Form **1040** Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 2010

(99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2010, or other tax year beginning , 2010, ending , 20

OMB No. 1545-0074

Name, Address, and SSN

See separate instructions.

PRINT CLEARLY

Your first name and initial	Last name	Your social security number
Hiroshi	Matsumoto	839-04-2002
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Anzu	Matsumoto	839-04-2102

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

501 Lotus Ave

City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.

Riverbank CA 95367

▲ Make sure the SSN(s) above and on line 6c are correct.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund . . . . . . ▶ ☐ **You** ☒ **Spouse**

Checking a box below will not change your tax or refund.

Filing Status

Check only one box.

1 ☐ Single

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

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

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

5 ☐ Qualifying widow(er) with dependent child

Exemptions

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

b ☒ **Spouse** . . . .

Boxes checked on 6a and 6b 2

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see page 15)
Haru	Matsumoto	839-04-2022	Son	☒
Sumi	Matsumoto	839-04-2032	Son	☒
				☐
				☐

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

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

Dependents on 6c not entered above

d Total number of exemptions claimed . . . . **Add numbers on lines above** ▶ 4

Income

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

If you did not get a W-2, see page 20.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	88,505.
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 ▶ ☐			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	88,505.

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	88,505.

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	88,505.
39a	Check if: ☐ **You** were born before January 2, 1946, ☐ Blind. ☐ **Spouse** was born before January 2, 1946, ☐ Blind. **Total boxes 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	11,400.
41	Subtract line 40 from line 38	41	77,105.
42	**Exemptions.** Multiply $3,650 by the number on line 6d	42	14,600.
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	62,505.
44	**Tax** (see instructions). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972	44	8,541.
45	**Alternative minimum tax** (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45 ▶	46	8,541.
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 — 2,000.		
52	Residential energy credits. Attach Form 5695 — 52		
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐ — 53		
54	Add lines 47 through 53. These are your **total credits**	54	2,000.
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55	6,541.

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: **a** ☒ 4137 **b** ☐ 8919	57	20.
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59	**a** ☐ Form(s) W-2, box 9 **b** ☐ Schedule H **c** ☐ Form 5405, line 16	59	
60	Add lines 55 through 59. This is your **total tax** ▶	60	6,561.

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099 — 61 — 5,244.		
62	2010 estimated tax payments and amount applied from 2009 return — 62		
63	Making work pay credit. Attach Schedule M — 63 — 800.		
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** ☐ 2439 **b** ☐ 8839 **c** ☐ 8801 **d** ☐ 8885 — 71		
72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your **total payments** ▶	72	6,044.

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 ▶ ☐	74a	
b	Routing number X X X X X X X X X ▶ **c** Type: ☐ Checking ☐ Savings		
d	Account number X X X X X X X X X X X X X X X X X		
75	Amount of line 73 you want **applied to your 2011 estimated tax** ▶ 75		

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 60. For details on how to pay, see instructions ▶	76	517.
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) ▶

Sign Here

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

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

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶ SELF PREPARED			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Form **4137**

Department of the Treasury
Internal Revenue Service (99)

Social Security and Medicare Tax on Unreported Tip Income

▶ See instructions below and on back.

▶ Attach to Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.

OMB No. 1545-0074

2010

Attachment Sequence No. 24

Name of person who received tips. If married, complete a separate Form 4137 for each spouse with unreported tips.
Anzu Matsumoto

Social security number
839-04-2102

1	(a) Name of employer to whom you were required to, but did not report all your tips (see instructions)	(b) Employer identification number (see instructions)	(c) Total cash and charge tips you received (including unreported tips) (see instructions)	(d) Total cash and charge tips you reported to your employer
A	Kimura Japanese Steakhouse	30-0404999	14,611.	14,356.
B				
C				
D				
E				

2	Total cash and charge tips you **received** in 2010. Add the amounts from line 1, column (c)	2	14,611.		
3	Total cash and charge tips you **reported** to your employer(s) in 2010. Add the amounts from line 1, column (d)			3	14,356.
4	Subtract line 3 from line 2. This amount is income you **must** include in the total on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3			4	255.
5	Cash and charge tips you received but did not report to your employer because the total was less than $20 in a calendar month (see instructions)			5	
6	Unreported tips subject to Medicare tax. Subtract line 5 from line 4			6	255.
7	Maximum amount of wages (including tips) subject to social security tax	7	106,800 00		
8	Total social security wages and social security tips (total of boxes 3 and 7 shown on your Form(s) W-2) or railroad retirement (tier 1) compensation	8	29,750.		
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0- here and on line 10 and go to line 12			9	77,050.
10	Unreported tips subject to social security tax. Enter the **smaller** of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions			10	255.
11	Multiply line 10 by .062 (social security tax rate)			11	16.
12	Multiply line 6 by .0145 (Medicare tax rate)			12	4.
13	Add lines 11 and 12. Enter the result here and on Form 1040, line 57; Form 1040NR, line 55; or Form 1040NR-EZ, line 16 (Form 1040-SS and 1040-PR filers, see instructions.)			13	20.

SCHEDULE M
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Making Work Pay Credit

▶ Attach to Form 1040A or 1040. ▶ See separate instructions.

OMB No. 1545-0074

2010

Attachment Sequence No. **166**

Name(s) shown on return	Your social security number
Hiroshi & Anzu Matsumoto	839-04-2002

CAUTION: *To take the making work pay credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your tax return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.*

CAUTION: *You cannot take the making work pay credit if you can be claimed as someone else's dependent or if you are a nonresident alien.*

Important: Check the "**No**" box on line 1a and see the instructions if:

(a) You have a net loss from a business,

(b) You received a taxable scholarship or fellowship grant not reported on a Form W-2,

(c) Your wages include pay for work performed while an inmate in a penal institution,

(d) You received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or

(e) You are filing Form 2555 or 2555-EZ.

1a Do you (and your spouse if filing jointly) have 2010 wages of more than $6,451 ($12,903 if married filing jointly)?

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

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

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

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

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

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

5 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 . . **5** 88,505.

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

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

☒ **No.** Skip line 8. Enter the amount from line 4 on line 9 below.

☐ **Yes.** Subtract line 6 from line 5 . . . . **7**

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

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

10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in **2010**? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions).

☒ **No.** Enter -0- on line 10 and go to line 11.

☐ **Yes.** Enter the total of the payments you (and your spouse, if filing jointly) received in **2010**. Do not enter more than $250 ($500 if married filing jointly) . . . . **10** 0.

11 **Making work pay credit.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040, line 63; or Form 1040A, line 40 . . . . **11** 800.

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

Tax Payments Worksheet — 2010

► Keep for your records

Name(s) Shown on Return	Social Security Number
Hiroshi & Anzu Matsumoto	839-04-2002

Estimated Tax Payments for 2010 (If more than 4 payments for any state or locality, see Tax Help)

	Federal		State			Local		
	Date	Amount	Date	Amount	ID	Date	Amount	ID
1	04/15/10		04/15/10			04/15/10		
2	06/15/10		06/15/10			06/15/10		
3	09/15/10		09/15/10			09/15/10		
4	01/18/11		01/18/11			01/18/11		
5								
Tot Estimated Payments . . .								

Tax Payments Other Than Withholding (If multiple states, see Tax Help)	Federal	State	ID	Local	ID
6 Overpayments applied to 2010					
7 Credited by estates and trusts					
8 **Totals** Lines 1 through 7					
9 2010 extensions					

Taxes Withheld From:	Federal	State	Local
10 Forms W-2	5,244.	2,224.	971.
11 Forms W-2G			
12 Forms 1099-R			
13 Forms 1099-MISC and 1099-G			
14 Schedules K-1			
15 Forms 1099-INT, DIV and OID			
16 Social Security and Railroad Benefits			
17 Form 1099-B . . . . St Loc			
18 a Other withholding . . . . St Loc			
b Other withholding . . . . St Loc			
c Other withholding . . . . St Loc			
19 **Total Withholding** Lines 10 through 18c	5,244.	2,224.	971.
20 **Total Tax Payments for 2010**	5,244.	2,224.	971.

Prior Year Taxes Paid In 2010 (If multiple states or localities, see Tax Help)	State	ID	Local	ID
21 Tax paid with 2009 extensions				
22 2009 estimated tax paid after 12/31/09				
23 Balance due paid with 2009 return				
24 Other (amended returns, installment payments, etc) . .				

Federal Carryover Worksheet 2010

► Keep for your records

Name(s) Shown on Return	Social Security Number
Hiroshi & Anzu Matsumoto	839-04-2002

2009 State and Local Income Tax Information (See Tax Help)

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

Other Tax and Income Information		2009	2010
1 Filing status	1		2 MFJ
2 Number of exemptions for blind or over 65 (0 - 4)	2		
3 Itemized deductions after limitation	3		3,195.
4 Check box if required to itemize deductions	4	☐	☐
5 Adjusted gross income	5		88,505.
6 Tax liability for Form 2210 or Form 2210-F	6		5,741.
7 Alternative minimum tax	7		
8 Federal overpayment applied to next year estimated tax	8		

QuickZoom to the IRA Information Worksheet for IRA information ►

Excess Contributions		2009	2010
9 a Taxpayer's excess Archer MSA contributions as of 12/31	9 a		
b Spouse's excess Archer MSA contributions as of 12/31	b		
10 a Taxpayer's excess Coverdell ESA contributions as of 12/31	10 a		
b Spouse's excess Coverdell ESA contributions as of 12/31	b		
11 a Taxpayer's excess HSA contributions as of 12/31	11 a		
b Spouse's excess HSA contributions as of 12/31	b		

Loss and Expense Carryovers		2009	2010
12 a Short-term capital loss	12 a		
b AMT Short-term capital loss	b		
13 a Long-term capital loss	13 a		
b AMT Long-term capital loss	b		
14 a Net operating loss available to carry forward	14 a		
b AMT Net operating loss available to carry forward	b		
15 a Investment interest expense disallowed	15 a		
b AMT Investment interest expense disallowed	b		
16 Nonrecaptured net Section 1231 losses from: a 2010	16 a		
b 2009	b		
c 2008	c		
d 2007	d		
e 2006	e		
f 2005	f		

Hiroshi & Anzu Matsumoto 839-04-2002

Loss and Expense Carryovers (cont'd)			2009	2010
17 AMT Nonrecap'd net Sec 1231 losses from:	a 2010	17 a		
	b 2009	b		
	c 2008	c		
	d 2007	d		
	e 2006	e		
	f 2005	f		

Credit Carryovers			2009	2010
18 General business credit		18		
19 Adoption credit from:	a 2010	19 a		
	b 2009	b		
	c 2008	c		
	d 2007	d		
	e 2006	e		
	f 2005	f		
20 Mortgage interest credit from:	a 2010	20 a		
	b 2009	b		
	c 2008	c		
	d 2007	d		
21 Credit for prior year minimum tax		21		
22 District of Columbia first-time homebuyer credit		22		
23 Residential energy efficient property credit		23		

Other Carryovers			2009	2010
24 Section 179 expense deduction disallowed		24		
25 Excess foreign housing deduction:	a Taxpayer (Form 2555, line 46)	25 a		
	b Taxpayer (Form 2555, line 48)	b		
	c Spouse (Form 2555, line 46)	c		
	d Spouse (Form 2555, line 48)	d		

Additional information from your 2010 Federal Tax Return

Some forms were not able to fit all of the information you entered. We've included this information below.

Form 4137: Tax on Unreported Tip Income (Spouse)

Explanation Statement

Unreported Tips Statement
It was for the last monthe Dicember was very busy for me and I just forgott.

File by Mail Instructions for your 2010 California Tax Return

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

(If you prefer, you can still e-file. Go to the end of these instructions for more information.)

Hiroshi & Anzu Matsumoto
501 Lotus Ave
Riverbank, CA 95367

Balance Due/ Refund	Your California state tax return (Form 540) shows you owe a balance due of $726.00. You are paying by check.
What You Need to Mail	Your tax return - The official return for mailing is included in this printout. Remember to sign and date the return. Your payment - Mail a check or money order for $726.00, payable to "Franchise Tax Board". Write your Social Security number and "2010 Form 540" on the check. Mail the return and check together, but do not staple or attach the check to the return. Your payment voucher - This printout includes a payment voucher (Form 540-V). Mail this voucher with your payment. Attach the following to your California tax return: - a copy of your federal return - any Form(s) W-2G, 592-B, 593, and 1099s that have California withholding you may have received to the front of your return. Do not attach any Form(s) W-2. Mail your return, attachments, payment and payment voucher to: Franchise Tax Board PO Box 942867 Sacramento, CA 94267-0009 Deadline: Postmarked by April 18, 2011 Don't forget correct postage on the envelope.
What You Need to Keep	Keep these instructions and a copy of your return for your records. If you did not print one before closing TurboTax, go back to the program and select Print & File tab, then select the Print for Your Records category.

2010 California Tax Return Summary			
	Taxable Income	$	81,165.00
	Total Tax	$	2,938.00
	Total Payments/Credits	$	2,224.00
	Payment Due	$	714.00
	Penalty/Interest	$	12.00
	Balance Due With Penalty/Interest	$	726.00
	Effective Tax Rate		8.3%

File by Mail Instructions for your 2010 California Tax Return

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

TurboTax

(If you prefer, you can still e-file. Go to the end of these instructions for more information.)

Hiroshi & Anzu Matsumoto
501 Lotus Ave
Riverbank, CA 95367

Payments You Need to Make

Estimated Payments for 2011 - This printout includes your estimated tax vouchers for your state estimated taxes (Form CA 540-ES).

Mail payments according to the schedule below:

Voucher Number	Due Date	Amount
1	04/18/2011	$ 215.00
2	06/15/2011	$ 286.00
4	01/17/2012	$ 215.00

Include a separate check or money order for each payment, payable to "Franchise Tax Board". Write your social security number and "Form 540-ES 2011" on each check.

Mail payments to:
Franchise Tax Board
PO Box 942867
Sacramento, CA 94267-0031

Special Formatting

Your printed state tax forms may have special formatting on them, such as bar codes or other symbols. This is to enable fast processing. Don't worry, these forms have been approved by your taxing authority and are acceptable for printing and mailing.

Changed Your Mind About e-filing?

You can still file electronically. Just go back to TurboTax, select the Print & File tab, then select the E-file category. We'll walk you through the process. Once you file, we will let you know if your return is accepted (or rejected) by the state taxing agency.

Form at bottom of page.

Payment Form 1 – File and Pay by April 15, 2011*. **If amount of payment is zero, do not mail this form.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day. *Due to the federal Emancipation Day holiday on April 15, 2011, tax returns and payments received on April 18, 2011, will be considered timely.

WHERE TO FILE: Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2011 Form 540-ES" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267- 0031

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

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

DETACH HERE — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — DETACH HERE

File and Pay by April 15, 2011

TAXABLE YEAR | CALIFORNIA FORM

2011 Estimated Tax for Individuals 540-ES

839-04-2002 MATS ** 839-04-2102 11 APE 0
HIROSHI MATSUMOTO
ANZU MATSUMOTO

501 LOTUS AVE
RIVERBANK CA 95367

Amount of payment 215.

Form at bottom of page.

Payment Form 2 – File and Pay by June 15, 2011. **If amount of payment is zero, do not mail this form.**

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

WHERE TO FILE: Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2011 Form 540-ES" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267- 0031

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

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

DETACH HERE — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — DETACH HERE

File and Pay by June 15, 2011

TAXABLE YEAR | CALIFORNIA FORM

2011 Estimated Tax for Individuals 540-ES

839-04-2002 MATS ** 839-04-2102 11 APE 0
HIROSHI MATSUMOTO
ANZU MATSUMOTO

501 LOTUS AVE
RIVERBANK CA 95367

Amount of payment 286.

Form at bottom of page.

Payment Form 3 – File and Pay by Sept. 15, 2011. **If amount of payment is zero, do not mail this form.**

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

WHERE TO FILE: Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2011 Form 540-ES" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267- 0031

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

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

DETACH HERE — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — DETACH HERE

File and Pay by Sept. 15, 2011

TAXABLE YEAR | CALIFORNIA FORM

2011 Estimated Tax for Individuals 540-ES

839-04-2002 MATS ** 839-04-2102 11 APE 0
HIROSHI MATSUMOTO
ANZU MATSUMOTO

501 LOTUS AVE
RIVERBANK CA 95367

Amount of payment 0.

Form at bottom of page.

Payment Form 4 – File and Pay by Jan. 17, 2012. **If amount of payment is zero, do not mail this form.**

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

WHERE TO FILE: Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2011 Form 540-ES" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267- 0031

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

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

DETACH HERE — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — DETACH HERE

File and Pay by Jan. 17, 2012

TAXABLE YEAR CALIFORNIA FORM

2011 Estimated Tax for Individuals 540-ES

839-04-2002 MATS ** 839-04-2102 11 APE 0
HIROSHI MATSUMOTO
ANZU MATSUMOTO

501 LOTUS AVE
RIVERBANK CA 95367

Amount of payment 215.

Voucher at bottom of page.

IF AMOUNT OF PAYMENT IS ZERO, DO NOT MAIL THIS VOUCHER.

WHERE TO FILE: Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2010 Form 540-V" on the check or money order. Detach the voucher below. Enclose, but **do not** staple, your payment and Form 540-V with your computer-generated Form 540 return and mail to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0009

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

WHEN TO FILE: **Calendar Year – File and Pay by April 15, 2011*.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day. *Due to the federal Emancipation Day holiday on April 15, 2011, tax returns and payments received on April 18, 2011, will be considered timely.

PAY ONLINE: Use Web Pay and enjoy the ease of our free online payment service. Go to **ftb.ca.gov** and search for **payment options**. **Do not mail this voucher if you use Web Pay.**

DETACH HERE — IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER — DETACH HERE

TAXABLE YEAR **2010**

Payment Voucher for 540 Returns

CALIFORNIA FORM **540-V**

839-04-2002 MATS ** 839-04-2102 10
HIROSHI MATSUMOTO
ANZU MATSUMOTO

501 LOTUS AVE
RIVERBANK CA 95367

Amount of payment 726.

FORM REV 06/22/11 TTW

California Resident Income Tax Return 2010

540 C1 Side 1

APE

ATTACH FEDERAL RETURN

P
AC
A
R
RP

839-04-2002 MATS ** 839-04-2102 10
HIROSHI MATSUMOTO
ANZU MATSUMOTO

501 LOTUS AVE
RIVERBANK CA 95367 02-22-1968 06-02-1969

01	2	72	0	408	0	APE	0
06	0	73	0	410	0	FS	0
09	0	74	0	413	0	3800	0
10	2	75	0	415	0	3803	0
12	88250	76	0	416	0	SCHG1	0
14	0	77	0	417	0	5870A	0
16	0	78	0	418	0	5805 5805F	1
17	88505	91	0	110	0	DESIGNEE	0
18	7340	92	0	111	714	TPID	
31	3334	93	0	112	0	FN	
34	0	94	714	113	12		
41	0	95	0	115	0		
42	0	400	0	116	0		
43	0	401	0	117	0		
44	0	402	0				
45	0	403	0				
46	0	404	0				
61	0	405	0				
62	0	406	0				
63	0	407	0				
64	2938						
71	2224						

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

Sign Here

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

Joint tax return? (see page 17)

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

Daytime phone number (optional) ________ Date ________

Your email address (optional). Enter only one. ________

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

SELF-PREPARED

Firm's name (or yours, if self-employed) Firm's address ● FEIN

Do you want to allow another person to discuss this return with us (see page 17)? . . . . ● ☐ Yes ☒ No

Print Third Party Designee's Name Telephone Number

Your name: HIROSHI & ANZU MATSUMOTO Your SSN or ITIN: 839-04-2002

Filing Status

1 ☐ Single
2 ☒ Married/RDP filing jointly. (see page 3)
3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here ____
4 ☐ Head of household (with qualifying person). (see page 3)
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse/RDP died. ____
If your California filing status is different from your federal filing status, check the box here ● ☐

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here (see page 7) ● 6 ☐

Exemptions

				Whole dollars only
7	**Personal:** If you checked 1, 3, or 4 above, enter 1 in the box. If you checked 2 or 5, enter 2 in the box. If you checked the box on line 6, see page 7	7 [2]	X $99 =	$ 198.
8	**Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2	8 [ ]	X $99 =	$
9	**Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 ●	9 [ ]	X $99 =	$
10	**Dependents:** Enter name and relationship. **Do not include yourself or your spouse/RDP.** HARU MATSUMOTO SON Total dependent exemptions ●	10 [2]	X $99 =	$ 198.
11	**Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32	11		$ 396.

Taxable Income

12	State wages from your Form(s) W-2, box 16 ● 12 88,250.		
13	Enter federal adjusted gross income from Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4	13	88,505.
14	California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B	● 14	
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses (see page 9)	15	88,505.
16	California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C	● 16	
17	California adjusted gross income. Combine line 15 and line 16	● 17	88,505.
18	Enter the larger of your CA **standard deduction OR** your CA **itemized deductions**	● 18	7,340.
19	Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0-	19	81,165.

Tax

31	Tax. Check box if from: ☒ Tax Table ☐ Tax Rate Schedule ☐ FTB 3800 ☐ FTB 3803	◉ 31	3,334.
32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than $162,186 (see page 10)	32	396.
33	Subtract line 32 from line 31. If less than zero, enter -0-	33	2,938.
34	Tax. (see page 11) Check box if from: ☐ Schedule G-1 ☐ Form FTB 5870A	◉ 34	
35	Add line 33 and line 34	35	2,938.

Special Credits

41	New jobs credit, amount generated (see page 11) ● 41 ____		
42	New jobs credit, amount claimed (see page 11)	● 42	
43	Credit ____ Code ____ amount	▶ 43	
44	Credit ____ Code ____ amount	▶ 44	
45	To claim more than two credits (see page 11)	● 45	
46	Nonrefundable renter's credit (see page 12)	● 46	
47	Add line 42 through line 46. These are your total credits	47	
48	Subtract line 47 from line 35. If less than zero, enter -0-	48	2,938.

Other Taxes

61	Alternative minimum tax. Attach Schedule P (540)	● 61	0.
62	Mental Health Services Tax (see page 12)	● 62	
63	Other taxes and credit recapture (see page 13)	● 63	
64	Add line 48, line 61, line 62, and line 63. This is your total tax	● 64	2,938.

Payments

71	California income tax withheld (see page 13)	● 71	2,224.
72	2010 CA estimated tax and other payments (see page 13)	● 72	
73	Real estate and other withholding (see page 13)	● 73	
74	Excess SDI (or VPDI) withheld (see page 13)	● 74	
	Child and Dependent Care Expenses Credit (see page 13). Attach form FTB 3506.		
75	Qualifying person's social security number ● 75 ____		
76	Qualifying person's social security number ● 76 ____		
77	Enter the amount from form FTB 3506, Part III, line 8 ● 77 ____		
78	Child and Dependent Care Expenses Credit from form FTB 3506, Part III, line 12	● 78	
79	Add line 71, line 72, line 73, line 74, and line 78. These are your total payments (see page 14)	79	2,224.

Overpaid Tax/Tax Due

91	Overpaid tax. If line 79 is more than line 64, subtract line 64 from line 79	91	
92	Amount of line 91 you want applied to your **2011** estimated tax	● 92	
93	Overpaid tax available this year. Subtract line 92 from line 91	● 93	
94	Tax due. If line 79 is less than line 64, subtract line 79 from line 64	94	714.

Use Tax

95 Use Tax. **This is not a total line** (see page 14) ● 95 ____

Your name: HIROSHI & ANZU MATSUMOTO Your SSN or ITIN: 839-04-2002

Contributions

	Code	Amount
California Seniors Special Fund (see page 22)	● 400	
Alzheimer's Disease/Related Disorders Fund	● 401	
California Fund for Senior Citizens	● 402	
Rare and Endangered Species Preservation Program	● 403	
State Children's Trust Fund for the Prevention of Child Abuse	● 404	
California Breast Cancer Research Fund	● 405	
California Firefighters' Memorial Fund	● 406	
Emergency Food for Families Fund	● 407	
California Peace Officer Memorial Foundation Fund	● 408	
California Sea Otter Fund	● 410	
California Cancer Research Fund	● 413	
Arts Council Fund	● 415	
California Police Activities League (CALPAL) Fund	● 416	
California Veterans Homes Fund	● 417	
Safely Surrendered Baby Fund	● 418	
110 Add code 400 through code 418. This is your total contribution	●110	

Amount You Owe

111 **AMOUNT YOU OWE.** Add line 94, line 95, and line 110 (see page 15). Mail to:
FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0009 ●111 714.
Pay online – Go to **ftb.ca.gov** and search for **web pay**.

Interest and Penalties

112 Interest, late return penalties, and late payment penalties . . . 112
113 Underpayment of estimated tax. Check box: ☒ **FTB 5805 attached** ☐ **FTB 5805F attached** . . . ●113 12.
114 Total amount due (see page 16). Enclose, but **do not** staple, any payment . . . 114 726.

Refund and Direct Deposit

115 **REFUND OR NO AMOUNT DUE.** Subtract line 95 and line 110 from line 93 (see page 16). Mail to:
FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0009 . . . ●115

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip (see page 16).
Have you verified the routing and account numbers? Use whole dollars only.
All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

☐ Checking ☐ Savings
● Routing number ● Type ● Account number ● **116** Direct deposit amount

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

☐ Checking ☐ Savings
● Routing number ● Type ● Account number ● **117** Direct deposit amount

TAXABLE YEAR

2010

DO NOT ATTACH PAYMENT TO THIS SCHEDULE

Wage and Tax Statement

CALIFORNIA SCHEDULE

W-2

Important: Attach this form to the back of your Forms 540/540A, 540 2EZ, or Form 540NR (Long or Short).

Name(s) as shown on return	SSN or ITIN
HIROSHI & ANZU MATSUMOTO	839-04-2002

Caution: If this form is filled out **do not** send your Form(s) W-2 to the Franchise Tax Board. If your Form(s) W-2 are from multiple states, **attach** copies showing California tax withheld to this schedule. Also attach Form(s) 592-B, 593, and 1099. If this schedule is blank, attach your Form(s) W-2 to the lower front of your tax return.

Taxpayer W-2 information.

1st W-2		2nd W-2	
Social Security Number (**box a**)	839-04-2002	Social Security Number (**box a**)	
Employer ID Number (EIN) (**box b**)	39-0403999	Employer ID Number (EIN) (**box b**)	
State & Employer's State ID Number (**box 15**)	CA 39-0403999	State & Employer's State ID Number (**box 15**)	
Employer Name (**box c**)	ORONCO CONSULTANTS	Employer Name (**box c**)	
State Wages, Tips, etc. (**box 16**)	58,500.	State Wages, Tips, etc. (**box 16**)	
CA State Income Tax (**box 17**)	1,901.	CA State Income Tax (**box 17**)	
Social Security Wages (**box 3**)	58,500.	Social Security Wages (**box 3**)	
SDI/VPDI (Local Income Tax) (**box 14 or 19**)	644.	SDI/VPDI (Local Income Tax) (**box 14 or 19**)	

3rd W-2		4th W-2	
Social Security Number (**box a**)		Social Security Number (**box a**)	
Employer ID Number (EIN) (**box b**)		Employer ID Number (EIN) (**box b**)	
State & Employer's State ID Number (**box 15**)		State & Employer's State ID Number (**box 15**)	
Employer Name (**box c**)		Employer Name (**box c**)	
State Wages, Tips, etc. (**box 16**)		State Wages, Tips, etc. (**box 16**)	
CA State Income Tax (**box 17**)		CA State Income Tax (**box 17**)	
Social Security Wages (**box 3**)		Social Security Wages (**box 3**)	
SDI/VPDI (Local Income Tax) (**box 14 or 19**)		SDI/VPDI (Local Income Tax) (**box 14 or 19**)	

Spouse/RDP W-2 information.

1st W-2		2nd W-2	
Social Security Number (**box a**)	839-04-2102	Social Security Number (**box a**)	
Employer ID Number (EIN) (**box b**)	30-0404999	Employer ID Number (EIN) (**box b**)	
State & Employer's State ID Number (**box 15**)	CA 30-0404999	State & Employer's State ID Number (**box 15**)	
Employer Name (**box c**)	KIMURA JAPANESE STEAKHOUSE	Employer Name (**box c**)	
State Wages, Tips, etc. (**box 16**)	29,750.	State Wages, Tips, etc. (**box 16**)	
CA State Income Tax (**box 17**)	323.	CA State Income Tax (**box 17**)	
Social Security Wages (**box 3**)	15,394.	Social Security Wages (**box 3**)	
SDI/VPDI (Local Income Tax) (**box 14 or 19**)	327.	SDI/VPDI(Local Income Tax) (**box 14 or 19**)	

3rd W-2		4th W-2	
Social Security Number (**box a**)		Social Security Number (**box a**)	
Employer ID Number (EIN) (**box b**)		Employer ID Number (EIN) (**box b**)	
State & Employer's State ID Number (**box 15**)		State & Employer's State ID Number (**box 15**)	
Employer Name (**box c**)		Employer Name (**box c**)	
State Wages, Tips, etc. (**box 16**)		State Wages, Tips, etc. (**box 16**)	
CA State Income Tax (**box 17**)		CA State Income Tax (**box 17**)	
Social Security Wages (**box 3**)		Social Security Wages (**box 3**)	
SDI/VPDI (Local Income Tax) (**box 14 or 19**)		SDI/VPDI (Local Income Tax) (**box 14 or 19**)	

1. Total state wages from the Form(s) W-2 for taxpayer (Add box 16 from all Form(s) W-2 for taxpayer)
   For nonresidents or part-year residents, enter your total California wages from all your Form(s) W-2 for taxpayer (Add box 16 from all Form(s) W-2 for taxpayer) . . . . $ 58,500.
2. Total state wages from the Form(s) W-2 for spouse/RDP (Add box 16 from all Form(s) W-2 for spouse/RDP)
   For nonresidents or part-year residents, enter the total California wages from all Form(s) W-2 for spouse/RDP (Add box 16 from all Form(s) W-2 for spouse/RDP). . . . . $ 29,750.
3. Total California Wages from all Form(s) W-2 **(Add line 1 and line 2, and enter here and on Form 540 2EZ, line 9; Form 540 or Form 540NR (Long or Short), line 12. If completing Form 540X, report any W-2 income on line 1a, column B, that was not reported on your original tax return.)** . . . . $ 88,250.

TAXABLE YEAR **2010**

Underpayment of Estimated Tax by Individuals and Fiduciaries

CALIFORNIA FORM **5805**

Attach this form to the **back** of your Forms 540/540A, Long Form 540NR, or Form 541. Also, fill in the circle for underpayment of estimated tax located on Forms 540/540A, line 113; Long Form 540NR, line 123; or Form 541, line 42, whichever applies.

Name(s) as shown on return	SSN, ITIN, or FEIN
HIROSHI & ANZU MATSUMOTO	839042002

IMPORTANT: In most cases, the Franchise Tax Board (FTB) can figure the penalty for you and you do not have to complete this form. See General Information B.

If you meet **any** of the following conditions, you do not owe a penalty for underpayment of estimated tax. **Do not complete or file this form if:**

- The amount of your tax liability (not including tax on lump-sum distributions) less credits (including the withholding credit) but not including estimated tax payments for either 2009 or 2010 was less than $500 (or less than $250 if married/RDP filing a separate return).
- Your 2009 return was for a full 12 months (or would have been if you were required to file) and you did not have any tax liability on that return.
- The amount of your withholding plus your estimated tax payments, **if paid in the required installments,** is at least 90% of the tax shown on your 2010 return or 100% of the tax shown on your 2009 return (110% if California adjusted gross income (AGI) was more than $150,000 or $75,000 if married/RDP filing a separate return) **and** you are not using the annualized income installment method. Taxpayers with California AGI equal to or greater than $1,000,000 (or $500,000 if married/RDP filing a separate return), must use the tax shown on their 2010 tax return if they do not meet one of the two conditions above.

Part I Questions. All filers must complete this part.

1 Are you requesting a waiver of the penalty? If "Yes," provide an explanation below and be sure to fill in the circle on Forms 540/540A, line 113; Long Form 540NR, line 123; or Form 541, line 42. If you need additional space, attach a statement. See General Information C . . . **1** ☐ Yes ☐ No

2 Did you use the annualized income installment method? If "Yes," see instructions for Part III and be sure to fill in the circle on Forms 540/540A, line 113; Long Form 540NR, line 123; or Form 541, line 42 . . . **2** ☐ Yes ☐ No

3 Was your California withholding not withheld in equal installments and are you able to show the actual amounts withheld per period and the actual dates withheld? . . . **3** ☐ Yes ☐ No ☐ N/A

If "Yes," enter the **actual uneven amounts withheld** on the spaces provided below. The total of the four amounts must equal the total withholding reported on Form 540/540A, line 71 and line 73; Form 540NR, line 81 and line 83, or Form 541, line 29 and line 31.

4/15/10 $ ________; 6/15/10 $ ________; 9/15/10 $ ________; 1/18/11 $ ________ .

4 For estates and trusts: Was the date of death less than two years from the end of the taxable year? See General Information E . . . **4** ☐ Yes ☐ No

Part II Required Annual Payment. All filers must complete this part.

1	Current year tax. Enter your 2010 tax after credits. See instructions			1	2,938.
2	Multiply line 1 by 90% (.90)	2	2,644.		
3	Withholding taxes. **Do not** include any estimated tax payments on this line. See instructions			3	2,224.
4	Subtract line 3 from line 1. If less than $500 (or less than $250 if married/RDP filing a separate return), stop here. You do not owe the penalty. **Do not** file form FTB 5805			4	714.
5	Enter the tax shown on your 2009 tax return. **See instructions.** (110% (1.10) of that amount if the adjusted gross income shown on that return is more than $150,000, or if married/RDP filing a separate return for 2010, more than $75,000)			5	
6	Required annual payment. Enter the **smaller** of line 2 or line 5. (If your California AGI is equal to or greater than $1,000,000/$500,000 for married/RDP filing a separate return, use line 2)			6	2,644.

Short Method

Caution: See the instructions to find out if you can use the short method. If you answered "Yes" to Question 2 in Part I, skip this part and go to Part III. If you answered "No" to Question 2 in Part I **and** you cannot use the short method, go to Worksheet II in the instructions (page 4).

7	Enter the amount, if any, from Part II, line 3 above	7	2,224.		
8	Enter the total amount, if any, of estimated tax payments you made	8			
9	Add line 7 and line 8			9	2,224.
10	**Total underpayment for the year**. Subtract line 9 from line 6. If zero or less, stop here. You do not owe the penalty. **Do not** file form FTB 5805			10	420.
11	Multiply line 10 by .0282849			11	12.
12	• If the amount on line 10 was paid **on or after** 4/15/11, enter -0-. • If the amount on line 10 was paid **before** 4/15/11, enter the result of the following computation: Amount on line 10 X Number of days paid before 4/15/11 X .00011			12	0.
13	**PENALTY**. Subtract line 12 from line 11. Enter the result here and on Forms 540/540A, line 113; Long Form 540NR, line 123; or Form 541, line 42. Also fill in the circle for "FTB 5805."▶			13	12.

Part III **Annualized Income Installment Method Schedule**.

Use this schedule ONLY if you earned taxable income at an UNEVEN RATE during 2010 (See Example A). If you earned your income at approximately the same rate each month (See Example B), then you should not complete this schedule. If you choose to figure the penalty, see Worksheet II, Regular Method to Figure Your Underpayment and Penalty, on page 4 of the instructions.

Example A: If you were a commissioned salesperson who earned no income during the first three months of the year, earned most of your income during the following six months, and earned very little during the last three months, you should complete this schedule. You may be able to benefit by using the annualized income installment method. The required installment of estimated tax figured using the annualized method may be less than your required installment figured using the required installment method.

Example B: If you worked all year and earned a monthly salary that did not change much during the year, you should not complete this schedule.

To complete this schedule correctly, you must first complete Side 1, Part II, line 1 through line 6. Estates and trusts, **do not** use the period ending dates shown to the right. Instead, use the following: 2/28/10, 4/30/10, 7/31/10, and 11/30/10. Fiscal year filers must adjust dates accordingly.

		(a) 1/1/10 to 3/31/10	**(b) 1/1/10 to 5/31/10**	**(c) 1/1/10 to 8/31/10**	**(d) 1/1/10 to 12/31/10**
1 Enter your adjusted gross income (AGI) for each period. Long Form 540NR filers, see instructions. Estates or Trusts, enter the amount from Form 541, line 20 attributable to each period. See instructions	**1**				
2 Annualization amounts. Estates or Trusts, see instructions	**2**	4	2.4	1.5	1
3 Annualized income. Multiply line 1 by line 2	**3**				
4 Enter your itemized deductions for the period shown in each column. If you do not itemize deductions, enter -0- here and on line 6. Estates or Trusts, enter -0- here, skip to line 9, and enter the amount from line 3 on line 9	**4**				
5 Annualization amounts	**5**	4	2.4	1.5	1
6 Annualized itemized deductions. Multiply line 4 by line 5. See instructions	**6**				
7 Enter your standard deduction from your 2010 Forms 540/540A or, Long Form 540NR, line 18. Enter the total standard deduction amount in each column. See instructions	**7**				
8 Enter line 6 or line 7, whichever is **larger**	**8**				
9 Subtract line 8 from line 3	**9**				
10 Figure the tax on the amount in each column of line 9 using the tax table or the tax rate schedule in the instructions for Form 540/540A, Long Form 540NR, or Form 541. Also, include any tax from form FTB 3803. Estates or Trusts, see instructions	**10**				
11 Enter the total amount of exemption credits from your 2010 Forms 540/540A, line 32 or Form 541, line 22. If you filed a Long Form 540NR, see instructions	**11**				
12 Subtract line 11 from line 10. Long Form 540NR filers, complete Worksheet I on page 3 of the instructions	**12**				
13 Enter the total credit amount from your 2010 Forms 540/540A, line 47 or Form 541, line 23. Long Form 540NR filers, see instructions	**13**				
14 **a** Subtract line 13 from line 12. If zero or less, enter -0-	**14a**				
b Enter the alternative minimum tax and mental health tax. See Instructions	**14b**				
c Add line 14a and line 14b	**14c**				
d Enter the excess SDI from Forms 540/540A, line 74 or Long Form 540NR, line 84	**14d**				
e Enter the child and dependent care expenses credit amount from Forms 540/540A, line 78 or Long Form 540NR, line 88	**14e**				
f Subtract line 14d and line 14e from line 14c. If zero or less, enter -0-	**14f**				
15 Applicable percentage	**15**	27%	63%	63%	90%
16 Multiply line 14f by line 15	**16**				
Complete Line 17 through Line 23 of each column before you go to the next column.					
17 Enter the combined amounts shown on line 23 from all preceding columns	**17**				
18 Subtract line 17 from line 16. If zero or less, enter -0-	**18**				
19 Enter 30% of the amount shown on form FTB 5805, Part II, line 6 in columns (a & d), enter 40% of the amount on line 6 in column b, enter -0- in column c.	**19**				
20 Enter the amount from line 22 from the preceding column	**20**				
21 Add line 19 and line 20	**21**				
22 Subtract line 18 from line 21. If zero or less, enter -0-	**22**				
23 Enter line 18 or line 21, whichever is less. Transfer these amounts to Worksheet II, Regular Method to Figure Your Underpayment and Penalty, line 1	**23**				

If you use the annualized income installment method for one payment due date, you must use it for all payment due dates.
This schedule automatically selects the smaller of your annualized income installment or your regular installment.

Additional information from your 2010 California Tax Return

Some forms were not able to fit all of the information you entered. We've included this information below.

Form 540: California Resident Income Tax Return

Additional Dependents Statement — Continuation Statement

Dependent(s)	Relationship
SUMI MATSUMOTO	SON

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2010
(99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2010, or other tax year beginning , 2010, ending , 20 OMB No. 1545-0074

Name, Address, and SSN

See separate instructions.

PRINT CLEARLY

Your first name and initial	Last name	Your social security number
Hiroshi	Matsumoto	839-04-2002
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Anzu	Matsumoto	839-04-2102

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
501 Lotus Ave

City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.
Riverbank CA 95367

▲ Make sure the SSN(s) above and on line 6c are correct.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund . . . . . . ▶ ☐ You ☒ Spouse

Checking a box below will not change your tax or refund.

Filing Status

Check only one box.

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

Exemptions

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

Boxes checked on 6a and 6b: 2

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see page 15)
Haru	Matsumoto	839-04-2022	Son	☒
Sumi	Matsumoto	839-04-2032	Son	☒
				☐
				☐

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

No. of children on 6c who:
• lived with you: 2
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

d Total number of exemptions claimed . . . .

Add numbers on lines above ▶ 4

Income

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

If you did not get a W-2, see page 20.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	88,505.
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 ▶ ☐	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	88,505.

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	88,505.

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	88,505.
39a	Check if: ☐ You were born before January 2, 1946, ☐ Blind. ☐ Spouse was born before January 2, 1946, ☐ Blind. Total boxes 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	11,400.
41	Subtract line 40 from line 38	41	77,105.
42	**Exemptions.** Multiply $3,650 by the number on line 6d	42	14,600.
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	62,505.
44	**Tax** (see instructions). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	44	8,541.
45	**Alternative minimum tax** (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45 ▶	46	8,541.
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: 2,000.		
52	Residential energy credits. Attach Form 5695 — 52		
53	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ ______ — 53		
54	Add lines 47 through 53. These are your **total credits**	54	2,000.
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55	6,541.

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a ☒ 4137 b ☐ 8919	57	20.
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59	a ☐ Form(s) W-2, box 9 b ☐ Schedule H c ☐ Form 5405, line 16	59	
60	Add lines 55 through 59. This is your **total tax** ▶	60	6,561.

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099 — 61: 5,244.		
62	2010 estimated tax payments and amount applied from 2009 return — 62		
63	Making work pay credit. Attach Schedule M — 63: 800.		
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 ☐ 2439 b ☐ 8839 c ☐ 8801 d ☐ 8885 — 71		
72	Add lines 61, 62, 63, 64a, and 65 through 71. These are your **total payments** ▶	72	6,044.

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 ▶ ☐	74a	
b	Routing number X X X X X X X X X ▶ c Type: ☐ Checking ☐ Savings		
d	Account number X X X X X X X X X X X X X X X X X		
75	Amount of line 73 you want **applied to your 2011 estimated tax** ▶ — 75		

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 60. For details on how to pay, see instructions ▶	76	517.
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) ▶

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
		Consultant	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	
		Hostess	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶ SELF PREPARED			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Form **4137**

Department of the Treasury
Internal Revenue Service (99)

Social Security and Medicare Tax on Unreported Tip Income

▶ See instructions below and on back.

▶ Attach to Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.

OMB No. 1545-0074

2010

Attachment Sequence No. 24

Name of person who received tips. If married, complete a separate Form 4137 for each spouse with unreported tips.

Anzu Matsumoto

Social security number

839-04-2102

1	(a) Name of employer to whom you were required to, but did not report all your tips (see instructions)	(b) Employer identification number (see instructions)	(c) Total cash and charge tips you received (including unreported tips) (see instructions)	(d) Total cash and charge tips you reported to your employer
A	Kimura Japanese Steakhouse	30-0404999	14,611.	14,356.
B				
C				
D				
E				

2	Total cash and charge tips you **received** in 2010. Add the amounts from line 1, column (c)	2	14,611.		
3	Total cash and charge tips you **reported** to your employer(s) in 2010. Add the amounts from line 1, column (d)			3	14,356.
4	Subtract line 3 from line 2. This amount is income you **must** include in the total on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3			4	255.
5	Cash and charge tips you received but did not report to your employer because the total was less than $20 in a calendar month (see instructions)			5	
6	Unreported tips subject to Medicare tax. Subtract line 5 from line 4			6	255.
7	Maximum amount of wages (including tips) subject to social security tax	7	106,800 00		
8	Total social security wages and social security tips (total of boxes 3 and 7 shown on your Form(s) W-2) or railroad retirement (tier 1) compensation	8	29,750.		
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0- here and on line 10 and go to line 12			9	77,050.
10	Unreported tips subject to social security tax. Enter the **smaller** of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions			10	255.
11	Multiply line 10 by .062 (social security tax rate)			11	16.
12	Multiply line 6 by .0145 (Medicare tax rate)			12	4.
13	Add lines 11 and 12. Enter the result here and on Form 1040, line 57; Form 1040NR, line 55; or Form 1040NR-EZ, line 16 (Form 1040-SS and 1040-PR filers, see instructions.)			13	20.

SCHEDULE M
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Making Work Pay Credit

▶ Attach to Form 1040A or 1040. ▶ See separate instructions.

OMB No. 1545-0074

2010

Attachment Sequence No. 166

Name(s) shown on return: Hiroshi & Anzu Matsumoto

Your social security number: 839-04-2002

To take the making work pay credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your tax return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.

You cannot take the making work pay credit if you can be claimed as someone else's dependent or if you are a nonresident alien.

Important: Check the "**No**" box on line 1a and see the instructions if:

(a) You have a net loss from a business,
(b) You received a taxable scholarship or fellowship grant not reported on a Form W-2,
(c) Your wages include pay for work performed while an inmate in a penal institution,
(d) You received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or
(e) You are filing Form 2555 or 2555-EZ.

1a	Do you (and your spouse if filing jointly) have 2010 wages of more than $6,451 ($12,903 if married filing jointly)? ☒ **Yes.** Skip lines 1a through 3. Enter $400 ($800 if married filing jointly) on line 4 and go to line 5. ☐ **No.** Enter your earned income (see instructions)	1a			
b	Nontaxable combat pay included on line 1a (see instructions) **1b**				
2	Multiply line 1a by 6.2% (.062)	2			
3	Enter $400 ($800 if married filing jointly)	3			
4	Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a)			4	800.
5	Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 . .	5	88,505.		
6	Enter $75,000 ($150,000 if married filing jointly)	6	150,000.		
7	Is the amount on line 5 more than the amount on line 6? ☒ **No.** Skip line 8. Enter the amount from line 4 on line 9 below. ☐ **Yes.** Subtract line 6 from line 5	7			
8	Multiply line 7 by 2% (.02)			8	
9	Subtract line 8 from line 4. If zero or less, enter -0-			9	800.
10	Did you (or your spouse, if filing jointly) receive an economic recovery payment in **2010**? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions). ☒ **No.** Enter -0- on line 10 and go to line 11. ☐ **Yes.** Enter the total of the payments you (and your spouse, if filing jointly) received in **2010**. Do not enter more than $250 ($500 if married filing jointly)			10	0.
11	**Making work pay credit.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040, line 63; or Form 1040A, line 40			11	800.

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