US 1040 Main Information Sheet 2009

PRINTED 06/14/2010

	Taxpayer	Spouse
SSN	298-62-8975	278-82-9648
Birth	04/01/1958	06/18/1967
Death		
Day Phone	614-462-3100	
Evening		
Cell or Fax		
PIN	28975	29648

MICHAEL J JOHNSON
JULIE A MANEVAL

8172 WROTHSTON DR
COLUMBUS OH 43228-9246

Email
Taxpayer Occupation SALES
Spouse Occupation SALES TRAINER
Filing Status MARRIED FILING JOINT

RYAN	BROSNAHAN	04/05/1989	271-04-3518	SON	12	1

Preparer ID: COMKO **Preparation Fee:**

Date: 06/14/2010

Preparer: SUSAN A COMKO P00281434

Preparer's Use: 1 2 3 4 5 6

Time in return 49 **min.**

Recap of 2009 Income Tax Return

Earned Income	81,906.	**Federal Tax**	5,094.
Federal AGI	82,059.	**Withholding**	8,915.
Taxable Income	50,542.	**Refund/(Due)**	5,621.
EIC		**Tax Bracket**	15.0 %

State	OH				
Tax	2,532.				
Withholding	2,469.				
Refund/Due	(63.)				
State					
Tax					
Withholding					
Refund/Due					

	Maximum RAL	Partial RAL	2 week check	2 week deposit
Qualifying refund				
Fees				
Net refund				
Instant check				
Fast check				
2 week check				
State check				
Check one				

 US104001

Form **1040** Department of the Treasury - Internal Revenue Service
U.S. Individual Income Tax Return **2009** (99) IRS Use Only-Do not write or staple in this space.

Label (See instructions) **Use the IRS label.** Otherwise, please print or type. LABEL HERE

For the year Jan. 1-Dec. 31, 2009, or other tax year beginning ,2009, ending ,20 | OMB No. 1545-0074

Name Spouse's Name (if Joint Return) Home Address City, State, and ZIP Code

MICHAEL J JOHNSON
JULIE A MANEVAL

8172 WROTHSTON DR
COLUMBUS OH 43228-9246

Your social security number 298-62-8975
Spouse's social security no. 278-82-9648
▲ You **must** enter your SSN(s) above. ▲

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see instructions) ▶ ☐ **You** ☐ **Spouse**
Checking a box below will not change your tax or refund.

Filing Status Check only one box.

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

Exemptions

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

Boxes checked on 6a and 6b 2

c **Dependents:** (If more than four dependents, see instr. and check here ▶ ☐)

(1) First name Last name	(2) Dependent's social security no.	(3) Dependent's relationship to you	(4)√ if qualifying child for child tax credit (see inst)
RYAN BROSNAHAN	271-04-3518	SON	☐
			☐
			☐
			☐

No. of children on 6c who:
▪ lived with you 1
▪ did not live with you due to divorce or separation (see instr.) 0
Dependents on 6c not entered above 0

d Total number of exemptions claimed — **Add numbers on lines above** ▶ 3

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	81,906.
8a	**Taxable** interest. Attach Schedule B if required	8a	
b	**Tax-exempt** interest. **Do not** include on line 8a — 8b		
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends (see instructions) — 9b		
10	Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	10	153.
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions — 15a — **b** Taxable amount (see inst.)	15b	
16a	Pensions and annuities — 16a — **b** Taxable amount (see inst.)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation in excess of $2,400 per recipient (see instructions)	19	
20a	Social security benefits — 20a — **b** Taxable amount (see inst.)	20b	
21	Other income. List type and amount (see instr.)	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶	22	82,059.

Adjusted Gross Income

23	Educator expenses (see instructions)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis gov. officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction (see instr.)	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 through 31a and 32 through 35	36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	82,059.

Tax and Credits

38	Amount from line 37 (adjusted gross income)		82,059.
39a	Check if: ☐ **You** were born before Jan. 2, 1945, ☐ Blind. / ☐ **Spouse** was born before Jan. 2, 1945, ☐ Blind. **Total boxes checked ▶ 39a** ☐		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see instructions and check here ▶ **39b** ☐		
40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		20,567.
b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see instructions) ▶ **40b** ☐		
41	Subtract line 40a from line 38		61,492.
42	**Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see instructions		10,950.
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		50,542.
44	**Tax** (see instructions). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972		6,744.
45	**Alternative minimum tax** (see instructions). Attach Form 6251		
46	Add lines 44 and 45 ▶		6,744.
47	Foreign tax credit. Attach Form 1116 if required		
48	Credit for child and dependent care expenses. Attach Form 2441		
49	Education credits from Form 8863, line 29	1,500.	
50	Retirement savings contributions credit. Attach Form 8880		
51	Child tax credit (see instructions)		
52	Credits from Form: a ☐ 8396 b ☐ 8839 c ☒ 5695	150.	
53	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐		
54	Add lines 47 through 53. These are your **total credits**		1,650.
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶		5,094.

Standard Deduction for -
- People who check any box on line 39a, 39b, or 40b **or** who can be claimed as a dependent, see instr.
- All others: Single or Married filing separately, $5,700
  Married filing jointly or Qualifying widow(er), $11,400
  Head of household, $8,350

Other Taxes

56	Self-employment tax. Attach Schedule SE	
57	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	
59	Additional taxes: a ☐ AEIC payments b ☐ Household employment taxes. Attach Sch. H	
60	Add lines 55 through 59. This is your **total tax** ▶	5,094.

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	8,915.	
62	2009 estimated tax payments and amount applied from 2008 return		
63	Making work pay and government retiree credits. Attach Schedule M	800.	
64a	**Earned income credit (EIC)**		
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Form 8812		
66	Refundable education credit from Form 8863, line 16	1,000.	
67	First-time homebuyer credit. Attach Form 5405		
68	Amount paid with request for extension to file (see inst.)		
69	Excess social security and tier 1 RRTA tax withheld (see inst.)		
70	Credits from Form: a ☐ 2439 b ☐ 4136 c ☐ 8801 d ☐ 8885		
71	Add lines 61, 62, 63, 64a and 65 through 70. These are your **total payments** ▶		10,715.

Refund

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

72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid**	5,621.
73a	Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	5,621.
b	Routing number 041002711 ▶ c Type: ☒ Checking ☐ Savings	
d	Account number 61853680	
74	Amount of line 72 you want **applied to your 2010 estimated tax** ▶	

Amount You Owe

75	**Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see inst. ▶	
76	Estimated tax penalty (see instructions)	

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 ▶ SUSAN A COMKO CPA Phone no. ▶ 330-940-3950 Personal identification number (PIN) ▶ 92896

Sign Here

Joint return? See instr. 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
		SALES	614-462-3100
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
		SALES TRAINER	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed	Preparer's SSN or PTIN
	06/14/2010	☒	P00281434

Firm's name (or yours if self-employed), address, and ZIP code: SUSAN A COMKO CPA LLC, 716 PORTAGE TRAIL, CUYAHOGA FALLS OH 44221

EIN 90-0438769

Phone no. 330-940-3950

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

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

OMB No. 1545-0074
2009
Attachment Sequence No. **07**

Name(s) shown on Form 1040: MICHAEL J JOHNSON & JULIE A MANEVAL

Your social security no.: 298-62-8975

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1			
	2	Enter amount from Form 1040, line 38 2				
	3	Multiply line 2 by 7.5% (.075)	3			
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You Paid	5	State and local **(check only one box);** a [X] Income taxes, **or** b [ ] General sales taxes	5	4,274.		
	6	Real estate taxes (see instructions)	6	4,762.		
	7	New motor vehicle taxes from line 11 of the worksheet in the instructions. Skip this line if you checked box 5b	7			
(See instructions.)	8	Other taxes. List type and amount ▶	8			
	9	Add lines 5 through 8			9	9,036.
Interest You Paid (See instructions.)	10	Home mortgage interest & points reported to you on Form 1098	10	11,531.		
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see inst. and show that person's name, identifying no., and address ▶	11			
Note. Personal interest is not deductible.	12	Points not reported to you on Form 1098. See instructions for special rules	12			
	13	Qualified mortgage insurance premiums (See instructions)	13			
	14	Investment interest. Attach Form 4952 if required. (See inst.)	14			
	15	Add lines 10 through 14			15	11,531.
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16			
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17			
	18	Carryover from prior year	18			
	19	Add lines 16 through 18			19	
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions) ▶	21			
	22	Tax preparation fees	22			
(See instructions.)	23	Other expenses - investment, safe deposit box, etc. List type and amount ▶	23			
	24	Add lines 21 through 23	24			
	25	Enter amount from Form 1040, line 38 25				
	26	Multiply line 25 by 2% (.02)	26			
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	
Other Miscellaneous Deductions	28	Other - from list in the inst. List type and amount ..... ▶			28	
Total Itemized Deductions	29	Is Form 1040, line 38, over $166,800 (over $83,400 if married filing separately)? [X] **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40a. [ ] **Yes.** Your deduction may be limited. See instructions for the amount to enter.			29	20,567.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ [ ]				

SCHEDULE M (Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (99)

Making Work Pay and Government Retiree Credits

► Attach to Form 1040A, 1040, or 1040NR. ► See separate instructions.

OMB No. 1545-0074

2009

Attachment Sequence No. **166**

Name(s) shown on return: MICHAEL J JOHNSON & JULIE A MANEVAL

Your social security number: 298-62-8975

1 a **Important:** See the instructions if you can be claimed as someone else's dependent or are filing Form 1040NR. Check the "No" box below and see the instructions if **(a)** you have a net loss from a business, **(b)** you received a taxable scholarship or fellowship grant not reported on a Form W-2, **(c)** your wages include pay for work performed while an inmate in a penal institution, **(d)** you received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or **(e)** you are filing Form 2555 or 2555-EZ.

Do you (and your spouse if filing jointly) have 2009 wages of more than $6,451 ($12,903 if married filing jointly)?

[X] **Yes.** Skip lines 1a through 3. Enter $400 ($800 if married filing jointly) on line 4 and go to line 5.

[ ] **No.** Enter your earned income (see instructions) **1a**

b Nontaxable combat pay included on line 1a (see instructions) **1b**

2 Multiply line 1a by 6.2% (.062) **2**

3 Enter $400 ($800 if married filing jointly) **3**

4 Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a) ..... **4** 800.

5 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 ..... **5** 82,059.

6 Enter $75,000 ($150,000 if married filing jointly) ..... **6** 150,000.

7 Is the amount on line 5 more than the amount on line 6?

[X] **No.** Skip line 8. Enter the amount from line 4 on line 9 below.

[ ] **Yes.** Subtract line 6 form line 5 ..... **7**

8 Multiply line 7 by 2% (.02) **8**

9 Subtract line 8 from line 4. If zero or less, enter -0- ..... **9** 800.

10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in 2009? You may have received this payment if you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits (see instructions).

[X] **No.** Enter -0- on line 10 and go to line 11.

[ ] **Yes.** Enter the total of the payments received by you (and your spouse, if filing jointly). Do not enter more than $250 ($500 if married filing jointly) ► **10**

11 Did you (or your spouse, if filing jointly) receive a pension or annuity in 2009 for services performed as an employee of the U.S. Government or any U.S. state or local government from work **not** covered by social security? Do not include any pension or annuity reported on Form W-2.

[X] **No.** Enter -0- on line 11 and go to line 12.

[ ] **Yes.**
- If you checked "No" on line 10, enter $250 ($500 if married filing jointly and the answer on line 11 is "Yes" for both spouses)
- If you checked "Yes" on line 10, enter -0- (exception: enter $250 if filing jointly and the spouse who received the pension or annuity did not receive an economic recovery payment described on line 10) ► **11**

12 Add lines 10 and 11 ..... **12**

13 Subtract line 12 from line 9. If zero or less, enter -0- ..... **13** 800.

14 **Making work pay and government retiree credits.** Add lines 11 and 13. Enter the result here and on Form 1040, line 63; Form 1040A, line 40; or Form 1040NR, line 60 ..... **14** 800.

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

298-62-8975

W-2 DETAIL REPORT - 2009

Employer	EIN	TP	SP	Gross Wages	Federal With.	FICA	Medicare	St	State Wages	State With.	Locality	Local With.
GORDON FOOD SERVICE	20-0349616		X	61157	7725	4326	1012	OH	61157	2016	SPRINGFI	1395
JUDGE TECHNICAL SERVICES	23-2872921	X		666	44	41	10	OH	666	10	COLUMBUS	
ACT I TEMPORARIES INC	31-1079185	X		2995	339	186	43	OH	2995	59	WORTHINGT	60
TELEPERFORMANCE USA INC	87-0512021	X		3666	250	227	53	OH	3666	117	COLUMBUS	73
DECISIONONE CORP	23-2328680	X		10708	525	664	155	OH	10708	226	GROVE	214
BELCAN SERVICES GROUP	31-1376243	X		2714	32	168	39	OH	2714	41	COLUMBUS	63
				81906	8915	5612	1312		81906	2469		1805

Form **5695** | **Residential Energy Credits** | OMB No. 1545-0074 | **2009**

Department of the Treasury
Internal Revenue Service

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

Attachment Sequence No. **158**

Name(s) shown on return: MICHAEL J JOHNSON & JULIE A MANEVAL

Your social security number: 298-62-8975

Before You Begin Part I: Figure the amount of any credit for the elderly or the disabled you are claiming.

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

1	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶	1	[X] Yes [ ] No
	Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part 1.		
2	Qualified energy efficiency improvements (see instructions).		
a	Insulation material or systems specifically and primarily designed to reduce the heat loss or gain of your home	2a	
b	Exterior windows (including certain storm windows) and skylights	2b	
c	Exterior doors (including certain storm doors)	2c	
d	Metal roof with appropriate pigmented coatings, or asphalt roof with appropriate cooling granules, that are specifically and primarily designed to reduce the heat gain of your home, and the roof meets or exceeds the Energy Star program requirements in effect at the time of purchase or installation	2d	500.
3	Residential energy property costs (see instructions).		
a	Energy-efficient building property	3a	
b	Qualified natural gas, propane, or oil furnace or hot water boiler	3b	
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace	3c	
4	Add lines 2a through 3c	4	500.
5	Multiply line 4 by 30% (.30)	5	150.
6	Maximum credit amount. (If you jointly occupied the home, see instructions)	6	1,500.
7	Enter the smaller amount of line 5 or line 6	7	150.
8	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 — **8** — 6,744.		
9	Enter the total, if any, of your credits from Form 1040, lines 47 through 50, and Schedule R, line 24; or Form 1040NR, lines 44 through 46 — **9** — 1,500.		
10	Subtract line 9 from line 8. If zero or less, **stop.** You cannot take the nonbusiness energy property credit	10	5,244.
11	**Nonbusiness energy property credit.** Enter the smaller of line 7 or line 10	11	150.

For Paperwork Reduction Act Notice, see instructions.

Before You Begin Part II:

Figure the amount of any of the following credits you are claiming.

- Credit for the elderly or the disabled.
- District of Columbia first-time homebuyer credit.
- Alternative motor vehicle credit.
- Qualified plug-in electric vehicle credit.
- Qualified plug-in electric drive motor vehicle credit.

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

Note. Skip lines 12 through 21 if you only have a **credit carryforward from 2008**.

12	Qualified solar electric property costs	12	
13	Qualified solar water heating property costs	13	
14	Qualified small wind energy property costs	14	
15	Qualified geothermal heat pump property costs	15	
16	Add lines 12 through 15	16	
17	Multiply line 16 by 30% (.30)	17	
18	Qualified fuel cell property costs	18	
19	Multiply line 18 by 30% (.30)	19	
20	Kilowatt capacity of property on line 18 above ▶ 0.0 X $1,000	20	
21	Enter the smaller of line 19 or line 20	21	
22	Credit carryforward from 2008. Enter the amount, if any, from your 2008 Form 5695, line 28	22	
23	Add lines 17, 21, and 22	23	
24	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	24	
25	**1040 filers:** Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; Form 8859, line 11; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 24. **1040NR filers:** Enter the amount, if any, from Form 1040NR, lines 44 through 46; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; Form 8859, line 11; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14. ▶	25	
26	Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27	26	
27	**Residential energy efficient property credit.** Enter the smaller of line 23 or line 26	27	
28	Credit carryforward to 2010. If line 27 is less than line 23, subtract line 27 from line 23	28	

Part III Current Year Residential Energy Credits

29	Add lines 11 and 27. Enter the result here and on Form 1040, line 52, or Form 1040NR, line 48, and check box c on that line	29	150.

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits (American Opportunity, 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

2009

Attachment Sequence No. **50**

Name(s) shown on return	Your social security no.
MICHAEL J JOHNSON & JULIE A MANEVAL	298-62-8975

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

Part I American Opportunity Credit

Use Part II if you are claiming the Hope credit for a student attending school in a Midwestern disaster area. If you use Part II, you cannot use Part I for any student.

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

1 **(a)** Student's name (as shown on page 1 of your tax return) First name / Last name	**(b)** Student's social security number (as shown on page 1 of your tax return)	**(c)** Qualified expenses (see instr.). **Do not** enter more than $4,000 for each student.	**(d)** Subtract $2,000 from the amount in column (c). If zero or less, enter -0-.	**(e)** Multiply the amount in column (d) by 25% (.25)	**(f)** If column (d) is zero, enter the amount from column (c). Otherwise, add $2,000 to the amount in column (e).
RYAN BROSNAHAN	271-04-3518	4,000.	2,000.	500.	2,500.

2 **Tentative American opportunity credit.** Add the amounts on line 1, column (f). Skip Part II if line 2 is more than zero. If you are taking the lifetime learning credit for a different student, go to Part III; otherwise, go to Part IV ▶	2	2,500.

Part II Hope Credit

Use this part if you are claiming the Hope credit for a student attending school in a Midwestern disaster area and elect to waive the computation method in Part I for all students.

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

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

*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.

4 **Tentative Hope credit.** Add the amounts on line 3, column (f). If you are taking the lifetime learning credit for different student, go to Part III; otherwise, go to Part V ▶	4	

Part III Lifetime Learning Credit.

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

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

6 Add the amounts on line 5, column (c), and enter the total	6	
7a Enter the **smaller** of line 6 or $10,000	7a	
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 6 (see special rules in the instructions)	7b	
c Subtract line 7b from line 7a	7c	
8a Multiply line 7b by 40% (.40)	8a	
b Multiply line 7c by 20% (.20)	8b	
c **Tentative lifetime learning credit.** Add lines 8a and 8b. If you have an entry on line 2, go to Part IV; otherwise go to Part V	8c	

Part IV Refundable American Opportunity Credit

9	Enter the amount from line 2			9	2,500.
10	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	10	180,000.		
11	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	11	82,059.		
12	Subtract line 11 from line 10. If zero or less, **stop;** you cannot take any education credit	12	97,941.		
13	Enter: $20,000 if married filing jointly; $10,000 if single, head of household. or qualifying widow(er)	13	20,000.		
14	If line 12 is: • Equal to or more than line 13, enter 1.000 on line 14 • Less than line 13, divide line 12 by line 13. Enter the result as a decimal (rounded to at least three places)			14	1.000
15	Multiply line 9 by line 14. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions in the instructions, you **cannot** take the refundable American opportunity credit. Skip line 16, enter the amount from line 15 on line 17, and check this box ▶ ☐			15	2,500.
16	**Refundable American opportunity credit.** Multiply line 15 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 17 below			16	1,000.

Part V Nonrefundable Education Credits

17	Subtract line 16 from line 15			17	1,500.
18	Add line 4 and line 8c. If you have no entry on these lines, skip lines 19 through 24, and enter the amount from line 17 on line 25			18	
19	Enter: $120,000 if married filing jointly; $60,000 if single, head of household, or qualifying widow(er)	19			
20	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	20			
21	Subtract line 20 from line 19. If zero or less, skip lines 22 and 23, and enter zero on line 24	21			
22	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	22			
23	If line 21 is: • Equal to or more than line 22, enter the amount from line 18 on line 24 and to line 25 • Less than line 22, divide line 21 by line 22. Enter the result as a decimal (rounded to at least three places)			23	
24	Multiply line 18 by line 23 ▶			24	
25	Add line 17 and line 24. If zero, **stop;** you **cannot** take any nonrefundable education credit			25	1,500.
26	Enter the amount from Form 1040, line 46, or Form 1040A, line 28			26	6,744.
27	Enter the total, if any, of your credits from: • Form 1040, lines 47, 48, and the amount from Schedule R entered on line 53 • Form 1040A, lines 29 and 30			27	
28	Subtract line 27 from line 26. If zero or less, **stop;** you **cannot** take any nonrefundable education credit			28	6,744.
29	**Nonrefundable education credits.** Enter the **smaller** of line 25 or line 28 here and on Form 1040, line 49, or Form 1040A, line 31			29	1,500.

*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.

Married Filing Joint - Married Filing Separate Comparison

Name: MICHAEL J JOHNSON & JULIE A MANEVAL **SSN:** 298-62-8975

The following calculations are based on a married couple living together and a married filing joint tax return. If the taxpayer and spouse lived apart for more than 6 months of the year, and at least one of them qualifies for the Head of Household filing status, this comparison should not be used.

Federal married filing separately

Allocate income between the taxpayer and spouse on the RES/NR worksheet. Social security, Schedule D losses, rental income and other passive activities, and deductions for IRA contributions, student loan interest, and tuition and fees are adjusted below using the married filing separate rules. Dependents and deductions are calculated by this adjusted AGI plus tax-free social security, military combat pay, and excluded income from Forms 2555, 2555EZ, and 4563.

Income

	Joint	Taxpayer	Spouse
7 Wages, salaries, tips, etc	81,906.	20,749.	61,157.
8 Taxable interest			
9 Ordinary dividends			
10 Taxable refunds, credits, etc	153.	153.	
11 Alimony			
12 Business income or (loss)			
13 Capital gain or (loss)			
14 Other gains or (losses)			
15 IRA distributions			
16 Pensions and annuities			
17 Rental real estate, royalties, pass-through entities			
18 Farm income or (loss)			
19 Unemployment compensation			
20 Taxable social security			
21 Other income			
22 **Total income**	82,059.	20,902.	61,157.

Adjustments

	Joint	Taxpayer	Spouse
23 Educator expenses			
24 Business expenses of reservists, QPAs, etc			
25 Health savings account deduction			
26 Moving expense			
27 One-half of self-employment tax			
28 Self-employed SEP, SIMPLE, and qualified plans			
29 Self-employed health insurance deduction			
30 Penalty on early withdrawal of savings			
31 Alimony paid			
32 IRA deduction			
33 Student loan interest deduction			
34 Tuition and fees deduction			
35 Domestic production activities deduction			
Others (write-ins)			
36 **Total adjustments**			
37 **Adjusted gross income**	82,059.	20,902.	61,157.

 USMFJVS1

Name: MICHAEL J JOHNSON & JULIE A MANEVAL **SSN:** 298-62-8975

Taxable income and Tax

	Joint	Taxpayer	Spouse
Adjusted gross income	82,059.	20,902.	61,157.
Standard deduction	12,400.	6,200.	6,200.
Itemized deductions (see below)	20,567.	5,013.	15,554.
Itemized deductions or standard deduction	20,567.	5,013.	15,554.
Total DEPENDENT exemptions - apportioned by %	1		1
Exemptions allowed. Includes taxpayer exemption	10,950.	3,650.	7,300.
Taxable income	50,542.	12,239.	38,303.
Regular tax	6,744.	1,416.	5,769.
Estimate of AMT based on itemized deductions and other preference items you list here			
Estimate of AMT			
Total tax	6,744.	1,416.	5,769.

Credit Adjustments

	Joint	Taxpayer	Spouse
Retirement savings contributions credit			
Number of children for child tax credit			
Child tax credit			
Credits that are ineligible if married filing separate - Forms 2441, 8863, 8839, Schedules R and EIC	2,500.		

Analysis

	Joint	Taxpayer	Spouse
Separate tax		1,416.	5,769.
Joint tax / total separate tax	4,244.	7,185.	
Married filing joint savings. If negative, consider filing separately			2,941.

Schedule A Deductions

	Taxpayer	Spouse	Taxpayer	Spouse	Apportionment AGI	
Medical					Taxpayer	20,902.
Medical expenses exceeding 7.5% AGI					Spouse	61,157.
State/local	863.	3,411.				
Other tax	1,213.	3,549.			Taxpayer	25.5 %
Taxes you paid			2,076.	6,960.	Spouse	74.5 %
Interest			2,937.	8,594.		
Cash						
Noncash						
Carryovers						
Contributions						
Casualty					If the taxpayer or the spouse has AGI in excess of $79,275, the deductions will reduce accordingly above.	
Casualty and theft losses						
Total misc.						
Miscellaneous deductions after 2%						
Gambling						
Other						
Other miscellaneous deductions						
Total itemized deductions					5,013.	15,554.

 USMFJVS2

Form **8879**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

▶ **Do not send to the IRS. This is not a tax return.**

▶ **Keep this form for your records. See instructions.**

OMB No. 1545-0074

2009

Declaration Control Number (DCN) ▶ 00341172001380

Taxpayer's name	Social security number
MICHAEL J JOHNSON	298-62-8975
Spouse's name	Spouse's social security number
JULIE A MANEVAL	278-82-9648

Part I Tax Return Information-Tax Year Ending December 31, 2009 (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	82,059.
2	Total tax (Form 1040, line 60; Form 1040A, line 37; Form 1040EZ, line 11)	2	5,094.
3	Federal income tax withheld (Form 1040, line 61; Form 1040A, line 38; Form 1040EZ, line 7)	3	8,915.
4	Refund (Form 1040, line 73a; Form 1040A, line 46a; Form 1040EZ, line 12a; Form 1040-SS, Part I, line 13a)	4	5,621.
5	Amount you owe (Form 1040, line 75; Form 1040A, line 48; Form 1040EZ, line 13)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2009, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** an indication of any refund offset, **(c)** the reason for any delay in processing the return or refund, and **(d)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

[X] I authorize SUSAN A COMKO CPA (**ERO firm name**) to enter or generate my PIN 28975 (**Enter five numbers, but do not enter all zeros**) as my signature on my tax year 2009 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2009 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ ____________ Date ▶ 02/05/2010

Spouse's PIN: check one box only

[X] I authorize SUSAN A COMKO CPA (**ERO firm name**) to enter or generate my PIN 29648 (**Enter five numbers, but do not enter all zeros**) as my signature on my tax year 2009 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2009 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ ____________ Date ▶ 02/05/2010

Practitioner PIN Method Returns Only-continue below

Part III Certification and Authentication-Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 34117292896

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2009 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Publication 1345,** Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ ____________ Date ▶ 02/05/2010

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

Please do not use staples.

Ohio | Department of Taxation

Please use only black ink.

09000170

Taxable year beginning in

2009

IT 1040

Rev. 12/09

Individual Income Tax Return

Taxpayer Social Security no. (required) ►► If deceased check box
298 62 8975

Spouse's Social Security no. (only if joint return) ►► If deceased check box
278 82 9648

Use UPPERCASE letters.

Your first name	M.I.	Last name
MICHAEL	J	JOHNSON

Spouse's first name (only if married filing jointly)	M.I.	Last name
JULIE	A	MANEVAL

Mailing address (for faster processing, use a street address)

8172 WROTHSTON DR

City	State	ZIP code	County (first four letters)
COLUMBUS	OH	43228-9246	SUMM

Home address (if different from mailing address) - please do **NOT** show city or state | ZIP code | County (first four letters)

Foreign country (please provide this information if your mailing address is outside the U.S.) | Foreign postal code

Ohio Residency Status - Check applicable box

X Full-year resident | Part-year resident | Nonresident ►► indicate state

Check applicable box for spouse (only if married filing jointly)

X Full-year resident | Part-year resident | Nonresident ►► indicate state

Filing Status - **Check one** (as reported on federal income tax return)

Single or head of household or qualifying widow(er)

X Married filing jointly

Married filing separately ►► Enter spouse's SS#

Please do not use staples, tape or glue. Place your W-2(s), check (payable to Ohio Treasurer of State) and Ohio form IT 40P on top of your return. Place any other supporting documents or statements after the last page of your return.

Ohio Political Party Fund Yes No

Do you want $1 to go to this fund? ....

If joint return, does your spouse want $1 to go to this fund?

Note: Checking ``Yes'' will not increase your tax or decrease your refund.

Go paperless. It's FREE! Try I-File or Ohio eForms by visiting tax.ohio.gov.

Ohio School District Number for 2009 (see instructions) 2510

Most electronic filers receive their refunds in 5-7 business days by direct deposit!

INCOME AND TAX INFORMATION

1. **Federal adjusted gross income** (from IRS forms 1040, line 37; 1040A, line 21; 1040EZ, line 4; or 1040NR, line 35)	1.	82059	00
2. Adjustments from line 47 on page 3 of Ohio form IT 1040 **(enclose page 3)**	2.	-153	00
3. Ohio adjusted gross income (line 2 added to or subtracted from line 1)	3.	81906	00
4. Personal exemption and dependent exemption deduction - multiply your personal and dependent exemptions 3 times $1,550 and enter the result here	4.	4650	00
5. Ohio taxable income (line 3 minus line 4; enter -0- if line 3 is less than line 4)	5.	77256	00
6. Tax on line 5 (see tax tables in the instructions)	6.	2725	00
7. Credits from Schedule B from line 57 on page 4 of Ohio form IT 1040 **(enclose page 4)**	7.		00
8. Ohio tax less Schedule B credits (line 6 minus line 7; enter -0- if line 7 is more than line 6)	8.	2725	00
9. Exemption credit: Number of personal and dependent exemptions 3 times $20	9.	60	00
10. Ohio tax less exemption credit (line 8 minus line 9; enter -0- if line 8 is less than line 9)	10.	2665	00

Ohio | Department of Taxation

SS# 298 62 8975

09000270

Taxable year beginning in **2009**

IT 1040 Rev. 12/09
Individual Income Tax Return

11. Amount from line 10 on page 1	11.	2665	00
12. Joint filing credit (only for married filing jointly filers; see instructions and enclose documentation) 5 % times line 11 (limit $650)	12.	133	00
13. Ohio tax less joint filing credit (line 11 minus line 12; if line 12 is more than line 11, enter -0-)	13.	2532	00
14. Total credits from line 69 on page 4 of Ohio form IT 1040 **(enclose page 4)**	14.		00
15. Manufacturing equipment grant. You must include the grant request form	15.		00
16. Ohio income tax (line 13 minus lines 14 and 15; if the total of lines 14 and 15 is more than line 13, enter -0-)	16.	2532	00
17. Unpaid Ohio use tax (see worksheet in the instructions)	17.		00
18. Total Ohio tax liability (add lines 16 and 17) **TOTAL TAX ▶**	18.	2532	00
19. Ohio tax withheld (box 17 on your W-2). Place W-2(s) on top of this return **AMOUNT WITHHELD ▶**	19.	2469	00
20. 2008 overpayment credited to 2009, 2009 est. tax payments and any other 2009 tax payments.	20.		00
21. Refundable credits. Include certificate(s) and K-1(s): a. Business jobs credit b. Pass-through entity credit c. Historical preservation credit d. **NEW** - Motion picture production credit			
22. Add lines 19, 20 and 21a, b, c and d **TOTAL PAYMENTS ▶**	22.	2469	00

If line 22 is MORE THAN line 18, go to line 23. If line 22 is LESS THAN line 18, skip to line 27.

23. If line 22 is MORE than line 18, subtract line 18 from line 22 **AMOUNT OVERPAID ▶**	23.		00
24. Amount of line 23 to be credited to 2010 income tax liability **CREDIT TO 2010 ▶**	24.		00
25. Amount of line 23 that you are **donating** to the following funds: a. Military injury relief b. Nature preserves/scenic rivers c. Wildlife species/endangered wildlife			
26. Line 23 minus the sum of lines 24 and 25a, b and c **YOUR REFUND ▶**	26.		00
27. If line 22 is less than line 18, subtract line 22 from line 18	27.	63	00
28. Interest penalty on underpayment of income tax. Enclose Ohio form IT/SD 2210 (see instructions)	28.		00
29. Interest and penalty due on late-paid tax and/or late-filed return	29.		00
30. Add lines 27, 28 and 29. If payment is enclosed, make check payable to Ohio Treasurer of State and include Ohio form IT 40P (see instructions) **AMOUNT DUE ▶**	30.	63	00

If your refund is less than $1.01, no refund will be issued. If you owe less than $1.01, no payment is necessary.

SIGN HERE (required) **- See page 4 of this return for mailing information.**

I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

For Department Use Only

▶ Your signature Date

▶ Spouse's signature (see instructions) Phone number (optional)

SUSAN A COMKO 330-940-3950

Preparer's name (please print; see instructions) Phone number

Do you authorize your preparer to contact us regarding this return? X Yes No

Code

Ohio | Department of Taxation

SS# 298 62 8975

09000370

Taxable year beginning in **2009**

IT 1040 Rev. 12/09
Individual Income Tax Return

IF LINE 2 (ON PAGE 1) IS -0- OR BLANK, DO NOT MAIL PAGE 3.

SCHEDULE A - Income Adjustments (Additions and Deductions)

Additions (add income items only to the extent not included on page 1, line 1).

31. Non-Ohio state or local government interest and dividends	31.		00
32. Certain pass-through entity Ohio taxes paid and Ohio Revised Code section 5733.40(A) pass-through entity adjustment	32.		00
33a. Federal interest and dividends subject to state taxation	33a.		00
b. Reimbursement of college tuition expenses and fees deducted in any previous year(s)	b.		00
c. Losses from sale or disposition of Ohio public obligations	c.		00
d. Nonmedical withdrawals from an Ohio medical savings account, lump sum distribution add-back and miscellaneous federal income tax adjustments	d.		00
e. Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income	e.		00
f. Noneducation expenditures from college savings account	f.		00
g. 5/6 adjustment for IRC section 168(k) and 179 depreciation expense	g.		00
34. **Total additions** (add lines 31 through 33g and enter here). You must complete the applicable line items above	34.		00

Deductions (deduct income items only to the extent included on page 1, line 1).
Important: See caution in the instructions.

35. Federal interest and dividends exempt from state taxation	35.		00
36. Employee compensation earned in Ohio by full-year residents of neighboring states and certain income earned by military nonresidents and civilian nonresident spouses (see instructions)	36.		00
37. Military pay for Ohio residents, but only if the military pay is included on line 1 of this return and is received while the military member was stationed outside Ohio	37.		00
38. State or municipal income tax overpayments shown on IRS form 1040, line 10	38.	153	00
39. Disability and survivorship benefits (do not include pension continuation benefits)	39.		00
40. Qualifying Social Security benefits and certain railroad retirement benefits	40.		00
41. Contributions to College Advantage 529 savings plan and/or purchases of tuition credits	41.		00
42. Certain Ohio National Guard reimbursements and benefits (see instructions)	42.		00
43. Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses (see worksheet in the instructions)	43.		00
44. Funds deposited into, and earnings of, a medical savings account for eligible health care expenses (see worksheet in the instructions)	44.		00
45a. Wage expense not deducted due to the targeted jobs or the work opportunity tax credits	45a.		00
b. Interest income from Ohio public obligations and from Ohio purchase obligations and gains from the sale or disposition of Ohio public obligations	b.		00
c. Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year IRS income tax return	c.		00
d. Repayment of income reported in a prior year and miscellaneous federal tax adjustments	d.		00
e. Qualified organ donor expenses (maximum $10,000 per taxpayer) and amounts contributed to an individual development account	e.		00
f. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	f.		00
g. Military retirement income included in federal adjusted gross income (line 1) and military injury relief fund amounts included in line 1	g		00
46. **Total deductions** (add lines 35 through 45g). You must complete the applicable line items above	46.	153	00
47. Net adjustments - If line 34 is GREATER than line 46, **enter the difference here and on line 2 as a positive amount.** If line 34 is LESS than line 46, **enter the difference here and on line 2 as a negative amount. Include this page when you file your return**	47.	-153	00

US 1040 Main Information Sheet 2009

PRINTED 06/14/2010

			Taxpayer	Spouse
MICHAEL J	JOHNSON	SSN	298-62-8975	278-82-9648
JULIE A	MANEVAL	Birth	04/01/1958	06/18/1967
		Death		
8172 WROTHSTON DR		Day Phone	614-462-3100	
COLUMBUS OH 43228-9246		Evening		
		Cell or Fax		
		PIN	28975	29648

Email

Taxpayer Occupation SALES

Spouse Occupation SALES TRAINER

Filing Status MARRIED FILING JOINT

RYAN	BROSNAHAN	04/05/1989	271-04-3518	SON	12	1

Preparer ID: COMKO **Preparation Fee:**

Date: 06/14/2010

Preparer: SUSAN A COMKO P00281434

Preparer's Use: 1 2 3 4 5 6

Time in return 49 **min.**

Recap of 2009 Income Tax Return

Earned Income	81,906.	**Federal Tax**	5,094.
Federal AGI	82,059.	**Withholding**	8,915.
Taxable Income	50,542.	**Refund/(Due)**	5,621.
EIC		**Tax Bracket**	15.0 %

State	OH				
Tax	2,532.				
Withholding	2,469.				
Refund/Due	(63.)				
State					
Tax					
Withholding					
Refund/Due					

	Maximum RAL	Partial RAL	2 week check	2 week deposit
Qualifying refund				
Fees				
Net refund				
Instant check				
Fast check				
2 week check				
State check				
Check one				

 US104001

Form **1040** Department of the Treasury - Internal Revenue Service
U.S. Individual Income Tax Return **2009** (99) IRS Use Only-Do not write or staple in this space.

Label (See instructions) LABEL HERE — For the year Jan. 1-Dec. 31, 2009, or other tax year beginning ,2009, ending ,20 — OMB No. 1545-0074

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

Name Spouse's Name (if Joint Return) Home Address City, State, and ZIP Code
MICHAEL J JOHNSON
JULIE A MANEVAL

8172 WROTHSTON DR
COLUMBUS OH 43228-9246

Your social security number 298-62-8975
Spouse's social security no. 278-82-9648
You **must** enter your SSN(s) above.
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) ▶ ☐ You ☐ Spouse

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

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

c **Dependents:** (If more than four dependents, see instr. and check here ▶ ☐)

(1) First name Last name	(2) Dependent's social security no.	(3) Dependent's relationship to you	(4) √ if qualifying child for child tax credit (see inst)
RYAN BROSNAHAN	271-04-3518	SON	

No. of children on 6c who:
▪ lived with you: 1
▪ did not live with you due to divorce or separation (see instr.): 0
Dependents on 6c not entered above: 0

d Total number of exemptions claimed — **Add numbers on lines above** ▶ 3

Income
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.
If you did not get a W-2, see instructions.
Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	81,906.
8a	**Taxable** interest. Attach Schedule B if required	8a	
b	**Tax-exempt** interest. **Do not** include on line 8a — 8b		
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends (see instructions) — 9b		
10	Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	10	153.
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions — 15a — b Taxable amount (see inst.)	15b	
16a	Pensions and annuities — 16a — b Taxable amount (see inst.)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation in excess of $2,400 per recipient (see instructions)	19	
20a	Social security benefits — 20a — b Taxable amount (see inst.)	20b	
21	Other income. List type and amount (see instr.)	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶	22	82,059.

Adjusted Gross Income

23	Educator expenses (see instructions)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis gov. officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction (see instr.)	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 through 31a and 32 through 35	36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	82,059.

	38	Amount from line 37 (adjusted gross income)		82,059.
Tax and Credits	39a	Check if: ☐ **You** were born before Jan. 2, 1945, ☐ Blind. ☐ **Spouse** was born before Jan. 2, 1945, ☐ Blind. **Total boxes checked** ▶ 39a		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, see instructions and check here ▶ 39b ☐		
	40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		20,567.
	b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see instructions) ▶ 40b ☐		
	41	Subtract line 40a from line 38		61,492.
	42	**Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see instructions		10,950.
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		50,542.
	44	**Tax** (see instructions). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972		6,744.
	45	**Alternative minimum tax** (see instructions). Attach Form 6251		
	46	Add lines 44 and 45 ▶		6,744.
	47	Foreign tax credit. Attach Form 1116 if required		
	48	Credit for child and dependent care expenses. Attach Form 2441		
	49	Education credits from Form 8863, line 29	1,500.	
	50	Retirement savings contributions credit. Attach Form 8880		
	51	Child tax credit (see instructions)		
	52	Credits from Form: a ☐ 8396 b ☐ 8839 c ☒ 5695	150.	
	53	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐		
	54	Add lines 47 through 53. These are your **total credits**		1,650.
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶		5,094.
Other Taxes	56	Self-employment tax. Attach Schedule SE		
	57	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919		
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		
	59	Additional taxes: a ☐ AEIC payments b ☐ Household employment taxes. Attach Sch. H		
	60	Add lines 55 through 59. This is your **total tax** ▶		5,094.
Payments	61	Federal income tax withheld from Forms W-2 and 1099	8,915.	
	62	2009 estimated tax payments and amount applied from 2008 return		
	63	Making work pay and government retiree credits. Attach Schedule M	800.	
If you have a qualifying child, attach Schedule EIC.	64 a	**Earned income credit (EIC)**		
	b	Nontaxable combat pay election 64b		
	65	Additional child tax credit. Attach Form 8812		
	66	Refundable education credit from Form 8863, line 16	1,000.	
	67	First-time homebuyer credit. Attach Form 5405		
	68	Amount paid with request for extension to file (see inst.)		
	69	Excess social security and tier 1 RRTA tax withheld (see inst.)		
	70	Credits from Form: a ☐ 2439 b ☐ 4136 c ☐ 8801 d ☐ 8885		
	71	Add lines 61, 62, 63, 64a and 65 through 70. These are your **total payments** ▶		10,715.
Refund	72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid**		5,621.
Direct deposit? See instructions and fill in 73b, 73c, and 73d, or Form 8888.	73 a	Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		5,621.
	b	Routing number 041002711 ▶ c Type: ☒ Checking ☐ Savings		
	d	Account number 61853680		
	74	Amount of line 72 you want **applied to your 2010 estimated tax** ▶		
Amount You Owe	75	**Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see inst. ▶		
	76	Estimated tax penalty (see instructions)		

Standard Deduction for -
- People who check any box on line 39a, 39b, or 40b **or** who can be claimed as a dependent, see instr.
- All others: Single or Married filing separately, $5,700; Married filing jointly or Qualifying widow(er), $11,400; Head of household, $8,350

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 ▶ SUSAN A COMKO CPA Phone no. ▶ 330-940-3950 Personal identification number (PIN) ▶ 92896

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Joint return? See instr. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
		SALES	614-462-3100
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
		SALES TRAINER	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed	Preparer's SSN or PTIN
	06/14/2010	☒	P00281434
Firm's name (or yours if self-employed), address, and ZIP code	SUSAN A COMKO CPA LLC 716 PORTAGE TRAIL CUYAHOGA FALLS OH 44221	EIN	90-0438769
		Phone no.	330-940-3950

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

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

OMB No. 1545-0074

2009

Attachment Sequence No. **07**

Name(s) shown on Form 1040: MICHAEL J JOHNSON & JULIE A MANEVAL

Your social security no.: 298-62-8975

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1			
	2	Enter amount from Form 1040, line 38 …… 2				
	3	Multiply line 2 by 7.5% (.075)	3			
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You Paid	5	State and local **(check only one box);** a [X] Income taxes, **or** b [ ] General sales taxes	5	4,274.		
	6	Real estate taxes (see instructions)	6	4,762.		
	7	New motor vehicle taxes from line 11 of the worksheet in the instructions. Skip this line if you checked box 5b	7			
(See instructions.)	8	Other taxes. List type and amount ▶	8			
	9	Add lines 5 through 8			9	9,036.
Interest You Paid (See instructions.)	10	Home mortgage interest & points reported to you on Form 1098	10	11,531.		
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see inst. and show that person's name, identifying no., and address ▶	11			
Note. Personal interest is not deductible.	12	Points not reported to you on Form 1098. See instructions for special rules	12			
	13	Qualified mortgage insurance premiums (See instructions)	13			
	14	Investment interest. Attach Form 4952 if required. (See inst.)	14			
	15	Add lines 10 through 14			15	11,531.
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16			
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17			
	18	Carryover from prior year	18			
	19	Add lines 16 through 18			19	
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions) ▶	21			
	22	Tax preparation fees	22			
(See instructions.)	23	Other expenses - investment, safe deposit box, etc. List type and amount ▶	23			
	24	Add lines 21 through 23	24			
	25	Enter amount from Form 1040, line 38 …… 25				
	26	Multiply line 25 by 2% (.02)	26			
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	
Other Miscellaneous Deductions	28	Other - from list in the inst. List type and amount ..... ▶			28	
Total Itemized Deductions	29	Is Form 1040, line 38, over $166,800 (over $83,400 if married filing separately)? [X] **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40a. [ ] **Yes.** Your deduction may be limited. See instructions for the amount to enter.			29	20,567.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ [ ]				

SCHEDULE M (Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (99)

Making Work Pay and Government Retiree Credits

► Attach to Form 1040A, 1040, or 1040NR. ► See separate instructions.

OMB No. 1545-0074

2009

Attachment Sequence No. **166**

Name(s) shown on return: MICHAEL J JOHNSON & JULIE A MANEVAL

Your social security number: 298-62-8975

1 a **Important:** See the instructions if you can be claimed as someone else's dependent or are filing Form 1040NR. Check the "No" box below and see the instructions if **(a)** you have a net loss from a business, **(b)** you received a taxable scholarship or fellowship grant not reported on a Form W-2, **(c)** your wages include pay for work performed while an inmate in a penal institution, **(d)** you received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or **(e)** you are filing Form 2555 or 2555-EZ.

Do you (and your spouse if filing jointly) have 2009 wages of more than $6,451 ($12,903 if married filing jointly)?

[X] **Yes.** Skip lines 1a through 3. Enter $400 ($800 if married filing jointly) on line 4 and go to line 5.

[ ] **No.** Enter your earned income (see instructions) 1a

b Nontaxable combat pay included on line 1a (see instructions) 1b

2 Multiply line 1a by 6.2% (.062) 2

3 Enter $400 ($800 if married filing jointly) 3

4 Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a) .... 4 — 800.

5 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 .... 5 — 82,059.

6 Enter $75,000 ($150,000 if married filing jointly) .... 6 — 150,000.

7 Is the amount on line 5 more than the amount on line 6?

[X] **No.** Skip line 8. Enter the amount from line 4 on line 9 below.

[ ] **Yes.** Subtract line 6 form line 5 7

8 Multiply line 7 by 2% (.02) 8

9 Subtract line 8 from line 4. If zero or less, enter -0- .... 9 — 800.

10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in 2009? You may have received this payment if you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits (see instructions).

[X] **No.** Enter -0- on line 10 and go to line 11.

[ ] **Yes.** Enter the total of the payments received by you (and your spouse, if filing jointly). Do not enter more than $250 ($500 if married filing jointly) 10

11 Did you (or your spouse, if filing jointly) receive a pension or annuity in 2009 for services performed as an employee of the U.S. Government or any U.S. state or local government from work **not** covered by social security? Do not include any pension or annuity reported on Form W-2.

[X] **No.** Enter -0- on line 11 and go to line 12.

[ ] **Yes.**
- If you checked "No" on line 10, enter $250 ($500 if married filing jointly and the answer on line 11 is "Yes" for both spouses)
- If you checked "Yes" on line 10, enter -0- (exception: enter $250 if filing jointly and the spouse who received the pension or annuity did not receive an economic recovery payment described on line 10) 11

12 Add lines 10 and 11 12

13 Subtract line 12 from line 9. If zero or less, enter -0- .... 13 — 800.

14 **Making work pay and government retiree credits.** Add lines 11 and 13. Enter the result here and on Form 1040, line 63; Form 1040A, line 40; or Form 1040NR, line 60 .... 14 — 800.

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

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

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

OMB No. 1545-0074

2009

Attachment Sequence No. **158**

Name(s) shown on return: MICHAEL J JOHNSON & JULIE A MANEVAL

Your social security number: 298-62-8975

Before You Begin Part I: Figure the amount of any credit for the elderly or the disabled you are claiming.

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

1	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶	1	[X] Yes [ ] No
	Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part 1.		
2	Qualified energy efficiency improvements (see instructions).		
a	Insulation material or systems specifically and primarily designed to reduce the heat loss or gain of your home	2a	
b	Exterior windows (including certain storm windows) and skylights	2b	
c	Exterior doors (including certain storm doors)	2c	
d	Metal roof with appropriate pigmented coatings, or asphalt roof with appropriate cooling granules, that are specifically and primarily designed to reduce the heat gain of your home, and the roof meets or exceeds the Energy Star program requirements in effect at the time of purchase or installation	2d	500.
3	Residential energy property costs (see instructions).		
a	Energy-efficient building property	3a	
b	Qualified natural gas, propane, or oil furnace or hot water boiler	3b	
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace	3c	
4	Add lines 2a through 3c	4	500.
5	Multiply line 4 by 30% (.30)	5	150.
6	Maximum credit amount. (If you jointly occupied the home, see instructions)	6	1,500.
7	Enter the smaller amount of line 5 or line 6	7	150.
8	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 — **8** 6,744.		
9	Enter the total, if any, of your credits from Form 1040, lines 47 through 50, and Schedule R, line 24; or Form 1040NR, lines 44 through 46 — **9** 1,500.		
10	Subtract line 9 from line 8. If zero or less, **stop.** You cannot take the nonbusiness energy property credit	10	5,244.
11	**Nonbusiness energy property credit.** Enter the smaller of line 7 or line 10	11	150.

For Paperwork Reduction Act Notice, see instructions. Form **5695** (2009)

Before You Begin Part II:

Figure the amount of any of the following credits you are claiming.

- Credit for the elderly or the disabled.
- District of Columbia first-time homebuyer credit.
- Alternative motor vehicle credit.
- Qualified plug-in electric vehicle credit.
- Qualified plug-in electric drive motor vehicle credit.

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

Note. Skip lines 12 through 21 if you only have a **credit carryforward from 2008**.

12	Qualified solar electric property costs		12
13	Qualified solar water heating property costs		13
14	Qualified small wind energy property costs		14
15	Qualified geothermal heat pump property costs		15
16	Add lines 12 through 15		16
17	Multiply line 16 by 30% (.30)		17
18	Qualified fuel cell property costs	18	
19	Multiply line 18 by 30% (.30)	19	
20	Kilowatt capacity of property on line 18 above ▶ 0.0 X $1,000	20	
21	Enter the smaller of line 19 or line 20		21
22	Credit carryforward from 2008. Enter the amount, if any, from your 2008 Form 5695, line 28		22
23	Add lines 17, 21, and 22		23
24	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	24	
25	**1040 filers:** Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; Form 8859, line 11; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 24. **1040NR filers:** Enter the amount, if any, from Form 1040NR, lines 44 through 46; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; Form 8859, line 11; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14. ▶	25	
26	Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27		26
27	**Residential energy efficient property credit.** Enter the smaller of line 23 or line 26		27
28	Credit carryforward to 2010. If line 27 is less than line 23, subtract line 27 from line 23	28	

Part III Current Year Residential Energy Credits

29	Add lines 11 and 27. Enter the result here and on Form 1040, line 52, or Form 1040NR, line 48, and check box c on that line	29 150.

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits (American Opportunity, 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

2009

Attachment Sequence No. **50**

Name(s) shown on return: MICHAEL J JOHNSON & JULIE A MANEVAL

Your social security no. 298-62-8975

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

Part I American Opportunity Credit

Use Part II if you are claiming the Hope credit for a student attending school in a Midwestern disaster area. If you use Part II, you cannot use Part I for any student.

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

1 **(a)** Student's name (as shown on page 1 of your tax return) First name / Last name	**(b)** Student's social security number (as shown on page 1 of your tax return)	**(c)** Qualified expenses (see instr.). **Do not** enter more than $4,000 for each student.	**(d)** Subtract $2,000 from the amount in column (c). If zero or less, enter -0-.	**(e)** Multiply the amount in column (d) by 25% (.25)	**(f)** If column (d) is zero, enter the amount from column (c). Otherwise, add $2,000 to the amount in column (e).
RYAN BROSNAHAN	271-04-3518	4,000.	2,000.	500.	2,500.

2 **Tentative American opportunity credit.** Add the amounts on line 1, column (f). Skip Part II if line 2 is more than zero. If you are taking the lifetime learning credit for a different student, go to Part III; otherwise, go to Part IV ▶ **2** 2,500.

Part II Hope Credit

Use this part if you are claiming the Hope credit for a student attending school in a Midwestern disaster area and elect to waive the computation method in Part I for all students.

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

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

*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.

4 **Tentative Hope credit.** Add the amounts on line 3, column (f). If you are taking the lifetime learning credit for different student, go to Part III; otherwise, go to Part V ▶ **4**

Part III Lifetime Learning Credit.

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

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

6	Add the amounts on line 5, column (c), and enter the total	6	
7a	Enter the **smaller** of line 6 or $10,000	7a	
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 6 (see special rules in the instructions)	7b	
c	Subtract line 7b from line 7a	7c	
8a	Multiply line 7b by 40% (.40)	8a	
b	Multiply line 7c by 20% (.20)	8b	
c	**Tentative lifetime learning credit.** Add lines 8a and 8b. If you have an entry on line 2, go to Part IV; otherwise go to Part V	8c	

For Paperwork Reduction Act Notice, see instructions. Form **8863** (2009)

Part IV Refundable American Opportunity Credit

9	Enter the amount from line 2			9	2,500.
10	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	10	180,000.		
11	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	11	82,059.		
12	Subtract line 11 from line 10. If zero or less, **stop;** you cannot take any education credit	12	97,941.		
13	Enter: $20,000 if married filing jointly; $10,000 if single, head of household. or qualifying widow(er)	13	20,000.		
14	If line 12 is: • Equal to or more than line 13, enter 1.000 on line 14 • Less than line 13, divide line 12 by line 13. Enter the result as a decimal (rounded to at least three places)			14	1.000
15	Multiply line 9 by line 14. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions in the instructions, you **cannot** take the refundable American opportunity credit. Skip line 16, enter the amount from line 15 on line 17, and check this box ▶ ☐			15	2,500.
16	**Refundable American opportunity credit.** Multiply line 15 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 17 below			16	1,000.

Part V Nonrefundable Education Credits

17	Subtract line 16 from line 15			17	1,500.
18	Add line 4 and line 8c. If you have no entry on these lines, skip lines 19 through 24, and enter the amount from line 17 on line 25			18	
19	Enter: $120,000 if married filing jointly; $60,000 if single, head of household, or qualifying widow(er)	19			
20	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	20			
21	Subtract line 20 from line 19. If zero or less, skip lines 22 and 23, and enter zero on line 24	21			
22	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	22			
23	If line 21 is: • Equal to or more than line 22, enter the amount from line 18 on line 24 and to line 25 • Less than line 22, divide line 21 by line 22. Enter the result as a decimal (rounded to at least three places)			23	
24	Multiply line 18 by line 23 ▶			24	
25	Add line 17 and line 24. If zero, **stop;** you **cannot** take any nonrefundable education credit			25	1,500.
26	Enter the amount from Form 1040, line 46, or Form 1040A, line 28			26	6,744.
27	Enter the total, if any, of your credits from: • Form 1040, lines 47, 48, and the amount from Schedule R entered on line 53 • Form 1040A, lines 29 and 30			27	
28	Subtract line 27 from line 26. If zero or less, **stop;** you **cannot** take any nonrefundable education credit			28	6,744.
29	**Nonrefundable education credits.** Enter the **smaller** of line 25 or line 28 here and on Form 1040, line 49, or Form 1040A, line 31			29	1,500.

*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.

Name: MICHAEL J JOHNSON & JULIE A MANEVAL **SSN:** 298-62-8975

The following calculations are based on a married couple living together and a married filing joint tax return. If the taxpayer and spouse lived apart for more than 6 months of the year, and at least one of them qualifies for the Head of Household filing status, this comparison should not be used.

Federal married filing separately

Allocate income between the taxpayer and spouse on the RES/NR worksheet. Social security, Schedule D losses, rental income and other passive activities, and deductions for IRA contributions, student loan interest, and tuition and fees are adjusted below using the married filing separate rules. Dependents and deductions are calculated by this adjusted AGI plus tax-free social security, military combat pay, and excluded income from Forms 2555, 2555EZ, and 4563.

Income

	Joint	Taxpayer	Spouse
7 Wages, salaries, tips, etc	81,906.	20,749.	61,157.
8 Taxable interest			
9 Ordinary dividends			
10 Taxable refunds, credits, etc	153.	153.	
11 Alimony			
12 Business income or (loss)			
13 Capital gain or (loss)			
14 Other gains or (losses)			
15 IRA distributions			
16 Pensions and annuities			
17 Rental real estate, royalties, pass-through entities			
18 Farm income or (loss)			
19 Unemployment compensation			
20 Taxable social security			
21 Other income			
22 Total income	82,059.	20,902.	61,157.

Adjustments

	Joint	Taxpayer	Spouse
23 Educator expenses			
24 Business expenses of reservists, QPAs, etc			
25 Health savings account deduction			
26 Moving expense			
27 One-half of self-employment tax			
28 Self-employed SEP, SIMPLE, and qualified plans			
29 Self-employed health insurance deduction			
30 Penalty on early withdrawal of savings			
31 Alimony paid			
32 IRA deduction			
33 Student loan interest deduction			
34 Tuition and fees deduction			
35 Domestic production activities deduction			
Others (write-ins)			
36 Total adjustments			
37 Adjusted gross income	82,059.	20,902.	61,157.

Name: MICHAEL J JOHNSON & JULIE A MANEVAL **SSN:** 298-62-8975

Taxable income and Tax

	Joint	Taxpayer	Spouse
Adjusted gross income	82,059.	20,902.	61,157.
Standard deduction	12,400.	6,200.	6,200.
Itemized deductions (see below)	20,567.	5,013.	15,554.
Itemized deductions or standard deduction	20,567.	5,013.	15,554.
Total DEPENDENT exemptions - apportioned by %	1		1
Exemptions allowed. Includes taxpayer exemption	10,950.	3,650.	7,300.
Taxable income	50,542.	12,239.	38,303.
Regular tax	6,744.	1,416.	5,769.
Estimate of AMT based on itemized deductions and other preference items you list here			
Estimate of AMT			
Total tax	6,744.	1,416.	5,769.

Credit Adjustments

	Joint	Taxpayer	Spouse
Retirement savings contributions credit			
Number of children for child tax credit			
Child tax credit			
Credits that are ineligible if married filing separate - Forms 2441, 8863, 8839, Schedules R and EIC	2,500.		

Analysis

	Joint	Taxpayer	Spouse
Separate tax		1,416.	5,769.
Joint tax / total separate tax	4,244.	7,185.	
Married filing joint savings. If negative, consider filing separately			2,941.

Schedule A Deductions

	Taxpayer	Spouse	Taxpayer	Spouse	Apportionment AGI	
Medical					Taxpayer	20,902.
Medical expenses exceeding 7.5% AGI					Spouse	61,157.
State/local	863.	3,411.				
Other tax	1,213.	3,549.			Taxpayer	25.5 %
Taxes you paid			2,076.	6,960.	Spouse	74.5 %
Interest			2,937.	8,594.		
Cash						
Noncash						
Carryovers						
Contributions						
Casualty					If the taxpayer or the spouse has AGI in excess of $79,275, the deductions will reduce accordingly above.	
Casualty and theft losses						
Total misc.						
Miscellaneous deductions after 2%						
Gambling						
Other						
Other miscellaneous deductions						
Total itemized deductions					5,013.	15,554.

 USMFJVS2

Form **8879**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

▶ **Do not send to the IRS. This is not a tax return.**

▶ **Keep this form for your records. See instructions.**

OMB No. 1545-0074

2009

Declaration Control Number (DCN) ▶ 00341172001380

Taxpayer's name	**Social security number**
MICHAEL J JOHNSON	298-62-8975
Spouse's name	**Spouse's social security number**
JULIE A MANEVAL	278-82-9648

Part I Tax Return Information-Tax Year Ending December 31, 2009 (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	**1**	82,059.
2	Total tax (Form 1040, line 60; Form 1040A, line 37; Form 1040EZ, line 11)	**2**	5,094.
3	Federal income tax withheld (Form 1040, line 61; Form 1040A, line 38; Form 1040EZ, line 7)	**3**	8,915.
4	Refund (Form 1040, line 73a; Form 1040A, line 46a; Form 1040EZ, line 12a; Form 1040-SS, Part I, line 13a)	**4**	5,621.
5	Amount you owe (Form 1040, line 75; Form 1040A, line 48; Form 1040EZ, line 13)	**5**	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2009, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** an indication of any refund offset, **(c)** the reason for any delay in processing the return or refund, and **(d)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

[X] I authorize SUSAN A COMKO CPA (**ERO firm name**) to enter or generate my PIN 28975 (**Enter five numbers, but do not enter all zeros**) as my signature on my tax year 2009 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2009 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ ______________________ Date ▶ 02/05/2010

Spouse's PIN: check one box only

[X] I authorize SUSAN A COMKO CPA (**ERO firm name**) to enter or generate my PIN 29648 (**Enter five numbers, but do not enter all zeros**) as my signature on my tax year 2009 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2009 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ ______________________ Date ▶ 02/05/2010

Practitioner PIN Method Returns Only-continue below

Part III Certification and Authentication-Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 34117292896

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2009 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Publication 1345,** Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ ______________________ Date ▶ 02/05/2010

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Please do not use staples.

Ohio | **Department of Taxation**

Please use only black ink.

09000170

Taxable year beginning in

2009

IT 1040

Rev. 12/09

Individual Income Tax Return

Taxpayer Social Security no. (required) ►► If deceased check box

298 62 8975

Spouse's Social Security no. (only if joint return) ►► If deceased check box

278 82 9648

Use UPPERCASE letters.

Your first name	M.I.	Last name
MICHAEL	J	JOHNSON

Spouse's first name (only if married filing jointly)	M.I.	Last name
JULIE	A	MANEVAL

Mailing address (for faster processing, use a street address)

8172 WROTHSTON DR

City	State	ZIP code	County (first four letters)
COLUMBUS	OH	43228-9246	SUMM

Home address (if different from mailing address) - please do **NOT** show city or state | ZIP code | County (first four letters)

Foreign country (please provide this information if your mailing address is outside the U.S.) | Foreign postal code

Ohio Residency Status - Check applicable box

X Full-year resident | Part-year resident | Nonresident indicate state ►►

Check applicable box for spouse (only if married filing jointly)

X Full-year resident | Part-year resident | Nonresident indicate state ►►

Filing Status - **Check one** (as reported on federal income tax return)

Single or head of household or qualifying widow(er)

X Married filing jointly

Married filing separately ►► Enter spouse's SS#

Please do not use staples, tape or glue. Place your W-2(s), check (payable to Ohio Treasurer of State) and Ohio form IT 40P on top of your return. Place any other supporting documents or statements after the last page of your return.

Ohio Political Party Fund Yes No

Do you want $1 to go to this fund? ....

If joint return, does your spouse want $1 to go to this fund?

Note: Checking ``Yes'' will not increase your tax or decrease your refund.

Go paperless. It's FREE! Try I-File or Ohio eForms by visiting tax.ohio.gov.

Ohio School District Number for 2009 (see instructions) 2510

Most electronic filers receive their refunds in 5-7 business days by direct deposit!

INCOME AND TAX INFORMATION

1.	**Federal adjusted gross income** (from IRS forms 1040, line 37; 1040A, line 21; 1040EZ, line 4; or 1040NR, line 35)	1.	82059	00
2.	Adjustments from line 47 on page 3 of Ohio form IT 1040 **(enclose page 3)**	2.	-153	00
3.	Ohio adjusted gross income (line 2 added to or subtracted from line 1)	3.	81906	00
4.	Personal exemption and dependent exemption deduction - multiply your personal and dependent exemptions 3 times $1,550 and enter the result here	4.	4650	00
5.	Ohio taxable income (line 3 minus line 4; enter -0- if line 3 is less than line 4)	5.	77256	00
6.	Tax on line 5 (see tax tables in the instructions)	6.	2725	00
7.	Credits from Schedule B from line 57 on page 4 of Ohio form IT 1040 **(enclose page 4)**	7.		00
8.	Ohio tax less Schedule B credits (line 6 minus line 7; enter -0- if line 7 is more than line 6)	8.	2725	00
9.	Exemption credit: Number of personal and dependent exemptions 3 times $20	9.	60	00
10.	Ohio tax less exemption credit (line 8 minus line 9; enter -0- if line 8 is less than line 9)	10.	2665	00

Ohio | Department of Taxation

SS# 298 62 8975

09000270

Taxable year beginning in **2009**

IT 1040 Rev. 12/09
Individual Income Tax Return

11. Amount from line 10 on page 1	11.	2665	00
12. Joint filing credit (only for married filing jointly filers; see instructions and enclose documentation) 5 % times line 11 (limit $650)	12.	133	00
13. Ohio tax less joint filing credit (line 11 minus line 12; if line 12 is more than line 11, enter -0-)	13.	2532	00
14. Total credits from line 69 on page 4 of Ohio form IT 1040 **(enclose page 4)**	14.		00
15. Manufacturing equipment grant. You must include the grant request form	15.		00
16. Ohio income tax (line 13 minus lines 14 and 15; if the total of lines 14 and 15 is more than line 13, enter -0-)	16.	2532	00
17. Unpaid Ohio use tax (see worksheet in the instructions)	17.		00
18. Total Ohio tax liability (add lines 16 and 17) **TOTAL TAX ▶**	18.	2532	00
19. Ohio tax withheld (box 17 on your W-2). Place W-2(s) on top of this return **AMOUNT WITHHELD ▶**	19.	2469	00
20. 2008 overpayment credited to 2009, 2009 est. tax payments and any other 2009 tax payments.	20.		00
21. Refundable credits. Include certificate(s) and K-1(s): a. Business jobs credit; b. Pass-through entity credit; c. Historical preservation credit; d. **NEW** - Motion picture production credit			
22. Add lines 19, 20 and 21a, b, c and d **TOTAL PAYMENTS ▶**	22.	2469	00

If line 22 is MORE THAN line 18, go to line 23. If line 22 is LESS THAN line 18, skip to line 27.

23. If line 22 is MORE than line 18, subtract line 18 from line 22 **AMOUNT OVERPAID ▶**	23.		00
24. Amount of line 23 to be credited to 2010 income tax liability **CREDIT TO 2010 ▶**	24.		00
25. Amount of line 23 that you are **donating** to the following funds: a. Military injury relief; b. Nature preserves/scenic rivers; c. Wildlife species/endangered wildlife			
26. Line 23 minus the sum of lines 24 and 25a, b and c **YOUR REFUND ▶**	26.		00
27. If line 22 is less than line 18, subtract line 22 from line 18	27.	63	00
28. Interest penalty on underpayment of income tax. Enclose Ohio form IT/SD 2210 (see instructions)	28.		00
29. Interest and penalty due on late-paid tax and/or late-filed return	29.		00
30. Add lines 27, 28 and 29. If payment is enclosed, make check payable to Ohio Treasurer of State and include Ohio form IT 40P (see instructions) **AMOUNT DUE ▶**	30.	63	00

If your refund is less than $1.01, no refund will be issued. If you owe less than $1.01, no payment is necessary.

SIGN HERE (required) **- See page 4 of this return for mailing information.**

I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

For Department Use Only

▶ Your signature — Date

▶ Spouse's signature (see instructions) — Phone number (optional)

SUSAN A COMKO 330-940-3950

Preparer's name (please print; see instructions) — Phone number

Do you authorize your preparer to contact us regarding this return? X Yes No

Code

Ohio | Department of Taxation

SS# 298 62 8975

09000370

Taxable year beginning in **2009**

IT 1040 Rev. 12/09
Individual Income Tax Return

IF LINE 2 (ON PAGE 1) IS -0- OR BLANK, DO NOT MAIL PAGE 3.

SCHEDULE A - Income Adjustments (Additions and Deductions)

Additions (add income items only to the extent not included on page 1, line 1).

31.	Non-Ohio state or local government interest and dividends	31.		00
32.	Certain pass-through entity Ohio taxes paid and Ohio Revised Code section 5733.40(A) pass-through entity adjustment	32.		00
33a.	Federal interest and dividends subject to state taxation	33a.		00
b.	Reimbursement of college tuition expenses and fees deducted in any previous year(s)	b.		00
c.	Losses from sale or disposition of Ohio public obligations	c.		00
d.	Nonmedical withdrawals from an Ohio medical savings account, lump sum distribution add-back and miscellaneous federal income tax adjustments	d.		00
e.	Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income	e.		00
f.	Noneducation expenditures from college savings account	f.		00
g.	5/6 adjustment for IRC section 168(k) and 179 depreciation expense	g.		00
34.	**Total additions** (add lines 31 through 33g and enter here). You must complete the applicable line items above	34.		00

Deductions (deduct income items only to the extent included on page 1, line 1).
Important: See caution in the instructions.

35.	Federal interest and dividends exempt from state taxation	35.		00
36.	Employee compensation earned in Ohio by full-year residents of neighboring states and certain income earned by military nonresidents and civilian nonresident spouses (see instructions)	36.		00
37.	Military pay for Ohio residents, but only if the military pay is included on line 1 of this return and is received while the military member was stationed outside Ohio	37.		00
38.	State or municipal income tax overpayments shown on IRS form 1040, line 10	38.	153	00
39.	Disability and survivorship benefits (do not include pension continuation benefits)	39.		00
40.	Qualifying Social Security benefits and certain railroad retirement benefits	40.		00
41.	Contributions to College Advantage 529 savings plan and/or purchases of tuition credits	41.		00
42.	Certain Ohio National Guard reimbursements and benefits (see instructions)	42.		00
43.	Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses (see worksheet in the instructions)	43.		00
44.	Funds deposited into, and earnings of, a medical savings account for eligible health care expenses (see worksheet in the instructions)	44.		00
45a.	Wage expense not deducted due to the targeted jobs or the work opportunity tax credits	45a.		00
b.	Interest income from Ohio public obligations and from Ohio purchase obligations and gains from the sale or disposition of Ohio public obligations	b.		00
c.	Refund or reimbursements shown on IRS form 1040, line 21 for itemized deductions claimed on a prior year IRS income tax return	c.		00
d.	Repayment of income reported in a prior year and miscellaneous federal tax adjustments	d.		00
e.	Qualified organ donor expenses (maximum $10,000 per taxpayer) and amounts contributed to an individual development account	e.		00
f.	Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense	f.		00
g.	Military retirement income included in federal adjusted gross income (line 1) and military injury relief fund amounts included in line 1	g		00
46.	**Total deductions** (add lines 35 through 45g). You must complete the applicable line items above	46.	153	00
47.	Net adjustments - If line 34 is GREATER than line 46, **enter the difference here and on line 2 as a positive amount.** If line 34 is LESS than line 46, **enter the difference here and on line 2 as a negative amount. Include this page when you file your return**	47.	-153	00