

Label (See instructions on page 14.) Use the IRS label. Otherwise, please print or type. **Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) You Spouse

LABEL HERE

For the year Jan. 1-Dec. 31, 2009, or other tax year beginning _____, 2009, ending _____, 20

OMB No. 1545-0074

Your first name and initial: **John** Last name: **Doe** Your social security number: **111 22 3333**

If a joint return, spouse's first name and initial: **Mary** Last name: **Public** Spouse's social security number: **222 33 4444**

Home address (number and street). If you have a P.O. box, see page 14. Apt. no.: **123 Main Street** You must enter your SSN(s) above.▲

City, town or post office, state, and ZIP code. If you have a foreign address, see page 14. **Hometown, MA** Checking a box below will not change your tax or refund.

Filing Status

1 Single 4 Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. ▶ _____

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here. ▶ _____

5 Qualifying widow(er) with dependent child (see page 16)

Check only one box.

Exemptions

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

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 17)
Son	Doe	222 33 1222	Son	<input checked="" type="checkbox"/>
Daughter	Public	333 44 1222	Daughter	<input checked="" type="checkbox"/>

Boxes checked on 6a and 6b: **2**

No. of children on 6c who:
 ● lived with you: **2**
 ● did not live with you due to divorce or separation (see page 18): _____

Dependents on 6c not entered above: _____

Add numbers on lines above: **4**

d Total number of exemptions claimed: **4**

If more than four dependents, see page 17 and check here

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2: **200,000.**

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a: **8b**

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends (see page 22): **9b**

10 Taxable refunds, credits, or offsets of state and local income taxes

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here

14 Other gains or (losses). Attach Form 4797

15a IRA distributions: **15a** Taxable amount: **15b**

16a Pensions and annuities: **16a** Taxable amount: **16b**

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation in excess of \$2,400 per recipient (see page 27)

20a Social security benefits: **20a** Taxable amount (see page 27): **20b**

21 Other income. List type and amount (see page 29)

22 Add the amounts in the far right column for lines 7 through 21. This is your total income: **200,000.**

Adjusted Gross Income

23 Educator expenses (see page 29): **23**

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ: **24**

25 Health savings account deduction. Attach Form 8889: **25**

26 Moving expenses. Attach Form 3903: **26**

27 One-half of self-employment tax. Attach Schedule SE: **27**

28 Self-employed SEP, SIMPLE, and qualified plans: **28**

29 Self-employed health insurance deduction (see page 30): **29**

30 Penalty on early withdrawal of savings: **30**

31a Alimony paid: **31a** Recipient's SSN: ▶ _____

32 IRA deduction (see page 31): **32**

33 Student loan interest deduction (see page 34): **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: **200,000.**

Tax and Credits

Standard Deduction for -

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

All others:

Single or Married filing separately, \$5,700

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

Head of household, \$8,350

38 Amount from line 37 (adjusted gross income) 200,000
39a Check if: You were born before January 2, 1945, Blind. Spouse was born before January 2, 1945, Blind. Total boxes checked
40a Itemized deductions (from Schedule A) or your standard deduction (see left margin) 26,888
41 Subtract line 40a from line 38 173,112
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 page 37 14,600
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 158,512
44 Tax. Check if any tax is from: a Form(s) 8814 b Form 4972 32,647
45 Alternative minimum tax. Attach Form 6251 87
46 Add lines 44 and 45 32,734
47 Foreign tax credit. Attach Form 1116 if required 47
48 Credit for child and dependent care expenses. Attach Form 2441 48
49 Education credits from Form 8863, line 29 49
50 Retirement savings contributions credit. Attach Form 8880 50
51 Child tax credit (see page 42) 51
52 Credits from Form: a 8396 b 8839 c 5695 52
53 Other credits from Form: a 3800 b 8801 c 53 53
54 Add lines 47 through 53. These are your total credits 54
55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- 32,734

Other Taxes

56 Self-employment tax. Attach Schedule SE 56
57 Unreported social security and Medicare tax from Form: a 4137 b 8919 57
58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 58
59 Additional taxes: a AEIC payments b Household employment taxes. Attach Schedule H 59
60 Add lines 55 through 59. This is your total tax 32,734

Payments

If you have a qualifying child, attach Schedule EIC.

61 Federal income tax withheld from Forms W-2 and 1099 35,000
62 2009 estimated tax payments and amount applied from 2008 return 62
63 Making work pay and government retiree credits. Attach Schedule M 63
64a Earned income credit (EIC) 64a
64b Nontaxable combat pay election 64b
65 Additional child tax credit. Attach Form 8812 65
66 Refundable education credit from Form 8863, line 16 66
67 First-time homebuyer credit. Attach Form 5405 67
68 Amount paid with request for extension to file (see page 72) 68
69 Excess social security and tier 1 RRTA tax withheld (see page 72) 69
70 Credits from Form: a 2439 b 4136 c 8801 d 8885 70
71 Add lines 61, 62, 63, 64a, and 65 through 70. These are your total payments 35,000

Refund

Direct deposit? See page 73 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 2,266
73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here 2,266
74 Amount of line 72 you want applied to your 2010 estimated tax 74

Amount You Owe

75 Amount you owe. Subtract line 71 from line 60. For details on how to pay, see page 74 75
76 Estimated tax penalty (see page 74) 76

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? [X] Yes. Complete the following. [] No
Designee's name: John Hoffman
Phone no: 617-730-8100
Personal identification number (PIN): 12345

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

Paid Preparer's Use Only

Preparer's signature: [] Date: 05/20/10
Check if self-employed: [] Preparer's SSN or PTIN: P00129038
Firm's name (or yours if self-employed), address, and ZIP code: John M. Hoffman CPA PC, 1330 Boylston Street, Chestnut Hill, MA 02467
EIN: 26-1741255
Phone no: 617-730-8100

**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

Your social security number

John Doe & Mary Public

111 22 3333

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.		
	1 Medical and dental expenses (See page A-1.) <u>See Statement 2</u>	1	16,000.
	2 Enter amount from Form 1040, line 38 <u>2</u> <u>200,000.</u>	2	200,000.
	3 Multiply line 2 by 7.5% (.075)	3	15,000.
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	1,000.	

Taxes You Paid (See page A-2.)	5 State and local (check only one box): a <input checked="" type="checkbox"/> Income taxes, or b <input type="checkbox"/> General sales taxes	5	9,200.
	6 Real estate taxes (See page A-5.)	6	4,000.
	7 New motor vehicle taxes from line 11 of the worksheet on page 2. Skip this line if you checked box 5b	7	
	8 Other taxes. List type and amount <u>auto Excise Tax</u> <u>500.</u>	8	500.
	9 Add lines 5 through 8	9	13,700.

Interest You Paid (See page A-6.) Note. Personal interest is not deductible.	10 Home mortgage interest and points reported to you on Form 1098	10	12,000.
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-7 and show that person's name, identifying no., and address	11	
	12 Points not reported to you on Form 1098	12	
	13 Qualified mortgage insurance premiums (See page A-7.)	13	
	14 Investment interest. Attach Form 4952 if required. (See page A-8.)	14	
15 Add lines 10 through 14	15	12,000.	

Gifts to Charity If you made a gift and got a benefit for it, see page A-8.	16 Gifts by cash or check	16	520.
	17 Other than by cash or check. If any gift of \$250 or more, see page A-8. You must attach Form 8283 if over \$500	17	
	18 Carryover from prior year	18	
	19 Add lines 16 through 18	19	520.

Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See page A-10.)	20	
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Job Expenses and Certain Miscellaneous Deductions (See page A-10.)	21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-10.)	21	
	22 Tax preparation fees	22	
	23 Other expenses - investment, safe deposit box, etc. List type and amount	23	
	24 Add lines 21 through 23	24	
	25 Enter amount from Form 1040, line 38 <u>25</u>	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 on page A-11. List type and amount	28	
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Total Itemized Deductions	29 Is Form 1040, line 38, over \$166,800 (over \$83,400 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40a. <input checked="" type="checkbox"/> Yes. Your deduction may be limited. See page A-11 for the amount to enter.	29	26,888.
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>	30	

Worksheet Before you begin: ✓ You cannot take this deduction if the amount on Form 1040, line 38, is equal to or greater than \$135,000 (\$260,000 if married filing jointly).
 ✓ See the instructions for line 7 on page A-6.

New motor vehicle

taxes	1 Enter the state or local sales or excise taxes you paid in 2009 for the purchase of any new motor vehicle(s) after February 16, 2009 (see page A-6)	1		
Use this worksheet to figure the amount to enter on line 7.	2 Enter the purchase price (before taxes) of the new motor vehicle(s)	2		
	3 Is the amount on line 2 more than \$49,500? <input type="checkbox"/> No. Enter the amount from line 1. <input type="checkbox"/> Yes. Figure the portion of the tax from line 1 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see page A-6).			3
(Keep a copy for your records.)	4 Enter the amount from Form 1040, line 38	4		
	5 Enter the total of any - • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and • Exclusion of income from Puerto Rico	5		
	6 Add lines 4 and 5	6		
	7 Enter \$125,000 (\$250,000 if married filing jointly)	7		
	8 Is the amount on line 6 more than the amount on line 7? <input type="checkbox"/> No. Enter the amount from line 3 above on Schedule A, line 7. Do not complete the rest of this worksheet. <input type="checkbox"/> Yes. Subtract line 7 from line 6	8		
	9 Divide the amount on line 8 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	9		
	10 Multiply line 3 by line 9			10
	11 Deduction for new motor vehicle taxes. Subtract line 10 from line 3. Enter the result here and on Schedule A, line 7			11

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

John Doe & Mary Public

111 22 3333

Part I Alternative Minimum Taxable Income

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 6), and go to line 7. (If less than zero, enter as a negative amount.)	173,112.
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	1,000.
3	Taxes from Schedule A (Form 1040), lines 5, 6, and 8	13,700.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	
6	If Form 1040, line 38, is over \$166,800 (over \$83,400 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet on page A-11 of the instructions for Schedule A (Form 1040)	-332.
7	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 20 from that schedule	
8	Tax refund from Form 1040, line 10 or line 21	
9	Investment interest expense (difference between regular tax and AMT)	
10	Depletion (difference between regular tax and AMT)	
11	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	
12	Alternative tax net operating loss deduction	
13	Interest from specified private activity bonds exempt from the regular tax	
14	Qualified small business stock (7% of gain excluded under section 1202)	
15	Exercise of incentive stock options (excess of AMT income over regular tax income)	
16	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	
17	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	
18	Disposition of property (difference between AMT and regular tax gain or loss)	
19	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	
20	Passive activities (difference between AMT and regular tax income or loss)	
21	Loss limitations (difference between AMT and regular tax income or loss)	
22	Circulation costs (difference between regular tax and AMT)	
23	Long-term contracts (difference between AMT and regular tax income)	
24	Mining costs (difference between regular tax and AMT)	
25	Research and experimental costs (difference between regular tax and AMT)	
26	Income from certain installment sales before January 1, 1987	
27	Intangible drilling costs preference	
28	Other adjustments, including income-based related adjustments	
29	Alternative minimum taxable income. Combine lines 1 through 28. (If married filing separately and line 29 is more than \$216,900, see instructions.)	187,480.

Part II Alternative Minimum Tax (AMT)

30	Exemption. (If you were under age 24 at the end of 2009, see instructions.) IF your filing status is ... AND line 29 is not over ... THEN enter on line 30 ... Single or head of household \$112,500 \$46,700 Married filing jointly or qualifying widow(er) 150,000 70,950 Married filing separately 75,000 35,475 } Stmt 4	61,580.
31	Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36 and skip the rest of Part II	125,900.
32	<ul style="list-style-type: none"> If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 55 here. All others: If line 31 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 	32,734.
33	Alternative minimum tax foreign tax credit (see instructions)	
34	Tentative minimum tax. Subtract line 33 from line 32	32,734.
35	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Sch J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Sch J	32,647.
36	AMT. Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45	87.

Part III Tax Computation Using Maximum Capital Gains Rates

37	Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions			37
38	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see the instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38		
39	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39		
40	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 38. Otherwise, add lines 38 and 39, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	40		
41	Enter the smaller of line 37 or line 40			41
42	Subtract line 41 from line 37			42
43	If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 42 by 26% (.26). Otherwise, multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result			43
44	Enter: <ul style="list-style-type: none"> • \$67,900 if married filing jointly or qualifying widow(er), • \$33,950 if single or married filing separately, or • \$45,500 if head of household. 	44		
45	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	45		
46	Subtract line 45 from line 44. If zero or less, enter -0-	46		
47	Enter the smaller of line 37 or line 38	47		
48	Enter the smaller of line 46 or line 47	48		
49	Subtract line 48 from line 47	49		
50	Multiply line 49 by 15% (.15) If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.			50
51	Subtract line 47 from line 41	51		
52	Multiply line 51 by 25% (.25)			52
53	Add lines 43, 50, and 52			53
54	If line 37 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 37 by 26% (.26). Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result			54
55	Enter the smaller of line 53 or line 54 here and on line 32. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 32. Instead, enter it on line 4 of the worksheet in the instructions			55

Form 1040 Wages Received and Taxes Withheld Statement 1

T S Employer's Name	Amount Paid	Federal Tax Withheld	State Tax Withheld	City SDI Tax W/H	FICA Tax	Medicare Tax
T Hard for the Money	150,000.	25,000.	7,000.		6,622.	2,175.
S Harder than He Works	50,000.	10,000.	2,200.		3,100.	725.
Totals	200,000.	35,000.	9,200.		9,722.	2,900.

Schedule A Medical and Dental Expenses Statement 2

Description	Amount
Braces for son	8,000.
Braced for daughter	8,000.
Total to Schedule A, line 1	16,000.

Schedule A	Itemized Deductions Worksheet	Statement	3
1.	Enter the total of the amounts from Schedule A, lines 4, 9, 15, 19, 20, 27, and 28	27,220.	
2.	Enter the total of the amounts from Schedule A, lines 4, 14, and 20, plus any gambling and casualty or theft losses included on line 28.	1,000.	
3.	Is the amount on line 2 less than the amount on line 1? If no, your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 29. If yes, subtract line 2 from line 1	26,220.	
4.	Multiply line 3 by 80% (.80).	20,976.	
5.	Enter the amount from Form 1040, line 38.	200,000.	
6.	Enter: \$166,800 (\$83,400 if married filing separately)	166,800.	
7.	Is the amount on line 6 less than the amount on line 5? If no, your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 29. If yes, subtract line 6 from line 5	33,200.	
8.	Multiply line 7 by 3% (.03)	996.	
9.	Enter the smaller of line 4 or line 8	996.	
10.	Divide line 9 by 1.5	664.	
11.	Subtract line 10 from line 9	332.	
12.	Total itemized deductions. Subtract line 11 from line 1. Enter the result here and on Schedule A, line 29	26,888.	

Form 6251

Exemption Worksheet

Statement 4

1	Enter: \$46,700 if single or head of household; \$70,950 if married filing jointly or qualifying widow(er); \$35,475 if married filing separately.	70,950.
2	Enter your alternative minimum taxable income (AMTI) Form 6251, line 29	187,480.
3	Enter: \$112,500 if single or head of household; \$150,000 if married filing jointly or qualifying widow(er); \$75,000 if married filing separately	150,000.
4	Subtract line 3 from line 2. If zero or less enter -0-	<u>37,480.</u>
5	Multiply line 4 by 25% (.25).	9,370.
6	Subtract line 5 from line 1. If zero or less, enter -0-. If any of the three conditions under Certain Children Under Age 24 apply to you, complete lines 7 through 10. Otherwise, stop here and enter this amount on Form 6251, line 30, and go to Form 6251, line 31	<u>61,580.</u>
7	Minimum exemption amount for certain children under age 24. .	
8	Enter your earned income, if any.	
9	Add lines 7 and 8	
10	Enter the smaller of line 6 or line 9 here and on Form 6251, line 30, and go to Form 6251, line 31	