

For the year Jan. 1-Dec. 31, 2008, or other tax year beginning _____, 2008, ending _____, 20

OMB No. 1545-0074

Label (See instructions on page 14.)

L Your first name and initial: **ROBIN** Last name: **ARMSTRONG**

A If a joint return, spouse's first name and initial: _____ Last name: _____

B Home address (number and street). If you have a P.O. box, see page 14. Apt. no. _____

E **452 LAKE SHORE DRIVE**

L City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.

H **CHICAGO** **IL** **60611**

RE Your social security number: **400-00-1801**

E Spouse's social security number: _____

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

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) You Spouse

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) You Spouse

You must enter your SSN(s) above.

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 page 15.) If the qualifying person is a child but not your dependent, enter this child's name here.

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

Exemptions

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

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) Check if qualifying child for child tax credit (see pg 17)
ANTHONY	ARMSTRONG	400-00-1842	SON	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Boxes checked on 6a and 6b: **1**

No. of children on 6c who: **1**

- lived with you
- did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above: _____

Add numbers on lines above: **2**

d Total number of exemptions claimed: **2**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2: **19,000**

8a Taxable interest. Attach Schedule B if required: _____

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

9a Ordinary dividends. Attach Schedule B if required: _____

9b Qualified dividends (see page 21): _____

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 22): _____

11 Alimony received: _____

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

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

14 Other gains or (losses). Attach Form 4797: _____

15a IRA distributions: _____ 15a Taxable amount (see page 23): _____

16a Pensions and annuities: _____ 16a Taxable amount (see page 24): _____

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

18 Farm income or (loss). Attach Schedule F: _____

19 Unemployment compensation: _____

20a Social security benefits: _____ 20a Taxable amount (see page 26): _____

21 Other income: _____

22 Add the amounts in the far right column for lines 7 through 21. This is your total income: **19,000**

Adjusted Gross Income

23 Educator expenses (see page 28): _____

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

25 Health savings account deduction. Attach Form 8889: _____

26 Moving expenses. Attach Form 3903: _____

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

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

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

30 Penalty on early withdrawal of savings: _____

31a Alimony paid b Recipient's SSN: _____

32 IRA deduction (see page 30): _____

33 Student loan interest deduction (see page 33): _____

34 Tuition and fees deduction. Attach Form 8917: _____

35 Domestic production activities deduction. Attach Form 8903: _____

36 Add lines 23 through 31a and 32 through 35: _____

37 Subtract line 36 from line 22. This is your adjusted gross income: **19,000**

Alternative Minimum Tax - Individuals

2008

Department of the Treasury Internal Revenue Service (99)

See separate instructions. Attach to Form 1040 or Form 1040NR.

Attachment Sequence No. 32

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

Your social security number 400-00-1801

ROBIN ARMSTRONG

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

Table with 29 rows for Alternative Minimum Taxable Income. Line 1: 19,000. Line 29: 19,000.

Part II Alternative Minimum Tax (AMT)

Table with 7 rows for Alternative Minimum Tax (AMT). Line 30: 46,200. Line 31: 0. Line 32: 0. Line 34: 0. Line 36: 0.

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit

OMB No. 1545-0074

Qualifying Child Information

2008

Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.

Attachment
Sequence No. **43**

Name(s) shown on return

Your social security number

ROBIN ARMSTRONG

400-00-1801

- Before you begin:**
- See the instructions for Form 1040A, lines 40a and 40b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
 - Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

CAUTION!

- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

	First name	Last name	First name	Last name
1 Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.	ANTHONY ARMSTRONG			
2 Child's SSN The child must have an SSN as defined on page 43 of the Form 1040A instructions or page 49 of the Form 1040 instructions unless the child was born and died in 2008. If your child was born and died in 2008 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	400-00-1842			
3 Child's year of birth	Year <u>2004</u> If born after 1989, skip lines 4a and 4b; go to line 5.		Year _____ If born after 1989, skip lines 4a and 4b; go to line 5.	
4 If the child was born before 1990-				
a Was the child under age 24 at the end of 2008 and a student?	<input type="checkbox"/> Yes. Go to line 5. <input type="checkbox"/> No. Continue.		<input type="checkbox"/> Yes. Go to line 5. <input type="checkbox"/> No. Continue.	
b Was the child permanently and totally disabled during any part of 2008?	<input type="checkbox"/> Yes. Continue. <input type="checkbox"/> No. The child is not a qualifying child.		<input type="checkbox"/> Yes. Continue. <input type="checkbox"/> No. The child is not a qualifying child.	
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	SON			
6 Number of months child lived with you in the United States during 2008				
<ul style="list-style-type: none"> If the child lived with you for more than half of 2008 but less than 7 months, enter "7." If the child was born or died in 2008 and your home was the child's home for the entire time he or she was alive during 2008, enter "12." 	<u>12</u> months Do not enter more than 12 months.		_____ months Do not enter more than 12 months.	

TIP

You may also be able to take the additional child tax credit if your child **(a)** was under age 17 at the end of 2008, and **(b)** is a U.S. citizen, U.S. national, or U.S. resident alien. For more details, see the instructions for line 41 of Form 1040A or line 66 of Form 1040.

Additional Child Tax Credit

2008

Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Attachment
Sequence No. **47**

Name(s) shown on return

Your social security number

ROBIN ARMSTRONG

400-00-1801

Part I All Filers

<p>1 Enter the amount from line 1 of your Child Tax Credit Worksheet on page 43 of the Form 1040 instructions, page 38 of the Form 1040A instructions, or page 19 of the Form 1040NR instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication</p>	1	1,000
<p>2 Enter the amount from Form 1040, line 52, Form 1040A, line 33, or Form 1040NR, line 47</p>	2	353
<p>3 Subtract line 2 from line 1. If zero, stop; you cannot take this credit</p>	3	647
<p>4a Earned income (see instructions). If your main home was in a Midwestern disaster area when the disaster occurred, and you are electing to use your 2007 earned income, check here <input type="checkbox"/></p>	4a	19,000
<p>b Nontaxable combat pay (see instructions) . . . 4b</p>		
<p>5 Is the amount on line 4a more than \$8,500? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$8,500 from the amount on line 4a. Enter the result</p>	5	10,500
<p>6 Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.</p>	6	1,575

Part II Certain Filers Who Have Three or More Qualifying Children

<p>7 Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions</p>	7	
<p>8 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on the dotted line next to ln. 61. 1040A filers: Enter -0-. 1040NR filers: Enter the total of the amounts from Form 1040NR, line 53, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 57.</p>	8	
<p>9 Add lines 7 and 8</p>	9	
<p>10 1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 65. 1040A filers: Enter the total of the amount from Form 1040A, line 40a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions). 1040NR filers: Enter the amount from Form 1040NR, line 60.</p>	10	
<p>11 Subtract line 10 from line 9. If zero or less, enter -0-</p>	11	
<p>12 Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.</p>	12	

Part III Additional Child Tax Credit

<p>13 This is your additional child tax credit</p>	13	647
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Enter this amount on
Form 1040, line 66,
Form 1040A, line 41, or
Form 1040NR, line 61.

Paid Preparer's Earned Income Credit Checklist

▶ **Do not send to the IRS. Keep for your records.**

For the definitions of the following terms, see **Pub. 596** for the year for which you are completing this form.

- **Investment Income**
- **Qualifying Child**
- **Earned Income**

A Taxpayer's name ▶ ROBIN ARMSTRONG

B If joint return, spouse's name ▶ _____

Part I All Taxpayers

<p>1 Year after 2007 for which you are completing this form ▶ <u>2008</u></p>	
<p>2 Is the taxpayer's filing status married filing separately?</p> <p style="margin-left: 20px;">▶ If you checked "Yes" on line 2, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
<p>3 Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work or is valid for EIC purposes? See the instructions before answering</p> <p style="margin-left: 20px;">▶ If you checked "No" on line 3, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>4 Is the taxpayer filing Form 2555 or Form 2555-EZ (relating to the exclusion of foreign earned income)?</p> <p style="margin-left: 20px;">▶ If you checked "Yes" on line 4, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
<p>5a Was the taxpayer a nonresident alien for any part of the year on line 1?</p> <p style="margin-left: 20px;">▶ If you checked "Yes" on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
<p>b Is the taxpayer's filing status married filing jointly?</p> <p style="margin-left: 20px;">▶ If you checked "Yes" on line 5a and "No" on line 5b, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>6 Is the taxpayer's investment income more than the limit that applies to the year on line 1? See Pub. 596 for the limit</p> <p style="margin-left: 20px;">▶ If you checked "Yes" on line 6, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
<p>7 Could the taxpayer, or the taxpayer's spouse if filing jointly, be a qualifying child of another person for the year on line 1?</p> <p style="margin-left: 20px;">▶ If you checked "Yes" on line 7, stop; the taxpayer cannot take the EIC. Otherwise, go to Part II or Part III, whichever applies.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>

Part III Taxpayers Without a Qualifying Child

<p>16 Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period. See Pub. 596.)</p> <p style="margin-left: 20px;">▶ If you checked "No" on line 16, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>17 Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of the year on line 1?</p> <p style="margin-left: 20px;">▶ If you checked "No" on line 17, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>18 Is the taxpayer, or the taxpayer's spouse if filing jointly, eligible to be claimed as a dependent on anyone else's federal income tax return for the year on line 1?</p> <p style="margin-left: 20px;">▶ If you checked "Yes" on line 18, stop; the taxpayer cannot take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>19 Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for the year on line 1? See Pub. 596 for the limit</p> <p style="margin-left: 20px;">▶ If you checked "No" on line 19, the taxpayer cannot take the EIC. If you checked "Yes" on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if Form 8862 must be filed. Go to line 20.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>

Part IV Due Diligence Requirements

<p>20 Did you complete Form 8867 based on information provided by the taxpayer or reasonably obtained by you?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>21 Did you complete the EIC worksheet found in the Form 1040, 1040A, or 1040EZ instructions (or your own worksheet that provides the same information as the 1040, 1040A, or 1040EZ worksheet)?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>22 Did you comply with the knowledge requirements? (To comply with the knowledge requirements, you must not know or have reason to know that any information used to determine the taxpayer's eligibility for, and the amount of, the EIC is incorrect. You may not ignore the implications of information furnished to or known by you, and you must make reasonable inquiries if the information furnished appears to be incorrect, inconsistent, or incomplete.)</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>23 Did you keep the following records?</p> <ul style="list-style-type: none"> • Form 8867 (or your own form or files), • The EIC worksheet(s) or your own worksheet(s), and • A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained <p style="margin-left: 20px;">▶ If you checked "Yes" on lines 20, 21, 22, and 23, and keep the records described on line 23 for 3 years (see instructions), you have complied with all the due diligence requirements.</p> <p style="margin-left: 20px;">▶ If you checked "No" on line 20, 21, 22, or 23, you have not complied with all the due diligence requirements and may have to pay a \$100 penalty for each failure to comply.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>

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

Your signature	Date 04-13-2009	Spouse's signature. If joint return, BOTH must sign.	Date
Paid preparer's signature	Date 04-13-2009		

Earned Income Credit Due Diligence

2008

(Keep for your records)

Name(s) as shown on return

Your social security number

ROBIN ARMSTRONG

400-00-1801

Income

Does the income appear to be sufficient to support the taxpayer and qualifying children?

If no, some additional inquiries might be needed Yes No

Taxpayers with self-employment income:

Not applicable

1. Were satisfactory records of income and expense provided? Yes No

a. If yes, in what form were these records provided? _____

b. If no, how did you determine:

The amount of income? _____

The amount of expense? _____

2. Form 1099-MISC:

a. Do you have any Forms 1099-MISC to support the income? Yes No

b. If not, is it reasonable that the business type would not receive Form 1099-MISC? Yes No

3. Are the expenses consistent with the type of business? Yes No

4. Are the amounts of expense reasonable? Yes No

5. Are any expenses that are typical for this type of business missing? Yes No

6. List any other documentation you can provide to substantiate self-employment income

Your signature	Date	Spouse's signature. If joint return, BOTH must sign.	Date
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Paid preparer's signature	Date
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Earned Income Credit Due Diligence

2008

(Keep for your records)

Name(s) as shown on return

Your social security number

ROBIN ARMSTRONG

400-00-1801

Filing Status - Head of Household

The IRS could require additional information/documentation if you are divorced, legally separated, or married and did not reside with your spouse the last 6 months of the year to determine if you qualify for the head of household filing status.

1. Marital status:

- Never married
Divorced, separated or spouse deceased
Married but lived apart from spouse during the last 6 months of the year
Separation agreement

2. If you are divorced or legally separated, can you provide the IRS with any of the following documents?

- Divorce decree
Separate maintenance agreement or separation agreement

3. If you are married but did not reside with your spouse for the last 6 months of the tax year, can you provide the IRS with any of the supporting documents verifying that your spouse did not live with you?

- Not applicable
Lease agreement
Utility bills
Letter for a clergy member
Letter from social services
Other supporting documentation

If so, what type of documentation?

4. Can you provide the IRS with receipts and bills substantiating the cost of maintaining more than half of the cost of the home? Documentation that the IRS requires to substantiate the cost of maintaining the home includes:

- Utility bills
Property tax bills
Grocery receipts
Rent receipts or mortgage interest statement
Maintenance and repair bills
Other household bills

5. Did you receive any non-taxable support/income?

- Family support
Food stamps
Housing assistance
Childcare assistance
Other

Table with 4 columns: Your signature, Date, Spouse's signature. If joint return, BOTH must sign., Date. Includes a row for Paid preparer's signature.

Standard Deduction Worksheet - Line 40

2008

(Keep for your records)

Name ROBIN ARMSTRONG	SSN 400-00-1801
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! Do not complete this worksheet if you checked the box on line 39b; your standard deductions is zero.

1.	Enter the amount shown below for your filing status.				
	<ul style="list-style-type: none"> ● Single or married filing separately - \$5,450 ● Married filing jointly or Qualifying widow(er) - \$10,900 ● Head of household - \$8,000 	} 1.	8,000	
2.	Can you (or your spouse if filing jointly) be claimed as a dependent?				
	<input checked="" type="checkbox"/> No. Skip line 3; enter the amount from line 1 on line 4.				
	<input type="checkbox"/> Yes. Go to line 3.				
3.	Is your earned income* more than \$600?				
	<input type="checkbox"/> Yes. Add \$300 to your earned income. Enter the total	} 3.		
	<input type="checkbox"/> No. Enter \$900				
4.	Enter the smaller of line 1 or line 3		4.	8,000	
5.	If born before January 2, 1944, or blind, multiply the number on Form 1040, line 39a, by \$1,050 (\$1,350 if single or head of household). Otherwise, enter -0-		5.		
6.	Enter any net disaster loss from Form 4684, lline 18a. If more than zero, check the box on Form 1040, line 39c		6.		
7.	Enter the state and local real estate taxes you paid that would be deductible on Schedule A, line 6, if you were itemizing your deductions. See the instructions for Schedule A, line 6. Do not include foreign real estate taxes		7.	625	
8.	Enter \$500 (\$1,000 if married filing jointly)		8.	500	
9.	Enter the smaller of line 7 or line 8. If more than zero, check the box on Form 1040, line 39c		9.	500	
10.	Add lines 4, 5, 6, and 9. Enter the total here and on Form 1040, line 40		10.	8,500	

***Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.

Earned Income Credit Worksheet
Form 1040, line 64a, Form 1040A, line 40a, or Form 1040EZ, line 8a
 (Keep for your records)

2008

Name(s) as shown on form

ROBIN ARMSTRONG

Your SSN

400-00-1801

1. Enter the amount from Form 1040 or Form 1040A, line 7, or Form 1040EZ, line 1 plus any nontaxable combat pay elected to be included in earned income 1. 19,000

2. If you received a taxable scholarship or fellowship grant that was not reported on a W-2 form, enter that amount here; plus any amounts received for work performed while an inmate in a penal institution; plus any amounts received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan 2. _____

3. Subtract line 2 from line 1 3. 19,000

4. If you were self-employed or used Schedule C or C-EZ as a statutory employee, enter the amount from the worksheet for self employed taxpayers 4. _____

5. Add lines 3 and 4 5. 19,000

6. Look up the amount on **line 5** above in the **EIC Table** on pages **53-60** to find your credit. Enter the credit here. If line 6 is zero, **stop**. You **cannot** take the credit. Enter "**No**" directly to the right of Form 1040, line 64, or Form 1040A, line 40a. 6. 2,392

7. Enter your **AGI** or Form 1040EZ, line 4 7. 19,000

8. **Is line 7 less than -**
 - \$7,200 if you do not have a qualifying child? (\$10,200 if married filing joint)
 - \$15,750 if you have at least one qualifying child? (\$18,750 if married filing joint)
 - Yes.** Go to line 9 now.
 - No.** Look up the amount on **line 7** above in the **EIC Table** to find your credit.
 Enter the credit here 8. 2,392

9. **Earned income credit.**
 - If you checked "Yes" on line 8, enter the amount from line 6.
 - If you checked "No" on line 8, enter the **smaller** of line 6 or line 8 9. 2,392

For additional information on the EIC calculation see the form instructions or IRS Publication 596.

Name(s) as shown on return ROBIN ARMSTRONG	Your social security number 400-00-1801
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CAUTION! To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2008 and meet the other requirements listed in instructions.

Part 1

1. Number of qualifying children: 1 X \$1,000. Enter the result. 1 1,000

2. Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36. 2 19,000

3. **1040 Filers.** Enter the total of any -

- Exclusion of income from Puerto Rico, and
- Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15.

1040A and 1040NR Filers. Enter -0-.

4. Add lines 2 and 3. Enter the total. 4 19,000

5. Enter the amount shown below for your filing status.

- Married filing jointly - \$110,000
- Single, head of household, or qualifying widow(er) - \$75,000
- Married filing separately - \$55,000

6. Is the amount on line 4 more than the amount on line 5?

No. Leave line 6 blank. Enter -0- on line 7.

Yes. Subtract line 5 from line 4. 6 _____

If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000.
For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.

7. Multiply the amount on line 6 by 5% (.05). Enter the result. 7 0

8. Is the amount on line 1 more than the amount on line 7?

No. STOP

You cannot take the child tax credit on Form 1040, line 52; Form 1040A, line 33; or Form 1040NR, line 47. You also cannot take the additional child tax credit on Form 1040, line 66; Form 1040A, line 41; or Form 1040NR, line 61. Complete the rest of your Form 1040, 1040A, or Form 1040NR.

Yes. Subtract line 7 from line 1. Enter the result. Go to Part 2. 8 1,000

Part 2

9. Enter the amount from Form 1040, line 46, Form 1040A, line 28, or Form 1040NR, line 43. 9 353

10. Add the amounts from -

Form 1040	or	Form 1040A	or	Form 1040NR	
Line 47		_____		Line 44	_____
Line 48		Line 29		Line 45	+ _____
Line 49		Line 30		_____	+ _____
Line 50		Line 31		_____	+ _____
Line 51		Line 32		Line 46	+ _____
Enter the total.					10 _____

11. Are you claiming any of the following credits?

- Mortgage interest credit, Form 8396
- Adoption credit, Form 8839
- Residential energy efficient property credit, Form 5695
- District of Columbia first-time homebuyer credit, Form 8859

No. Enter the amount from line 10. 11 _____

Yes. Complete the Line 11 Worksheet on the next page to figure the amount to enter here. 12 353

12. Subtract line 11 from line 9. Enter the result.

13. Is the amount on line 8 of this worksheet more than the amount on line 12?

No. Enter the amount from line 8.

Yes. Enter the amount from line 12. See the **TIP** below. 13 353

This is your child tax credit.

TIP You may be able to take the **additional child tax credit** on Form 1040, line 66; Form 1040A, line 41; or Form 1040NR, line 61, only if you answered "Yes" on line 13.

- First, complete your Form 1040 through line 65, Form 1040A through line 40a, or Form 1040NR through line 60.
- Then, use Form 8812 to figure any additional child tax credit.

Enter this amount on Form 1040, line 52; Form 1040A, line 33; or Form 1040NR, line 47.

Carryover Worksheet
List of items that will carryover to the 2009 tax return

2008

(Keep for your records)

Name(s) as shown on return

Your social security number

ROBIN ARMSTRONG

400-00-1801

Itemized Deductions

Carryover Amount

Contributions subject to 100% of AGI limitations	_____
Contributions subject to 50% of AGI limitations	_____
Contributions subject to 30% of AGI limitations (50% capital gains appreciated property)	_____
Contributions subject to 30% of AGI limitations	_____
Contributions subject to 20% of AGI limitations (30% capital gains appreciated property)	_____
Taxable state refund to Form 1040, line 10	_____
State/local taxes paid in 2009 to flow to the Schedule A	_____
Preparer Fee to flow to the Schedule A	_____
State donations and contributions carryover	_____
State overpayment applied to next year	_____

Expenses

Office in home operating expenses	_____
Office in home excess casualty losses and depreciation	_____
Disallowed investment interest expense	_____
Section 179 expense	_____
Operating expenses, from Form WK_E, Sch E - Rental limitation on deductions when used for personal use	_____

Losses

Short-term capital loss	_____
Long-term capital loss	_____
Net operating loss	_____
Nonrecaptured net section 1231 losses	_____

Credits

Mortgage interest credit	_____
General business credit (should be carried back before being carried forward)	_____
Credit for prior year minimum tax	_____
Foreign Tax credit	_____
District of Columbia first time home owner's credit	_____
Adoption credit	_____
First-time homebuyer Credit	_____

Other

Overpayment applied to next year's estimates	_____
Federal tax liability for 2210 calculation	0
State tax liability for state 2210 calculation	_____
IRA basis Taxpayer _____ Spouse _____	_____
Excess depreciation, from Form WK_E, Sch E - Rental limitation on deductions when used for personal use	_____

Passive Activity

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

At Risk Limitations

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____