

Electronic Filing Instructions for your 2008 Federal 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 federal tax return (Form 1040) shows you have elected to pay your balance due of \$3,432.00 by Direct Debit. Your tax payment of \$3,432.00 will be withdrawn from this account: Account Number: 3190022131, Routing Transit Number: 121042882, Elected Date of Withdrawal: 04/08/2009.		
No Signature Document Needed	No signature form is required since you signed your return electronically.		
What You Need to Keep	Your Electronic Filing Instructions (this form) Printed copy of your federal return		
2008 Federal Tax Return Summary	Adjusted Gross Income	\$	34,876.00
	Taxable Income	\$	25,926.00
	Total Tax	\$	3,389.00
	Total Payments/Credits	\$	64.00
	Payment Due	\$	3,325.00
	Penalty/Interest	\$	107.00
	Balance Due With Penalty/Interest	\$	3,432.00
	Effective Tax Rate		9.72%
Payments You Need to Make	Estimated Payments for 2009 - This printout includes your estimated tax vouchers for your federal estimated taxes (Form 1040-ES).		
	Mail payments according to the schedule below:		
	Voucher Number	Due Date	Amount
	1	04/15/2009	\$ 832.00
	2	06/15/2009	\$ 832.00
	3	09/15/2009	\$ 832.00
	4	01/15/2010	\$ 832.00
	Include a separate check or money order for each payment, payable to "United States Treasury". Write your social security number and "Form 1040-ES" on each check.		
	Mail payments to: Internal Revenue Service P.O. Box 510000 San Francisco, CA 94151-5100		

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due 4/15/2009

2009 Form 1040-ES Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **United States Treasury**. Write your social security number and '2009 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order ▶	832.
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FDIA1901 09/10/08

1030

245-96-1406
MARIE L HOUSE

850 CAMBRIDGE AVE
MENLO PARK CA 94025

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

245961406 QW H0US 30 0 200912 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year—
Due 6/15/2009

2009 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **United States Treasury**. Write your social security number and '2009 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order ▶

832.

FDIA1902 09/10/08

1030

245-96-1406
MARIE L HOUSE

850 CAMBRIDGE AVE
MENLO PARK CA 94025

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

245961406 QW H0US 30 0 200912 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year—
Due 9/15/2009

2009 Form 1040-ES Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **United States Treasury**. Write your social security number and '2009 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order ▶

832.

FDIA1904 09/10/08

1030

245-96-1406
MARIE L HOUSE

850 CAMBRIDGE AVE
MENLO PARK CA 94025

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

245961406 QW H0US 30 0 200912 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year—
Due 1/15/2010

2009 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **United States Treasury**. Write your social security number and '2009 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order ▶

832.

FDIA1905 09/10/08

1030

245-96-1406
MARIE L HOUSE

850 CAMBRIDGE AVE
MENLO PARK CA 94025

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

245961406 QW H0US 30 0 200912 430

Label
(See instructions.)

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

Presidential Election Campaign

For the year Jan 1 - Dec 31, 2008, or other tax year beginning , 2008, 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. State ZIP code Menlo Park CA 94025		
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.

6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a.	6b <input type="checkbox"/> Spouse	Boxes checked on 6a and 6b 1			
c Dependents:		No. of children on 6c who:			
(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)	• 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
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	325 .
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	53,724 .
12 Business income or (loss). Attach Schedule C or C-EZ	12	-15,362 .
13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here	13	
14 Other gains or (losses). Attach Form 4797	14	
15a IRA distributions	15a	
b Taxable amount (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	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	38,687 .

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	3,811 .
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	3,811 .
37 Subtract line 36 from line 22. This is your adjusted gross income	37	34,876 .

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	34,876.
39 a	Check if: <input type="checkbox"/> You were born before January 2, 1944, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39 a <input type="checkbox"/>		
	<input type="checkbox"/> Spouse was born before January 2, 1944, <input type="checkbox"/> Blind. 39 b <input type="checkbox"/>		
	b If your spouse itemizes on a separate return, or you were a dual-status alien, see instrs and ck here 39 c <input type="checkbox"/>		
	c Check if standard deduction includes real estate taxes or disaster loss (see instructions) 39 c <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	5,450.
41	Subtract line 40 from line 38	41	29,426.
42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see instructions. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d	42	3,500.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	25,926.
44	Tax (see instrs). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	3,488.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	3,488.
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	99.
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see instructions). Attach Form 8901 if required	52	
53	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	53	
54	Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 47 through 54. These are your total credits	55	99.
56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-	56	3,389.

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H	60	
61	Add lines 56-60. This is your total tax	61	3,389.

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2008 estimated tax payments and amount applied from 2007 return	63	
64 a	Earned income credit (EIC). b Nontaxable combat pay election 64 b <input type="checkbox"/>	64 a	
65	Excess social security and tier 1 RRTA tax withheld (see instructions)	65	
66	Additional child tax credit. Attach Form 8812	66	
67	Amount paid with request for extension to file (see instructions)	67	
68	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	68	
69	First-time homebuyer credit. Attach Form 5405	69	
70	Recovery rebate credit (see worksheet)	70	64.
71	Add lines 62 through 70. These are your total payments	71	64.

Refund

Direct deposit? See instructions and fill in 73b, 73c, and 73d or Form 8888.

72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	
73 a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	73 a	
	b Routing number XXXXXXXXXX c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number XXXXXXXXXXXXXXXXXXXX		
74	Amount of line 72 you want applied to your 2009 estimated tax	74	

Amount You Owe

75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see instructions	75	3,432.
76	Estimated tax penalty (see instructions)	76	107.

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)
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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 <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	Self-Prepared		EIN
			Phone no.

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

2008

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 2008? 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 2008, check here <input checked="" 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	2,500.
2 Returns and allowances	2	
3 Subtract line 2 from line 1.	3	2,500.
4 Cost of goods sold (from line 42 on page 2).	4	
5 Gross profit. Subtract line 4 from line 3	5	2,500.
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	2,500.

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

8 Advertising	8	359.	18 Office expense	18	86.
9 Car and truck expenses (see instructions).	9	1,960.	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	288.
12 Depletion	12		b Other business property	20 b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13	57.	21 Repairs and maintenance	21	856.
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	7,295.
15 Insurance (other than health)	15		23 Taxes and licenses	23	186.
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc)	16 a		a Travel	24 a	6,334.
b Other	16 b		b Deductible meals and entertainment (see instructions).	24 b	244.
17 Legal & professional services.	17		25 Utilities	25	197.
			26 Wages (less employment credits).	26	
			27 Other expenses (from line 48 on page 2).	27	
28 Total expenses before expenses for business use of home. Add lines 8 through 27	28	17,862.			
29 Tentative profit or (loss). Subtract line 28 from line 7	29	-15,362.			
30 Expenses for business use of your home. Attach Form 8829	30	0.			
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	-15,362.			
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) 2008

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 2008, 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.

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

Form **8863**Department of the Treasury
Internal Revenue Service (99)**Education Credits**
(Hope and Lifetime Learning Credits)

- See instructions to find out if you are eligible to take the credits.
► Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2008Attachment
Sequence No. **50**

Name(s) shown on return

Marie L House

Your social security number

245-96-1406

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

Part I Hope Credit. Caution: You **cannot** take the Hope credit for more than **2** tax years for the **same student**.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,400* for each student.	(d) Enter the smaller of the amount in column (c) or \$1,200**	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)
	First name Last name					

*For each student who attended an eligible educational institution in a Midwestern disaster area, **do not** enter more than \$4,800.**For each student who attended an eligible educational institution in a Midwestern disaster area, enter the **smaller** of the amount in column (c) or \$2,400.

- 2 Tentative Hope credit.** Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III

2**Part II Lifetime Learning Credit**

3	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
	First name Last name		
	Marie L House	245-96-1406	496.
4	Add the amounts on line 3, column (c), and enter the total		4 496.
5 a	Enter the smaller of line 4 or \$10,000		5 a 496.
	b For students who attended an eligible educational institution in a Midwestern disaster area, enter the smaller of \$10,000 or their qualified expenses included on line 4 (see special rules in the instructions)		5 b 0.
	c Subtract line 5b from line 5a		5 c 496.
6 a	Multiply line 5b by 40% (.40)		6 a 0.
	b Multiply line 5c by 20% (.20)		6 b 99.
	c Tentative lifetime learning credit. Add lines 6a and 6b and go to Part III		6 c 99.

Part III Allowable Education Credits

7	Tentative education credits. Add lines 2 and 6c		7 99.
8	Enter: \$116,000 if married filing jointly; \$58,000 if single, head of household, or qualifying widow(er)	8 58,000.	
9	Enter the amount from Form 1040, line 38*, or Form 1040A, line 22.	9 34,876.	
10	Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credits	10 23,124.	
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11 10,000.	
12	If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)		12 x
13	Multiply line 7 by line 12		13 99.
14	Enter the amount from Form 1040, line 46, or Form 1040A, line 28		14 3,488.
15	Enter the total, if any, of your credits from Form 1040, lines 47 through 49, or Form 1040A, lines 29 and 30		15
16	Subtract line 15 from line 14. If zero or less, stop . You cannot take any education credits		16 3,488.
17	Education credits. Enter the smaller of line 13 or line 16 here and on Form 1040, line 50, or Form 1040A, line 31		17 99.

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

BAA For Paperwork Reduction Act Notice, see instructions.Form **8863** (2008)

Form **3903**Department of the Treasury
Internal Revenue Service (99)**Moving Expenses**► **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2008Attachment
Sequence No. **62**

Name(s) shown on return

Marie L House

Your social security number

245-96-1406

Before you begin: ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.✓ See **Members of the Armed Forces** in the instructions, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions)	1	3,811.
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2	
3	Add lines 1 and 2	3	3,811.
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4	0.
5	Is line 3 more than line 4?		
	<input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.		
	<input checked="" type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction	5	3,811.

BAA For Paperwork Reduction Act Notice, see separate instructions.Form **3903** (2008)

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

2008Attachment
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 2007 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 2009. 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 2008	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 2008 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			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C — Assets Placed in Service During 2008 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	57.
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	57.
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 06/12/08

Form **4562** (2008)

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?								Yes	<input checked="" type="checkbox"/>	No	24b If 'Yes,' is the evidence written?		Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
(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	18.33														
Computer	01/01/08	20.00	1,500.	300.	5.00	SL/MQ	53.									
Camera	12/01/08	50.00	840.	420.	12.00	SL/MQ	4.									
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28									57.
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).	3,400											
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven	13,600											
33 Total miles driven during the year. Add lines 30 through 32	17,000											
	Yes	No	Yes	No	Yes	No	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 2008 tax year (see instructions):					
43 Amortization of costs that began before your 2008 tax year.					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Federal Information Worksheet

► Keep for your records

2008

Economic stimulus payment received (before offset) 536 .
Check if taxpayer or spouse was a member of the U.S. Armed Forces during 2008 ☐

Part I – Personal Information

Information in Part I is **completely calculated** from the Personal Information Worksheets.
Enter taxpayer and spouse information on the applicable Personal Worksheet.

Taxpayer:

First Name Marie
Middle Initial L Suffix
Last Name House
Social Security No. 245-96-1406
Occupation Artist
Date of Birth 12/19/1954 (mm/dd/yyyy)
or Age as of 1/1/2009 54
Daytime Phone (423) 605-4483 Ext
Legally blind ☐
Date of death

Dependent of Someone Else:

Can taxpayer be claimed as dependent of
another person (such as parent)? ☐ Yes ☒ No
If yes, **was** taxpayer claimed as dependent on
that person's return? ☐ Yes ☐ No

Credit for the Elderly or Disabled (Schedule R):

Is the taxpayer retired on total and
permanent disability? ☐ Yes ☒ No

Presidential Election Campaign Fund:

Does the taxpayer want \$3 to go to the
Presidential Election Campaign Fund? ☒ Yes ☐ No

Spouse:

First Name
Middle Initial Suffix
Last Name
Social Security No.
Occupation
Date of Birth (mm/dd/yyyy)
or Age as of 1/1/2009
Daytime Phone Ext
Legally blind ☐
Date of death

Dependent of Someone Else:

Can spouse be claimed as dependent of
another person (such as parent)? ☐ Yes ☐ No
If yes, **was** taxpayer claimed as dependent on
that person's return? ☐ Yes ☐ No

Credit for the Elderly or Disabled (Schedule R):

Is the spouse retired on total and
permanent disability? ☐ Yes ☐ No

Presidential Election Campaign Fund:

Does the spouse want \$3 to go to the
Presidential Election Campaign Fund? ☐ Yes ☐ No

Part II – Address and Federal Filing Status

Address 850 Cambridge Ave Apt No.
City Menlo Park State CA ZIP Code 94025
Foreign country

APO/FPO address, check if appropriate APO ☐ FPO ☐

Home phone

Check to print phone number on Form 1040 ☐ Home ☐ Taxpayer daytime ☐ Spouse daytime

Check if you were affected by a natural disaster in 2008 ☐

Federal filing status:

- 1 ☒ Single
2 ☐ Married filing jointly
3 ☐ Married filing separately
Check this box if you **did not** live with your spouse at any time during the year ☐
Check this box if you are eligible to claim your spouse's exemption (see Help) ☐
4 ☐ Head of household
If the 'qualifying person' is your child but **not** your dependent:
Child's name Child's social security number
5 ☐ Qualifying widow(er)
Check the appropriate box for the year your spouse died 2006 ☐ 2007 ☐

Part III – Dependent/Earned Income Credit/Child and Dependent Care Credit Information

Information in Part III is **completely calculated** from the Dependent and Nondependent Information Worksheets. Enter Part III information on the Dependent Information Worksheet.

First Name	MI	Social Security Number	Date of Birth			Qualified child/dependent care expenses incurred and paid in 2008	E I C	Lived with taxpayer in U.S.	Education tuition and fees	* Dep
Last Name	Suffix	Relationship	Age	C o d e	Not qualified for child tax credit					
									<input type="checkbox"/>	
									<input type="checkbox"/>	
									<input type="checkbox"/>	
									<input type="checkbox"/>	
									<input type="checkbox"/>	

* 'Yes' qualifies as dependent. 'No' does not qualify as dependent.

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If you are eligible for the child tax credit or the earned income credit enter amounts **not** considered earned income (see Help).

Part IV – Earned Income Credit Information (you must answer these questions to calculate EIC)

Is the taxpayer or spouse a qualifying child for EIC for another person? ▶ Yes ☐ No ☐

Was the taxpayer's (and spouse's if married filing jointly) home in the United States for more than half of 2008? ▶ Yes ☐ No ☐

If the SSN of either the taxpayer, or spouse if married filing jointly, was obtained to get a federally funded benefit, such as Medicaid, and the Social Security card contains the legend **Not Valid for Employment**, check this box (see Help) ▶ ☐

Check if you are filing head of household **and** your spouse is a nonresident alien **and** you lived with your spouse during the last six months of 2008 ▶ ☐

Was EIC disallowed or reduced in a previous year and are you required to file Form 8862 this year? ▶ Yes ☐ No ☐

Check if you were notified by the IRS that EIC cannot be claimed in 2008. ▶ ☐

Part V – Direct Deposit or Direct Debit Information (not applicable for Form 9465)

Do you want to elect **direct deposit** of any federal tax refund? ▶ ☐ Yes ☒ No

Do you want to elect **direct debit** of federal balance due (Electronic Filing only)? ▶ ☒ Yes ☐ No

If you selected either of the options above, fill out the information below:

Name of financial institution (optional) ▶ Wells Fargo

Check the appropriate box ▶ Checking ☒ Savings ☐

Routing number ▶ 121042882 Account number ▶ 3190022131

To enter information for the Installment Agreement Request, see Form 9465.

Enter the following information only if you are requesting direct debit of balance due:

Enter the payment date to withdraw from the account above ▶ 04/08/2009

Balance-due amount from this return ▶ 3,432.

Part VI – Additional Information for Your Federal Return**Standard Deduction/Itemized Deductions:**

Check this box if you are itemizing for state tax or other purposes even though your itemized deductions are less than your standard deduction ▶ ☐

Check this box if you are married filing separately and your spouse itemized deductions ▶ ☐

Check this box to take the standard deduction even if less than itemized deductions ▶ ☐

Main Form Selection:

Check this box to calculate Form 1040 even if you qualify to use Form 1040A or 1040EZ ▶ ☐

Real Estate Professionals:

Do you or your spouse qualify for the special passive activity rules for taxpayers in real property business? (see Help) ▶ ☐ Yes ☐ No

Credit for Qualified Retirement Savings Contributions (Form 8880):

Is the taxpayer a full-time student? ▶ ☐ Yes ☐ No

Is the spouse a full-time student? ▶ ☐ Yes ☐ No

Foreign Tax Credit (Form 1116):

Check this box to file Form 1116 even if you're not required to file Form 1116 ▶ ☐

Resident country ▶ USA

Excludable Income from American Samoa, Guam, Commonwealth of the Northern Mariana Islands, or Puerto Rico:

Excludable income of bona fide residents of American Samoa, Guam, or the Commonwealth of the Northern Mariana Islands

Excludable income from Puerto Rico

Dual Status Alien Return:

Check this box if you are a dual-status alien ▶ ☐

Third Party Designee:

Caution: Review transferred information for accuracy.

Do you want to allow another person to discuss this return with the IRS? ▶ ☐ Yes ☐ No

If Yes, complete the following:

Third party designee name ▶

Third party designee phone number ▶ Personal identification number ▶

If you are entitled to a filing extension or other disaster relief provision as declared by the IRS, enter the appropriate information ▶

Part VII – State Filing Information

Enter taxpayer and spouse state of residence on the applicable Personal Information Worksheet.

Taxpayer:Enter the taxpayer's state of residence as of December 31, 2008 CA

Check the appropriate box:

Taxpayer is a resident of the state above for the entire year ☒Taxpayer is a resident of the state above for only part of year ☐

Date the taxpayer established residence in state above ▶ _____

In which state (or foreign country) did the taxpayer reside before this change? ▶ _____

Spouse:

Enter the spouse's state of residence as of December 31, 2008 _____

Check the appropriate box:

Spouse is a resident of the state above for the entire year ☐Spouse is a resident of the state above for only part of year ☐

Date the spouse established residence in state above ▶ _____

In which state (or foreign country) did the spouse reside before this change? ▶ _____

Check this box if you live in the District of Columbia, Maine, Maryland, Massachusetts, New Hampshire or Vermont and file your return after June 30, 2009 ☐

Nonresident states:

Nonresident State(s)	Taxpayer/Spouse/Joint

Check this box if you are in a Registered Domestic Partnership, a civil union, or same-sex marriage ☐

If you checked the box on the line above, also check the appropriate box below:

Check if this is your individual federal return you are filing with the IRS ☐Check if this is the joint return created to file joint state tax return (see Help) ☐

**Personal Information Worksheet
For the Taxpayer**

2008

► Keep for your records

QuickZoom to another copy of Personal Information Worksheet ►
QuickZoom to Federal Information Worksheet ►

Part I – Taxpayer's Personal Information

First name . . . Marie Middle initial . L Last name . . . House

Suffix

Social security no. . . . 245-96-1406 Member of U.S. Armed Forces in 2008? . . ☐ Yes ☒ No

Date of birth 12/19/1954 (mm/dd/yyyy) age as of 1-1-2009 54

Occupation Artist Daytime phone (423) 605-4483 Ext

Marital status . . . Single

If widowed, check the appropriate box for the year your spouse died:

After 2008 ► ☐ 2008 ► ☐ 2007 ► ☐ 2006 ► ☐ Before 2006 ► ☐

Can someone (such as your parent) claim you as a dependent? ► ☐ Yes ☒ No

If so, are you actually claimed as a dependent on that person's tax return? ► ☐ Yes ☐ No

Are you retired on total and permanent disability? (for Schedule R, see Help). ► ☐ Yes ☒ No

Check if this person is legally blind ► ☐

If deceased, enter the date of death ► (mm/dd/yyyy)

Do you want \$3 to go to Presidential Election Campaign Fund? ► ☒ Yes ☐ No

Part II – Taxpayer's State Residency Information

Enter this person's state of residence as of December 31, 2008 CA

Check the appropriate box:

This person is a resident of the state above for the entire year ☒

This person is a resident of the state above for only part of year ☐

Date this person established residence in state above ►

In which state (or foreign country) did this person reside before this change? ►

Part III – Dependent Care Expenses

Qualified dependent care expenses incurred and paid for this person in 2008

Part IV – Qualified Education

- 1 Are you enrolled in a degree, certificate, or credential program at a qualified institution? ☐ Yes ☒ No
- 2 Did you take post high-school classes at an eligible education institution to improve or acquire job skills? ☒ Yes ☐ No
- 3 Are you enrolled in the first or second year of education after high school? ☐ Yes ☒ No
- 4 Did you carry at least 1/2 full-time class schedule for one academic period? ☐ Yes ☒ No
- 5 Have you been convicted of possessing or distributing a controlled substance? ☐ Yes ☒ No
- 6 Did you attend an eligible institution in the Midwestern disaster area? ☐ Yes ☒ No
- 7 Check this box if you received a Form 1098-T ☒
- 8 Check if you paid education expenses but didn't receive a Form 1098-T ☒
- 9 Check if you received tax-free education assistance ☒
- 10 Qualified for the Hope credit? ☐ Yes ☒ No
- 11 Qualified for the lifetime learning credit? ☒ Yes ☐ No
- 12 Qualified for the tuition and fees deduction? ☐ Yes ☒ No

Check one of the three boxes below to manually choose a credit or deduction:

- 13 Choose to take the Hope credit? ☐
- 14 Choose to take the lifetime learning credit? ☐
- 15 Choose to take the tuition and fees deduction? ☐

QuickZoom to launch the Optimizer on the Education Tuition and Fees Worksheet ►

16 Education Expenses:

- a Tuition amounts reported on Form(s) 1098-T 496.
- b Enter other qualifying tuition paid that was not reported on a Form 1098-T.
- c Enter amount of enrollment and attendance fees
- d Enter amount paid directly to the institution(s) for books
- e Enter amount paid directly to the institution(s) for equipment
- f Enter amount paid directly to the institution(s) for supplies.
- g Enter other expenses paid directly to the institution(s)
- h Total Education Expenses** Add lines 16a through 16g 496.

17 Tax-Free Education Assistance:

- a Scholarships or grants reported on Form(s) 1098-T 0.
- b Enter Scholarship amounts excluded from gross income 0.
- c Enter Fellowship amounts received 0.
- d Enter Pell Grant amounts received
- e Enter Veterans' educational assistance 0.
- f Enter employer-provided educational assistance 0.
- g Enter other tax-free assistance
- h Total Tax-Free Education Assistance** Add lines 17b through 17g 0.

- 18 Qualified Education Expenses.** Subtract line 17h from line 16h. Calculates only if qualifying person for education 496.

19 Form(s) 1098-T

Copy No.	School Name	Qualified Tuition	Scholarships or Grants
1	Foothill College	496.	0.

Recovery Rebate Credit Worksheet

2008

► Keep for your records

Name(s) Shown on Return

Marie L House

Social Security Number

245-96-1406

Before you begin:

- See the printed instructions for Form 1040, line 70 to find out if you can take this credit.
- If you received Notice 1378, have it available. The notice shows the amount of your economic stimulus payment, which you will need to fill in line 28 below. If you do not have Notice 1378, you can find the amount of your economic stimulus payment on www.irs.gov.

1 Can you, or your spouse if filing a joint return, be claimed as a dependent on another person's return?

☒ **No.** Go to line 2.
☐ **Yes.** You cannot take the credit. **Stop** here.

2 Does your tax return include a valid social security number for you and, if filing a joint return, your spouse?

☒ **Yes.** Skip lines 3 and 4 and go to line 5.
☐ **No.** Go to line 3.

3 Are you filing a joint return for 2008?

☐ **Yes.** Go to line 4.
☐ **No.** You cannot take the credit. **Stop** here.

4 Were either you or your spouse a member of the U.S. Armed Forces at any time during 2008?

☐ **Yes.** Go to line 5.
☐ **No.** You cannot take the credit. **Stop** here.

5 Enter the amount from Form 1040, line 56 3,389.

6 Enter the amount from Form 1040, line 52

7 Add lines 5 and 6 3,389.

8 Enter \$600 (\$1,200 if married filing jointly) 600.

9 Enter the smaller of line 7 or line 8 600.

10 Is the amount on line 9 at least \$300 (\$600 if married filing jointly)?

☒ **Yes.** If you have at least one qualifying child for whom you entered a valid social security number* on Form 1040, line 6c, column (2), and checked the box in column (4), or have at least one qualifying child with a valid social security number* for whom you completed Form 8901, go to line 11. Otherwise, skip lines 11 through 21 and enter the amount from line 9 on line 22.

☐ **No.** If line 7 is more than zero, go to line 11. Otherwise, skip line 11 and go to line 12.

11 Is your gross income** more than the amount shown below for your filing status?

a Program calculated gross income

b Adjustment to gross income

c Gross income

- Single or married filing separately -- \$8,950
- Married filing jointly -- \$17,900
- Head of household -- \$11,500
- Qualifying widow(er) -- \$14,400

☐ **No.** Go to line 12.

☐ **Yes.** Skip lines 12 through 18 and go to line 19.

12 Enter the amount from Form 1040, line 20a.

13 Enter the amount of any nontaxable veterans' disability or death benefits you received in 2008.

14 Are you filing Form 8812?

☐ **Yes.** Skip line 15. Enter on line 16 the amount from Form 8812, line 4a.

☐ **No.** Go to line 15.

15 Are you filing Form 2555 or 2555-EZ to exclude foreign earned income, **or** using one of the optional methods to figure your net earnings from self-employment on Schedule SE, **or** are you a church employee or member of the clergy?

☐ **Yes.** Fill out the Earned Income Worksheet in Pub. 972 and enter on line 16 the amount from line 8 of that worksheet.

☐ **No.** Go to line 16.

16 Earned income. If you did not already enter an amount on this line as instructed on lines 14 or 15, complete Worksheet B on page 51 in the printed instructions and enter the amount from Worksheet B, line 4b. (If you (or your spouse, if filing jointly) had nontaxable combat pay, did not file Form 8812, and did not enter an amount on Form 1040, line 64b, add your (and your spouse's) nontaxable combat pay to the amount on this line.)

a Program calculated earned income. _____

b Adjustment to earned income _____

c Earned income _____

17 Qualifying income. Add lines 12, 13 and 16. _____

18 Is line 17 at least \$3,000?

☐ **No.** Skip lines 19 through 21 and enter the amount from line 9 on line 22.

☐ **Yes.** Go to line 19.

19 Enter \$300 (\$600 if married filing jointly) _____

20 Enter the larger of line 9 or line 19 _____

21 Multiply \$300 by the number of qualifying children for whom you entered a valid social security number* on:

- Form 1040, line 6c, column (2), and checked the box in column (4), or
- Form 8901, column (b) _____

22 Add lines 20 and 21 600.

23 Enter the amount from Form 1040, line 38 34,876.

24 Enter \$75,000 (\$150,000 if married filing jointly) 75,000.

25 Is the amount on line 23 more than the amount on line 24?

☒ **No.** Skip line 26. Enter the amount from line 22 on line 27 below.

☐ **Yes.** Subtract line 24 from line 23 _____

26 Multiply line 25 by 5% (.05) _____

27 Subtract line 26 from line 22. If zero or less, enter 0 (zero) 600.

28 Enter the amount, if any, of the economic stimulus payment you received (before offset) as shown on Notice 1378 or www.irs.gov. If you received more than one payment, enter the total of all payments you received as shown on all Notices 1378 or on www.irs.gov. If filing a joint return, include your spouse's payment as shown on your spouse's Notice 1378 or on www.irs.gov. If you filed a joint return for 2007 and received an economic stimulus payment, you and your spouse are each treated as having received half of the payment 536.

29 Recovery rebate credit. Subtract line 28 from line 27. If zero or less, enter -0- (zero). Enter the result here and, if more than zero, on Form 1040, line 70. If you entered an amount on line 13 above, enter "VA" on the dotted line to the left of Form 1040, line 70. If you (or your spouse, if filing jointly) had nontaxable combat pay, did not file Form 8812, and did not enter an amount on Form 1040, line 64b, enter "NCP" to the left of Form 1040, line 70. If line 28 is more than line 27, you do not have to pay back the difference. 64.

* A valid social security number is not required for a qualifying child if you filed a joint return AND either you or your spouse was a member of the U.S. Armed Forces at any time during 2008.

** Your gross income includes the total of the following amounts: Form 1040, lines 7, 8a, 9a, 10, 11, 13 (if you were not required to file Schedule D), 15b, 16b, 19, 20b, and 21 (excluding any negative amounts); Schedule C, line 7; Schedule C-EZ, line 1; Schedule E, lines 3 and 4; Schedule F, line 11; Form 4835, line 7; Schedule K-1 (Form 1065), box 14, codes B and C; Schedule K-1 (Form 1065-B), box 9, code K-2; Schedule K-1 (Form 1120S), box 14, code B. But **do not** include on this line any amount for which you claimed the foreign earned income exclusion or the housing exclusion on Form 2555 or 2555-EZ.

Your gross income also includes the total of all gains from Schedule D, lines 1, 8, and 13; Schedule D-1, lines 1 and 8; Form 4684, line 14, and column (c) of lines 35 and 40; Form 4797, lines 2, 10, and 30; Form 6252, lines 24 and 35; Form 6781, lines 1 and 12; Form 8824, lines 14, 23, 35, and 36; and Form 2439, line 1a. But subtract from this total any section 1202 exclusion, any section 1045 or section 1397B rollover, any exclusion of gain from DC Zone assets or qualified community assets, and any section 121 exclusion shown on Schedule D or Form 4797.

Form 1099-INT Worksheet

2008

► Keep for your records

Name(s) Shown on Return Marie L House	Social Security Number 245-96-1406
--	---------------------------------------

Ownership: (defaults to taxpayer) Check if Spouse ☐ Check if Joint ☐

Payer's name . . . Wells Fargo Bank, N. A.

Box 1	Interest income for 2008 (not included in box 3) 325.09 Choose type if special state handling (State Use Only — see Help).
Box 2	Early withdrawal penalty
Box 3	Interest on U.S. Savings Bonds and Treasury obligations
Box 4	Federal income tax withheld State income tax withheld State ID
Box 5	Investment expenses
Box 6	Foreign tax paid (All interest is considered passive. See Help). a Check to deduct foreign taxes on Schedule A. <input type="checkbox"/> OR b DoubleClick to link to a copy of Form 1116. <input type="text"/> c For Form 1116, select which column. A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> d Foreign source amount included in interest
Box 7	Foreign country or U.S. possession Check this box if foreign tax is from a mutual fund or a registered investment company. See Tax Help for additional information. <input type="checkbox"/>
Box 8	Tax-exempt interest State ID where exempt interest was earned. If more than 1 state, see Help
Box 9	Special private activity bond included in Box 8, if any OR Private activity bond interest percentage of Box 8, if any %

Adjustments to Interest

Check the box that identifies the type of adjustment being made:

N <input type="checkbox"/>	Nominee distribution	A <input type="checkbox"/>	Accrued interest
O <input type="checkbox"/>	Original issue discount (OID)	H <input type="checkbox"/>	Other
B <input type="checkbox"/>	Amortizable bond premium (ABP)	U <input type="checkbox"/>	U.S. savings bond interest previously reported

Enter adjustment amount (enter as positive if subtracting/negative if adding)

Earned Income Worksheet**2008**

► Keep for your records

Name(s) Shown on Return

Marie L House

Social Security Number

245-96-1406

Part I – Earned Income Credit Wks Computation

	Taxpayer	Spouse	Total
1 If filing Schedule SE:			
a Net self-employment income			
b Optional Method and Church Employee income			
c Add lines 1a and 1b			
d One-half of self-employment tax			
e Subtract line 1d from line 1c			
2 If not required to file Schedule SE:			
a Net farm profit or (loss)			
b Net nonfarm profit or (loss)	-15,362.		-15,362.
c Add lines 2a and 2b	-15,362.		-15,362.
3 If filing Schedule C or C-EZ as a statutory employee, enter the amount from line 1 of that Schedule C or C-EZ			
4 Add lines 1e, 2c and 3. To EIC Wks, line 5	-15,362.		-15,362.

Part II – Form 2441 and Standard Deduction Worksheet for Dependents Computation

5 Net self-employment earnings (line 4 above)	-15,362.		-15,362.
6 Wages, salaries, and tips less distributions from nonqualified or section 457 plans, etc			
7 Taxable employer-provided adoption benefits			
8 Add lines 5 through 7. To Form 2441, lines 20 and 21 (or Schedule 2 of Form 1040A)	-15,362.		-15,362.
9 a Taxable dependent care benefits			
b Nontaxable combat pay			
10 Add lines 8, 9a and 9b. To Form 2441, lines 4 and 5 (or Schedule 2 of Form 1040A)	-15,362.		-15,362.
11 Scholarship or fellowship income not on W-2			
12 SE exempt earnings less nontaxable income			
13 Distributions from nonqualified/Sec. 457 plans			
14 Add lines 8, 9a and 11 through 13. To Standard Deduction Worksheet for Dependents, line 1	-15,362.		-15,362.

Part III – IRA Deduction Worksheet Computation

15 Net self-employment income or (loss)	-15,362.		-15,362.
16 Wages, salaries, tips, etc			
17 Net self-employment loss	15,362.		15,362.
18 Alimony received	53,724.		53,724.
19 Nontaxable combat pay			
20 Foreign earned income exclusion			
21 Keogh, SEP or SIMPLE deduction			
22 Combine lines 15 through 21. To IRA Wks, ln 2.	53,724.		53,724.

Part IV – Form 8812 Taxable Earned Income Computation

23 Self-employed, church and statutory employees	-15,362.		-15,362.
24 Wages, salaries, tips, etc			
25 Nontaxable combat pay			
26 Foreign earned income exclusion			
27 Combine lines 23 through 26. To Form 8812, line 4a.	-15,362.		-15,362.

Schedule SE Adjustments Worksheet

2008

► Keep for your records

Name(s) Shown on Return Marie L House		Social Security Number 245-96-1406	
	(a) Taxpayer	(b) Spouse	
QuickZoom to the Short Schedule SE (Schedule SE, page 1) ►	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
QuickZoom to the Long Schedule SE (Schedule SE, page 2) ►	<input type="checkbox"/>	<input type="checkbox"/>	
A Use Long Schedule SE, even if qualified to use Short Schedule SE .	<input type="checkbox"/>	<input type="checkbox"/>	
B Approved Form 4029. Exempt from SE tax on all income	<input type="checkbox"/>	<input type="checkbox"/>	
C Chapter 11 bankruptcy net profit or loss for Schedule SE, line 3 . . .			
Part I Farm Profit or (Loss) Schedule SE, line 1			
1 Total Schedules F			
2 Farm partnerships, Schedules K-1			
3 Other SE farm profit or (loss) (See Help)			
4 Less SE exempt farm profit or (loss) (See Help)			
5 Total for Schedule SE, line 1			
6 Conservation Reserve Program payments not subject to self-employment tax reported on:			
a Schedule F, line 6b			
b Schedule K-1 (Form 1065), box 20, code X			
c Total CRP payments not subject to SE tax			
Part II Nonfarm Profit or (Loss) Schedule SE, line 2			
1 a Total Schedules C	-15,362.		
b Less SE exempt Schedules C (approved Form 4361)			
2 Nonfarm partnerships, Schedules K-1			
3 Forms 6781			
4 Other SE income reported as income on Form 1040, line 7			
5 a Clergy Form W-2 wages			
b Clergy housing allowance			
c Less clergy business deductions			
d QuickZoom to the Explanation statement for entry on line 5c			
6 Other SE nonfarm profit or (loss) (See Help)			
7 Less other SE exempt nonfarm profit or (loss) (See Help)			
8 Total for Schedule SE, line 2	-15,362.		
9 Exempt Notary Public income for Schedule SE, line 3 (See Help) . . .			
Part III Farm Optional Method Schedule SE, page 2, Part II			
1 Use Farm Optional Method	<input type="checkbox"/>	<input type="checkbox"/>	
2 Gross farm income from Schedules F			
3 Gross farming or fishing income from partnership Schedules K-1 . .			
4 Other gross farming or fishing self-employment income			
5 Total gross income for Farm Optional Method			
Part IV Nonfarm Optional Method Schedule SE, page 2, Part II			
1 Use Nonfarm Optional Method (Must have had net SE earnings of \$400 or more in 2 of prior 3 years and used the Nonfarm Optional Method less than 5 times)	<input type="checkbox"/>	<input type="checkbox"/>	
2 Gross nonfarm income from Schedules C			
3 Gross nonfarm income from partnership Schedules K-1			
4 Other gross nonfarm self-employment income			
5 Total gross income for Nonfarm Optional Method			

Education Tuition and Fees Worksheet

2008

► Keep for your records

Name(s) Shown on Return

Marie L House

Your Social Security No.


245-96-1406

Part I - Student Identifying Information

For each person with qualified education expenses, **Quickzoom** to either a Personal Information Worksheet or a Dependent Information Worksheet to enter student education information

Part II - Enter Qualified Education Expense Information

- 2 If you would like to use the **manual** method to classify the expenses, you **must** make that selection on one of the two worksheets:
 Personal Information Worksheet ► _____
 Dependent Information Worksheet ► _____
- 3 To **automatically** calculate the credit/deduction combination which yields the lowest net tax liability, go to Part III.

To enter qualified education expenses, use the quickzoom above to enter them on either the Personal Information Worksheet or the Dependent Information Worksheet				Classification Method Automatic Caution : See Part III Below	
(a) Student's name		(b) Qualified Education Expenses Midwestern Disaster 	(c) Qualified for Hope Credit?	(d) Manual: Choose Credit or Deduction	(e) Automatic: TurboTax Choice(s) (See Part III Below)
First Name	MI				
Last Name	Suffix				
Social Security Number					
Marie	L	496 .	<input type="checkbox"/> Yes	<input type="checkbox"/> Hope Cr	<input type="checkbox"/>
House			<input checked="" type="checkbox"/> No	<input type="checkbox"/> Lifetime Cr	<input checked="" type="checkbox"/>
245-96-1406		Y <input type="checkbox"/> N <input checked="" type="checkbox"/>		<input type="checkbox"/> Deduction	<input type="checkbox"/>
			<input type="checkbox"/> Yes	<input type="checkbox"/> Hope Cr	<input type="checkbox"/>
			<input type="checkbox"/> No	<input type="checkbox"/> Lifetime Cr	<input type="checkbox"/>
		Y <input type="checkbox"/> N <input type="checkbox"/>		<input type="checkbox"/> Deduction	<input type="checkbox"/>
			<input type="checkbox"/> Yes	<input type="checkbox"/> Hope Cr	<input type="checkbox"/>
			<input type="checkbox"/> No	<input type="checkbox"/> Lifetime Cr	<input type="checkbox"/>
		Y <input type="checkbox"/> N <input type="checkbox"/>		<input type="checkbox"/> Deduction	<input type="checkbox"/>

Part III - Optimize Education Expenses for the Lowest Tax**Note:**

The Education Expense Optimizer automatically selects the Deduction or Credit choices that generate the lowest tax. TurboTax does this by calculating all possible Deduction and Credit combinations for up to 5 students. This could take a minute or more while the program recalculates up to 243 different scenarios of your tax return.

- 1 **Launch OPTIMIZER** - Check to launch Automatic Education Expense Optimizer now . . . ▶ ☐
- 2 Automatic - Check to use the Credit choices calculated in Part II, column (e) above . . . ▶ ☒ **X**
- OR
- 3 Manual - Check to use the Credit choices you entered in Part II, column (d) above . . . ▶ ☐

Part IV - Summary**Net Tax Liability based on the Credit combination selected in Part II**

1	Total tax		1	3,389.
2	Earned income credit (EIC)	2		
3	Additional child tax credit	3		
4	Credit for federal tax paid on fuels from Form 4136	4		
5	Refundable credit from Form 8801	5		
6	Health Coverage Tax Credit from Form 8885	6		
7	Net tax Liability without carryforwards ▶		7	3,389.
Credit Carryforwards				
8 a	General Business Credit	8 a		
b	Adoption credit	b		
c	Mortgage interest credit	c		
d	Foreign tax credit	d		
e	Residential Energy Credit	e		
f	Other carryovers	f		
	Total Carryovers	8		
9	Net tax liability with carryforwards ▶		9	3,389.

Tuition and Fees Deduction Summary

10	Total 2008 tuition and fees paid for purposes of deduction.	10	
11	Modified adjusted gross income	11	
12	Maximum deduction allowed	12	
13	Allowable Tuition and Fees Deduction (lesser of line 10 or line 12)	13	

Hope and Lifetime Learning Credits Summary

14	Tentative Hope Credit	14	
15	Tentative Lifetime Learning Credit	15	99.
16	Total Education Credits (after limitations)	16	99.

Use a separate worksheet for each casualty or theft event.

► Keep for your records

Name(s) shown on return
Marie L HouseSocial Security No.
245-96-1406**Part I Casualty or Theft Event Information**

- 1 Description of this casualty or theft event ► Burglary
- 2 Date of casualty or theft event ► 12/30/08
- 3 Use of property, check one:
- a Personal ► ☒
- b Business ► ☐
- 4 If box 3a is checked, check one :
- a This event qualifies as a Midwestern Casualty ► ☐
- b This event qualifies as a Federal Casualty ► ☐
- c This event **does not** qualify as a Disaster Casualty ► ☒
- 5 If box 3b is checked, check one:
- a Check if the property was used in a passive activity ► ☐
- b Check if the property was **not** used in a passive activity ► ☐
- 6 Worksheet Copy Number 1

Part II Property Information for All Properties Damaged or Stolen in the Casualty or Theft Event

- 1 a **Description** including type of property . ► Jewelry
- b Date acquired ► 01/01/90 c Cost or other basis . . ► 3,030.
- d Insurance or other reimbursement ► 0.
- e FMV before event ► 3,030. f FMV after event . . ► 0.
- g Was this a total loss ? Yes . . . ► ☒ No . . . ► ☐
- h If **personal** use, is this a collectible ? Yes . . . ► ☒ No . . . ► ☐
- i If **business** use, check one: Business ► ☐ Employ ► ☐ Income . . ► ☐
- j If loss is from **home office** enter: Sch C . ► ☐ No Sch C ► ☐ Ln 30
-
- a **Description** including type of property . ► _____
- b Date acquired ► _____ c Cost or other basis . . ► _____
- d Insurance or other reimbursement ► _____
- e FMV before event ► _____ f FMV after event . . ► _____
- g Was this a total loss ? Yes . . . ► ☐ No . . . ► ☐
- h If **personal** use, is this a collectible ? Yes . . . ► ☐ No . . . ► ☐
- i If **business** use, check one: Business ► ☐ Employ ► ☐ Income . . ► ☐
- j If loss is from **home office** enter: Sch C . . ► ☐ No Sch C ► ☐ Ln 30 _____

Federal Carryover Worksheet

2008

► Keep for your records

Name(s) Shown on Return Marie L House	Social Security Number 245-96-1406
--	---------------------------------------

2007 State and Local Income Tax Information (See Tax Help)

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

Other Tax and Income Information			2007	2008
1	Filing status	1		1 Single
2	Number of exemptions for blind or over 65 (0 - 4)	2		
3	Itemized deductions after limitation.	3		171.
4	Check box if required to itemize deductions	4	<input type="checkbox"/>	<input type="checkbox"/>
5	Adjusted gross income	5		34,876.
6	Tax liability for Form 2210 or Form 2210-F	6		3,325.
7	Alternative minimum tax.	7		
8	Federal overpayment applied to next year estimated tax.	8		

QuickZoom to the IRA Information Worksheet for IRA information (see Tax Help) ►

Excess Contributions			2007	2008
9 a	Taxpayer's excess Archer MSA contributions as of 12/31	9 a		
b	Spouse's excess Archer MSA contributions as of 12/31	b		
10 a	Taxpayer's excess Coverdell ESA contributions as of 12/31	10 a		
b	Spouse's excess Coverdell ESA contributions as of 12/31	b		
11 a	Taxpayer's excess HSA contributions as of 12/31	11 a		
b	Spouse's excess HSA contributions as of 12/31	b		

Loss and Expense Carryovers			2007	2008
12 a	Short-term capital loss.	12 a		
b	AMT Short-term capital loss	b		
13 a	Long-term capital loss	13 a		
b	AMT Long-term capital loss.	b		
14 a	Net operating loss available to carry forward	14 a		
b	AMT Net operating loss available to carry forward	b		
15 a	Investment interest expense disallowed	15 a		
b	AMT Investment interest expense disallowed	b		
16	Nonrecaptured net Section 1231 losses from:	16 a		
	a 2008. . .	b		
	b 2007. . .	c		
	c 2006. . .	d		
	d 2005. . .	e		
	e 2004. . .	f		
	f 2003. . .			

Car and Truck Expenses Worksheet

2008

► Keep for your records

Name(s) Shown on Return
Marie L House

Social Security Number
245-96-1406

Activity: Sch C Artwork

Part I – Vehicle Information

- 1 Make and model of vehicle BMW 325iC Example: Ford Taurus
- 2 Date placed in service 01/01/2008 Example: 06/15/08
- 3 Type of vehicle A1 - Auto
- 4 a Ending mileage reading _____ Enter mileage readings, or
b Beginning mileage reading _____ enter total miles on line 4c
- c **Total miles** vehicle was driven during 2008 17,000 Line 4a less line 4b
- 5 a Number of business miles from 01/01/08 thru 06/30/08 1,700
- b Number of business miles from 07/01/08 thru 12/31/08 1,700
- 6 Number of miles driven for commuting _____ Travel between home and work
- 7 Number of miles driven for personal purposes 13,600 Line 4c less lines 5a, 5b and 6
- 8 Percent of business use 18.33 % Sum of 5a and 5b, divided by 4c
- 9 Months for special allocation 11 See Tax Help
- 10 Do you have another vehicle available for personal use? ☐ Yes ☒ No
- 11 Was the vehicle available for personal use during off duty hours? ☒ Yes ☐ No
- 12 Was the vehicle used primarily by a more than 5% owner of the business or related person? ☒ Yes ☐ No
- 13 a Do you have evidence to support the business use claimed? ☐ Yes ☒ No
- b If **Yes**, is the evidence written? ☐ Yes ☐ No

Part II – Standard Mileage Rate

- 14 Did you own this vehicle, lease this vehicle, or was it not your vehicle? ☒ Own ☐ Lease
Not my vehicle
- 15 Did you use this vehicle for hire? ☐ Yes ☒ No Example: taxicab
- 16 Did you use less than 5 vehicles for business at a time? ☒ Yes ☐ No
- 17 If you **owned** this vehicle, did you use the standard mileage rate for this vehicle's first year, OR if you **leased** this vehicle, did you use the standard mileage rate for the portion of the lease period after 1997? ☐ Yes ☐ No Only applies to vehicles placed in service in prior years

If you answered Own or Lease to line 14, No to line 15, and Yes to lines 16 and 17 you can take standard mileage for this vehicle:

- 18 a Std mileage deduction for 1/1 thru 6/30 859 line 5a times .505
- b Std mileage deduction for 7/1 thru 12/31 995 line 5b times .585
- c **Total standard mileage deduction** 1,854 line 18a plus line 18b

Part III – Actual Expenses

- | | |
|-------------------------------------|--|
| 19 a Gasoline _____ | f Vehicle registration, license (excluding property tax) _____ |
| b Oil _____ | g Garage rent _____ |
| c Tires _____ | h Vehicle lease or rental fees _____ |
| d Repairs _____ | i Less: inclusion amount (_____) |
| e Vehicle insurance _____ | j Other _____ |

- 20 Expenses subtotal _____ Sum of lines 19a thru 19j
- 21 Expenses applicable to business _____ Line 20 times line 8
- 22 Vehicle depreciation and Section 179 _____ From Part VI
- 23 **Total actual expenses** _____ Line 21 plus line 22

Vehicle: BMW 325ICActivity: Sch C Artwork**Part IV – Standard Mileage versus Actual Expenses**

- 24 ☒ Standard mileage 1,854. The program automatically chooses the method
 25 ☐ Actual expenses _____ that gives you the largest deduction. Check the
 other method if you want to use it instead.

Part V – Total Car and Truck Expenses

- 26 Line 24 or line 25 1,854.
 27 Additional expenses:
 a Parking fees 75.
 b Tolls 25.
 c Local transportation _____
 d Property taxes (include property tax
 portion of registration) 35.
 e Less: personal portion of property taxes (29.)
 f Interest on vehicle _____
 g Less: personal portion of vehicle interest (_____)
 28 Total expenses 1,960. Sum of lines 26 & 27a thru 27g.
 29 Less: business portion of lease or rental fees Line 19h - 19i times line 8.
 less inclusion amount (if using actual expenses) (_____) Reported separately.
 30 Less: depreciation and Section 179 (if using From line 22.
 actual expenses) (_____) Reported separately.
 31 **Total car and truck expenses** 1,960.

Part VI – Vehicle Depreciation Information

- 32 Enter the total cost when vehicle Include sales tax. For trade-in or vehicle
 was acquired _____ converted from personal use, see Tax Help.
 33 Enter the amount of Section 179 Cannot be greater than
 expense elected _____ limit shown below.
 34 Depreciation and Section 179 See Tax Help for computation.
 limit for luxury cars _____
 35 a **Economic Stimulus** - Qualified Property ☐ Yes ☐ No
 b **Qualified Disaster Area** - Qualified Property ☐ Yes ☒ No
 c **Kansas Disaster Zone** - Qualified Property ☐ Yes ☐ No
 d **Gulf Opportunity Zone** - Qualified Property ☐ Reg ☐ Ext ☐ No
 e Percentage for Special Depreciation Allowance ☐ 50% ☐ 30% ☐ N/A
 f Elect OUT of Special Depreciation Allowance ☐ Yes ☐ No
 g Elect 30% in place of 50% Special Depreciation Allowance ☐ Yes ☐ No
 h **QuickZoom** to view the Election statements ►
 i Special Depreciation Allowance _____
 j AMT Special Depr Allowance _____

If blank, prior depreciation from Asset Life History is used. Required if sold, or if standard mileage rate used in a prior year.

- 36 Prior depreciation _____
 37 **Depreciation deduction** ► ☐ Limited to luxury car maximum.

If blank, prior depreciation from Asset Life History is used. Required if sold, or if standard mileage rate used in a prior year.

- 38 AMT prior depreciation _____
 39 AMT depreciation deduction ☐ Limited to luxury car maximum.
 40 AMT adjustment/preference _____ See Tax Help for computation.
 41 **QuickZoom** to Asset Life History ►

Vehicle: BMW 325ICActivity: Sch C Artwork**Part VII – Disposition of Vehicle** – Complete this part only if you sold, abandoned, or otherwise disposed of this vehicle, or removed it from business use in 2008.

- 42 Date vehicle sold, given away or abandoned in 2008 Example: 5/01/08
- 43 Date vehicle acquired, if different from line 2 If converted from personal use
- 44 Sales price Enter business portion only
- 45 Expense of sale Enter business portion only
- 46 Sec 179 deduction allowed
- 47 Double click to link sale to Form 6252 ▶
- 48 a Double click to link sale to Form 8824 ▶
- b Form 8824: Depreciation at 100% business use
- c Form 8824: AMT depr at 100% business use
- 49 Gain/loss basis, if different from line 32 Enter 100% of basis
- 50 AMT gain/loss basis, if different from line 72 Enter 100% of basis
- 51 Depreciation allowed or allowable
- 52 AMT depreciation allowed or allowable
- 53 Gain or loss
- 54 AMT gain or loss
- 55 Part of Form 4797 to which gain/loss carries

Part VIII – Detail Vehicle Depreciation Information – This section is calculated for most vehicles from the data entered above. Use Find Next Error feature to check for any required entries.

- | | | | | | |
|---|-------------------------------------|-----|-------------------------------------|----|--------------------------------------|
| 56 Subject to automobile limitations? . . | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No | |
| 57 Truck or van? | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No | |
| 58 Electric passenger vehicle? | <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No | |
| 59 Heavy SUV? | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No | |
| 60 Listed property? | <input checked="" type="checkbox"/> | Yes | <input type="checkbox"/> | No | See Tax Help. |
| 61 Eligible Section 179 property? | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No | Applies to current year assets only. |
| 62 Use IRS tables for MACRS property? | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No | |
| 63 Indian reservation property? | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No | |

Regular Depreciation

- 64 Depreciation type
- 65 Asset class
- 66 Depreciation method
- 67 MACRS convention
- 68 **QuickZoom** to set 2008 convention ▶
- 69 Recovery period
- 70 Year of depreciation
- 71 Depreciable basis

Alternative Minimum Tax Depreciation

- 72 AMT basis, if different from line 32
- 73 AMT depreciation method
- 74 AMT recovery period
- 75 AMT depreciable basis

Marie L House
Sch C - Artwork

Tax Year 2008

- Keep for your records

245-96-1406

Code: S = Sold, A = Auto, L = Listed, H = Home Office

Marie L House
Sch C - Artwork

Tax Year 2008

- Keep for your records

245-96-1406

Code: S = Sold, A = Auto, L = Listed, H = Home Office

Tax History Report

2008

► Keep for your records

Name(s) Shown on Return

Marie L House

Five Year Tax History:

	2004	2005	2006	2007	2008
Filing status					Single
Total income					38,687.
Adjustments to income					3,811.
Adjusted gross income					34,876.
Tax expense					171.
Interest expense					
Contributions					
Miscellaneous deductions					
Other itemized deductions					
Total itemized/standard deduction					5,450.
Exemption amount					3,500.
Taxable income					25,926.
Tax					3,488.
Alternative minimum tax					
Total credits					99.
Other taxes					
Payments					64.
Form 2210 penalty					107.
Amount owed					3,432.
Applied to next year's estimated tax					
Refund					
Effective tax rate %					9.72
**Tax bracket %					15

**Tax bracket % is based on Taxable income.

Tax Summary
► Keep for your records

2008

Name (s)	SSN
Marie L House	245-96-1406
Total income	38,687.
Adjustments to income	3,811.
Adjusted gross income	34,876.
Itemized/standard deduction	5,450.
Exemption amount	3,500.
Taxable income	25,926.
Tentative tax	3,488.
Additional taxes	
Alternative minimum tax	
Total credits	99.
Other taxes	
Total tax	3,389.
Total payments	64.
Estimated tax penalty	107.
Refund	0.
Balance due	3,432.

Which Form 1040 to file?

You must use Form 1040 because
you filed Schedule C, Profit or Loss From Business.

Compare to U. S. Averages

► Keep for your records

2008

Name(s) Shown on Return Marie L House	Social Security No 245-96-1406
--	-----------------------------------

Your 2008 adjusted gross income (AGI) 34,876.
National adjusted gross income range used below from 30,000. to 49,999.

Note: National average amounts have been adjusted for inflation. See Help for details.

Selected Income, Deductions, and Credits	Actual Per Return	National Average
Salaries and wages		39,065.
Taxable interest	325.	1,721.
Tax-exempt interest		5,813.
Dividends		2,301.
Business net income		14,766.
Business net loss	-15,362.	-6,293.
Net capital gain		6,364.
Net capital loss		-2,183.
Taxable IRA		8,716.
Taxable pensions and annuities		17,316.
Rent and royalty net income		6,724.
Rent and royalty net loss		-9,343.
Partnership and S corporation net income		16,784.
Partnership and S corporation net loss		-11,489.
Taxable social security benefits		6,886.
Medical and dental expenses deduction		6,259.
Taxes paid deduction	171.	3,961.
Interest paid deduction		9,135.
Charitable contributions deduction		2,295.
Total itemized deductions	171.	16,527.
Child care credit		637.
Education tax credits	99.	1,027.
Child tax credit		1,226.
Retirement savings contributions credit		170.
Earned income credit		710.
Other Information	Actual Per Return	National Average
Adjusted gross income	34,876.	42,250.
Taxable income	25,926.	24,496.
Income tax	3,488.	3,153.
Alternative minimum tax		2,748.
Total tax liability	3,389.	3,348.

Estimated Tax Payment Options

Name: Marie L House

SSN: 245-96-1406

Prepare My 2009 Estimated Taxes Based on

Note: Option 3 is only for qualified farmers and fishermen (see Help)

Tax Amount

<input type="checkbox"/> 90% of tax on your 2009 estimated taxable income	0 .
<input type="checkbox"/> 100% of tax on your 2009 estimated taxable income	0 .
<input type="checkbox"/> 66-2/3% of tax on 2009 estimated taxable income (for farmers and fishermen only, see Tax Help)	0 .
<input checked="" type="checkbox"/> 100% (110%) of your 2008 taxes (prior-year exception)	
Note: If your 2008 taxes were less than \$1000, see Tax Help	3,325 .
<input type="checkbox"/> 90% of your 2008 taxes for certain small businesses only	2,993 .

Amount of Estimated Taxes to Pay in 2009

Taxes based on method above	3,325 .
Expected withholding for 2009 (2008. actual. withholding).	0 .
Taxes due after withholding	3,325 .
Estimates you've already paid	
Last year's overpayment you applied to this year	
Balance of estimated taxes due	3,325 .

Round My Payments Up

- ☐ To the next \$10
☐ To the next \$100

Prepare Estimated Tax Payment Vouchers

- ☒ The amount of estimated taxes due is \$1,000 or more (see Tax Help)
☐ Even if the amount of estimated taxes due is less than \$1,000
☐ No, do not prepare estimated tax payment vouchers

Schedule of Estimated Tax Payments for 2009

Check the box for the payment date due next. We will prepare your vouchers based on your choice.

<input type="checkbox"/> Payment number 1, due April 15, 2009	832 .
<input type="checkbox"/> Payment number 2, due June 15, 2009	832 .
<input type="checkbox"/> Payment number 3, due September 15, 2009	832 .
<input type="checkbox"/> Payment number 4, due January 15, 2010	832 .

Total estimated tax payments for 2009 3,328 .

Print Estimated Tax Vouchers

- ☒ Yes, print those prepared by program
☐ No, I will use those supplied by the IRS and write in the amounts

SMART WORKSHEET FOR: Form 1040: Individual Tax Return

Tax Smart Worksheet	
A	Tax 3,488.
Check if from:	
1	Tax table X
2	Tax Computation Worksheet (see instructions)
3	Schedule D Tax Worksheet
4	Qualified Dividends and Capital Gain Tax Worksheet
5	Schedule J
6	Form 8615
7	Foreign Earned Income Tax Worksheet
B	Additional tax from Form 8814 _____
C	Additional tax from Form 4972 _____
D	Tax from additional Form(s) 4972 _____
E	Recapture tax from Form 8863 _____
F	IRC Section 197(f)(9)(B)(ii) election for an additional tax _____
G	Tax. Add lines A through F. Enter the result here and on line 44 3,488.

SMART WORKSHEET FOR: Schedule C (Artwork): Profit or Loss from Business

Address Information Smart Worksheet	
If you do not use your home address as your business address, complete the following:	
Business street address . <u>850 Cambridge Ave</u>	
City, State and Zip Code (do not enter State and Zip Code if foreign address)	
<u>Menlo Park</u>	<u>CA</u> <u>94025</u>
Or , foreign country information:	

SMART WORKSHEET FOR: Schedule C (Artwork): Profit or Loss from Business

Domestic Production Activities Smart Worksheet											
<ul style="list-style-type: none"> Amounts have been gathered from the Schedule C as a starting point for the Domestic Production Activities deduction calculation. Make adjustments as necessary, taking care not to duplicate amounts on lines B, C and D. Be sure the amount on line E is also included on line(s) B, C and D, as appropriate. If you qualify for the deduction, complete the Domestic Production column. For the small business simplified overall method, enter gross receipts. For the simplified deduction method, enter gross receipts and cost of goods sold. For the Section 861 method, enter all amounts. 											
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Total</th> <th style="width: 50%;">Domestic Production</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">2,500.</td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">17,862.</td> <td></td> </tr> <tr> <td></td> <td></td> </tr> </tbody> </table>	Total	Domestic Production	2,500.				17,862.			
Total	Domestic Production										
2,500.											
17,862.											
A	Gross receipts										
B	Cost of goods sold										
C	Directly allocable deductions, expenses, or losses										
D	Indirectly allocable deductions, expenses, or losses										
E	W-2 wages (adjust for wages from COGS, if necessary)										
QuickZoom to Form 8903, Domestic Production Activities Deduction . . . ►											

SMART WORKSHEET FOR: Schedule C (Artwork): Profit or Loss from Business

Activity Summary Smart Worksheet Supporting information provided by program. NO ENTRIES ARE NEEDED.		
	Regular Tax	Alternative Minimum Tax
A Ownership	<u>Taxpayer</u>	
B At risk status	<u>All</u>	
C Passive status	<u>Nonpassive</u>	
Schedule C		
D Tentative profit (loss)	-15,362.	-15,362.
E Other preferences and adjustments		
F At risk disallowed loss		
G Passive carryover loss		
H Passive disallowed loss		
I Net profit (loss) allowed	-15,362.	-15,362.
Related Dispositions		
J Tentative profit (loss)		
K At risk disallowed loss		
L Passive carryover loss		
M Passive disallowed loss		
N Net profit (loss) allowed		

SMART WORKSHEET FOR: Form 3903 (Menlo Park): Moving Expenses

General Information Smart Worksheet	
A	Enter the new principal place of work for this move . . . <u>Menlo Park</u>
B	If you are NOT in the military, enter the total amount your employer paid for your move (Enter ONLY if your Form W-2 does not show an amount in Box 12 with code P) . . . <u>0.</u>
C	Enter the number of miles from your old home to your new workplace <u>3,000</u> miles
D	Enter the number of miles from your old home to your old workplace <u>0</u> miles
E	Subtract line D from line C. If zero or less, enter -0- <u>3,000</u> miles
Is line E at least 50 miles?	
Yes	▶ You meet this test.
No	▶ You do not meet this test. You cannot deduct your moving expenses. Do Not complete Form 3903.
F	For foreign moves check here only if all the following apply ▶ <input type="checkbox"/>
	<ul style="list-style-type: none"> ● You moved in an earlier year ● You are claiming only storage fees while you are away from the United States ● Any amount your employer paid for storage fees is included as wages in box 1 of Form W-2

SMART WORKSHEET FOR: Form 3903 (Menlo Park): Moving Expenses

Moving Expenses Smart Worksheet

Enter your moving expenses:

- A** Transportation expenses for this move 3,811.
- B** Storage of household goods and personal effects _____
- C** Travel expenses for this move (See Tax Help for new mileage rates) _____
- D** Lodging expenses for this move _____

Electronic Filing Instructions for your 2008 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 540) shows you have elected to pay your balance due of \$825.00 by Direct Debit. Your tax payment of \$825.00 will be withdrawn from this account: Account Number: 3190022131, Routing Transit Number: 121042882, Elected Date of Withdrawal: 04/08/2009. To inquire about the status of your Direct Debit call the Franchise Tax Board directly at 1-916-845-0353.																	
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																	
2008 California Tax Return Summary	Taxable Income	\$	31,184.00															
	Total Tax	\$	825.00															
	Payment Due	\$	825.00															
	Effective Tax Rate		6.0%															
Payments You Need to Make	Estimated Payments for 2009 - This printout includes your estimated tax vouchers for your state estimated taxes (Form CA 540-ES). Mail payments according to the schedule below: <table><tr><td>Voucher Number</td><td>Due Date</td><td>Amount</td></tr><tr><td>1</td><td>04/15/2009</td><td>\$ 249.00</td></tr><tr><td>2</td><td>06/15/2009</td><td>\$ 249.00</td></tr><tr><td>3</td><td>09/15/2009</td><td>\$ 166.00</td></tr><tr><td>4</td><td>01/15/2010</td><td>\$ 166.00</td></tr></table> Include a separate check or money order for each payment, payable to "Franchise Tax Board". Write your social security number and "Form 540-ES 2009" on each check. Mail payments to: Franchise Tax Board PO Box 942867 Sacramento, CA 94267-0031			Voucher Number	Due Date	Amount	1	04/15/2009	\$ 249.00	2	06/15/2009	\$ 249.00	3	09/15/2009	\$ 166.00	4	01/15/2010	\$ 166.00
Voucher Number	Due Date	Amount																
1	04/15/2009	\$ 249.00																
2	06/15/2009	\$ 249.00																
3	09/15/2009	\$ 166.00																
4	01/15/2010	\$ 166.00																

Form at bottom of page.

Payment Form 1 — File and Pay by April 15, 2009. If amount of payment is zero, do not mail this form.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

WHERE TO FILE: Make check or money order payable to the 'Franchise Tax Board.' Write the taxpayer's social security number or ITIN and '2009 Form 540-ES' on the check or money order. Detach the form below. Enclose, but do **not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0031**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

PAY ONLINE: Use Web Pay and enjoy the ease of our free online payment service. Go to our website at ftb.ca.gov and search for **payment options**. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

----- DETACH HERE -----

IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM

----- DETACH HERE -----

File and Pay by April 15, 2009

TAXABLE YEAR

CALIFORNIA FORM

2009 Estimated Tax for Individuals

540-ES

245-96-1406 HOUS **
MARIE L HOUSE

09

APE

0

850 CAMBRIDGE AVE
MENLO PARK CA 94025

Amount of payment

249.

Form at bottom of page.

Payment Form 2 — File and Pay by June 15, 2009. If amount of payment is zero, do not mail this form.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

WHERE TO FILE: Make check or money order payable to the 'Franchise Tax Board.' Write the taxpayer's social security number or ITIN and '2009 Form 540-ES' on the check or money order. Detach the form below. Enclose, but do **not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0031**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

PAY ONLINE: Use Web Pay and enjoy the ease of our free online payment service. Go to our website at ftb.ca.gov and search for **payment options**. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

----- DETACH HERE -----

IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM

----- DETACH HERE -----

File and Pay by June 15, 2009

TAXABLE YEAR

CALIFORNIA FORM

2009 Estimated Tax for Individuals

540-ES

245-96-1406 HOUS **
MARIE L HOUSE

09

APE

0

850 CAMBRIDGE AVE
MENLO PARK CA 94025

Amount of payment

249.

Form at bottom of page.

Payment Form 3 — File and Pay by September 15, 2009. If amount of payment is zero, do not mail this form.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

WHERE TO FILE: Make check or money order payable to the 'Franchise Tax Board.' Write the taxpayer's social security number or ITIN and '2009 Form 540-ES' on the check or money order. Detach the form below. Enclose, but do **not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0031**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

PAY ONLINE: Use Web Pay and enjoy the ease of our free online payment service. Go to our website at ftb.ca.gov and search for **payment options**. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

DETACH HERE

IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM

DETACH HERE

File and Pay by September 15, 2009

TAXABLE YEAR

CALIFORNIA FORM

2009 Estimated Tax for Individuals

540-ES

245-96-1406 HOUS **
MARIE L HOUSE

09

APE

0

850 CAMBRIDGE AVE
MENLO PARK CA 94025

Amount of payment

166.

Form at bottom of page.

Payment Form 4 — File and Pay by January 15, 2010. If amount of payment is zero, do not mail this form.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

WHERE TO FILE: Make check or money order payable to the 'Franchise Tax Board.' Write the taxpayer's social security number or ITIN and '2009 Form 540-ES' on the check or money order. Detach the form below. Enclose, but do **not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0031**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

PAY ONLINE: Use Web Pay and enjoy the ease of our free online payment service. Go to our website at ftb.ca.gov and search for **payment options**. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

----- DETACH HERE -----

IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM

----- DETACH HERE -----

File and Pay by January 15, 2010

TAXABLE YEAR

CALIFORNIA FORM

2009 Estimated Tax for Individuals

540-ES

245-96-1406 HOUS **
MARIE L HOUSE

09

APE

0

850 CAMBRIDGE AVE
MENLO PARK CA 94025

Amount of payment

166.

Declaration Control Number (DCN)

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DO NOT MAIL THIS FORM TO THE FTB

Date Accepted

TAXABLE YEAR

2008**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 21; or Short Form 540NR, line 21).	1	34,876.
2	Refund or No Amount Due. (Form 540, line 66; Form 540 2EZ, line 28; Long Form 540NR, line 73; or Short Form 540NR, line 73).	2	
3	Amount you owe. (Form 540, line 62; Form 540 2EZ, line 27; Long Form 540NR, line 69; or Short Form 540NR, line 69).	3	825.

Part II Settle Your Account Electronically for Taxable Year 2008 (Due 04/15/09)

4	<input type="checkbox"/> Direct Deposit of Refund		
5	<input checked="" type="checkbox"/> Electronic Funds Withdrawal	5 a Amount 825.	5 b Withdrawal Date (MM/DD/YYYY) 04/08/2009

Part III Make Estimated Tax Payments for Taxable Year 2009 These are **not** installment payments for the current amount you owe.

	First Payment Due 4/15/09	Second Payment Due 6/15/09	Third Payment Due 9/15/09	Fourth Payment Due 1/15/10
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	12	The remaining amount of my refund for direct deposit
9	Routing number 121042882	13	Routing number
10	Account number 3190022131	14	Account number
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 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 2008 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 (2008)**

**California Resident
Income Tax Return 2008**

FORM

540 C1 Side 1

APE

ATTACH FEDERAL RETURN

P
AC
A
R
RP245-96-1406 HOUS **
MARIE L HOUSE

08 PBA 711510

850 CAMBRIDGE AVE
MENLO PARK CA 94025

01	1	37	0	408	0	APE	0
06	0	38	0	409	0	FS	0
09	0	39	0	410	0	3800	0
10	0	40	0	411	0	3803	0
12	0	41	0	412	0	SCHG1	0
14	0	42	0	413	0	5870A	0
16	0	43	0	414	0	5805 5805F	0
17	34876	45	0	61	0	TPID	
18	3692	46	0	62	825	FN	
20	924	47	0	63	0	DESIGNEE	0
23	0	48	825	64	0		
25	0	49	0	66	0		
26	0	400	0	67	0		
27	0	401	0	68	0		
28	0	402	0				
31	0	403	0				
32	0	404	0				
33	0	405	0				
34	825	406	0				
36	0	407	0				

PH

Filing Status	1	<input checked="" type="checkbox"/> Single	4	<input type="checkbox"/> Head of household (with qualifying person). (see instructions)
	2	<input type="checkbox"/> Married/RDP filing jointly (see instructions).	5	<input type="checkbox"/> Qualifying widow(er) with dependent child. Enter year spouse/RDP died . _____
	3	<input type="checkbox"/> Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.		
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) <input type="checkbox"/> 6		

Exemptions	7	Personal: If you checked 1, 3, or 4 above, enter 1 in the box. If you checked 2 or 5, enter 2 in the box. If you checked the box on line 6, see the instructions	7	<input type="text" value="1"/> x \$99 = \$ 99 .
	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 \$99 = \$ _____
	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 \$99 = \$ _____
	10	Dependents: Enter name and relationship. Do not include yourself or your spouse/RDP.		

_____ Total dependent exemptions • 10 x \$309 = \$ _____

11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 21 11 \$ 99 .

Taxable Income	12	State wages from your Form(s) W-2, box 16, or CA Sch. W-2 CG, line 3 • 12	
	13	Enter federal adjusted gross income from Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4	13 34,876 .
	14	California adjustments — subtractions. Enter the amount from Schedule CA (540), line 37, column B • 14	
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses (see instructions)	15 34,876 .
	16	California adjustments — additions. Enter the amount from Schedule CA (540), line 37, column C • 16	
	17	California adjusted gross income. Combine line 15 and line 16 • 17	34,876 .
	18	Enter the larger of your CA standard deduction OR your CA itemized deductions • 18	3,692 .
	19	Subtract line 18 from line 17. This is your taxable income . If less than zero, enter -0- • 19	31,184 .
Tax	20	Tax. Check 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 . . . • 20	924 .
	21	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$163,187 (see instrs)	21 99 .
	22	Subtract line 21 from line 20. If less than zero, enter -0-	22 825 .
	23	Tax. (see instructions) Check box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> Form FTB 5870A • 23	
	24	Add line 22 and line 23. Continue to Side 2	24 825 .

Your Name: MARIE L HOUSE

Your SSN or ITIN: 245-96-1406

Special Credits	25	Credit	Code	amount	▶	25		
	26	Credit	Code	amount	▶	26		
	27	To claim more than two credits (see instructions)					● 27	
	28	Nonrefundable renter's credit (see instructions)					● 28	
	29	Add line 25 through line 28. These are your total credits					29	
	30	Subtract line 29 from line 24. If less than zero, enter -0-					30	825.

Other Taxes	31	Alternative minimum tax. Attach Schedule P (540)	● 31	0.	
	32	Mental Health Services Tax (see instructions)	● 32		
	33	Other taxes and credit recapture (see instructions)	● 33		
	34	Add line 30, line 31, line 32, and line 33. This is your total tax			● 34

Payments	36	California income tax withheld (see instructions)	● 36	
	37	2008 CA estimated tax and other payments (see instructions)	● 37	
	38	Real estate withholding. (Form(s) 592-B, 593, and 594) (see instructions)	● 38	
	39	Excess SDI (see instructions)	● 39	

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

● 40	● 41	● 42	● 43	
44	Add line 36, line 37, line 38, line 39, and line 43. These are your total payments (see instructions).			44

Overpaid Tax/ Tax Due	45	Overpaid tax. If line 44 is more than line 34, subtract line 34 from line 44	● 45	
	46	Amount of line 45 applied to 2009 estimated tax	● 46	
	47	Overpaid tax available this year. Subtract line 46 from line 45	● 47	
	48	Tax due. If line 44 is less than line 34, subtract line 44 from line 34	● 48	825.

Use Tax	49	Use Tax. This is not a total line (see instructions)	● 49	00
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Contributions		Code	Amount		Code	Amount
	CA Seniors Special Fund (see instructions)	▶ 400		CA Peace Officer Memorial Foundation Fund	▶ 408	
	Alzheimer's Disease/Related Disorders Fund	▶ 401		CA Military Family Relief Fund	▶ 409	
	CA Fund for Senior Citizens	▶ 402		CA Sea Otter Fund	▶ 410	
	Rare and Endangered Species Preservation Program	▶ 403		CA Ovarian Cancer Research Fund	▶ 411	
	State Children's Trust Fund for the Prevention of Child Abuse	▶ 404		Municipal Shelter Spay-Neuter Fund	▶ 412	
	CA Breast Cancer Research Fund	▶ 405		CA Cancer Research Fund	▶ 413	
	CA Firefighters' Memorial Fund	▶ 406		ALS/Lou Gehrig's Disease Research Fund	▶ 414	
	Emergency Food For Families Fund	▶ 407				
	61	Add code 400 through code 414. These are your total contributions			● 61	

Amount You Owe	62	AMOUNT YOU OWE. Add line 48, line 49, and line 61 (see instructions). Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0009		● 62	825.
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Interest and Penalties	63	Interest, late return penalties, and late payment penalties	● 63	
	64	Underpayment of estimated tax. Check box: <input type="checkbox"/> FTB 5805 attached <input type="checkbox"/> FTB 5805F attached	● 64	
	65	Total amount due (see instructions). Enclose, but do not staple, any payment	● 65	825.

Refund and Direct Deposit	66	REFUND OR NO AMOUNT DUE. Subtract line 49 and line 61 from line 47 (see instructions). Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0009		● 66	
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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 66) is authorized for direct deposit into the account shown below:

<input type="checkbox"/> Checking	<input type="checkbox"/> Savings		
● Routing number	● Type	● Account number	● 67 Direct deposit amount

The remaining amount of my refund (line 66) is authorized for direct deposit into the account shown below:

<input type="checkbox"/> Checking	<input type="checkbox"/> Savings		
● Routing number	● Type	● Account number	● 68 Direct deposit amount

Sign Here

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

Joint return? (See instructions.)

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal 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.

▶ Your signature

Spouse's/RDP's signature (if a joint return, both must sign)

Daytime phone number (optional)

Date

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Paid Preparer's SSN/PTIN

SELF PREPARED

Firm's name (or yours if self-employed)

Firm's address

FEIN

Do you want to allow another person to discuss this return with us (see instructions)? ● ☐ Yes ☒ No

Print Third Party Designee's Name

Telephone Number

California Information Worksheet

► Keep for your records

2008

Part I — Personal Information

Taxpayer:

First Name Marie
 Middle Initial L Suffix
 Last Name House
 Social Security No. 245-96-1406
 Date of Birth 12/19/1954 (mm/dd/yyyy)
 or age as of 1-1-2009 54
 Date of Death (mm/dd/yyyy)
 Legally blind ☐
 Daytime Phone (423) 605-4483 Ext
 Home phone

Spouse/RDP:

First Name
 Middle Initial Suffix
 Last Name
 Social Security No.
 Date of Birth (mm/dd/yyyy)
 or age as of 1-1-2009
 Date of Death (mm/dd/yyyy)
 Legally blind ☐
 Daytime Phone Ext

Check to print phone number on Form 540. . ☐ Taxpayer daytime ☐ Spouse daytime ☐ Home

c/o Address
 Street Address 850 Cambridge Ave
 Unit Description Unit Number Private Mailbox (PMB)
 City Menlo Park State CA ZIP Code 94025
 Foreign country

Military Filers:

☐ APO ☐ FPO
 Military indicator . . ► Taxpayer Spouse/RDP

Part II — Main Form

☒ Form 540: Resident Income Tax Return (Long form). ►
☐ Form 540 2EZ: Resident Income Tax Return ►
☐ Form 540NR: Nonresident or Part-Year Resident Income Tax Return ►
 Enter your state of residence as of December 31, 2008 CA
☒ Resident entire year
☐ Resident part of year
 Date you established residence in state above
 In which state (or foreign country) did you reside before this change?
QuickZoom to enter Part-Year and Nonresident income allocations on Schedule CA(NR) . . ►

Part III — Filing Status

☒ Single
☐ Married/RDP filing joint return
☐ Married/RDP filing separate return
☐ You **did not** live with spouse at any time during the year
Yes No
☐ ☐ If filing electronically, is spouse a CA Nonresident?
☐ ☐ If filing electronically, is spouse Active Duty Military?
☐ Head of household (with qualifying person) **Stop.** See instructions.
 If the 'qualifying person' is your child but **not** your dependent:
 Child's name
 Child's social security number
☐ Qualifying widow(er)
 Year spouse/RDP died . . . ☐ 2006 ☐ 2007
☐ Check the box if your California filing status is different from your federal filing status.

Part IV — Dependent Information

First Name	I	Last Name	Relationship

Part V – Standard Deduction/Itemized Deductions

- ☐ Calculate California itemized deductions even if itemized deductions are less than the standard deduction
- ☐ You are married filing separately and your spouse itemized deductions
- ☐ Take the standard deduction even if less than itemized deductions

Part VI – Other Information**Prior Name:**

If you filed your prior year return under a different last name, enter the last name **only** from the prior year return. . ▶ Taxpayer . _____ Spouse/RDP _____

Taxpayer Information Unchanged:

Yes No

- ☒ ☐ You filed a California return last year **and** your **name(s), SSN(s), address and filing status** are the same as this year

Dependent of Someone Else:

Taxpayer Spouse

- ☐ ☐ Can someone (such as a parent) claim you and/or your spouse/RDP as a dependent?

Interest and Penalties:

Returns filed late: Enter interest, late return and late payment penalties _____

Farmers and Fishermen:

- ☐ At least two-thirds of your 2007 or 2008 gross income is from farming or fishing
- ☐ Return will be filed and tax due will be paid by March 2, 2009

Schedule W-2 CG:

- ☐ You do **not** want to complete Schedule W-2 CG

Executor/Guardian Information:

Executor/Guardian _____

Executor type (if filing electronically) _____

Third Party Designee:

Yes No

- ☐ ☐ Do you want to allow another person to discuss your return with the Franchise Tax Board?

If yes, enter the person's name . . . _____ Telephone . . . _____

Disasters:

- ☐ Claiming a disaster loss (see FTB Publication 1034)

QuickZoom to enter disaster explanation ▶ _____

Part VII – Direct Deposit Information or Direct Debit Information

Yes No

- ☐ ☒ Do you want to elect direct deposit of state tax refund?
- ☒ ☐ Do you want direct debit of state tax payment (Electronic Filing Only)?

Bank Information:

Enter the following information if you want to directly deposit any state tax refund or direct debit of state tax payment:

Name of Financial Institution (optional) Wells Fargo

Account type Checking ☒ Savings ☐

Routing number 121042882

Account number 3190022131

Enter the following information only if you are requesting direct debit of balance due:

Enter the payment date to debit the account above 04/08/2009

State balance-due amount from this return 825.

Part VIII – California Contributions

1	California Seniors Special Fund (Taxpayer)	1	_____
2	California Seniors Special Fund (Spouse/RDP)	2	_____
3	Alzheimer's Disease and Related Disorders Fund	3	_____
4	California Fund for Senior Citizens	4	_____
5	Rare and Endangered Species Preservation Program	5	_____
6	State Children's Trust Fund for the Prevention of Child Abuse	6	_____
7	California Breast Cancer Research Fund	7	_____
8	California Firefighters' Memorial Fund	8	_____
9	Emergency Food For Families Fund	9	_____
10	California Peace Officer Memorial Foundation Fund	10	_____
11	California Military Family Relief Fund	11	_____
12	California Sea Otter Fund	12	_____
13	California Ovarian Cancer Research Fund	13	_____
14	Municipal Shelter Spay-Neuter Fund	14	_____
15	California Cancer Research Fund	15	_____
16	ALS/Lou Gehrig's Disease Research Fund	16	_____

Part IX – Extension Status**Yes No**☐☒Have you filed Form 3519 - "Payment Voucher for Automatic Extension for
Individuals" **or** extended the federal tax return?

If Yes, enter the extended due date _____

QuickZoom to Form 3519: Payment voucher for automatic extension ► _____**Automatic extension information for military filers (Electronic Filing Only):**

	Taxpayer	Spouse
Beginning Military Date	_____	_____
Ending Military Date	_____	_____
Combat zone/QHDA Operation or Area Served	_____	_____

Part X – Amended Return☐

Are you filing a California amended return?

Enter the tax year you are amending ► _____

QuickZoom here to Form 540X ► _____**QuickZoom** to Form 540 ► _____**QuickZoom** to Form 540 2EZ ► _____**QuickZoom** to Form 540NR ► _____

Name(s) Shown on Return

Marie L House

Your Social Security Number

245-96-1406

Part I 2009 Estimated Tax Amount Options**1 Select One of Six Ways to Calculate the Required Annual Payment for 2009 Estimates:**

- a 100% (110%) of **2008** taxes (default, see Tax Help) ☒ 825 .
- b 100% of tax on **2009** estimated taxable income ☐ 824 .
- c 90% of tax on **2009** estimated taxable income ☐ 742 .
- d 66-2/3% of tax on **2009** estimated taxable income (farmers and fishermen) ☐ 550 .
- e Equal to 100% of overpayment (no vouchers) ☐ .
- f Enter total amount you want to use for estimates and check box ► ☐ .

2 Selected estimated tax amount:

- a 2009 Required Annual Payment based on your choice above 825 .
- b Estimated amount of 2008 state income tax withholding 0 .
- c **Total of estimated tax payments required for 2009** (line 2a less line 2b) 825 .

3 Select Estimated Tax Payment option:

- a Calculate estimates if \$500 or more (\$250 or more if married filing separately) ☒ ☐
- b Calculate estimates if _____ (specify amount) or more ☐
- c Calculate estimates regardless of amount ☐
- d Do **not** calculate estimates ☐

Part II Overpayment Application Options

1 Amount of overpayment available _____

2 Select Overpayment Application Option:

- a Apply none (refund entire overpayment) ☒ ☐
- b Apply all (increase estimate if required) ☐
- c Apply to extent of total estimated tax and refund excess 830 . ☐
- d Apply to extent of first quarter amount and refund excess 249 . ☐
- e Enter amount you want to apply ► _____ ☐
- f Amount applied to 2009 estimated tax 0 .
- g Overpayment to be refunded (line 1 less line 2f) 0 .

3 Select Overpayment Application Sequence:

- a ☒ ◀ Consecutively b ☐ ◀ Evenly

Part III Rounding and Printing Options**1 Select Rounding Option:**

- a ☒ ◀ Round up to next \$1 b ☐ ◀ Round up to next \$10 c ☐ ◀ Round up to next \$100 d ☐ ◀ Round to nearest \$1

2 Select Voucher Printing Option:

- a ☒ ◀ Print (per Part I, lines 3a - c) b ☐ ◀ Print only name, etc. c ☐ ◀ Do **not** print vouchers

Part IV Estimated Tax Payment Summary

	1 Apr 15, 2009	2 Jun 15, 2009	3 Sep 15, 2009	4 Jan 15, 2010	Total
1 If you have already made payments, enter amounts. . .					
2 Indicate which payment is due next. (e.g. if it is now May 10, 2009, check col. 2) . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3 Required Payment	249 .	249 .	166 .	166 .	830 .
4 Overpayment applied	0 .	0 .	0 .	0 .	0 .
5 Net payment due	249 .	249 .	166 .	166 .	830 .
6 Voucher amounts	249 .	249 .	166 .	166 .	830 .

Part V Filing Status and Residency Change for 2009

1 Choose 2009 filing status:

- ☒ Single
☐ Married filing jointly
☐ Married filing separately
☐ Head of Household
☐ Qualifying widow(er)

2 Check if you are a resident filer in 2008 and expect to be a nonresident in 2009 or vice versa ☒**Part VI Changes to Income, Deductions, Credits and Withholding for 2009**

2008 income and deductions are shown in the '2008 Actual' column below.

***Caution:** For each line in the '2009 Estimated' column, enter the estimated 2009 amount **if different** from 2008. Otherwise, the '2008 Actual' amount will be used for that line. If zero, you **must** enter zero.

	2008 Actual	*2009 Estimated
A Federal adjusted gross income	34,876.	35,000.
B Residents: Enter California adjusted gross income	34,876.	35,000.
C Nonresidents/Part-year residents:		
1 AGI from all sources (after all California adjustments)		34,876.
2 AGI from California sources.		34,876.
D Itemized Deductions: Use itemized deductions for 2009 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
1 Total itemized deductions (before phaseout)		
2 Total itemized deductions (after phaseout)		
3 Medical, investment interest, casualty and gambling losses, included in D1 (after all California adjustments)	0.	0.
E Number of personal, blind and senior exemptions	1	1
F Number of dependent exemptions		0
G Credits:		
1 Credits for joint custody head of household, dependent parent and senior head of household		0.
2 Child and dependent care expenses		0.
H Other credits (such as renter's credit and other state tax credit)		0.
I Tax on accumulation distribution of trusts from FTB 5870A		0.
J Interest on deferred tax from installment obligations under IRC Section 453 or 453A		0.
K Alternative minimum tax.		0.
L California income tax withheld		0.

Part VII 2009 Estimated Taxable Income and Tax

1 Residents: Enter your estimated 2009 California AGI. Nonresidents and part-year residents: Enter your estimated 2009 total AGI from all sources		1	34,876.
2 a If you plan to itemize deductions, enter the estimated total of your itemized deductions	2 a		
b If you do not plan to itemize deductions, enter the standard deduction for your filing status: \$3,692 single or married filing separately \$7,384 married filing jointly, head of household, or qualifying widow(er)	b	3,692.	
c Enter the amount from line 2a or line 2b, whichever applies		2 c	3,692.
3 Subtract line 2c from line 1		3	31,184.

4	Tax. Figure your tax on the amount on line 3 using 2008 tax table for Forms 540 or Long Form 540NR. Also include any tax from Form 3800, Tax Computation for Children with Investment Income; or Form 3803, Parents' Election to Report Child's Interest and Dividends.	4	924.
5	Residents: Skip to line 6a. Nonresidents and part-year residents:		
a	Enter your estimated California taxable income from Schedule CA (540NR), Part V, line 49	5 a	31,184.
b	Compute the CA Tax Rate: Tax on total taxable income from line 4 924.	b	0.0296
	Total taxable income from line 3 31,184.		
c	Multiply the amount on line 5a by the CA Tax Rate on line 5b.	c	923.
6 a	Residents: Enter the exemption credit amount from the 2008 instructions for Form 540 or Form 540A.	6 a	
b	Nonresidents or part-year residents: Enter the CA credit proration percentage. Divide line 5a by line 3. If more than 1 enter 1.0000	b	1.0000
7	Nonresidents: CA prorated exemption credits. Multiply the total exemption credit amount by line 6b.	7	99.
8	Residents: Subtract line 6a from line 4. Nonresidents or part-year residents subtract line 7 from line 5c	8	824.
9	Tax on accumulation distribution of trusts	9	0.
10	Add line 8 and line 9.	10	824.
11	Credits for joint custody head of household, dependent parent, senior head of household and child and dependent care expenses. Nonresidents or part-year residents: For the child and dependent care expenses credit, use the amount from your 2008 Long Form 540NR, line 50. For the other credits listed on line 11, multiply the total 2008 credit amount by the ratio on line 6b.	11	0.
12	Subtract line 11 from line 10	12	824.
13	Other credits (such as other state tax credit). See the 2008 instructions for Form 540 or Long Form 540NR	13	0.
14	Subtract line 13 from line 12	14	824.
15	Interest on deferred tax from installment obligations under IRC Sections 453 or 453A	15	0.
16	Alternative Minimum Tax	16	0.
17	Mental Health Services Tax.	17	
18	2009 estimated tax. Add line 14 through line 17. Enter the result, but not less than zero	18	824.

California
Profit or Loss from Business Worksheet

2008

► Keep for your records

Name of Proprietor
Marie L House

Social Security Number
245-96-1406

A Principal business or profession, including product or service:
Artwork

B Principal business code ► 711510

C Business name. If no separate business name, leave blank.
artmarie.com

D If this business was operated by spouse, check this box ☐
E If this business was operated jointly by taxpayer and spouse, check this box ☐
F Check this box if you completely disposed of this business during 2008 ☐
G Did you 'materially participate' in the operation of this business during 2008? Yes ☒ No ☐
H Check this box if all investment is at risk ☒
I Check this box if some of your investment is **not** at risk ☐
J Federal profit (loss) before passive loss limitation, if any -15,362.
K If this activity is a passive activity, enter the current year net income or the current
year net loss recorded on the federal Passive Activities Worksheet 1 **or** Passive
Activities Worksheet 3, column A or column B, whichever is applicable
L Gross receipts less returns and allowances 2,500.

1 Federal tentative profit (loss)		1	-15,362.
2 Depreciation:			
a Federal	2 a		57.
b California	b		57.
c Federal/California adjustment		2 c	0.
3 Amortization:			
a Federal	3 a		
b California	b		
c Federal/California adjustment		3 c	
4 Car and truck expenses:			
a Federal	4 a		1,960.
b California	b		1,960.
c Federal/California adjustment		4 c	0.
5 Other federal/California adjustments:			
a Reduction in federal wages due to work credits		5 a	
b Reduction in federal qualified pension plan startup costs due to Form 8881 credit		b	
c		c	
d		d	
e		e	
f		f	
g		g	
6 California tentative profit (loss). Add lines 1, 2c, 3c, 4c and 5a through 5g		6	-15,362.
7 At-risk adjustment		7	
8 Prior year suspended loss		8	
9 Current year unallowed passive loss		9	
10 Net California profit or (loss) allowed. Add lines 6, 7, 8, and 9		10	-15,362.
11 Net federal profit or (loss) allowed		11	-15,362.
12 Federal/California adjustment. Subtract line 11 from line 10		12	0.

Marie L House
Sch C - Artwork

Tax Year 2008

- Keep for your records

245-96-1406

Code: S = Sold, A = Auto, L = Listed, H = Home Office

California Car and Truck Expenses Worksheet

2008

► Keep for your records

Name as Shown on Return
Marie L House

Social Security Number
245-96-1406

Activity: Sch C Artwork

Part I – Vehicle Information

- 1 Make and model of vehicle BMW 325iC Example: Corvette ZR1
- 2 Date placed in service 01/01/2008 Example: 06/15/08
- 3 Type of vehicle A1 - Auto
- 4 a Ending mileage reading _____ Enter mileage readings, or
b Beginning mileage reading _____ enter total miles on line 4c
- c **Total miles** vehicle was driven during 2008 17,000 Line 4a less line 4b
- 5 a Number of business miles from 01/01/08 thru 06/30/08 1,700
- b Number of business miles from 07/01/08 thru 12/31/08 1,700
- 6 Number of miles driven for commuting _____ Travel between home and work
- 7 Number of miles driven for personal purposes 13,600 Line 4c less lines 5 and 6
- 8 Percent of business use 18.33 % Line 5 divided by line 4c
- 9 Months for special allocation 11 See Tax Help
- 10 Do you have another vehicle available for personal use? ☐ Yes ☒ No
- 11 Was the vehicle available for personal use during off duty hours? ☒ Yes ☐ No
- 12 Was the vehicle used primarily by a more than 5% owner of the business or related person? ☒ Yes ☐ No
- 13 a Do you have evidence to support the business use claimed? ☐ Yes ☒ No
- b If **Yes**, is the evidence written? ☐ Yes ☐ No

Part II – Standard Mileage Rate

- 14 Did you own this vehicle, lease this vehicle, or was it not your vehicle? ☒ Own ☐ Lease
Not my vehicle
- 15 Did you use this vehicle for hire? ☐ Yes ☒ No Example: taxicab
- 16 Did you use less than 5 vehicles for business at a time? ☒ Yes ☐ No
- 17 If you **owned** this vehicle, did you use the standard mileage rate for this vehicle's first year, OR if you **leased** this vehicle, did you use the standard mileage rate for the portion of the lease period after 1997? ☐ Yes ☐ No Only applies to vehicles placed in service in prior years

If you answered Own or Lease to line 14, No to line 15, and Yes to lines 16 and 17 you can take standard mileage for this vehicle:

- 18 a Std mileage deduction for 1/1 thru 6/30 859 line 5a times .505
- b Std mileage deduction for 7/1 thru 12/31 995 line 5b times .585
- c **Total standard mileage deduction** 1,854 line 18a plus line 18b

Part III – Actual Expenses

- | | |
|-------------------------------------|--|
| 19 a Gasoline _____ | f Vehicle registration, license (excluding property tax) _____ |
| b Oil _____ | g Garage rent _____ |
| c Tires _____ | h Vehicle lease or rental fees _____ |
| d Repairs _____ | i Less: inclusion amount (_____) |
| e Vehicle insurance _____ | j Other _____ |

- 20 Expenses subtotal _____ Sum of lines 19a thru 19j
- 21 Expenses applicable to business _____ Line 20 times line 8
- 22 Vehicle depreciation and Section 179 _____ From Part VI
- 23 **Total actual expenses** _____ Line 21 plus line 22

Vehicle: BMW 325ICActivity: Sch C Artwork**Part IV – Standard Mileage versus Actual Expenses**

- 24 ☒ Standard mileage 1,854. The program automatically chooses the method
 25 ☐ Actual expenses _____ that gives you the largest deduction. Check the
 other method if you want to use it instead.

Part V – Total Car and Truck Expenses

- 26 Line 24 or line 25 1,854.
 27 Additional expenses:
 a Parking fees 75.
 b Tolls 25.
 c Local transportation _____
 d Property taxes (include property tax
 portion of registration) 35.
 e Less: personal portion of property taxes (29.)
 f Interest on vehicle _____
 g Less: personal portion of vehicle interest (_____)
 28 Total expenses 1,960. Sum of lines 26 & 27a thru 27g.
 29 Less: business portion of lease or rental fees Line 19h - 19i times line 8.
 less inclusion amount (if using actual expenses) (_____) Reported separately.
 30 Less: depreciation and Section 179 (if using From line 22.
 actual expenses) (_____) Reported separately.
 31 **Total car and truck expenses** 1,960.

Part VI – Vehicle Depreciation Information

- 32 Enter the total cost when vehicle Include sales tax. For trade-in or vehicle
 was acquired _____ converted from personal use, see Tax Help.
 33 Enter the amount of Section 179 Cannot be greater than
 expense elected _____ limit shown below.
 34 Depreciation and Section 179 See Tax Help for computation
 limit for luxury cars _____

If blank, prior depreciation from Asset Life History is used. Required if sold, or if standard mileage rate used in a prior year.

- 35 Prior depreciation _____
 36 **Depreciation deduction** ☐ Limited to luxury car maximum

If blank, prior depreciation from Asset Life History is used. Required if sold, or if standard mileage rate used in a prior year.

- 37 AMT prior depreciation _____
 38 AMT depreciation deduction ☐ Limited to luxury car maximum
 39 AMT adjustment/preference _____ See Tax Help for computation.
 40 **QuickZoom** to Asset Life History ☐

Vehicle: BMW 325ICActivity: Sch C Artwork**Part VII – Disposition of Vehicle** – Complete this part only if you sold, abandoned, or otherwise disposed of this vehicle, or removed it from business use in 2007.

- 41 Date vehicle sold, given away or abandoned in 2008 Example: 5/01/08
- 42 Date vehicle acquired, if different from line 2 If converted from personal use
- 43 Sales price Enter business portion only
- 44 Expense of sale Enter business portion only
- 45 Sec 179 deduction allowed
- 46 Double click to link sale to Form 3805E ▶
- 47 a Double click to link sale to Form 8824 ▶
- b Form 8824: Depreciation at 100% business use
- c Form 8824: AMT depr at 100% business use
- 48 Gain/loss basis, if different from line 32 Enter 100% of basis
- 49 AMT gain/loss basis, if different from line 70 Enter 100% of basis
- 50 Depreciation allowed or allowable
- 51 AMT depreciation allowed or allowable
- 52 Gain or loss
- 53 AMT gain or loss
- 54 Part of Schedule D-1 to which gain/loss carries

Part VIII – Detail Vehicle Depreciation Information – This section is calculated for most vehicles from the data entered above. Use Find Next Error feature to check for any required entries.

- | | | | | | |
|---|-------------------------------------|-----|-------------------------------------|----|--------------------------------------|
| 55 Subject to automobile limitations? | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No | |
| 56 Truck or van? | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No | |
| 57 Electric passenger vehicle? | <input type="checkbox"/> | Yes | <input checked="" type="checkbox"/> | No | |
| 58 Heavy SUV? | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No | |
| 59 Listed property? | <input checked="" type="checkbox"/> | Yes | <input type="checkbox"/> | No | See Tax Help. |
| 60 Eligible Section 179 property? | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No | Applies to current year assets only. |
| 61 Use IRS tables for MACRS property? | <input type="checkbox"/> | Yes | <input type="checkbox"/> | No | |

Regular Depreciation

- 62 Depreciation type
- 63 Asset class
- 64 Depreciation method
- 65 MACRS convention
- 66 **QuickZoom** to set 2007 convention ▶
- 67 Recovery period
- 68 Year of depreciation
- 69 Depreciable basis

Alternative Minimum Tax Depreciation

- 70 AMT basis, if different from line 32
- 71 AMT depreciation method
- 72 AMT recovery period
- 73 AMT depreciable basis

Vehicle:

Activity: Sch C Artwork**MACRS Property Involved in a Like-Kind Exchange or Involuntary Conversion**

- 74** Elect OUT of regs under Sec 1.168(i)-6T(i) ☐ Yes ☐ N/A Only election out supported
- 75** If asset represents entire basis of replacement property, enter excess basis _____ Excess basis is not eligible for Section 179
Pre-02/28/04 transactions only (See Tax Help):
- 76** Asset ID (Enter same ID on all related assets) . . . _____
- 77** Does asset represent exchanged basis of replacement property ☐ Yes ☐ No "Yes" if exchanged basis,
"No" if excess basis
- 78** Total basis of all related parts. _____ Only required if line 55 is "Yes"

SMART WORKSHEET FOR: Sch C Wks (Artwork): Profit or Loss from Business

Depreciation/Amortization Smart Worksheet

- A** To enter assets (except autos), **QuickZoom** to the Asset Entry Worksheet ➡
- B** To enter home office assets, **QuickZoom** to the Form 8829 Asset Entry Wks ➡ _____
- C** To enter auto information, **QuickZoom** to the Car/Truck Expenses Worksheet . . . ➡
- D** To view a calculated report of all depreciation information for this Schedule C, **QuickZoom** to the Depreciation/Amortization Report. ➡
- E** **QuickZoom** to Form 3885A for this Schedule C ➡
- F** Information needed for calculation of section 179 taxable income
(**Note** — This information is needed if you materially participate in this activity)
- 1** Federal depreciation for this activity (Do **not** include section 179 expense) 57.
- 2** Related 1231 gains/losses for this activity _____
- G** **QuickZoom** to the Section 179 worksheet for this Schedule C ➡

SMART WORKSHEET FOR: Sch C Wks (Artwork): Profit or Loss from Business

Activity Summary Smart Worksheet

Supporting information provided by program. NO ENTRIES ARE NEEDED.

	Regular Tax	Alternative Minimum Tax
A Ownership	<u>Taxpayer</u>	
B At risk status	<u>All</u>	
C Passive status	<u>Nonpassive</u>	
Schedule C		
D Tentative profit (loss)	-15,362.	-15,362.
E Other preferences and adjustments		
F At risk disallowed loss		
G Passive carryover loss.		
H Passive disallowed loss		
I Net profit (loss) allowed	-15,362.	-15,362.
Related Dispositions		
J Tentative profit (loss)		
K At risk disallowed loss		
L Passive carryover loss.		
M Passive disallowed loss		
N Net profit (loss) allowed		
AMT Exclusion		
O Schedule C income/loss.	-15,362.	

Form 1040		Department of the Treasury — Internal Revenue Service		U.S. Individual Income Tax Return		2008		(99) IRS Use Only — Do not write or staple in this space.	
Label (See instructions.)	For the year Jan 1 - Dec 31, 2008, or other tax year beginning , 2008, 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)		
	d Total number of exemptions claimed						Dependents on 6c not entered above		
Income	7 Wages, salaries, tips, etc. Attach Form(s) W-2						7		
	8a Taxable interest. Attach Schedule B if required						8a 325 .		
	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 53,724 .		
	12 Business income or (loss). Attach Schedule C or C-EZ						12 -15,362 .		
	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		
	Adjusted Gross Income	19 Unemployment compensation						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 38,687 .			
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 3,811 .			
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 3,811 .		
	37 Subtract line 36 from line 22. This is your adjusted gross income ▶						37 34,876 .		

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	34,876.
39 a	Check if: <input type="checkbox"/> You were born before January 2, 1944, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39 a		
	<input type="checkbox"/> Spouse was born before January 2, 1944, <input type="checkbox"/> Blind. 39 b		
	b If your spouse itemizes on a separate return, or you were a dual-status alien, see instrs and ck here 39 b		
	c Check if standard deduction includes real estate taxes or disaster loss (see instructions) 39 c		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	5,450.
41	Subtract line 40 from line 38	41	29,426.
42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see instructions. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d	42	3,500.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	25,926.
44	Tax (see instrs). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	3,488.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	3,488.
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	99.
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see instructions). Attach Form 8901 if required	52	
53	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	53	
54	Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 47 through 54. These are your total credits	55	99.
56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-	56	3,389.

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H	60	
61	Add lines 56-60. This is your total tax	61	3,389.

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2008 estimated tax payments and amount applied from 2007 return	63	
64 a	Earned income credit (EIC). b Nontaxable combat pay election 64 b	64 a	
65	Excess social security and tier 1 RRTA tax withheld (see instructions)	65	
66	Additional child tax credit. Attach Form 8812	66	
67	Amount paid with request for extension to file (see instructions)	67	
68	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	68	
69	First-time homebuyer credit. Attach Form 5405	69	
70	Recovery rebate credit (see worksheet)	70	64.
71	Add lines 62 through 70. These are your total payments	71	64.

Refund

Direct deposit? See instructions and fill in 73b, 73c, and 73d or Form 8888.

72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	
73 a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here 73 a		
	b Routing number c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number		
74	Amount of line 72 you want applied to your 2009 estimated tax 74		

Amount You Owe

75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see instructions	75	3,432.
76	Estimated tax penalty (see instructions)	76	107.

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 <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	Self-Prepared		EIN
			Phone no.

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

2008

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 2008? 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 2008, check here <input checked="" 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	2,500.
2 Returns and allowances	2	
3 Subtract line 2 from line 1.	3	2,500.
4 Cost of goods sold (from line 42 on page 2).	4	
5 Gross profit. Subtract line 4 from line 3	5	2,500.
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	2,500.

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

8 Advertising	8	359.	18 Office expense	18	86.
9 Car and truck expenses (see instructions).	9	1,960.	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	288.
12 Depletion	12		b Other business property	20 b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13	57.	21 Repairs and maintenance	21	856.
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	7,295.
15 Insurance (other than health)	15		23 Taxes and licenses	23	186.
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc)	16 a		a Travel	24 a	6,334.
b Other	16 b		b Deductible meals and entertainment (see instructions).	24 b	244.
17 Legal & professional services.	17		25 Utilities	25	197.
			26 Wages (less employment credits).	26	
			27 Other expenses (from line 48 on page 2).	27	
28 Total expenses before expenses for business use of home. Add lines 8 through 27	28	17,862.			
29 Tentative profit or (loss). Subtract line 28 from line 7	29	-15,362.			
30 Expenses for business use of your home. Attach Form 8829	30	0.			
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	-15,362.			
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) 2008

Form **8863**Department of the Treasury
Internal Revenue Service (99)**Education Credits**
(Hope and Lifetime Learning Credits)

- See instructions to find out if you are eligible to take the credits.
► Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2008Attachment
Sequence No. **50**

Name(s) shown on return

Marie L House

Your social security number

245-96-1406

Caution:

- You **cannot** take the Hope credit and the lifetime learning credit for the **same student** in the same year.
- You **cannot** take both an education credit and the tuition and fees deduction (see Form 8917) for the **same student** for the same year.

Part I Hope Credit. Caution: You **cannot** take the Hope credit for more than **2** tax years for the **same student**.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,400* for each student.	(d) Enter the smaller of the amount in column (c) or \$1,200**	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)
	First name Last name					

*For each student who attended an eligible educational institution in a Midwestern disaster area, **do not** enter more than \$4,800.**For each student who attended an eligible educational institution in a Midwestern disaster area, enter the **smaller** of the amount in column (c) or \$2,400.

2 Tentative Hope credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III

2**Part II Lifetime Learning Credit**

3	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
	First name Last name		
	Marie L House	245-96-1406	496.
4	Add the amounts on line 3, column (c), and enter the total		4 496.
5 a	Enter the smaller of line 4 or \$10,000		5 a 496.
	b For students who attended an eligible educational institution in a Midwestern disaster area, enter the smaller of \$10,000 or their qualified expenses included on line 4 (see special rules in the instructions)		5 b 0.
	c Subtract line 5b from line 5a		5 c 496.
6 a	Multiply line 5b by 40% (.40)		6 a 0.
	b Multiply line 5c by 20% (.20)		6 b 99.
	c Tentative lifetime learning credit. Add lines 6a and 6b and go to Part III		6 c 99.

Part III Allowable Education Credits

7	Tentative education credits. Add lines 2 and 6c		7 99.
8	Enter: \$116,000 if married filing jointly; \$58,000 if single, head of household, or qualifying widow(er)	8 58,000.	
9	Enter the amount from Form 1040, line 38*, or Form 1040A, line 22.	9 34,876.	
10	Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credits	10 23,124.	
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11 10,000.	
12	If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)		12 x
13	Multiply line 7 by line 12		13 99.
14	Enter the amount from Form 1040, line 46, or Form 1040A, line 28		14 3,488.
15	Enter the total, if any, of your credits from Form 1040, lines 47 through 49, or Form 1040A, lines 29 and 30		15
16	Subtract line 15 from line 14. If zero or less, stop . You cannot take any education credits		16 3,488.
17	Education credits. Enter the smaller of line 13 or line 16 here and on Form 1040, line 50, or Form 1040A, line 31		17 99.

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

BAA For Paperwork Reduction Act Notice, see instructions.Form **8863** (2008)

Form **3903**Department of the Treasury
Internal Revenue Service (99)**Moving Expenses**

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2008Attachment
Sequence No. **62**

Name(s) shown on return

Marie L House

Your social security number

245-96-1406

Before you begin: ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.✓ See **Members of the Armed Forces** in the instructions, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions)	1	3,811.
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2	
3	Add lines 1 and 2	3	3,811.
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4	0.
5	Is line 3 more than line 4? <input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8. <input checked="" type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction	5	3,811.

BAA For Paperwork Reduction Act Notice, see separate instructions.Form **3903** (2008)

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

2008Attachment
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 2007 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 2009. 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 2008	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 2008 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			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C — Assets Placed in Service During 2008 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	57.
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	57.
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 06/12/08

Form **4562** (2008)

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?								Yes	<input checked="" type="checkbox"/>	No	24b If 'Yes,' is the evidence written?		Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
(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	18.33														
Computer	01/01/08	20.00	1,500.	300.	5.00	SL/MQ	53.									
Camera	12/01/08	50.00	840.	420.	12.00	SL/MQ	4.									
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28									57.
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.

30 Total business/investment miles driven during the year (do not include commuting miles).	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
	3,400					
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven	13,600					
33 Total miles driven during the year. Add lines 30 through 32	17,000					
	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).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
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 2008 tax year (see instructions):					
43 Amortization of costs that began before your 2008 tax year.					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

SMART WORKSHEET FOR: Form 1040: Individual Tax Return

Tax Smart Worksheet	
A	Tax 3,488.
Check if from:	
1	Tax table X
2	Tax Computation Worksheet (see instructions)
3	Schedule D Tax Worksheet
4	Qualified Dividends and Capital Gain Tax Worksheet
5	Schedule J
6	Form 8615
7	Foreign Earned Income Tax Worksheet
B	Additional tax from Form 8814 _____
C	Additional tax from Form 4972 _____
D	Tax from additional Form(s) 4972 _____
E	Recapture tax from Form 8863 _____
F	IRC Section 197(f)(9)(B)(ii) election for an additional tax _____
G	Tax. Add lines A through F. Enter the result here and on line 44 3,488.

SMART WORKSHEET FOR: Schedule C (Artwork): Profit or Loss from Business

Address Information Smart Worksheet	
If you do not use your home address as your business address, complete the following:	
Business street address . <u>850 Cambridge Ave</u>	
City, State and Zip Code (do not enter State and Zip Code if foreign address)	
<u>Menlo Park</u>	<u>CA</u> <u>94025</u>
Or , foreign country information:	

SMART WORKSHEET FOR: Schedule C (Artwork): Profit or Loss from Business

Domestic Production Activities Smart Worksheet											
<ul style="list-style-type: none"> Amounts have been gathered from the Schedule C as a starting point for the Domestic Production Activities deduction calculation. Make adjustments as necessary, taking care not to duplicate amounts on lines B, C and D. Be sure the amount on line E is also included on line(s) B, C and D, as appropriate. If you qualify for the deduction, complete the Domestic Production column. For the small business simplified overall method, enter gross receipts. For the simplified deduction method, enter gross receipts and cost of goods sold. For the Section 861 method, enter all amounts. 											
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Total</th> <th style="width: 50%;">Domestic Production</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">2,500.</td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">17,862.</td> <td></td> </tr> <tr> <td></td> <td></td> </tr> </tbody> </table>	Total	Domestic Production	2,500.				17,862.			
Total	Domestic Production										
2,500.											
17,862.											
A	Gross receipts										
B	Cost of goods sold										
C	Directly allocable deductions, expenses, or losses										
D	Indirectly allocable deductions, expenses, or losses										
E	W-2 wages (adjust for wages from COGS, if necessary)										
QuickZoom to Form 8903, Domestic Production Activities Deduction . . . ►											

SMART WORKSHEET FOR: Schedule C (Artwork): Profit or Loss from Business

Activity Summary Smart Worksheet		
Supporting information provided by program. NO ENTRIES ARE NEEDED.		
	Regular Tax	Alternative Minimum Tax
A Ownership	Taxpayer	
B At risk status	All	
C Passive status	Nonpassive	
Schedule C		
D Tentative profit (loss)	-15,362.	-15,362.
E Other preferences and adjustments		
F At risk disallowed loss		
G Passive carryover loss		
H Passive disallowed loss		
I Net profit (loss) allowed	-15,362.	-15,362.
Related Dispositions		
J Tentative profit (loss)		
K At risk disallowed loss		
L Passive carryover loss		
M Passive disallowed loss		
N Net profit (loss) allowed		

SMART WORKSHEET FOR: Form 3903 (Menlo Park): Moving Expenses

General Information Smart Worksheet	
A	Enter the new principal place of work for this move . . . <u>Menlo Park</u>
B	If you are NOT in the military, enter the total amount your employer paid for your move (Enter ONLY if your Form W-2 does not show an amount in Box 12 with code P) . . . <u>0.</u>
C	Enter the number of miles from your old home to your new workplace <u>3,000</u> miles
D	Enter the number of miles from your old home to your old workplace <u>0</u> miles
E	Subtract line D from line C. If zero or less, enter -0- <u>3,000</u> miles
Is line E at least 50 miles?	
Yes	▶ You meet this test.
No	▶ You do not meet this test. You cannot deduct your moving expenses. Do Not complete Form 3903.
F	For foreign moves check here only if all the following apply ▶ <input type="checkbox"/>
	<ul style="list-style-type: none"> ● You moved in an earlier year ● You are claiming only storage fees while you are away from the United States ● Any amount your employer paid for storage fees is included as wages in box 1 of Form W-2

SMART WORKSHEET FOR: Form 3903 (Menlo Park): Moving Expenses

Moving Expenses Smart Worksheet

Enter your moving expenses:

- A** Transportation expenses for this move 3,811.
- B** Storage of household goods and personal effects _____
- C** Travel expenses for this move (See Tax Help for new mileage rates) _____
- D** Lodging expenses for this move _____