Form **1040**

Department of the Treasury - Internal Revenue Service

# U.S. Individual Income Tax Return 2008

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

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

LABEL HERE

| | | |
|---|---|---|
| Your first name and initial: LARRY | Last name: BARLOW | **Your social security number:** 400-00-1802 |
| If a joint return, spouse's first name and initial: ANITA | Last name: BARLOW | **Spouse's social security number:** 400-00-1883 |
| Home address (number and street). If you have a P.O. box, see page 14.: 101 BIDWELL STREET | Apt. no. | You **must** enter your SSN(s) above. |
| City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.: SEDONA AZ 86351 | | Checking a box below will not change your tax or refund. |

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

## Filing Status

Check only one box.

1 ☐ Single

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

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

4 ☐ Head of household (with qualifying person). (See 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**

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

c **Dependents:**

If more than four dependents, see page 17.

| (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 pg17) |
|---|---|---|---|---|
| BOBBY | BARLOW | 400-00-1861 | SON | ☒ |
| MAGGIE | BARLOW | 400-00-1862 | DAUGHTER | ☒ |
| | | | | ☐ |
| | | | | ☐ |

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

**Dependents on 6c not entered above**

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 21.

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

| | | | | |
|---|---|---|---|---|
| 7 | Wages, salaries, tips, etc. Attach Form(s) W-2 | | 7 | 33,000 |
| 8a | **Taxable** interest. Attach Schedule B if required | | 8a | |
| b | **Tax-exempt** interest. **Do not** include on line 8a | 8b | | |
| 9a | Ordinary dividends. Attach Schedule B if required | | 9a | |
| b | Qualified dividends (see page 21) | 9b | | |
| 10 | Taxable refunds, credits, or offsets of state and local income taxes (see page 22) | | 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 (see page 23) 15b | |
| 16a | Pensions and annuities | 16a | b Taxable amount (see page 24) 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 (see page 26) 20b | |
| 21 | Other income. | | 21 | |
| 22 | Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶ | | 22 | 33,000 |

## Adjusted Gross Income

| | | | | |
|---|---|---|---|---|
| 23 | Educator expenses (see page 28) | 23 | | |
| 24 | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ | 24 | | |
| 25 | Health savings account deduction. Attach Form 8889 | 25 | | |
| 26 | Moving expenses. Attach Form 3903 | 26 | | |
| 27 | One-half of self-employment tax. Attach Schedule SE | 27 | | |
| 28 | Self-employed SEP, SIMPLE, and qualified plans | 28 | | |
| 29 | Self-employed health insurance deduction (see page 29) | 29 | | |
| 30 | Penalty on early withdrawal of savings | 30 | | |
| 31a | Alimony paid b Recipient's SSN ▶ | 31a | | |
| 32 | IRA deduction (see page 30) | 32 | 5,000 | |
| 33 | Student loan interest deduction (see page 33) | 33 | | |
| 34 | Tuition and fees deduction. Attach Form 8917 | 34 | | |
| 35 | Domestic production activities deduction. Attach Form 8903 | 35 | | |
| 36 | Add lines 23 through 31a and 32 through 35 | | 36 | 5,000 |
| 37 | Subtract line 36 from line 22. This is your **adjusted gross income** ▶ | | 37 | 28,000 |

**For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 88.**

| | | | | | | |
|---|---|---|---|---|---|---|
| **Tax and Credits** | 38 | Amount from line 37 (adjusted gross income) | | | 38 | 28,000 |
| | 39a | Check if: ☐ **You** were born before January 2, 1944, ☐ Blind. ☐ **Spouse** was born before January 2, 1944, ☐ Blind. } **Total boxes checked** ▶ 39a ☐ | | | | |
| | b | If your spouse itemizes on a separate return or you were a dual-status alien, see pg 34 and check here ▶ 39b ☐ | | | | |
| | c | Check if standard deduction includes real estate taxes or disaster loss (see page 34) ▶ 39c ☐ | | | | |
| | 40 | **Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin) | | | 40 | 10,900 |
| | 41 | Subtract line 40 from line 38 | | | 41 | 17,100 |
| | 42 | If line 38 is over $119,975, or you provided housing to a Midwestern displaced individual, see page 36. Otherwise, multiply $3,500 by the total number of exemptions claimed on line 6d | | | 42 | 14,000 |
| | 43 | **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | | | 43 | 3,100 |
| | 44 | **Tax** (see page 36). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972 | | | 44 | 313 |
| | 45 | **Alternative minimum tax** (see page 39). Attach Form 6251 | | | 45 | |
| | 46 | Add lines 44 and 45 ▶ | | | 46 | 313 |
| | 47 | Foreign tax credit. Attach Form 1116 if required | 47 | | | |
| | 48 | Credit for child and dependent care expenses. Attach Form 2441 | 48 | 313 | | |
| | 49 | Credit for the elderly or the disabled. Attach Schedule R | 49 | | | |
| | 50 | Education credits. Attach Form 8863 | 50 | | | |
| | 51 | Retirement savings contributions credit. Attach Form 8880 | 51 | | | |
| | 52 | Child tax credit (see page 42). Attach Form 8901 if required | 52 | 0 | | |
| | 53 | Credits from Form: a ☐ 8396 b ☐ 8839 c ☐ 5695 | 53 | | | |
| | 54 | Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ ______ | 54 | | | |
| | 55 | Add lines 47 through 54. These are your **total credits** | | | 55 | 313 |
| | 56 | Subtract line 55 from line 46. If line 55 is more than line 46, enter -0- ▶ | | | 56 | 0 |
| **Other Taxes** | 57 | Self-employment tax. Attach Schedule SE | | | 57 | |
| | 58 | Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919 | | | 58 | |
| | 59 | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | | | 59 | |
| | 60 | Additional taxes: a ☐ AEIC payments b ☐ Household employment taxes. Attach Sch. H | | | 60 | |
| | 61 | Add lines 56 through 60. This is your **total tax** ▶ | | | 61 | 0 |
| **Payments** | 62 | Federal income tax withheld from Forms W-2 and 1099 | 62 | 4,769 | | |
| | 63 | 2008 estimated tax payments and amount applied from 2007 return | 63 | | | |
| | 64a | **Earned income credit (EIC)** | 64a | 1,816 | | |
| | b | Nontaxable combat pay election 64b | | | | |
| | 65 | Excess social security and tier 1 RRTA tax withheld (see page 61) | 65 | | | |
| | 66 | Additional child tax credit. Attach Form 8812 | 66 | 2,000 | | |
| | 67 | Amount paid with request for extension to file (see page 61) | 67 | | | |
| | 68 | Credits from Form: a ☐ 2439 b ☐ 4136 c ☐ 8801 d ☐ 8885 | 68 | | | |
| | 69 | First-time homebuyer credit. Attach Form 5405 | 69 | | | |
| | 70 | Recovery rebate credit (see worksheet on pages 62 and 63) | 70 | 0 | | |
| | 71 | Add lines 62 through 70. These are your **total payments** ▶ | | | 71 | 8,585 |
| **Refund** | 72 | If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you **overpaid** | | | 72 | 8,585 |
| | 73a | Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐ | | | 73a | 8,585 |
| | ▶ b | Routing number XXXXXXXXX ▶c Type: ☐ Checking ☐ Savings | | | | |
| | ▶ d | Account number XXXXXXXXXXXXXXXXX | | | | |
| | 74 | Amount of line 72 you want **applied to your 2009 estimated tax** ▶ | 74 | | | |
| **Amount You Owe** | 75 | **Amount you owe.** Subtract line 71 from line 61. For details on how to pay, see page 65 ▶ | | | 75 | |
| | 76 | Estimated tax penalty (see page 65) | 76 | | | |

**Standard Deduction for—**

- People who checked any box on line 39a, 39b, or 39c **or** who can be claimed as a dependent, see page 34.
- All others:

Single or Married filing separately, $5,450

Married filing jointly or Qualifying widow(er), $10,900

Head of household, $8,000

If you have a qualifying child, attach Schedule EIC.

Refund: Direct deposit? See page 63 and fill in 73b, 73c, and 73d, or Form 8888.

## Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 66)? ☒ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ David

Phone no. ▶ 828-524-8020

Personal identification number (PIN) ▶ 12345

## Sign Here

Joint return? See page 15. 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: 01802 | Date: 01-17-2009 | Your occupation: BUTCHER | Daytime phone number: 928-458-1234 |
| Spouse's signature. If a joint return, **both** must sign.: 01883 | Date: | Spouse's occupation: VETERINARIAN ASSISTANT | |

## Paid Preparer's Use Only

| | | | |
|---|---|---|---|
| Preparer's signature ▶ David | Date: 04-13-2009 | Check if self-employed ☐ | Preparer's SSN or PTIN: 444-55-6666 |
| Firm's name (or yours if self-employed), address, and ZIP code ▶ Drake Tax Service<br>235 East Palmer Street<br>Franklin NC 28734 | | EIN: 12-3456789 | Phone no. 828-524-8020 |

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

# Child and Dependent Care Expenses

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

▶ **See separate instructions.**

OMB No. 1545-0074

**2008**

Attachment
Sequence No. **21**

Name(s) shown on return: LARRY & ANITA BARLOW

**Your social security number**: 400-00-1802

## Part I Persons or Organizations Who Provided the Care - You **must** complete this part.

(If you have more than two care providers, see the instructions.)

| 1 **(a)** Care provider's name | **(b)** Address (number, street, apt. no., city, state, and ZIP code) | **(c)** Identifying number (SSN or EIN) | **(d)** Amount paid (see instructions) |
|---|---|---|---|
| KIDDIE CARE | 156 MOUNTAIN VIEW DRIVE<br>SEDONA, AZ 86341 | 32-2323232 | 5,000 |
| | | | |

Did you receive **dependent care benefits?**

**No** ▶ Complete only Part II below.

**Yes** ▶ Complete Part III on page 2 next.

**Caution.** If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 60, or Form 1040NR, line 56.

## Part II Credit for Child and Dependent Care Expenses

**2** Information about your **qualifying person(s).** If you have more than two qualifying persons, see the instructions.

| **(a)** Qualifying person's name<br>First | Last | **(b)** Qualifying person's social security number | **(c) Qualified expenses** you incurred and paid in 2008 for the person listed in column (a) |
|---|---|---|---|
| BOBBY | BARLOW | 400-00-1861 | 2,500 |
| MAGGIE | BARLOW | 400-00-1862 | 2,500 |

| | | | |
|---|---|---|---|
| **3** | Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 35 | **3** | 5,000 |
| **4** | Enter your **earned income.** See instructions | **4** | 24,000 |
| **5** | If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others,** enter the amount from line 4 | **5** | 9,000 |
| **6** | Enter the **smallest** of line 3, 4, or 5 | **6** | 5,000 |
| **7** | Enter the amount from Form 1040, line 38, or Form 1040NR, line 36 ... **7** 28,000 | | |
| **8** | Enter on line 8 the decimal amount shown below that applies to the amount on line 7 | **8** | X. 28 |

**If line 7 is:** / **If line 7 is:**

| **Over** - **But not over** | **Decimal amount is** | **Over** - **But not over** | **Decimal amount is** |
|---|---|---|---|
| $0 - 15,000 | .35 | $29,000 - 31,000 | .27 |
| 15,000 - 17,000 | .34 | 31,000 - 33,000 | .26 |
| 17,000 - 19,000 | .33 | 33,000 - 35,000 | .25 |
| 19,000 - 21,000 | .32 | 35,000 - 37,000 | .24 |
| 21,000 - 23,000 | .31 | 37,000 - 39,000 | .23 |
| 23,000 - 25,000 | .30 | 39,000 - 41,000 | .22 |
| 25,000 - 27,000 | .29 | 41,000 - 43,000 | .21 |
| 27,000 - 29,000 | .28 | 43,000 - No limit | .20 |

| | | | |
|---|---|---|---|
| **9** | Multiply line 6 by the decimal amount on line 8. If you paid 2007 expenses in 2008, see the instructions | **9** | 1,400 |
| **10** | Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 ... **10** 313 | | |
| **11** | Enter the amount from Form 1040, line 47, or Form 1040NR, line 44 ... **11** | | |
| **12** | Subtract line 11 from line 10. If zero or less, **stop.** You cannot take the credit | **12** | 313 |
| **13** | **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 12 here and on Form 1040, line 48, or Form 1040NR, line 45 | **13** | 313 |

**For Paperwork Reduction Act Notice, see page 4 of the instructions.** EEA Form **2441** (2008)

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

# Alternative Minimum Tax - Individuals

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

OMB No. 1545-0074

**2008**

Attachment
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR: LARRY & ANITA BARLOW

**Your social security number**: 400-00-1802

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

| | | | |
|---|---|---|---|
| 1 | If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 2), and go to line 7. (If less than zero, enter as a negative amount.) | 1 | 28,000 |
| 2 | Medical and dental. Enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0- | 2 | |
| 3 | Taxes from Schedule A (Form 1040), line 9 | 3 | |
| 4 | Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions | 4 | |
| 5 | Miscellaneous deductions from Schedule A (Form 1040), line 27 | 5 | |
| 6 | If Form 1040, line 38, is over $159,950 (over $79,975 if married filing separately), enter the amount from line 11 of the **Itemized Deductions Worksheet** on page A-10 of the instructions for Schedule A (Form 1040) | 6 | ( ) |
| 7 | If claiming the standard deduction, enter any amount from Form 4684, line 18a, as a negative amount | 7 | ( ) |
| 8 | Tax refund from Form 1040, line 10 or line 21 | 8 | ( ) |
| 9 | Investment interest expense (difference between regular tax and AMT) | 9 | |
| 10 | Depletion (difference between regular tax and AMT) | 10 | |
| 11 | Net operating loss deduction from Form 1040, line 21. Enter as a positive amount | 11 | |
| 12 | Interest from specified private activity bonds exempt from the regular tax | 12 | |
| 13 | Qualified small business stock (7% of gain excluded under section 1202) | 13 | |
| 14 | Exercise of incentive stock options (excess of AMT income over regular tax income) | 14 | |
| 15 | Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) | 15 | |
| 16 | Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) | 16 | |
| 17 | Disposition of property (difference between AMT and regular tax gain or loss) | 17 | |
| 18 | Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) | 18 | |
| 19 | Passive activities (difference between AMT and regular tax income or loss) | 19 | |
| 20 | Loss limitations (difference between AMT and regular tax income or loss) | 20 | |
| 21 | Circulation costs (difference between regular tax and AMT) | 21 | |
| 22 | Long-term contracts (difference between AMT and regular tax income) | 22 | |
| 23 | Mining costs (difference between regular tax and AMT) | 23 | |
| 24 | Research and experimental costs (difference between regular tax and AMT) | 24 | |
| 25 | Income from certain installment sales before January 1, 1987 | 25 | ( ) |
| 26 | Intangible drilling costs preference | 26 | |
| 27 | Other adjustments, including income-based related adjustments | 27 | |
| 28 | Alternative tax net operating loss deduction | 28 | ( ) |
| 29 | **Alternative minimum taxable income.** Combines lines 1 through 28. (If married filing separately and line 29 is more than $214,900, see page 8 of the instructions.) | 29 | 28,000 |

## Part II Alternative Minimum Tax (AMT)

30 Exemption. (If you were under age 24 at the end of 2008, see page 8 of the instructions.)

| **IF your filing status is . . .** | **AND line 29 is not over . . .** | **THEN enter on line 30 . . .** |
|---|---|---|
| Single or head of household | $112,500 | $46,200 |
| Married filing jointly or qualifying widow(er) | 150,000 | 69,950 |
| Married filing separately | 75,000 | 34,975 |

▶ **30** 69,950

If line 29 is **over** the amount shown above for your filing status, see page 8 of the instructions.

| | | | |
|---|---|---|---|
| 31 | Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36 and skip the rest of Part II | 31 | 0 |
| 32 | ● If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter.<br>● If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040 , line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 55 here.<br>● **All others:** If line 31 is $175,000 or less ($87,500 or less if married filing separately), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result. | 32 | |
| 33 | Alternative minimum tax foreign tax credit (see page 9 of the instructions) | 33 | |
| 34 | Tentative minimum tax. Subtract line 33 from line 32 | 34 | 0 |
| 35 | Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 11 of the instructions) | 35 | |
| 36 | **AMT.** Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45 | 36 | 0 |

**For Paperwork Reduction Act Notice, see page 12 of the instructions.**

**SCHEDULE EIC**
**(Form 1040A or 1040)**

Department of the Treasury
Internal Revenue Service (99)

# Earned Income Credit

## Qualifying Child Information

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

OMB No. 1545-0074

**2008**

Attachment
Sequence No. **43**

Name(s) shown on return: LARRY & ANITA BARLOW

**Your social security number:** 400-00-1802

**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 |
|---|---|---|
| **1 Child's name**<br>If you have more than two qualifying children, you only have to list two to get the maximum credit. | First name Last name<br>MAGGIE<br>BARLOW | First name Last name<br>BOBBY<br>BARLOW |
| **2 Child's SSN**<br>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. | 400-00-1862 | 400-00-1861 |
| **3 Child's year of birth** | Year 2005<br>If born after 1989, skip lines 4a and 4b; go to line 5. | Year 2004<br>If born after 1989, skip lines 4a and 4b; go to line 5. |
| **4 If the child was born before 1990-**<br>**a** Was the child under age 24 at the end of 2008 and a student? | ☐ **Yes.** **Go to line 5.** ☐ **No.** **Continue.** | ☐ **Yes.** **Go to line 5.** ☐ **No.** **Continue.** |
| **b** Was the child permanently and totally disabled during any part of 2008? | ☐ **Yes.** **Continue.** ☐ **No.** The child is not a qualifying child. | ☐ **Yes.** **Continue.** ☐ **No.** The child is not a qualifying child. |
| **5 Child's relationship to you**<br>(for example, son, daughter, grandchild, niece, nephew, foster child, etc.) | DAUGHTER | SON |
| **6 Number of months child lived with you in the United States during 2008**<br>● If the child lived with you for more than half of 2008 but less than 7 months, enter "7."<br>● 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." | 12 months<br>Do not enter more than 12 months. | 12 months<br>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.

**For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.**

Form **8812**

Department of the Treasury
Internal Revenue Service (99)

# Additional Child Tax Credit

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

OMB No. 1545-0074

**2008**

Attachment
Sequence No. **47**

Name(s) shown on return: LARRY & ANITA BARLOW

**Your social security number**: 400-00-1802

## Part I All Filers

| | | | | | |
|---|---|---|---|---|---|
| **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 | | | 1 | 2,000 |
| **2** | Enter the amount from Form 1040, line 52, Form 1040A, line 33, or Form 1040NR, line 47 | | | 2 | 0 |
| **3** | Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit | | | 3 | 2,000 |
| **4 a** | 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 ▶ ☐ | 4a | 33,000 | | |
| **b** | Nontaxable combat pay (see instructions) 4b | | | | |
| **5** | Is the amount on line 4a more than $8,500?<br>☐ **No.** Leave line 5 blank and enter -0- on line 6.<br>☒ **Yes.** Subtract $8,500 from the amount on line 4a. Enter the result | 5 | 24,500 | | |
| **6** | Multiply the amount on line 5 by 15% (.15) and enter the result | | | 6 | 3,675 |

**Next.** Do you have three or more qualifying children?

☒ **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.

☐ **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.

## Part II Certain Filers Who Have Three or More Qualifying Children

| | | | | | |
|---|---|---|---|---|---|
| **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 | 7 | | | |
| **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.<br>**1040A filers:** Enter -0-.<br>**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. ▶ | 8 | | | |
| **9** | Add lines 7 and 8 | 9 | | | |
| **10** | **1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 65.<br>**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).<br>**1040NR filers:** Enter the amount from Form 1040NR, line 60. ▶ | 10 | | | |
| **11** | Subtract line 10 from line 9. If zero or less, enter -0- | | | 11 | |
| **12** | Enter the **larger** of line 6 or line 11 | | | 12 | |

**Next,** enter the **smaller** of line 3 or line 12 on line 13.

## Part III Additional Child Tax Credit

**13** **This is your additional child tax credit** 13 2,000

Enter this amount on
Form 1040, line 66,
Form 1040A, line 41, or
Form 1040NR, line 61.

**For Paperwork Reduction Act Notice, see instructions.**

EEA

Form **8867**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

# Paid Preparer's Earned Income Credit Checklist

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

OMB No. 1545-1629

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 ▶ LARRY BARLOW

**B** If joint return, spouse's name ▶ ANITA BARLOW

## Part I All Taxpayers

**1** Year after 2007 for which you are completing this form ▶ 2008

**2** Is the taxpayer's filing status married filing separately? ☐ **Yes** ☒ **No**

▶ If you checked **"Yes"** on line 2, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

**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 ☒ **Yes** ☐ **No**

▶ If you checked "**No**" on line 3, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.

**4** Is the taxpayer filing Form 2555 or Form 2555-EZ (relating to the exclusion of foreign earned income)? ☐ **Yes** ☒ **No**

▶ If you checked **"Yes"** on line 4, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.

**5a** Was the taxpayer a nonresident alien for any part of the year on line 1? ☐ **Yes** ☒ **No**

▶ If you checked **"Yes"** on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.

**b** Is the taxpayer's filing status married filing jointly? ☐ **Yes** ☐ **No**

▶ If you checked **"Yes"** on line 5a and **"No"** on line 5b, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.

**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 ☐ **Yes** ☒ **No**

▶ If you checked **"Yes"** on line 6, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.

**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? ☐ **Yes** ☒ **No**

▶ If you checked **"Yes"** on line 7, **stop;** the taxpayer **cannot** take the EIC. Otherwise, go to Part II or Part III, whichever applies.

**For Paperwork Reduction Act Notice, see instructions.**

## Part II Taxpayers With a Child

| | | Child 1 | Child 2 |
|---|---|---|---|
| | **Caution.** If there are two children, complete lines 8 through 14 for one child before going to the next column. | | |
| 8 | Child's name | MAGGIE BARLOW | BOBBY BARLOW |
| 9 | Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them? | ☒ **Yes** ☐ **No** | ☒ **Yes** ☐ **No** |
| 10 | Is either of the following true?<br>• The child is unmarried, or<br>• The child is married and can be claimed as the taxpayer's dependent | ☒ **Yes** ☐ **No** | ☒ **Yes** ☐ **No** |
| 11 | Did the child live with the taxpayer in the United States for over half of the year? See the instructions before answering | ☒ **Yes** ☐ **No** | ☒ **Yes** ☐ **No** |
| 12 | Was the child (at the end of the year on line 1) -<br>• Under age 19,<br>• Under age 24 and a full-time student (see definition in Pub. 596), or<br>• Any age and permanently and totally disabled? | ☒ **Yes** ☐ **No** | ☒ **Yes** ☐ **No** |
| | ▶If you checked **"Yes"** on lines 9, 10, 11, **and** 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked **"No"** on line 9, 10, 11, **or** 12, the child is not the taxpayer's qualifying child. If there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than two qualifying children). If the taxpayer does not have a qualifying child, go to Part III to see if the taxpayer can take the EIC for taxpayers who do not have a qualifying child. | | |
| 13a | Could any other person check **"Yes"** on lines 9, 10, 11, **and** 12 for the child? | ☐ **Yes** ☒ **No** | ☐ **Yes** ☒ **No** |
| | ▶ If you checked **"No"** on line 13a, go to line 14. Otherwise, go to line 13b. | | |
| b | Enter the child's relationship to the other person(s) | | |
| c | If the tiebreaker rules apply, would the child be treated as the taxpayer's qualifying child? See the instructions before answering | ☐ **Yes** ☐ **No**<br>☐ **Don't know** | ☐ **Yes** ☐ **No**<br>☐ **Don't know** |
| | ▶ If you checked **"Yes"** on line 13c, go to line 14. Otherwise, explain to the taxpayer that if both the taxpayer and the other person(s) claim any of the six tax benefits listed on page 4, the IRS will apply the tiebreaker rules, and the taxpayer's benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than two qualifying children). | | |
| 14 | Does the qualifying child have an SSN that allows him or her to work or is valid for EIC purposes? See the instructions before answering | ☒ **Yes** ☐ **No** | ☒ **Yes** ☐ **No** |
| | ▶ If you checked **"No"** on line 14, the taxpayer **cannot** take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than two qualifying children). If you checked **"Yes"** on line 14, continue. | | |
| 15 | 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 | | ☒ **Yes** ☐ **No** |
| | ▶ If you checked **"No"** on line 15, **stop;** the taxpayer **cannot** take the EIC. If you checked **"Yes"** on line 15, the taxpayer can take the EIC. Complete **Schedule EIC** and attach it to the taxpayer's return. If there are two qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if **Form 8862** must be filed. Go to line 20. | | |

## Part III Taxpayers Without a Qualifying Child

| | | |
|---|---|---|
| **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.) | ☐ **Yes** ☐ **No** |
| | ▶ If you checked **"No"** on line 16, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue. | |
| **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? | ☐ **Yes** ☐ **No** |
| | ▶ If you checked **"No"** on line 17, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue. | |
| **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? | ☐ **Yes** ☐ **No** |
| | ▶ If you checked **"Yes"** on line 18, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue. | |
| **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 | ☐ **Yes** ☐ **No** |
| | ▶ 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. | |

## Part IV Due Diligence Requirements

| | | |
|---|---|---|
| **20** | Did you complete Form 8867 based on information provided by the taxpayer or reasonably obtained by you? | ☒ **Yes** ☐ **No** |
| **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)? | ☒ **Yes** ☐ **No** |
| **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.) | ☒ **Yes** ☐ **No** |
| **23** | Did you keep the following records?<br>• Form 8867 (or your own form or files),<br>• The EIC worksheet(s) or your own worksheet(s), and<br>• A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained | ☒ **Yes** ☐ **No** |
| | ▶ 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.<br>▶ 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. | |

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<br>04-13-2009 | Spouse's signature. If joint return, BOTH must sign. | Date<br>04-13-2009 |
| Paid preparer's signature | Date<br>04-13-2009 | | |

# Earned Income Credit Due Diligence

(Keep for your records)

**2008**

Name(s) as shown on return: LARRY & ANITA BARLOW

**Your social security number:** 400-00-1802

**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 |
|---|---|---|---|
| Paid preparer's signature | Date | | |

## 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: LARRY & ANITA BARLOW

Your SSN: 400-00-1802

**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.** 33,000

**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.** 33,000

**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.** 33,000

**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.** 1,816

**7.** Enter your **AGI** or Form 1040EZ, line 4 . . . . . **7.** 28,000

**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.** 2,869

**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.** 1,816

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

**Form 1040**

# IRA Deduction Worksheet - Line 32

(Keep for your records)

**2008**

Name(s) as shown on return: LARRY & ANITA BARLOW

**Your social security number**: 400-00-1802

**Your IRA** **Spouse's IRA**

**1a.** Were you covered by a retirement plan (see page 30)? . . . . . . . . . . . . . . . . . . . . **1a.** ☐ **Yes** ☒ **No**

**b.** If married filing jointly, was your spouse covered by a retirement plan? . . . . . . . . . . . . . . . . . . . . . . . . . . . **1b.** ☐ **Yes** ☒ **No**

**Next.** If you checked "No" on line 1a (and "No" on line 1b if married filing jointly), skip lines 2 through 6, enter the applicable amount below on line 7a (and line 7b if applicable), and go to line 8.

- $5,000, if under age 50 at the end of 2008.
- $6,000, if age 50 or older but under age 70 1/2 at the end of 2008.

Otherwise, go to line 2.

**2.** Enter the amount shown below that applies to you.

- Single, head of household, or married filing separately and you **lived apart** from your spouse for all of 2008, enter $63,000
- Qualifying widow(er), enter $105,000
- Married filing jointly, enter $105,000 in both columns. But if you checked "No" on either line 1a or 1b, enter $169,000 for the person who was not covered by a plan
- Married filing separately and you lived with your spouse at any time in 2008, enter $10,000

**2a.** ________ **2b.** ________

**3.** Enter the amount from Form 1040, line 22 . . . . . . . . . . . **3.** ________

**4.** Enter the total of the amounts from Form 1040, lines 23 through 31a, plus any write-in adjustments you entered on the dotted line next to line 36 . . . . . . . . . . . . . . . . . **4.** ________

**5.** Subtract line 4 from line 3. If married filing jointly, enter the result in both columns . . . . . . **5a.** ________ **5b.** ________

**6.** Is the amount on line 5 less than the amount on line 2?

☐ **No.** None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.

☐ **Yes.** Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you.

- If single, head of household, or married filing separately, and the result is $10,000 or more, enter the applicable amount below on line 7 for that column and go to line 8.
  - **i.** $5,000, if under age 50 at the end of 2008.
  - **ii.** $6,000, if age 50 or older but under age 70 1/2 at the end of 2008.

  Otherwise, go to line 7.
- If married filing jointly or qualifying widow(er), and the result is $20,000 or more ($10,000 or more in the column for the IRA of a person who was not covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8.
  - **i.** $5,000, if under age 50 at the end of 2008.
  - **ii.** $6,000, if age 50 or older but under age 70 1/2 at the end of 2008.

  Otherwise, go to line 7.

**6a.** ________ **6b.** ________

## IRA Deduction Worksheet - Line 32 (continued)

**Your IRA** **Spouse's IRA**

**7.** Multiply lines 6a and 6b by the percentage below that applies to you. If the result is not a multiple of $10, increase it to the next multiple of $10 (for example, increase $490.30 to $500). If the result is $200 or more, enter the result. But if it is less than $200, enter $200.

- Single, head of household, or married filing separately, multiply by 50% (.50) (or by 60% (.60) in the column for the IRA of a person who is age 50 or older at the end of 2008)
- Married filing jointly or qualifying widow(er), multiply by 25% (.25) (or by 30% (.30) in the column for the IRA of a person who is age 50 or older at the end of 2008). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who was not covered by a retirement plan, multiply by 50% (.50) (or by 60% (.60) if age 50 or older at the end of 2008)

**7a.** 5,000 **7b.** 5,000

**8.** Enter the total of your (and your spouse's if filing jointly):

- Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. See page 30 for exceptions
- Alimony and separate maintenance payments reported on Form 1040, line 11
- Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q

**8.** 33,000

**9.** Enter the earned income you (and your spouse if filing jointly) received as a self-employed individual or a partner. Generally, this is your (and your spouse's if filing jointly) net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Form 1040, lines 27 and 28. If zero or less, enter -0-. For more details, see Pub. 590 . . . . . . . . . . . . . . . . . . **9.** ________

**10.** Add lines 8 and 9 . . . . . . . . . . . . . . . . . . . . . . . . **10.** 33,000

**CAUTION!** If married filing jointly and line 10 is less than $10,000 ($11,000 if one spouse is age 50 or older at the end of 2008; $12,000 if both spouses are age 50 or older at the end of 2008), **stop here** and see Pub. 590 to figure your IRA deduction.

**11.** Enter traditional IRA contributions made, or that will be made by April 15, 2009, for 2008 to your IRA on line 11a and to your spouse's IRA on line 11b . . . . . . . . . . . **11a.** 2,500 **11b.** 2,500

**12.** On line 12a, enter the **smallest** of line 7a, 10, or 11a. On line 12b, enter the **smallest** of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Form 1040, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . **12a.** 2,500 **12b.** 2,500

Forms 1040, 1040A
1040NR

# Child Tax Credit Worksheet

**Keep for your records.**

Name(s) as shown on return: LARRY & ANITA BARLOW

**Your social security number**: 400-00-1802

**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: 2 X $1,000. Enter the result. **1** 2,000

**2.** Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36. **2** 28,000

**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-. **3** ________

**4.** Add lines 2 and 3. Enter the total. **4** 28,000

**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

**5** 110,000

**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** 2,000

## Part 2

**9.** Enter the amount from Form 1040, line 46, Form 1040A, line 28, or Form 1040NR, line 43. **9** 313

**10.** Add the amounts from -

| **Form 1040** | or | **Form 1040A** | or | **Form 1040NR** | | |
|---|---|---|---|---|---|---|
| Line 47 | | | | Line 44 | | |
| Line 48 | | Line 29 | | Line 45 | + | 313 |
| Line 49 | | Line 30 | | | + | |
| Line 50 | | Line 31 | | | + | |
| Line 51 | | Line 32 | | Line 46 | + | |
| | | | | Enter the total. | **10** | 313 |

**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.

☐ **Yes.** Complete the Line 11 Worksheet on the next page to figure the amount to enter here. **11** 313

**12.** Subtract line 11 from line 9. Enter the result. **12** 0

**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.

**This is your child tax credit.** **13** 0

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

## 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.

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

2008

(Keep for your records)

Name(s) as shown on return: LARRY & ANITA BARLOW

**Your social security number:** 400-00-1802

## 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