				
34 Tuition and fees deduction	34				
35 Domestic production activities deduction	35				
36 Add line 23 through line 35 in each column, A through E	36				
37 Total. Subtract line 36 from line 22b in each column, A through E. See instructions	37 45,948.			45,948.	0.

Part III — Adjustments to Federal Itemized Deductions

38 Federal Itemized Deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28 (or Schedule A (Form 1040NR), lines 3, 7, 8, 15, and 16)	38	15,208.
39 Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax), line 7 (new motor vehicle tax), and line 8 (foreign taxes only). See instructions	39	975.
40 Subtract line 39 from line 38	40	14,233.
41 Other adjustments including California lottery losses. See instructions. Specify _____	41	
42 Combine line 40 and line 41	42	14,233.
43 Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status? Single or married/RDP filing separately \$160,739 Head of household \$241,113 Married/RDP filing jointly or qualifying widow(er) \$321,483 No. Transfer the amount on line 42 to line 43. Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43.	43	14,233.
44 Enter the larger of the amount on line 43 or your standard deduction listed below Single or married/RDP filing separately \$3,637 Married/RDP filing jointly, head of household, or qualifying widow(er) \$7,274	44	14,233.

Part IV — California Taxable Income

45 California AGI. Enter your California AGI from line 37, column E	45	0.
46 Enter your deductions from line 44	46	14,233.
47 Deduction Percentage. Divide line 37, column E by line 37, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-	47	0.0000
48 California Itemized/Standard Deductions. Multiply line 46 by the percentage on line 47.	48	0.
49 California Taxable Income. Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 35. If less than zero, enter -0-	49	0.

Form **8829**Department of the Treasury
Internal Revenue Service (99)**Expenses for Business Use of Your Home**

► **File only with Schedule C (Form 1040).**
Use a separate Form 8829 for each home you used for business during the year.
 ► **See separate instructions.**

OMB No. 1545-0074

2009Attachment
Sequence No. **66**

Name(s) of proprietor(s)

Marie L House

Your social security number

245-96-1406

Part I Part of Your Home Used for Business Artwork

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	120
2	Total area of home	2	1,860
3	Divide line 1 by line 2. Enter the result as a percentage	3	6.45 %
For daycare facilities not used exclusively for business go to line 4. All others go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr
5	Total hours available for use during the year (365 days x 24 hours) (see instructions)	5	8,760 hr
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	6.45 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions.	8	-2,473.
See instrs for columns (a) and (b) before completing lines 9-21.			
	(a) Direct expenses	(b) Indirect expenses	
9	Casualty losses (see instructions)		
10	Deductible mortgage interest (see instructions)		
11	Real estate taxes (see instructions)		
12	Add lines 9, 10, and 11		
13	Multiply line 12, column (b) by line 7	13	
14	Add line 12, column (a) and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	0.
16	Excess mortgage interest (see instructions)		
17	Insurance		
18	Rent		
19	Repairs and maintenance		
20	Utilities	79.	3,130.
21	Other expenses (see instrs)		
22	Add lines 16 through 21	79.	3,130.
23	Multiply line 22, column (b) by line 7	23	202.
24	Carryover of operating expenses from 2008 Form 8829, line 42.	24	
25	Add line 22 column (a), line 23, and line 24	25	281.
26	Allowable operating expenses. Enter the smaller of line 15 or line 25	26	0.
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	0.
28	Excess casualty losses (see instructions)	28	
29	Depreciation of your home from line 41 below.	29	
30	Carryover of excess casualty losses and depreciation from 2008 Form 8829, line 43	30	
31	Add lines 28 through 30	31	
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	
33	Add lines 14, 26, and 32	33	0.
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 , Section B	34	
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions.	35	0.

Part III Depreciation of Your Home

36	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	
37	Value of land included on line 36	37	
38	Basis of building. Subtract line 37 from line 36	38	
39	Business basis of building. Multiply line 38 by line 7.	39	
40	Depreciation percentage (see instructions)	40	%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	

Part IV Carryover of Unallowed Expenses to 2010

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	281.
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIA6902 06/25/09

Form **8829** (2009)

Form **8829**Department of the Treasury
Internal Revenue Service (99)**Expenses for Business Use of Your Home**

► **File only with Schedule C (Form 1040).**
Use a separate Form 8829 for each home you used for business during the year.
 ► **See separate instructions.**

OMB No. 1545-0074

2009Attachment
Sequence No. **66**

Name(s) of proprietor(s)

Marie L House

Your social security number

245-96-1406

Part I Part of Your Home Used for Business Artwork

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	120
2	Total area of home	2	1,203
3	Divide line 1 by line 2. Enter the result as a percentage	3	9.98 %
For daycare facilities not used exclusively for business go to line 4. All others go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr
5	Total hours available for use during the year (365 days x 24 hours) (see instructions)	5	8,760 hr
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	9.98 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions.	8	-3,478.
See instrs for columns (a) and (b) before completing lines 9-21.			
	(a) Direct expenses	(b) Indirect expenses	
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	520.
11	Real estate taxes (see instructions)	11	219.
12	Add lines 9, 10, and 11	12	739.
13	Multiply line 12, column (b) by line 7	13	738.
14	Add line 12, column (a) and line 13	14	1,477.
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	0.
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	65.
18	Rent	18	
19	Repairs and maintenance	19	53.
20	Utilities	20	135.
21	Other expenses (see instrs)	21	35.
22	Add lines 16 through 21	22	288.
23	Multiply line 22, column (b) by line 7	23	223.
24	Carryover of operating expenses from 2008 Form 8829, line 42.	24	
25	Add line 22 column (a), line 23, and line 24	25	511.
26	Allowable operating expenses. Enter the smaller of line 15 or line 25	26	0.
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	0.
28	Excess casualty losses (see instructions)	28	
29	Depreciation of your home from line 41 below.	29	168.
30	Carryover of excess casualty losses and depreciation from 2008 Form 8829, line 43	30	
31	Add lines 28 through 30	31	168.
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	0.
33	Add lines 14, 26, and 32	33	1,477.
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 , Section B	34	
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions.	35	1,477.

Part III Depreciation of Your Home

36	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	225,000.
37	Value of land included on line 36	37	120,000.
38	Basis of building. Subtract line 37 from line 36	38	105,000.
39	Business basis of building. Multiply line 38 by line 7.	39	10,479.
40	Depreciation percentage (see instructions)	40	1.6026 %
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	168.

Part IV Carryover of Unallowed Expenses to 2010

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	511.
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	168.

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIA6902 06/25/09

Form **8829** (2009)

Name(s) of Proprietor(s) Marie L House	Your SSN 245-96-1406
---	-------------------------

Business name Artwork
850 Cambridge Ave

Part I – Calculation of Line 7

Calculation for Form 8829, line 7 when one area of the home was used exclusively for daycare and another area of the home was used only partly for daycare:

1	Area used exclusively for daycare	1	
2	Total area of home.	2	
3	Business % for area used exclusively for daycare. Divide Line 1 by line 2	3	%
4	Area used only partly for daycare	4	
5	Divide line 4 by line 2	5	%
6	Multiply days used for daycare during year by hours used per day	6	hr
7	Total hours available for use during the year (365 x 24 hours).	7	hr
8	Divide line 6 by line 7. Enter result as a decimal amount.	8	
9	Business % for area used only partly for daycare. Multiply line 8 by line 5	9	%
10	Total business percentage. Add lines 3 and 9. Carries to Form 8829, line 7	10	%

Part II – Calculation of Line 8

Calculation for Form 8829, line 8 when part of gross income is from a place of business other than this home office:

1	Gross income from Schedule C, line 7.	1	1,805.
2	Percent of gross income from business use of home reported on Schedule C.	2	42.00 %
3	Gross income from business use of home. Multiply line 1 by line 2	3	758.
4	Gain from business use of your home shown on Schedule D or Form 4797	4	
5	Gross income from Schedules C, D, and Form 4797. Add lines 3 and 4	5	758.
6	Total expenses from Schedule C, line 28.	6	7,756.
7	If there is more than one home office for this business, enter the amount of expenses from line 6 allocable to this home office. <i>Enter the expenses as a positive number</i>	7	3,231.
8	Any losses from this business shown on Schedule D or Form 4797. <i>Enter the losses as a positive number</i>	8	
9	Line 5 less lines 6 or 7, and 8. Carries to Form 8829, line 8	9	-2,473.

Part III – Calculation of Line 41

1	Depreciation attributable to business use of home	1	
2	Depreciation for additions and improvements attributable to business use of home	2	
3	Total allowable depreciation. Add lines 1 and 2. Carries to Form 8829, line 41.	3	

Form 8829
Lines 7, 8, 41

Form 8829 Worksheet

2009

Name(s) of Proprietor(s) Marie L House	Your SSN 245-96-1406
---	-------------------------

Business name Artwork
391 Blue Mountain Lane, Trion, GA 37053

Part I – Calculation of Line 7

Calculation for Form 8829, line 7 when one area of the home was used exclusively for daycare and another area of the home was used only partly for daycare:

1	Area used exclusively for daycare	1	
2	Total area of home.	2	
3	Business % for area used exclusively for daycare. Divide Line 1 by line 2	3	%
4	Area used only partly for daycare	4	
5	Divide line 4 by line 2	5	%
6	Multiply days used for daycare during year by hours used per day	6	hr
7	Total hours available for use during the year (365 x 24 hours).	7	hr
8	Divide line 6 by line 7. Enter result as a decimal amount.	8	
9	Business % for area used only partly for daycare. Multiply line 8 by line 5	9	%
10	Total business percentage. Add lines 3 and 9. Carries to Form 8829, line 7	10	%

Part II – Calculation of Line 8

Calculation for Form 8829, line 8 when part of gross income is from a place of business other than this home office:

1	Gross income from Schedule C, line 7.	1	1,805.
2	Percent of gross income from business use of home reported on Schedule C.	2	58.00 %
3	Gross income from business use of home. Multiply line 1 by line 2	3	1,047.
4	Gain from business use of your home shown on Schedule D or Form 4797	4	
5	Gross income from Schedules C, D, and Form 4797. Add lines 3 and 4	5	1,047.
6	Total expenses from Schedule C, line 28.	6	7,756.
7	If there is more than one home office for this business, enter the amount of expenses from line 6 allocable to this home office. <i>Enter the expenses as a positive number</i>	7	4,525.
8	Any losses from this business shown on Schedule D or Form 4797. <i>Enter the losses as a positive number</i>	8	
9	Line 5 less lines 6 or 7, and 8. Carries to Form 8829, line 8	9	-3,478.

Part III – Calculation of Line 41

1	Depreciation attributable to business use of home	1	168.
2	Depreciation for additions and improvements attributable to business use of home	2	
3	Total allowable depreciation. Add lines 1 and 2. Carries to Form 8829, line 41.	3	168.

Form 1040		Department of the Treasury — Internal Revenue Service		U.S. Individual Income Tax Return		2009		(99) IRS Use Only — Do not write or staple in this space.	
Label (See instructions.)	For the year Jan 1 - Dec 31, 2009, or other tax year beginning , 2009, ending , 20						OMB No. 1545-0074		
	Your first name MI Last name						Your social security number		
	Marie L House						245-96-1406		
	If a joint return, spouse's first name MI Last name						Spouse's social security number		
	Home address (number and street). If you have a P.O. box, see instructions. Apartment no.						You must enter your social security number(s) above.		
Use the IRS label. Otherwise, please print or type.	850 Cambridge Ave						▲		
	City, town or post office. If you have a foreign address, see instructions. State ZIP code						▲		
	Menlo Park CA 94025						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)						<input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse		
Filing Status	1 <input checked="" type="checkbox"/> Single						4 <input type="checkbox"/> 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 ▶		
	2 <input type="checkbox"/> Married filing jointly (even if only one had income)								
	3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above & full name here . ▶						5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)		
Exemptions	6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a.						Boxes checked on 6a and 6b 1		
	b <input type="checkbox"/> Spouse						No. of children on 6c who:		
	c Dependents:						• lived with you		
	(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instrs)						• did not live with you due to divorce or separation (see instrs)		
	If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>						Dependents on 6c not entered above		
d Total number of exemptions claimed						Add numbers on lines above 1			
Income	7 Wages, salaries, tips, etc. Attach Form(s) W-2						7		
	8a Taxable interest. Attach Schedule B if required						8a		
	b Tax-exempt interest. Do not include on line 8a 8b								
	9a Ordinary dividends. Attach Schedule B if required						9a		
	b Qualified dividends (see instrs) 9b								
	10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)						10		
	11 Alimony received.						11 53,376.		
	12 Business income or (loss). Attach Schedule C or C-EZ						12 -7,428.		
	13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here ▶ <input type="checkbox"/>						13		
	14 Other gains or (losses). Attach Form 4797						14		
	15a IRA distributions 15a b Taxable amount (see instrs) 15b								
	16a Pensions and annuities 16a b Taxable amount (see instrs) 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 in excess of \$2,400 per recipient (see instructions)						19		
Adjusted Gross Income	20a Social security benefits 20a b Taxable amount (see instrs) 20b								
	21 Other income						21		
	22 Add the amounts in the far right column for lines 7 through 21. This is your total income . . ▶						22 45,948.		
	23 Educator expenses (see instructions) 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 (see instructions)						29		
	30 Penalty on early withdrawal of savings						30		
	31a Alimony paid b Recipient's SSN . . ▶						31a		
	32 IRA deduction (see instructions)						32		
	33 Student loan interest deduction (see instructions)						33		
	34 Tuition and fees deduction. Attach Form 8917						34		
35 Domestic production activities deduction. Attach Form 8903						35			
36 Add lines 23 - 31a and 32 - 35						36			
37 Subtract line 36 from line 22. This is your adjusted gross income ▶						37 45,948.			
BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. FDIA0112 09/17/09 Form 1040 (2009)									

Tax and Credits**Standard Deduction for —**

• People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see instructions.

• All others:

Single or Married filing separately, \$5,700

Married filing jointly or Qualifying widow(er), \$11,400

Head of household, \$8,350

38	Amount from line 37 (adjusted gross income)	38	45,948.
39 a	Check if: <input type="checkbox"/> You were born before January 2, 1945, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39 a		
	<input type="checkbox"/> Spouse was born before January 2, 1945, <input type="checkbox"/> Blind. 39 b		
40 a	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40 a	15,208.
41	Subtract line 40a from line 38	41	30,740.
42	Exemptions. If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see instructions	42	3,650.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	27,090.
44	Tax (see instrs). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	3,644.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	3,644.
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 29	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see instructions)	51	
52	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	52	
53	Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	3,644.
56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H	59	
60	Add lines 55-59. This is your total tax	60	3,644.
61	Federal income tax withheld from Forms W-2 and 1099	61	
62	2009 estimated tax payments and amount applied from 2008 return	62	
63	Making work pay and government retiree credit. Attach Schedule M	63	0.
64 a	Earned income credit (EIC). b Nontaxable combat pay election <input type="checkbox"/> 64 b	64 a	
65	Additional child tax credit. Attach Form 8812	65	
66	Refundable education credit from Form 8863, line 16.	66	
67	First-time homebuyer credit. Attach Form 5405.	67	8,000.
68	Amount paid with request for extension to file (see instructions)	68	
69	Excess social security and tier 1 RRTA tax withheld (see instructions)	69	
70	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	70	
71	Add lns 61-63, 64a, & 65-70. These are your total pmts	71	8,000.
72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid	72	4,356.
73 a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> 73 a	73 a	4,356.
	b Routing number <input type="checkbox"/> 121042882 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number <input type="checkbox"/> 3190022131		
74	Amount of line 72 you want applied to your 2010 estimated tax	74	
75	Amount you owe. Subtract line 71 from line 60. For details on how to pay, see instructions	75	
76	Estimated tax penalty (see instructions)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete the following. ☒ No

Designee's name _____ Phone no. _____ Personal identification number (PIN) _____

Sign Here

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

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

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

Paid Preparer's Use Only

Preparer's signature _____ Date _____ Check if self-employed ☐ Preparer's SSN or PTIN _____

Firm's name (or yours if self-employed), address, and ZIP code _____ Self-Prepared _____ EIN _____ Phone no. _____

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service

(99)

Itemized Deductions▶ **Attach to Form 1040.**▶ **See Instructions for Schedule A (Form 1040).**

OMB No. 1545-0074

2009Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Marie L House

Your social security number

245-96-1406

**Medical
and
Dental
Expenses****Caution.** Do not include expenses reimbursed or paid by others.

- | | | | |
|---|---|---|---------|
| 1 | Medical and dental expenses (see instructions) | 1 | 10,456. |
| 2 | Enter amount from Form 1040, line 38 | 2 | 45,948. |
| 3 | Multiply line 2 by 7.5% (.075) | 3 | 3,446. |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | 7,010. |

**Taxes You
Paid****5 State and local (check only one box):****a** ☒ Income taxes, or**b** ☐ General sales taxes

5 975.

6 Real estate taxes (see instructions) **6** 1,971.**7** New motor vehicle taxes from line 11 of the worksheet on page 2. Skip this line if you checked box 5b **7**(See
instructions.)**8** Other taxes. List type and amount ▶ **8** 215.

Personal Property & Other taxes 215.

9 Add lines 5 through 8 **9** 3,161.**Interest
You Paid****10** Home mtg interest and points reported to you on Form 1098 **10** 3,962.**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 number, and address ▶

Irma Morgan

594-33-8807

3360 Lakeview Drive

Sebring, FL 33870

11 725.**Note.**
Personal
interest
is not
deductible.**12** Points not reported to you on Form 1098. See instrs for spcl rules **12****13** Qualified mortgage insurance premiums (see instructions) **13****14** Investment interest. Attach Form 4952 if required. **14**

(See instrs.)

15 Add lines 10 through 14 **15** 4,687.**Gifts to
Charity**If you made
a gift and
got a benefit
for it, see
instructions.**16** Gifts by cash or check. If you made any gift of \$250 or more, see instrs **16** 350.**17** Other than by cash or check. If any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500 **17****18** Carryover from prior year **18****19** Add lines 16 through 18 **19** 350.**Casualty and
Theft Losses****20** Casualty or theft loss(es). Attach Form 4684. (See instructions.) **20****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**(See
instructions.)**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****Other
Miscellaneous
Deductions****28** Other — from list in the instructions. List type and amount ▶ **28****Total
Itemized
Deductions****29** Is Form 1040, line 38, over \$166,800 (over \$83,400 if married filing separately)?

- ☒ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40a.
- ☐ **Yes.** Your deduction may be limited. See instructions for the amount to enter.

29 15,208.**30** If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► **Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.**
► **Attach to Form 1040, 1040NR, or 1041.** ► **See Instructions for Schedule C (Form 1040).**

OMB No. 1545-0074

2009

Attachment
Sequence No. **09**

Name of proprietor <u>Marie L House</u>		Social security number (SSN) <u>245-96-1406</u>
A Principal business or profession, including product or service (see instructions) <u>Artwork</u>	B Enter code from instructions ► <u>711510</u>	
C Business name. If no separate business name, leave blank. <u>artmarie.com</u>	D Employer ID number (EIN), if any	
E Business address (including suite or room no.) ► <u>850 Cambridge Ave</u> City, town or post office, state, and ZIP code <u>Menlo Park, CA 94025</u>		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ► _____		
G Did you 'materially participate' in the operation of this business during 2009? If 'No,' see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2009, check here <input type="checkbox"/> <input type="checkbox"/>		

Part I Income

1 Gross receipts or sales. Caution. See the instructions and check the box if: • This income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, or • You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses <input type="checkbox"/>	1	1,805.
2 Returns and allowances	2	
3 Subtract line 2 from line 1.	3	1,805.
4 Cost of goods sold (from line 42 on page 2).	4	
5 Gross profit. Subtract line 4 from line 3	5	1,805.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions).	6	
7 Gross income. Add lines 5 and 6	7	1,805.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	702.	18 Office expense	18	33.
9 Car and truck expenses (see instructions).	9	590.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions).	11		a Vehicles, machinery, and equipment	20 a	
12 Depletion	12		b Other business property	20 b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13	95.	21 Repairs and maintenance	21	300.
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	3,097.
15 Insurance (other than health)	15		23 Taxes and licenses	23	190.
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc)	16 a		a Travel	24 a	2,092.
b Other	16 b		b Deductible meals and entertainment (see instructions).	24 b	146.
17 Legal & professional services.	17	70.	25 Utilities	25	394.
28 Total expenses before expenses for business use of home. Add lines 8 through 27	28	7,756.	26 Wages (less employment credits).	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	-5,951.	27 Other expenses (from line 48 on page 2).	27	47.
30 Expenses for business use of your home. Attach Form 8829	30	1,477.			
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 , and Schedule SE, line 2 or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	-7,428.			
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , and Schedule SE, line 2 , or on Form 1040NR, line 13 (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.					

32 a ☒ All investment is at risk.
32 b ☐ Some investment is not at risk.

BAA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2009

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No
35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36 Purchases less cost of items withdrawn for personal use	36
37 Cost of labor. Do not include any amounts paid to yourself	37
38 Materials and supplies	38
39 Other costs	39
40 Add lines 35 through 39	40
41 Inventory at end of year	41
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____

44 Of the total number of miles you drove your vehicle during 2009, enter the number of miles you used your vehicle for:
a Business _____ **b** Commuting (see instructions) _____ **c** Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

postage _____	28.
printing _____	19.

48 Total other expenses. Enter here and on page 1, line 27	48 47.

**First-Time Homebuyer Credit and
Repayment of the Credit**

▶ **Attach to your 2008 or 2009 Form 1040 or Form 1040X.**
▶ **See separate instructions.**

OMB No. 1545-0074

Attachment
Sequence No. **58**

Name(s) shown on return

Marie L House

Your social security number

245-96-1406

Note. If you are only filing this form to report a disposition or change in use of your main home for which you claimed the credit in 2008, skip this page, and complete only page 2.

Part I General Information**A** Address of home qualifying for the credit (if different from the address shown on page 1 of Form 1040 or Form 1040X)

391 Blue Mountain Lane

Trion

GA 30753

B Date purchased (MM/DD/YYYY) (see instructions)

05/15/2009

Note. If the date purchased is before May 1, 2010, go to line E. Otherwise, go to line C.

C If the date purchased is after April 30, 2010, and before July 1, 2010, did you enter into a binding contract before May 1, 2010, to purchase the home before July 1, 2010?☐ **Yes.** Go to line E. See instructions for documentation to be attached.☐ **No.** You cannot claim the credit. However, if you (or your spouse if married) are a member of the uniformed services or Foreign Service, or an employee of the intelligence community, see line D. If line D applies, check the box on line D and continue; otherwise, you cannot claim the credit.**D** If you meet the following conditions, check here ☐

I (or my spouse if married) am a member of the uniformed services or Foreign Service, or an employee of the intelligence community, and was on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008, and ending before May 1, 2010. See instructions.

E Did you purchase the home from a related person or a person related to your spouse (see instructions)?☒ **No.** Go to line F.☐ **Yes.** You cannot claim the credit. Do not file Form 5405.**F** If you are choosing to claim the credit on your return for the year before the year in which you purchased the home, check here (see instructions) ☐**Part II Credit**

1 Enter the purchase price of the new home (see instructions)	1	225,000.
2 Multiply line 1 by 10% (.10) and enter the result here	2	22,500.
3 If you qualify for the credit as (check the applicable box):		
<input checked="" type="checkbox"/> A first-time homebuyer, enter \$8,000 (\$4,000 if married filing separately). A first-time homebuyer is an individual (and that individual's spouse if married) who has not owned another main home during the 3-year period ending on the purchase date and meets other requirements discussed in the instructions.		
<input type="checkbox"/> A long-time resident, enter \$6,500 (\$3,250 if married filing separately). A long-time resident is an individual (and that individual's spouse if married) who has owned and used the same home as that individual's main home for any 5-consecutive-year period during the 8-year period ending on the purchase date of the new main home and meets other requirements discussed in the instructions. See instructions for documentation to be attached.	3	8,000.
4 Enter the smaller of line 2 or line 3. But: (a) if married filing separately, enter the smaller of line 3 or your share of the amount on line 2 (see instructions); or (b) if someone other than your spouse also purchased an interest in the home, enter the smaller of your share of the amount on line 3 or your share of the amount on line 2 (see instructions)	4	8,000.
5 Enter your modified adjusted gross income (see instructions)	5	45,948.
6 If the date purchased is:		
• Before November 7, 2009, enter \$75,000 (\$150,000 if married filing jointly), or		
• After November 6, 2009, enter \$125,000 (\$225,000 if married filing jointly)	6	75,000.
7 Is line 5 more than line 6?		
No. Skip lines 7 and 8. Enter -0- on line 9 and go to line 10.		
Yes. Subtract line 6 from line 5 and enter the result. If the result is \$20,000 or more, stop here. You cannot take the credit. Otherwise, go to line 8	7	
8 Divide line 7 by \$20,000 and enter the result as a decimal (rounded to at least three places)	8	
9 Multiply line 4 by line 8	9	0.
10 Subtract line 9 from line 4 and enter the result. This is your credit. Also enter this amount on your 2009 Form 1040, line 67; 2008 Form 1040, line 69; or the appropriate line in the 'Payments' section of Form 1040X	10	8,000.

Caution! If you are claiming the credit on your 2009 (or later) tax return, you must attach a copy of the properly executed settlement statement (or similar documentation) used to complete the purchase (see instructions).

Form **8829**Department of the Treasury
Internal Revenue Service (99)**Expenses for Business Use of Your Home**

► **File only with Schedule C (Form 1040).**
Use a separate Form 8829 for each home you used for business during the year.
 ► **See separate instructions.**

OMB No. 1545-0074

2009Attachment
Sequence No. **66**

Name(s) of proprietor(s)

Marie L House

Your social security number

245-96-1406

Part I Part of Your Home Used for Business Artwork

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	120
2	Total area of home	2	1,860
3	Divide line 1 by line 2. Enter the result as a percentage	3	6.45 %
For daycare facilities not used exclusively for business go to line 4. All others go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr
5	Total hours available for use during the year (365 days x 24 hours) (see instructions)	5	8,760 hr
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	6.45 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions.	8	-2,499.
See instrs for columns (a) and (b) before completing lines 9-21.			
	(a) Direct expenses	(b) Indirect expenses	
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	
13	Multiply line 12, column (b) by line 7	13	
14	Add line 12, column (a) and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	0.
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	
18	Rent	18	
19	Repairs and maintenance	19	
20	Utilities	20	79.
21	Other expenses (see instrs)	21	3,130.
22	Add lines 16 through 21	22	79.
23	Multiply line 22, column (b) by line 7	23	202.
24	Carryover of operating expenses from 2008 Form 8829, line 42.	24	
25	Add line 22 column (a), line 23, and line 24	25	281.
26	Allowable operating expenses. Enter the smaller of line 15 or line 25	26	0.
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	0.
28	Excess casualty losses (see instructions)	28	
29	Depreciation of your home from line 41 below.	29	
30	Carryover of excess casualty losses and depreciation from 2008 Form 8829, line 43	30	
31	Add lines 28 through 30	31	
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	
33	Add lines 14, 26, and 32	33	0.
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 , Section B	34	
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions.	35	0.

Part III Depreciation of Your Home

36	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	
37	Value of land included on line 36	37	
38	Basis of building. Subtract line 37 from line 36	38	
39	Business basis of building. Multiply line 38 by line 7.	39	
40	Depreciation percentage (see instructions)	40	%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	

Part IV Carryover of Unallowed Expenses to 2010

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	281.
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIA6902 06/25/09

Form **8829** (2009)

Form **8829**Department of the Treasury
Internal Revenue Service (99)**Expenses for Business Use of Your Home**

► **File only with Schedule C (Form 1040).**
Use a separate Form 8829 for each home you used for business during the year.
 ► **See separate instructions.**

OMB No. 1545-0074

2009Attachment
Sequence No. **66**

Name(s) of proprietor(s)

Marie L House

Your social security number

245-96-1406

Part I Part of Your Home Used for Business **Artwork**

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	120
2	Total area of home	2	1,203
3	Divide line 1 by line 2. Enter the result as a percentage	3	9.98 %
For daycare facilities not used exclusively for business go to line 4. All others go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr
5	Total hours available for use during the year (365 days x 24 hours) (see instructions)	5	8,760 hr
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	9.98 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions.	8	-3,452.
See instrs for columns (a) and (b) before completing lines 9-21.			
	(a) Direct expenses	(b) Indirect expenses	
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	520.
11	Real estate taxes (see instructions)	11	219.
12	Add lines 9, 10, and 11	12	739.
13	Multiply line 12, column (b) by line 7	13	738.
14	Add line 12, column (a) and line 13	14	1,477.
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	0.
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	65.
18	Rent	18	
19	Repairs and maintenance	19	53.
20	Utilities	20	135.
21	Other expenses (see instrs)	21	35.
22	Add lines 16 through 21	22	288.
23	Multiply line 22, column (b) by line 7	23	223.
24	Carryover of operating expenses from 2008 Form 8829, line 42.	24	
25	Add line 22 column (a), line 23, and line 24	25	511.
26	Allowable operating expenses. Enter the smaller of line 15 or line 25	26	0.
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	0.
28	Excess casualty losses (see instructions)	28	
29	Depreciation of your home from line 41 below.	29	168.
30	Carryover of excess casualty losses and depreciation from 2008 Form 8829, line 43	30	
31	Add lines 28 through 30	31	168.
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	0.
33	Add lines 14, 26, and 32	33	1,477.
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 , Section B	34	
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions.	35	1,477.

Part III Depreciation of Your Home

36	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	225,000.
37	Value of land included on line 36	37	120,000.
38	Basis of building. Subtract line 37 from line 36	38	105,000.
39	Business basis of building. Multiply line 38 by line 7.	39	10,479.
40	Depreciation percentage (see instructions)	40	1.6026 %
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	168.

Part IV Carryover of Unallowed Expenses to 2010

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	511.
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	168.

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIA6902 06/25/09

Form **8829** (2009)

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2009Attachment
Sequence No. **67**

Name(s) shown on return

Marie L House

Identifying number

245-96-1406

Business or activity to which this form relates

Sch C Artwork

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	\$250,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$800,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B — Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property	05/09	10,479.	39 yrs	MM	S/L	168.
				MM	S/L	

Section C — Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	95.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	263.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIZ0812 07/07/09

Form **4562** (2009)

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No 24b If 'Yes,' is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No								
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 25								
26 Property used more than 50% in a qualified business use:								
27 Property used 50% or less in a qualified business use:								
BMW 325IC	01/01/08	5.00						
Computer	01/01/08	20.00	1,500.	300.	5.00	S/L-MQ	60.	
Camera	12/01/08	50.00	840.	420.	12.00	S/L-MQ	35.	
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28							95.	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29								

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles).	1,073					
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven	20,393					
33 Total miles driven during the year. Add lines 30 through 32	21,466					
	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?	X					
35 Was the vehicle used primarily by a more than 5% owner or related person?	X					
36 Is another vehicle available for personal use?		X				

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		
Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2009 tax year (see instructions):					
43 Amortization of costs that began before your 2009 tax year. 43					
44 Total. Add amounts in column (f). See the instructions for where to report 44					

Name(s) of Proprietor(s) Marie L House	Your SSN 245-96-1406
---	-------------------------

Business name Artwork
850 Cambridge Ave

Part I – Calculation of Line 7

Calculation for Form 8829, line 7 when one area of the home was used exclusively for daycare and another area of the home was used only partly for daycare:

1	Area used exclusively for daycare	1	
2	Total area of home.	2	
3	Business % for area used exclusively for daycare. Divide Line 1 by line 2	3	%
4	Area used only partly for daycare	4	
5	Divide line 4 by line 2	5	%
6	Multiply days used for daycare during year by hours used per day	6	hr
7	Total hours available for use during the year (365 x 24 hours).	7	hr
8	Divide line 6 by line 7. Enter result as a decimal amount.	8	
9	Business % for area used only partly for daycare. Multiply line 8 by line 5	9	%
10	Total business percentage. Add lines 3 and 9. Carries to Form 8829, line 7	10	%

Part II – Calculation of Line 8

Calculation for Form 8829, line 8 when part of gross income is from a place of business other than this home office:

1	Gross income from Schedule C, line 7.	1	1,805.
2	Percent of gross income from business use of home reported on Schedule C.	2	42.00 %
3	Gross income from business use of home. Multiply line 1 by line 2	3	758.
4	Gain from business use of your home shown on Schedule D or Form 4797	4	
5	Gross income from Schedules C, D, and Form 4797. Add lines 3 and 4	5	758.
6	Total expenses from Schedule C, line 28.	6	7,756.
7	If there is more than one home office for this business, enter the amount of expenses from line 6 allocable to this home office. <i>Enter the expenses as a positive number</i>	7	3,257.
8	Any losses from this business shown on Schedule D or Form 4797. <i>Enter the losses as a positive number</i>	8	
9	Line 5 less lines 6 or 7, and 8. Carries to Form 8829, line 8	9	-2,499.

Part III – Calculation of Line 41

1	Depreciation attributable to business use of home	1	
2	Depreciation for additions and improvements attributable to business use of home	2	
3	Total allowable depreciation. Add lines 1 and 2. Carries to Form 8829, line 41.	3	

Name(s) of Proprietor(s) Marie L House	Your SSN 245-96-1406
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Business name Artwork
391 Blue Mountain Lane, Trion, GA 37053

Part I – Calculation of Line 7

Calculation for Form 8829, line 7 when one area of the home was used exclusively for daycare and another area of the home was used only partly for daycare:

1	Area used exclusively for daycare	1	
2	Total area of home.	2	
3	Business % for area used exclusively for daycare. Divide Line 1 by line 2	3	%
4	Area used only partly for daycare	4	
5	Divide line 4 by line 2	5	%
6	Multiply days used for daycare during year by hours used per day	6	hr
7	Total hours available for use during the year (365 x 24 hours).	7	hr
8	Divide line 6 by line 7. Enter result as a decimal amount.	8	
9	Business % for area used only partly for daycare. Multiply line 8 by line 5	9	%
10	Total business percentage. Add lines 3 and 9. Carries to Form 8829, line 7	10	%

Part II – Calculation of Line 8

Calculation for Form 8829, line 8 when part of gross income is from a place of business other than this home office:

1	Gross income from Schedule C, line 7.	1	1,805.
2	Percent of gross income from business use of home reported on Schedule C.	2	58.00 %
3	Gross income from business use of home. Multiply line 1 by line 2	3	1,047.
4	Gain from business use of your home shown on Schedule D or Form 4797	4	
5	Gross income from Schedules C, D, and Form 4797. Add lines 3 and 4	5	1,047.
6	Total expenses from Schedule C, line 28.	6	7,756.
7	If there is more than one home office for this business, enter the amount of expenses from line 6 allocable to this home office. <i>Enter the expenses as a positive number</i>	7	4,499.
8	Any losses from this business shown on Schedule D or Form 4797. <i>Enter the losses as a positive number</i>	8	
9	Line 5 less lines 6 or 7, and 8. Carries to Form 8829, line 8	9	-3,452.

Part III – Calculation of Line 41

1	Depreciation attributable to business use of home	1	168.
2	Depreciation for additions and improvements attributable to business use of home	2	
3	Total allowable depreciation. Add lines 1 and 2. Carries to Form 8829, line 41.	3	168.