

9898

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		\$		2010 Form 1099-R		
		2a Taxable amount				
		\$		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>
PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)		4 Federal income tax withheld		Copy A For Internal Revenue Service Center File with Form 1096.
		\$		\$		
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		For Privacy Act and Paperwork Reduction Act Notice, see the 2010 General Instructions for Certain Information Returns.
		\$		\$		
Street address (including apt. no.)		7 Distribution code(s)	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other	%	
				\$		
City, state, and ZIP code		9a Your percentage of total distribution %		9b Total employee contributions		
				\$		
	1st year of desig. Roth contrib.	10 State tax withheld		11 State/Payer's state no.		12 State distribution
		\$				\$
		\$				\$
Account number (see instructions)		13 Local tax withheld		14 Name of locality		15 Local distribution
		\$				\$
		\$				\$

Form **1099-R**

Cat. No. 14436Q

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page

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Do Not Cut or Separate Forms on This Page

Note

DO NOT STAPLE

Complete
form using
BLACK INKFor the year Jan. 1-Dec. 31, 2010,
or other tax year
beginning _____, 2010
ending _____, 20__.

Your social security number

Spouse's social security number

Your legal last name

Legal first name

M.I.

If a joint return, spouse's legal last name

Spouse's legal first name

M.I.

Home address (number and street). If you have a PO Box, see page 7.

Apt. no.

City or post office

State

Zip code

Campaign fund If you want \$3 to go to the State Election Campaign Fund and the Democracy Trust Fund, check here.☐ You ☐ Your spouse

Designating an amount will not change your tax or refund.

Tax district

Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2010.

City, village, or town ☐ City ☐ Village ☐ TownCounty of ☐School district number See page 37 ☐Special conditions ☐**Filing status** Check ☒ below☐ Single☐ Married filing joint return☐ Married filing separate return.
Fill in spouse's SSN above and full name here

Legal last name

Legal first name

M.I.

☐ Head of household (see page 8).
Also, check here if married☐ If married, fill in spouse's SSN above and full name here

Print numbers like this → 0 1 2 3 4 5 6 7 8 9

Not like this → Ø 1 4 7

NO COMMAS; NO CENTS

1 Federal adjusted gross income (see page 9) 1 .00

Form W-2 wages included in line 1. .00

2 State and municipal interest (see page 9) 2 .00

3 Capital gain/loss addition (see page 10) 3 .00

4 Other additions } Fill in code number and amount, see page 10.

} Fill in total other additions on line 4.

.00 .00 .00 .00 .00 4 .00

5 Add the amounts in the right column for lines 1 through 4. 5 .00

6 State tax refund (Form 1040, line 10) 6 .00

7 United States government interest. 7 .00

8 Unemployment compensation (see page 13) 8 .00

9 Social security adjustment (see page 13) 9 .00

10 Capital gain/loss subtraction (see page 13) 10 .00

11 Other subtractions } Fill in code number and amount, see page 13.

} Fill in total other subtractions on line 11.

.00 .00 .00 .00 .00 11 .00

12 Add lines 6 through 11 12 .00










13 Subtract line 12 from line 5. This is your Wisconsin income 13 .00

See page 34 before assembling return

PAPER CLIP payment here



NO COMMAS; NO CENTS

14	Wisconsin income from line 13	14	_____	.00
15	Standard deduction. See table on page 45, OR ▼	15	_____	.00
	If someone else can claim you (or your spouse) as a dependent, see page 22 and check here ▶		_____	
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	_____	.00
17	Exemptions (Caution: See page 22)			
a	Fill in exemptions from your federal return _____ x \$700	17a	_____	.00
b	Check if 65 or older ____ You + ____ Spouse = _____ x \$250	17b	_____	.00
c	Add lines 17a and 17b	17c	_____	.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	18	_____	.00
19	Tax (see table on page 38)	19	_____	.00
20	Itemized deduction credit. Enclose Schedule 1, page 4	20	_____	.00
21	Armed forces member credit (must be stationed outside U.S. See page 23)	21	_____	.00
22	School property tax credit			
a	Rent paid in 2010—heat included _____ .00	} Find credit from table page 24. . . 22a	_____	.00
	Rent paid in 2010—heat not included _____ .00		_____	
b	Property taxes paid on home in 2010 _____ .00	Find credit from table page 25. . . 22b	_____	.00
23	Historic rehabilitation credits	23	_____	.00
24	Working families tax credit } If line 14 is less than \$10,000 (\$19,000 if married filing joint), see page 25 . . .	24	_____	.00
25	Certain nonrefundable credits from line 5 of Schedule CR	25	_____	.00
26	Add credits on lines 20 through 25	26	_____	.00
27	Subtract line 26 from line 19. If line 26 is larger than line 19, fill in 0	27	_____	.00
28	Alternative minimum tax. Enclose Schedule MT	28	_____	.00
29	Add lines 27 and 28	29	_____	.00
30	Married couple credit.			
	Enclose Schedule 2, page 4	30	_____	.00
31	Other credits from Schedule CR, line 18 . . .	31	_____	.00
32	Net income tax paid to another state.			
	Enclose Schedule OS	32	_____	.00
33	Add lines 30, 31, and 32.	33	_____	.00
34	Subtract line 33 from line 29. If line 33 is larger than line 29, fill in 0. This is your net tax	34	_____	.00
35	Recycling surcharge. Enclose Schedule RS	35	_____	.00
36	Sales and use tax due on out-of-state purchases (see page 28)	36	_____	.00
37	Advance earned income credit (see page 28)	37	_____	.00
38	Donations (decreases refund or increases amount owed)			
a	Endangered resources 	.00	f	Firefighters memorial 
b	Packers football stadium 	.00	g	Prostate cancer research 
c	Breast cancer research 	.00	h	Military family relief 
d	Veterans trust fund 	.00	i	Second Harvest 
e	Multiple sclerosis 	.00	Total (add lines a through i) ▶ 38j _____ .00	
39	Penalties on IRAs, retirement plans, MSAs, etc. (see page 29) . . .	.00	x .33 =	39 _____ .00
40	Credit repayments and other penalties (see page 29)	40	_____	.00
41	Add lines 34 through 37, and 38j through 40	41	_____	.00

Name(s) shown on Form 1		Your social security number
NO COMMAS; NO CENTS		
42	Amount from line 41	42 ..... .00
43	Wisconsin tax withheld. Enclose withholding statements	43 ..... .00
44	2010 estimated tax payments and amount applied from 2009 return	44 ..... .00
45	Earned income credit. Number of qualifying children ...	
	Federal credit. .... .00 x % =	45 ..... .00
46	Farmland preservation credit. a Schedule FC, line 18	46a ..... .00
	b Schedule FC-A, line 13	46b ..... .00
47	Repayment credit (see page 31)	47 ..... .00
48	Homestead credit. Enclose Schedule H or H-EZ	48 ..... .00
49	Eligible veterans and surviving spouses property tax credit	49 ..... .00
50	Other credits from Schedule CR, line 27. Enclose Schedule CR ..	50 ..... .00
51	Add lines 43 through 50	51 ..... .00
52	If line 51 is larger than line 42, subtract line 42 from line 51. This is the AMOUNT YOU OVERPAID	52 ..... .00
53	Amount of line 52 you want REFUNDED TO YOU	53 ..... .00
54	Amount of line 52 you want APPLIED TO YOUR 2011 ESTIMATED TAX	54 ..... .00
55	If line 51 is smaller than line 42, subtract line 51 from line 42. This is the AMOUNT YOU OWE . Paper clip payment to front of return	55 ..... .00
56	Underpayment interest. Fill in exception code - See Sch. U _____	56 ..... .00
	Also include on line 55 (see page 33)	

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 34)? ☐ **Yes** Complete the following. ☐ **No**

Designee's name	Phone no. ()	Personal identification number (PIN)
		<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> <div style="width: 25px; height: 25px; border: 1px solid black;"></div> <div style="width: 25px; height: 25px; border: 1px solid black;"></div> <div style="width: 25px; height: 25px; border: 1px solid black;"></div> <div style="width: 25px; height: 25px; border: 1px solid black;"></div> </div>



Paper clip copies of your federal income tax return and schedules to this return.
Assemble your return (pages 1-4) and withholding statements in the order listed on page 34.

Sign here

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Your signature	Spouse's signature (if filing jointly, BOTH must sign)	Date	Daytime phone ()
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I-010ai

Mail your return to: Wisconsin Department of Revenue
 If tax due PO Box 268, Madison WI 53790-0001
 If refund or no tax due PO Box 59, Madison WI 53785-0001
 If homestead credit claimed PO Box 34, Madison WI 53786-0001

For Department Use Only	C	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
		<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>

**Do Not Submit
Photocopies**



Claimant's social security number		Spouse's social security number		Check below then fill in either the name of city, village, or town, and the county in which you lived at the end of 2010. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input type="checkbox"/> County of <input type="checkbox"/>
Claimant's legal last name	Legal first name	M.I.		
Spouse's legal last name	Spouse's legal first name	M.I.		
Home address (number and street)		Apt. no.		
City or post office		State	Zip code	Special conditions <input type="checkbox"/> (See page 7.)

- 1a** What was your age as of December 31, 2010? (If you were under 18, you do not qualify for homestead credit for 2010.) **1a** Fill in age
- b** If your spouse was age 65 or over as of December 31, 2010, check where indicated **1b** Check here ☐
- 2** Were you a legal resident of Wisconsin from 1-1-10 through 12-31-10? (If "No," you do not qualify.) **2** ☐ Yes ☐ No
- 3** Were you claimed or will you be claimed as a dependent on someone else's 2010 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2010, you do not qualify.) **3** ☐ Yes ☐ No
- 4a** Are you now living in a nursing home? (If "Yes," indicate the date you entered _____ and the nursing home name and address _____) **4a** ☐ Yes ☐ No
- b** If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) **4b** ☐ Yes ☐ No
- 5** Did you become ☐ married or ☐ divorced in 2010? (If "Yes," fill in date _____; see page 16.) **5** ☐ Yes ☐ No
- 6a** If married for any part of 2010, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 15.) **6a** ☐ Yes ☐ No
- b** If you and your spouse maintained separate homes while married during 2010, did either spouse notify the other of their marital property income? (See page 15.) **6b** ☐ Yes ☐ No

Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → Ø 1 4 7 NO COMMAS; NO CENTS

Household Income Include all 2010 income as listed below. If married, include the incomes of both spouses. See pages 7 to 11.

- 7** Wisconsin income from your 2010 income tax return. If you **already filed** your tax return, **attach a copy marked "Duplicate."** (See page 5, Part C.1, paragraph 3.) **7** _____ .00
- 8** If you or you and your spouse **are not filing** a 2010 Wisconsin return, fill in Wisconsin **taxable** income on lines 8a and 8b.
- a** Wages _____ .00 + Interest _____ .00 + Dividends _____ .00 = **8a** _____ .00
- b** Other taxable income. Attach a schedule listing each income item **8b** _____ .00
- 9** **Nontaxable household income. Do not include amounts filled in on line 7, 8a, or 8b.**
- a** Unemployment compensation **9a** _____ .00
- b** Social security, federal and state SSI, SSI-E, SSD, and caretaker supplement payments. Include Medicare premium deductions **9b** _____ .00
- c** Railroad retirement benefits. Include Medicare premium deductions **9c** _____ .00
- d** Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 8) **9d** _____ .00
- e** Contributions to deferred compensation plans (see box 12 of wage statements, and page 8) **9e** _____ .00
- f** Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans **9f** _____ .00
- g** Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds **9g** _____ .00
- h** Scholarships, fellowships, grants (see page 9), and military compensation or cash benefits **9h** _____ .00
- i** Child support, maintenance payments, and other support money (court ordered) **9i** _____ .00
- j** Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 9) **9j** _____ .00
- 10** Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2 **10** _____ .00





11 a Enter amount from line 10 here	11a	_____	.00
b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b	_____	.00
c Gain from sale of home excluded for federal tax purposes (see instructions)	11c	_____	.00
d Other capital gains not taxable	11d	_____	.00
e Net operating loss carryforward and capital loss carryforward	11e	_____	.00
f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11f	_____	.00
g Partner's, LLC member's, and S corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	11g	_____	.00
h Car or truck depreciation (standard mileage rate)	11h	_____	.00
i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs ...	11i	_____	.00
12 a Subtotal. Add lines 11a through 11i	12a	_____	.00
b Number of qualifying dependents. Do not count yourself or your spouse (see page 11) _____ x \$500 =	12b	_____	.00
c Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	12c	_____	.00

Taxes and/or Rent See pages 11 to 14.

- ☐ Check here if your home was located on more than one acre of land and **was not** part of a farm; **see Schedule 1, page 3.**
- ☐ Check here if your home was located on more than one acre of land and **was** part of a farm.
- ☐ Check here if your home was used for purposes other than personal or farm use while you lived there in 2010; **see Schedule 2, page 3.**
- ☐ Check here if you received Wisconsin Works (W2) payments or county relief during 2010; **see Schedule 3, page 3.**

13 Homeowners – Net 2010 property taxes on your homestead, whether paid or not	13	_____	.00
14 Renters— Rent from your rent certificate(s), line 13a (or Shared Living Expenses Schedule). See pages 12 to 14.			
Heat included (13b of rent certificate is "Yes")	14a	_____	.00 x .20 (20%) = 14b _____ .00
Heat not included (13b of rent certificate is "No")	14c	_____	.00 x .25 (25%) = 14d _____ .00
15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15	_____	.00

Don't delay your refund: ATTACH 2010 tax bill(s) (or closing statement) and/or original rent certificate(s). ATTACH ownership document (if the tax bill lists names other than yours). See page 12.

Credit Computation

16 Fill in the smaller of (a) amount on line 15 or (b) \$1,460	16	_____	.00
17 Using the amount on line 12c, fill in the appropriate amount from Table A (page 17)	17	_____	.00
18 Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0; no credit is allowable)	18	_____	.00
19 Homestead credit – Using the amount on line 18, fill in the credit from Table B (page 18)	19	_____	.00

If you file a Wisconsin income tax return, attach this claim behind Form 1, 1A, or 1NPR. Fill in your homestead credit (line 19) on line 33 of Form 1A; line 48 of Form 1; or line 73 of Form 1NPR. (If filing Form 1 or Form 1NPR, **ATTACH** a complete copy of your **federal** income tax return and schedules.) You cannot file Form WI-Z with a homestead credit claim.

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Claimant's signature

Spouse's signature

Date

Daytime phone number

Sign Here ►

()

Mail to:
Wisconsin Department of Revenue
PO Box 34
Madison WI 53786-0001



DON'T file this claim UNLESS a rent certificate or property tax bill (or closing statement) is included.

For Department Use Only

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2010 Property Tax Bill / Closing Statement and Sale of Home Information

Claimant purchased home during 2010:

Enter the dates occupied during 2010 ► From: _____ To: _____
mo / day mo / day

Claimant sold home during 2010:

Enter the dates occupied during 2010 ► From: _____ To: _____
mo / day mo / day

SECTION 1 Tax Bill Information for Your Home (If more than one tax bill, see Section 2)

- 1 Year on property tax bill (must be 2010 property tax bill)
- 2 Name of owner(s) as shown on property tax bill
- 3 Type of owner(s) (check only one box) If box 3b is checked, answer 3b1, 3b2 (and 3b3 when applicable)
 - a ☐ Self and/or spouse, include life estate, lease, or use by self and/or spouse (e.g. ET UX, ET UM, HW, WF, LE, L EST, LF TEN, LU, LC, VNE)
 - b ☐ Self and/or spouse AND OTHERS (e.g., ET AL, multiple owners names)
 - 3b1 Enter your ownership percentage _____ %
 - 3b2 Enter amount of 2010 net property taxes you paid or will pay . . . \$ _____ .00
 - 3b3 If all of the other owner(s) occupied your home during 2010, check box ☐
 - c ☐ Trust (e.g., TR, TRSE, TRS, TRST, UDT)
 - d ☐ Estate (e.g., EST)
 - e ☐ Partnership
 - f ☐ Corporation, Subchapter S Corporation, or Limited Liability Company
 - g ☐ Other If Other, fill in owner(s) type
- 4 Address of property
- 5 Assessed value of land \$ _____ .00
- 6 Assessed value of improvements \$ _____ .00
- 7 Number of acres of land (include decimals)
- 8 Property taxes (without special assessments/charges and before first dollar credit and lottery/gaming credit) . . \$ _____ .00
- 9 Sum of first dollar credit and lottery/gaming credit \$ _____ .00
- 10 Net property taxes after sum of first dollar credit and lottery/gaming credit \$ _____ .00

SECTION 2 Additional Tax Bill Information for Adjoining Property

	Tax Bill 2	Tax Bill 3	Tax Bill 4	Tax Bill 5	Tax Bill 6
1 Number of acres of land (include decimals) .....	.	.	.	.	.
2 Assessed value of land .....	.00	.00	.00	.00	.00
3 Assessed value of improvements .....	.00	.00	.00	.00	.00
4 Net taxes (without special assessments/charges and after first dollar credit). ....	.00	.00	.00	.00	.00

SECTION 3 Closing Statement and Sale of Home Information

- 1 Date home was sold.
- 2 Name of seller(s) as shown on closing statement
- 3 Type of seller(s) (check only one box) If box 3b is checked, answer 3b1 (and 3b2 when applicable)
 - a ☐ Self and/or spouse
 - b ☐ Self and/or spouse AND OTHERS
 - 3b1 Enter your ownership percentage _____ %
 - 3b2 If all of the other owner(s) occupied your home before it was sold, check box ☐
 - c ☐ Other If Other, fill in seller(s) type
- 4 Address of home sold
- 5 Property taxes allocated to seller(s) on closing statement. \$ _____ .00
- 6 Selling price of home (do not include personal property items you sold with your home) \$ _____ .00
- 7 Expense of sale (commissions, advertising, attorney fees, etc.) \$ _____ .00
- 8 Adjusted basis of home sold (purchase price, improvements, etc.) \$ _____ .00

Homestead Credit Notes and Attachments Checklist

1. Check all boxes that apply.
2. Fill in appropriate spaces.
3. Enter required notes and explanations in #31 data field.
4. When copies of documents are required, attach them to the Form W-RA, Required Attachments for Electronic Filing, that must be submitted.

The Schedule H instruction booklet page number for the description is indicated in the page column.

Description	Page
<input type="checkbox"/> 1 Former spouse must pay a tax liability owed to the Department of Revenue per attached divorce judgement	5
<input type="checkbox"/> 2 Sources of income reported on Line 8b of Schedule H note is attached	8
<input type="checkbox"/> 3 The distributive share of partnership, limited liability company (LLC), and tax-option (S) corporation depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs is "None"	10
<input type="checkbox"/> 4 Car or truck expenses claimed using the standard mileage rate. Fill in the number of miles _____	10
<input type="checkbox"/> 5 Adjusted basis of car or truck reached zero using standard mileage rate	10
<input type="checkbox"/> 6 Car or truck expenses claimed using the actual expense method	10
<input type="checkbox"/> 7 The computation of gain from the sale or exchange of a principal residence excluded from taxable income under Section 121 of the Internal Revenue Code note is attached.	10
<input type="checkbox"/> 8 Claimant or spouse are age 65 or over and received no social security, SSI, or railroad retirement benefits	11
<input type="checkbox"/> 9 All or part of a pension or annuity distribution includes a rollover or a tax-free exchange	9
<input type="checkbox"/> 10 Nontaxable repaid amounts note is attached	11
<input type="checkbox"/> 11 Very little or no household income note is attached	11
<input type="checkbox"/> 12 Ownership of property document is attached	12
<input type="checkbox"/> 13 Partial ownership interest was inherited with terms of the will requiring payment of all the property taxes. Copy of will is attached.	12
<input type="checkbox"/> 14 Personal property tax bill is for a mobile or manufactured home	12
<input type="checkbox"/> 15 Two or more property tax bills. Drawing showing description, size, and location of each parcel is attached	12
<input type="checkbox"/> 16 No lottery and gaming credit on property tax bill. Fill in the amount claimed \$ _____	12
<input type="checkbox"/> 17 No lottery and gaming credit on property tax bill. Lottery and gaming credit not claimed by homeowner.	12
<input type="checkbox"/> 18 Landlord will not sign rent certificate. Rent verification is attached	13
<input type="checkbox"/> 19 Claimant moved during the year. Note of the address of each dwelling and the dates lived there is attached	13
<input type="checkbox"/> 20 Less than 12 month's property taxes and/or rent are claimed. Note of where claimant lived for the balance of the year is attached	13
<input type="checkbox"/> 21 When more than one acre of land is rented, note from landlord indicating the amount of rent for home and one acre of land is attached	14
<input type="checkbox"/> 22 Moved to tax-exempt housing. Claiming property taxes for up to 12 months after the move note is attached.	14
<input type="checkbox"/> 23 Married but separated all year: Claimant and spouse did not reside together at all during the year and neither the claimant or claimant's spouse notified each other of marital property income	15
<input type="checkbox"/> 24 Married but separated all year: Claimant and spouse did not reside together at all during the year and one or both spouses notified the other spouse of marital property income. Required information is attached	15
<input type="checkbox"/> 25 Married but separated part of year: Required information is attached.	15
<input type="checkbox"/> 26 Marriage took place during year: Required information is attached.	16
<input type="checkbox"/> 27 Divorce took place during year: Claimant and spouse did not reside together at all during the year and neither the claimant or claimant's spouse notified each other of marital property income	16
<input type="checkbox"/> 28 Divorce took place during year: Claimant and spouse did reside together for part of the year and/or one or both spouses notified the other spouse of marital property income. Required information is attached.	16
<input type="checkbox"/> 29 Spouse died during year: Date of death - ____/____/2010	16
<input type="checkbox"/> 30 Claimant resided in property address shown on tax bill but used a different mailing address on tax return.	—
<input type="checkbox"/> 31 Required notes and explanations in following data fields	—

SCHEDULE I

Wisconsin
Department of Revenue

ADJUSTMENTS TO CONVERT 2010 FEDERAL ADJUSTED GROSS INCOME AND ITEMIZED DEDUCTIONS TO THE AMOUNTS ALLOWABLE FOR WISCONSIN

◆ Enclose with Wisconsin Form 1 or Form 1NPR ◆

2010

Name(s) shown on Form 1 or Form 1NPR

Your social security number

PART I – FEDERAL ADJUSTED GROSS INCOME

(Read instructions before completing Schedule I)

1. Fill in your 2010 federal adjusted gross income from line 37, Form 1040 (line 21, Form 1040A) 1 _____
2. Capital gains and losses (federal Schedule D)
 - a. Fill in any loss claimed on line 13, Form 1040, as a positive amount 2a _____
 - b. Fill in any gain reported on line 13, Form 1040 2b (_____)
 - c. Fill in revised capital gain or (loss) from line 13 of revised Form 1040
(attach revised Schedule D and any accompanying forms and schedules) . . . 2c _____
 - d. Combine lines 2a, 2b, and 2c—indicate a loss by parentheses 2d _____
3. Supplemental schedule of gains or losses (federal Forms 4797 and 4684)
 - a. Fill in any loss claimed on line 14, Form 1040, as a positive amount. 3a _____
 - b. Fill in any gain reported on line 14, Form 1040 3b (_____)
 - c. Fill in revised gain or (loss) from line 14 of revised Form 1040 (attach revised
Form 4797, Form 4684, and any accompanying forms and schedules) 3c _____
 - d. Combine lines 3a, 3b, and 3c—indicate a loss by parentheses 3d _____
4. Combine lines 1, 2d, and 3d 4 _____
5. Other adjustments:

	COL. I	COL. II	COL. III
Description	Amount per 2010 federal return	Amount determined under IRC in effect for Wisconsin	Difference (see line 5 instructions)
a. _____			
b. _____			
c. _____			
d. _____			
e. _____			
f. _____			
g. _____			
h. _____			
i. Total difference (combine amounts in Col. III) 5i			

6. Federal adjusted gross income as computed under the Internal Revenue Code in effect for Wisconsin (combine lines 4 and 5i). Fill in here and on line 1 of Wisconsin Form 1 or line 33 of Form 1NPR. (Note: The above figures must also be used to complete Columns A and B for each of the lines 1 through 31 of Form 1NPR.) 6 _____

PART II – ITEMIZED DEDUCTIONS

(Complete this part only for those federal itemized deductions which may be used in computing the Wisconsin itemized deduction credit.)

Who must complete Part II:

This part should be completed only by individuals claiming the Wisconsin itemized deduction credit. Whenever adjustments have been made in Part I, federal itemized deductions which are based on federal adjusted gross income are affected. Part II must be completed to report the difference in the amount of the deduction based on the revised federal adjusted gross income. Part II must also be completed whenever specific items require adjustment.

7. Adjustments:

		COL. I	COL. II
		Amount per 2010 federal return	Amount determined under IRC in effect for Wisconsin
	Description		
a.	Medical expense		
b.	Contributions		
c.	Interest		

The amounts in Col. II should be used to compute the Wisconsin itemized deduction credit (Schedule 1 of Form 1 or Form 1NPR).

CAPITAL GAINS AND LOSSES

◆ **Enclose with your Wisconsin income tax return** ◆

SCHEDULE **WD**

Wisconsin Department of Revenue

Name(s) shown on Form 1 or Form 1NPR

Your social security number

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

[illegible]

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

[illegible]

Name(s) shown on Form 1 or Form 1NPR

Your social security number

Part III Summary of Parts I and II (see instructions)

16	Combine lines 7 and 15, and fill in the net gain or (loss) here (if line 16 is a loss, go to line 26)	16	
17	If line 16 shows a gain, fill in the smaller of line 15 or 16. Fill in -0- if there is a loss or no entry on line 15	17	
18	Fill in 30% of line 17	18	
19	Portion of the amount on line 14, column (g) that is attributable to gain on the sale of farm assets. If zero, skip lines 20-23 and fill in the amount from line 18 on line 24	19	
20	Amount from line 14, column (g)	20	
21	Divide line 19 by line 20. Carry the decimal to 4 places	21	
22	Multiply line 17 by the decimal amount on line 21	22	
23	Fill in 30% of line 22	23	
24	Add lines 18 and 23	24	
25	Subtract line 24 from line 16	25	
26	If line 16 shows a loss, fill in the smaller of (a) The loss on line 16, (b) \$500, or (c) Wisconsin ordinary income (see instructions)	26	

Note: When figuring whether 26a, 26b, or 26c is smaller, treat all numbers as if they are positive.

If filing Form 1, complete Part IV. If filing Form 1NPR, fill in amount from line 25 or 26, on line 7, column B of Form 1NPR

Part IV Computation of Wisconsin Adjustment to Income (Do not complete this part if you are filing on Form 1NPR.)

27	Adjustment (see instructions for Part IV)	
a	Fill in gain from federal Form 1040, line 13 (if a loss, fill in -0-)	27a
b	Fill in gain from Wisconsin Schedule WD, line 25 (if blank, fill in -0-)	27b
c	If line 27b is more than line 27a, subtract line 27a from line 27b. Fill in result here and on line 3 of Form 1	27c
d	If line 27b is less than line 27a, subtract line 27b from line 27a. Fill in result here and on line 10 of Form 1	27d
e	Fill in loss from federal Form 1040, line 13 as a positive amount (if a gain, fill in -0-)	27e
f	Fill in loss from Wisconsin Schedule WD, line 26 as a positive amount (if blank, fill in -0-)	27f
g	If line 27f is more than line 27e, subtract line 27e from line 27f. Fill in result here and on line 10 of Form 1 as a positive amount (if you also have an amount on line 27d, add the amounts on lines 27d and 27g, and fill in only the total on line 10 of Form 1)	27g
h	If line 27f is less than line 27e, subtract line 27f from line 27e. Fill in result here and on line 3 of Form 1 as a positive amount (if you also have an amount on line 27c, add the amounts on lines 27c and 27h, and fill in only the total on line 3 of Form 1)	27h

Part V Computation of Capital Loss Carryovers From 2010 to 2011 (Complete this part if the loss on line 16 is more than the loss on line 26.)

Short-Term Capital Loss Carryover	
28	Fill in loss shown on line 7 as a positive amount. If none, fill in -0- and skip lines 29 through 32
29	Fill in gain shown on line 15. If that line is blank or shows a loss, fill in -0-
30	Subtract line 29 from line 28
31	Fill in the smaller of line 26 or line 30, treating both as positive amounts
32	Subtract line 31 from line 30. This is your short-term capital loss carryover from 2010 to 2011
Long-Term Capital Loss Carryover	
33	Fill in loss from line 15 as a positive amount. If none, fill in -0- and skip lines 34 through 37
34	Fill in gain shown on line 7. If that line is blank or shows a loss, fill in -0-
35	Subtract line 34 from line 33
36	Subtract line 31 from line 26, treating both as positive amounts. (Note: If you skipped lines 29 through 32, fill in amount from line 26 as a positive amount.)
37	Subtract line 36 from line 35. This is your long-term capital loss carryover from 2010 to 2011

Name, Address, and SSN

See separate instructions.

P R I N T C L E A R L Y	For the year Jan. 1-Dec. 31, 2010, or other tax year beginning , 2010, ending , 20		OMB No. 1545-0074
	Your first name and initial		Last name
	If a joint return, spouse's first name and initial		Last name
	Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.			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 ☐ You ☐ Spouse

Filing Status

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

Check only one box.

Exemptions	6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a	Boxes checked on 6a and 6b No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above ▶ <input type="text"/>
	b <input type="checkbox"/> 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 child under age 17 qualifying for child tax credit (see page 15)	
	If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>	
d Total number of exemptions claimed		

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

Adjusted Gross Income	23 Educator expenses	23	
	24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
	25 Health savings account deduction. Attach Form 8889	25	
	26 Moving expenses. Attach Form 3903	26	
	27 One-half of self-employment tax. Attach Schedule SE	27	
	28 Self-employed SEP, SIMPLE, and qualified plans	28	
	29 Self-employed health insurance deduction	29	
	30 Penalty on early withdrawal of savings	30	
	31a Alimony paid b Recipient's SSN ▶	31a	
	32 IRA deduction	32	
	33 Student loan interest deduction	33	
	34 Tuition and fees. Attach Form 8917	34	
	35 Domestic production activities deduction. Attach Form 8903	35	
	36 Add lines 23 through 31a and 32 through 35	36	
37 Subtract line 36 from line 22. This is your adjusted gross income ▶	37		

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1946, <input type="checkbox"/> Blind. } Total boxes		
	if: <input type="checkbox"/> Spouse was born before January 2, 1946, <input type="checkbox"/> Blind. } checked ▶ 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see instructions)	40	
41	Subtract line 40 from line 38	41	
42	Exemptions. Multiply \$3,650 by the number on line 6d.	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972.	44	
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 23	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see instructions)	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59	a <input type="checkbox"/> Form(s) W-2, box 9 b <input type="checkbox"/> Schedule H c <input type="checkbox"/> Form 5405, line 16	59	
60	Add lines 55 through 59. This is your total tax	60	

Payments

61	Federal income tax withheld from Forms W-2 and 1099	61	
62	2010 estimated tax payments and amount applied from 2009 return	62	
63	Making work pay credit. Attach Schedule M	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Form 8812	65	
66	American opportunity credit from Form 8863, line 14	66	
67	First-time homebuyer credit from Form 5405, line 10	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your total payments	72	

Refund

73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	74a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
75	Amount of line 73 you want applied to your 2011 estimated tax ▶	75	

Amount You Owe

76	Amount you owe. Subtract line 72 from line 60. For details on how to pay, see instructions ▶	76	
77	Estimated tax penalty (see instructions)	77	

Third Party Designee

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

Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶
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Sign Here

Joint return?
See page 12.
Keep a copy
for your
records.

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

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶		Phone no.	
Firm's address ▶				

**SCHEDULE C-EZ
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

Net Profit From Business

(Sole Proprietorship)

- **Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.**
► **Attach to Form 1040, 1040NR, or 1041. ► See instructions on page 2.**

OMB No. 1545-0074

2010

Attachment
Sequence No. **09A**

Social security number (SSN)

Part I General Information

**You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter business code (see page 2)

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

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

Part II Figure Your Net Profit

1 Gross receipts. Caution. See the instructions for Schedule C, line 1, and check the box if:

- This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or
- You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax.

... ► ☐

1

2 Total expenses (see page 2). If more than \$5,000, you **must** use Schedule C

2

3 Net profit. Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13**. (If you checked the box on line 1, **do not** report the amount from line 3 on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3**

3

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ►

5 Of the total number of miles you drove your vehicle during 2010, enter the number of miles you used your vehicle for:

a Business **b** Commuting (see page 2) **c** Other

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

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

8a Do you have evidence to support your deduction? ☐ **Yes** ☐ **No**

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

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Capital Gains and Losses

► Attach to Form 1040 or Form 1040NR. ► See Instructions for Schedule D (Form 1040).
► Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2010
Attachment
Sequence No. **12**

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2		2			
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)		3			
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824					4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					5
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet on page D-7 of the instructions					6 ()
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)					7

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8					
9 Enter your long-term totals, if any, from Schedule D-1, line 9		9			
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d).		10			
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824					11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					12
13 Capital gain distributions. See page D-2 of the instructions					13
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet on page D-7 of the instructions					14 ()
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back					15

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 		
17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions ►	18	
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions ►	19	
20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div> </div> </div>	21 ()
Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

Supplemental Income and Loss

(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2010

Attachment
Sequence No. **13**

Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C or C-EZ** (see page E-3). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

1 List the type and address of each rental real estate property:		2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days or • 10% of the total days rented at fair rental value? (See page E-3)		Yes	No
A	B	C			
Income:		Properties			Totals (Add columns A, B, and C.)
		A	B	C	
3 Rents received	3				3
4 Royalties received	4				4
Expenses:					
5 Advertising	5				
6 Auto and travel (see page E-4)	6				
7 Cleaning and maintenance	7				
8 Commissions	8				
9 Insurance	9				
10 Legal and other professional fees	10				
11 Management fees	11				
12 Mortgage interest paid to banks, etc. (see page E-5)	12				12
13 Other interest	13				
14 Repairs	14				
15 Supplies	15				
16 Taxes	16				
17 Utilities	17				
18 Other (list) ▶	18				
19 Add lines 5 through 18.	19				19
20 Depreciation expense or depletion (see page E-5)	20				20
21 Total expenses. Add lines 19 and 20	21				
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198	22				
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582 . Real estate professionals must complete line 43 on page 2	23	()	()
24 Income. Add positive amounts shown on line 22. Do not include any losses	24				24
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25	()	
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26				26

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which any amount is **not** at risk, you **must** check the box in column (e) on line 28 and attach **Form 6198**. See page E-1.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see page E-7 before completing this section. ☐ **Yes** ☐ **No**

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership <input type="checkbox"/>	(d) Employer identification number	(e) Check if any amount is not at risk <input type="checkbox"/>
A			<input type="checkbox"/>		<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>

Passive Income and Loss				Nonpassive Income and Loss			
A	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1	B	
B							
C							
D							
29a	Totals						
b	Totals						
30	Add columns (g) and (j) of line 29a					30	
31	Add columns (f), (h), and (i) of line 29b					31 ()	
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below					32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss				Nonpassive Income and Loss			
A	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1	B		
B							
C							
D							
34a	Totals						
b	Totals						
35	Add columns (d) and (f) of line 34a					35	
36	Add columns (c) and (e) of line 34b					36 ()	
37	Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below					37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q , line 2c (see page E-8)	(d) Taxable income (net loss) from Schedules Q , line 1b	(e) Income from Schedules Q , line 3b	
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below					39

Part V Summary

40	Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see page E-8)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . .	43	

**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ **Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.**
▶ **See Instructions for Schedule F (Form 1040).**

OMB No. 1545-0074

2010

Attachment
Sequence No. **14**

Name of proprietor

Social security number (SSN)

A Principal product. Describe in one or two words your principal crop or activity for the current tax year.

B Enter code from Part IV

C Accounting method: (1) ☐ Cash (2) ☐ Accrual

D Employer ID number (EIN), if any

E Did you "materially participate" in the operation of this business during 2010? If "No," see instructions for limit on passive losses. Yes ☐ No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 11.) Do not include sales of livestock held for draft, breeding, sport, or dairy purposes. Report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1			
2	Cost or other basis of livestock and other items reported on line 1	2			
3	Subtract line 2 from line 1	3			
4	Sales of livestock, produce, grains, and other products you raised	4			
5a	Cooperative distributions (Form(s) 1099-PATR)	5a		5b	Taxable amount
6a	Agricultural program payments (see instructions)	6a		6b	Taxable amount
7	Commodity Credit Corporation (CCC) loans (see instructions):				
a	CCC loans reported under election			7a	
b	CCC loans forfeited	7b		7c	Taxable amount
8	Crop insurance proceeds and federal crop disaster payments (see instructions):				
a	Amount received in 2010	8a		8b	Taxable amount
c	If election to defer to 2011 is attached, check here <input type="checkbox"/>			8d	Amount deferred from 2009
9	Custom hire (machine work) income			9	
10	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			10	
11	Gross income. Add amounts in the right column for lines 3 through 10. If you use the accrual method to figure your income, enter the amount from Part III, line 51			11	

Part II Farm Expenses—Cash and Accrual Method.

Do not include personal or living expenses such as taxes, insurance, or repairs on your home.

12	Car and truck expenses (see instructions). Also attach Form 4562	12		25	Pension and profit-sharing plans	25	
13	Chemicals	13		26	Rent or lease (see instructions):		
14	Conservation expenses (see instructions)	14		a	Vehicles, machinery, and equipment	26a	
15	Custom hire (machine work)	15		b	Other (land, animals, etc.)	26b	
16	Depreciation and section 179 expense deduction not claimed elsewhere (see instructions)	16		27	Repairs and maintenance	27	
17	Employee benefit programs other than on line 25	17		28	Seeds and plants	28	
18	Feed	18		29	Storage and warehousing	29	
19	Fertilizers and lime	19		30	Supplies	30	
20	Freight and trucking	20		31	Taxes	31	
21	Gasoline, fuel, and oil	21		32	Utilities	32	
22	Insurance (other than health)	22		33	Veterinary, breeding, and medicine	33	
23	Interest:			34	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	23a		a	-----	34a	
b	Other	23b		b	-----	34b	
24	Labor hired (less employment credits)	24		c	-----	34c	
				d	-----	34d	
				e	-----	34e	
				f	-----	34f	

35	Total expenses. Add lines 12 through 34f. If line 34f is negative, see instructions	35	
36	Net farm profit or (loss). Subtract line 35 from line 11. Partnerships, see instructions. • If a profit, enter the profit on both Form 1040, line 18, and Schedule SE, line 1a; on Form 1040NR, line 19; or on Form 1041, line 6. • If a loss, you must go to line 37.	36	

37	If you have a loss, you must check the box that describes your investment in this activity and whether you received any applicable subsidy (see instructions). • If you checked 37a, enter the loss on both Form 1040, line 18, and Schedule SE, line 1a; on Form 1040NR, line 19; or on Form 1041, line 6. • If you checked 37b, your loss may be limited. See instructions.	37a	<input type="checkbox"/> All investment is at risk and you did not receive a subsidy.
		37b	<input type="checkbox"/> Some investment is not at risk or you received a subsidy.

Part III Farm Income—Accrual Method (see instructions).

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes. Report these sales on Form 4797 and do not include this livestock on line 46 below.

38	Sales of livestock, produce, grains, and other products	38		
39a	Cooperative distributions (Form(s) 1099-PATR)	39a		
		39b	Taxable amount	39b
40a	Agricultural program payments	40a		
		40b	Taxable amount	40b
41	Commodity Credit Corporation (CCC) loans:			
a	CCC loans reported under election	41a		
b	CCC loans forfeited	41b		
		41c	Taxable amount	41c
42	Crop insurance proceeds	42		
43	Custom hire (machine work) income	43		
44	Other income, including federal and state gasoline or fuel tax credit or refund	44		
45	Add amounts in the right column for lines 38 through 44	45		
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46		
47	Cost of livestock, produce, grains, and other products purchased during the year	47		
48	Add lines 46 and 47	48		
49	Inventory of livestock, produce, grains, and other products at end of year	49		
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*	50		
51	Gross income. Subtract line 50 from line 45. Enter the result here and on Part I, line 11 ▶	51		

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51 and on Part I, line 11.

Part IV Principal Agricultural Activity Codes

File Schedule C (Form 1040) or Schedule C-EZ (Form 1040) instead of Schedule F if (a) your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or (b) you are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six digit number on page 1, line B.

Crop Production

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

Animal Production

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Aquaculture
- 112900 Other animal production

Forestry and Logging

- 113000 Forestry and logging (including forest nurseries and timber tracts)

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

OMB No. 1545-0074

2010
Attachment
Sequence No. **17**

► **Attach to Form 1040 or Form 1040NR.**

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

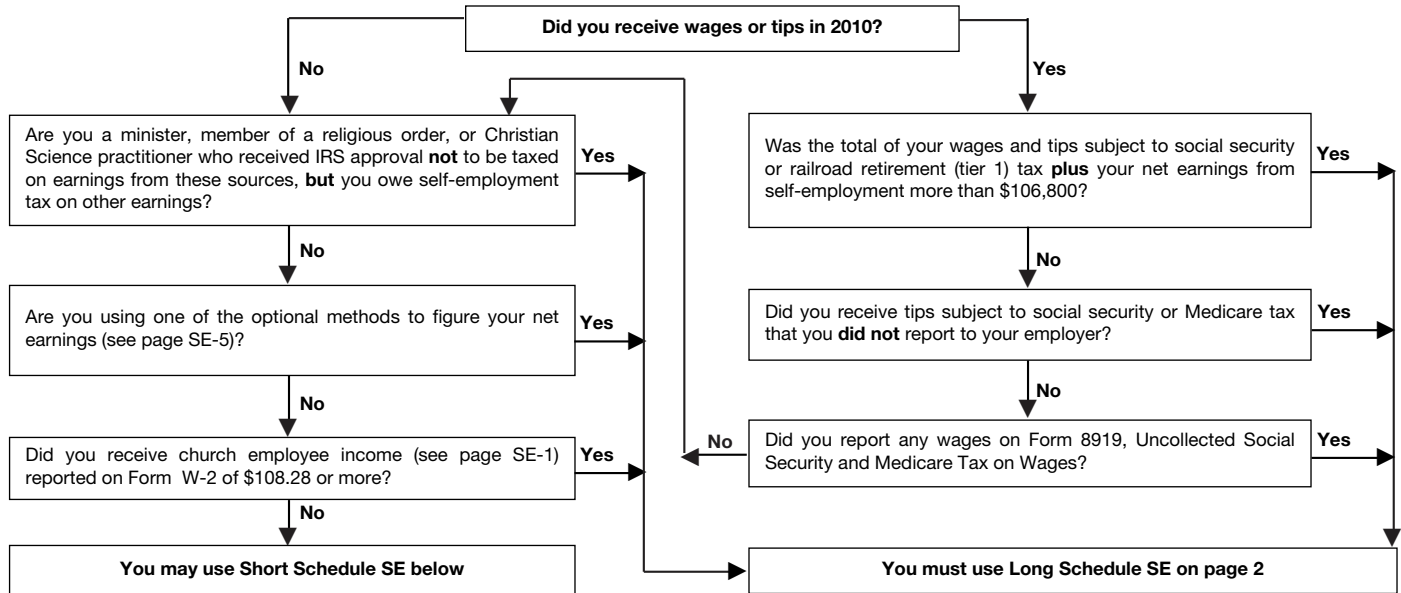
Name of person with **self-employment** income (as shown on Form 1040)

Social security number of person
with **self-employment** income ►

Before you begin: To determine if you must file Schedule SE, see the instructions on page SE-1.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* on page SE-1.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a		
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b ()
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report	2		
3 Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-3)	3		
4 Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b ► Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see page SE-3.	4		
5 Self-employment tax. If the amount on line 4 is: • \$106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54 • More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$13,243.20 to the result. Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5		
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11358Z

Schedule SE (Form 1040) 2010

Name of person with **self-employment** income (as shown on Form 1040)Social security number of person
with **self-employment** income ►**Section B—Long Schedule SE****Part I Self-Employment Tax****Note.** If your only income subject to self-employment tax is **church employee income**, see page SE-3 for specific instructions. Also see page SE-1 for the definition of church employee income.

A	If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I	►	<input type="checkbox"/>
1a	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see page SE-5)	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	()
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-4 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-5)	2	
3	Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-3)	3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see page SE-3.	4a	
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
c	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue ►	4c	
5a	Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income	5a	
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b	
6	Add lines 4c and 5b	6	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2010	7	106,800 00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$106,800 or more, skip lines 8b through 10, and go to line 11	8a	
b	Unreported tips subject to social security tax (from Form 4137, line 10)	8b	
c	Wages subject to social security tax (from Form 8919, line 10)	8c	
d	Add lines 8a, 8b, and 8c	8d	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9	
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10	
11	Multiply line 6 by 2.9% (.029)	11	
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54	12	
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	13	

Part II Optional Methods To Figure Net Earnings (see page SE-4)**Farm Optional Method.** You may use this method **only** if (a) your gross farm income¹ was not more than \$6,720, or (b) your net farm profits² were less than \$4,851.

14	Maximum income for optional methods	14	4,480 00
15	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross farm income ¹ (not less than zero) or \$4,480. Also include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$4,851 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

16	Subtract line 15 from line 14	16	
17	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17	

¹ From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.² From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Farm Rental Income and Expenses**(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))**
(Income not subject to self-employment tax)▶ **Attach to Form 1040 or Form 1040NR.**▶ **See instructions on page 3.**

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2010 (see instructions)? ☐ Yes ☐ No**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops	1	
2a	Cooperative distributions (Form(s) 1099-PATR) 2a	2b	Taxable amount 2b
3a	Agricultural program payments (see instructions) 3a	3b	Taxable amount 3b
4	Commodity Credit Corporation (CCC) loans (see instructions):		
a	CCC loans reported under election	4a	
b	CCC loans forfeited 4b	4c	Taxable amount 4c
5	Crop insurance proceeds and federal crop disaster payments (see instructions):		
a	Amount received in 2010 5a	5b	Taxable amount 5b
c	If election to defer to 2011 is attached, check here <input type="checkbox"/> 5d	5d	Amount deferred from 2009 5d
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. ▶	7	

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562	8		21	Pension and profit-sharing plans	21	
9	Chemicals	9		22	Rent or lease:		
10	Conservation expenses (see instructions)	10		a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11		b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12		23	Repairs and maintenance	23	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions).	13		24	Seeds and plants	24	
14	Feed	14		25	Storage and warehousing	25	
15	Fertilizers and lime	15		26	Supplies	26	
16	Freight and trucking	16		27	Taxes	27	
17	Gasoline, fuel, and oil	17		28	Utilities	28	
18	Insurance (other than health).	18		29	Veterinary, breeding, and medicine	29	
19	Interest:			30	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	19a		a	-----	30a	
b	Other	19b		b	-----	30b	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20		c	-----	30c	
				d	-----	30d	
				e	-----	30e	
				f	-----	30f	
				g	-----	30g	
31	Total expenses. Add lines 8 through 30g (see instructions) ▶	31					
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to line 33	32					
33	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)	33a	<input type="checkbox"/> All investment is at risk.				
		33b	<input type="checkbox"/> Some investment is not at risk.				
c	You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40	33c					

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

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2010
Attachment
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20a Class life						
b 12-year						
c 40-year						

Part IV Summary (See instructions.)

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2010)

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

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

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

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

Section B—Information on Use of Vehicles

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

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

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

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

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2010 tax year (see instructions):					
43 Amortization of costs that began before your 2010 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Health Savings Accounts (HSAs)▶ **Attach to Form 1040 or Form 1040NR.**▶ **See separate instructions.**

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

Social security number of HSA
beneficiary. If both spouses have
HSAs, see instructions ▶**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I****HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2010 (see instructions).	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family
2	HSA contributions you made for 2010 (or those made on your behalf), including those made from January 1, 2011, through April 18, 2011, that were for 2010. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions).		
3	If you were under age 55 at the end of 2010, and on the first day of every month during 2010, you were, or were considered, an eligible individual with the same coverage, enter \$3,050 (\$6,150 for family coverage). All others , see the instructions for the amount to enter.		
4	Enter the amount you and your employer contributed to your Archer MSAs for 2010 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2010, also include any amount contributed to your spouse's Archer MSAs.		
5	Subtract line 4 from line 3. If zero or less, enter -0-		
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2010, see the instructions for the amount to enter.		
7	If you were age 55 or older at the end of 2010, married, and you or your spouse had family coverage under an HDHP at any time during 2010, enter your additional contribution amount (see instructions).		
8	Add lines 6 and 7		
9	Employer contributions made to your HSAs for 2010	9	
10	Qualified HSA funding distributions	10	
11	Add lines 9 and 10		
12	Subtract line 11 from line 8. If zero or less, enter -0-		
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25. Caution: If line 2 is more than line 13, you may have to pay an additional tax (see page 5 of the instructions).		

Part II**HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2010 from all HSAs (see instructions).	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions).	14b	
c	Subtract line 14b from line 14a.	14c	
15	Unreimbursed qualified medical expenses (see instructions).	15	
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount.	16	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 10% Tax (see instructions), check here <input type="checkbox"/>		
b	Additional 10% tax (see instructions). Enter 10% (.10) of the distributions included on line 16 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HSA" and the amount.	17b	

Part III **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See page 6 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Qualified HSA distribution	18		
19	Last-month rule	19		
20	Qualified HSA funding distribution	20		
21	Total income. Add lines 18, 19, and 20. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount	21		
22	Additional tax. Multiply line 21 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HDHP" and the amount	22		