

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: **LLOYD** Last name: **CALLIS**

A If a joint return, spouse's first name and initial: **MARIA** Last name: **CALLIS**

B Home address (number and street). If you have a P.O. box, see page 14. Apt. no.: **4876 WASHINGTON AVE**

E City, town or post office, state, and ZIP code. If you have a foreign address, see page 14. **HUNTINGTON WV 25704**

Your social security number: **400-00-1803**

Spouse's social security number: **400-00-1896**

Use the IRS label. Otherwise, please print or type. **You must enter your SSN(s) above.**

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 **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.

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

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

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

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)
ZACH	CALLIS	400-00-1860	SON	<input checked="" type="checkbox"/>
ISABELLA	CALLIS	400-00-1867	DAUGHTER	<input checked="" type="checkbox"/>

Boxes checked on 6a and 6b: 2

No. of children on 6c who:

- lived with you: 2
- did not live with you due to divorce or separation (see page 18):

Dependents on 6c not entered above

d Total number of exemptions claimed: 4

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2: **66,800**

8a Taxable interest. Attach Schedule B if required: **1,942**

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: **89,908**

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

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**: **158,650**

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: **6,352**

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**

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: **6,352**

37 Subtract line 36 from line 22. This is your **adjusted gross income**: **152,298**

SCHEDULES A&B

Schedule A - Itemized Deductions

OMB No. 1545-0074

(Form 1040)

2008

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedules A&B (Form 1040).**

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

LLOYD & MARIA CALLIS

400-00-1803

Caution. Do not include expenses reimbursed or paid by others.					
Medical and Dental Expenses	1	Medical and dental expenses (see page A-1)	1	7,185	
	2	Enter amount from Form 1040, line 38 2 152,298			
	3	Multiply line 2 by 7.5% (.075)	3	11,422	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		0
Taxes You Paid <small>(See page A-2.)</small>	5 State and local (check only one box):				
	a	<input type="checkbox"/> Income taxes, or	5	1,630	
	b	<input checked="" type="checkbox"/> General sales taxes }			
	6	Real estate taxes (see page A-5)	6	722	
	7	Personal property taxes	7	576	
	8	Other taxes. List type and amount ▶	8		
	9	Add lines 5 through 8	9		2,928
	Interest You Paid <small>(See page A-5.)</small>	10	Home mortgage interest and points reported to you on Form 1098	10	10,625
11		Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ▶			
12		Points not reported to you on Form 1098. See page A-6 for special rules	12		
13		Qualified mortgage insurance premiums (see page A-6)	13		
14		Investment interest. Attach Form 4952 if required. (See page A-6.)	14		
	15	Add lines 10 through 14	15		10,625
Gifts to Charity <small>If you made a gift and got a benefit for it, see page A-7.</small>	16	Gifts by cash or check. If you made any gift of \$250 or more, see page A-7	16	590	
	17	Other than by cash or check. If any gift of \$250 or more, see page A-8. You must attach Form 8283 if over \$500	17		
	18	Carryover from prior year	18		
	19	Add lines 16 through 18	19		590
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See page A-8.)	20		
Job Expenses and Certain Miscellaneous Deductions <small>(See page A-9.)</small>	21	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ▶ 75	21	75	
	22	Tax preparation fees	22		
	23	Other expenses - investment, safe deposit box, etc. List type and amount ▶	23		
	24	Add lines 21 through 23	24	75	
	25	Enter amount from Form 1040, line 38 25 152,298			
	26	Multiply line 25 by 2% (.02)	26	3,046	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27		0
Other Miscellaneous Deductions	28	Other - from list on page A-10. List type and amount ▶	28		
Total Itemized Deductions	29	Is Form 1040, line 38, over \$159,950 (over \$79,975 if married filing separately)? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-10 for the amount to enter.	29		14,143
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here . . . ▶ <input type="checkbox"/>			

Name(s) shown on Form 1040. Do not enter name and social security number if shown on page 1.

Your social security number

LLOYD & MARIA CALLIS

400-00-1803

Schedule B-Interest and Ordinary Dividends

Attachment Sequence No. **08**

Part I Interest

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶

(See page B-1 and the instructions for Form 1040, line 8a.)

BANK OF AMERICA
BB & T BANK
FIFTH THIRD BANK

1

Amount

520
739
683

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

2 Add the amounts on line 1 **2** **1,942**
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 **3**
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶ **4** **1,942**

Note: If line 4 is over \$1,500, you must complete Part III.

Part II Ordinary Dividends

5 List name of payer ▶

(See page B-1 and the instructions for Form 1040, line 9a.)

5

Amount

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a ▶ **6**

Note. If line 6 is over \$1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; or **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes No

7a At any time during 2008, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1

b If "Yes," enter the name of the foreign country ▶

8 During 2008, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2

(See page B-2.)

**SCHEDULE C
(Form 1040)**

**Profit or Loss From Business
(Sole Proprietorship)**

OMB No. 1545-0074

2008

Department of the Treasury
Internal Revenue Service (99)

▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.
▶ Attach to Form 1040, 1040NR, or 1041. ▶ See Instructions for Schedule C (Form 1040).

Attachment
Sequence No. **09**

Name of proprietor
MARIA CALLIS

Social security number (SSN)
400-00-1896

A Principal business or profession, including product or service (see page C-3 of the instructions)
HOME APPRAISER

B Enter code from pages C-9, 10, & 11
531320

C Business name. If no separate business name, leave blank.
MARIA'S APPRAISAL SERVICE

D Employer ID number (EIN), if any

E Business address (including suite or room no.) ▶ **4876 WASHINGTON AVE**
City, town or post office, state, and ZIP code **HUNTINGTON WV 25704**

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2008? If "No," see page C-4 for limit on losses . . . Yes No

H If you started or acquired this business during 2008, check here ▶

Part I Income

1	Gross receipts or sales. Caution. See page C-4 and check the box if: <ul style="list-style-type: none"> This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see page C-4 for limit on losses. 	<input type="checkbox"/>	1	125,692
2	Returns and allowances		2	
3	Subtract line 2 from line 1		3	125,692
4	Cost of goods sold (from line 42 on page 2)		4	16,175
5	Gross profit. Subtract line 4 from line 3		5	109,517
6	Other income, including federal and state gasoline or fuel tax credit or refund (see page C-4)		6	
7	Gross income. Add lines 5 and 6		7	109,517

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	1,220	18	Office expense	18	
9	Car and truck expenses (see page C-5)	9	13,899	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see page C-6):		
11	Contract labor (see page C-5)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-5)	13		21	Repairs and maintenance	21	800
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15	750	23	Taxes and licenses	23	585
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals and entertainment (see page C-7)	24b	
17	Legal and professional services	17		25	Utilities	25	
28	Total expenses before expenses for business use of home. Add lines 8 through 27	28		26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29		27	Other expenses (from line 48 on page 2)	27	
30	Expenses for business use of your home. Attach Form 8829	30					
31	Net profit or (loss). Subtract line 30 from line 29. <ul style="list-style-type: none"> If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see page C-7). Estates and trusts, enter on Form 1041, line 3. If a loss, you must go to line 32. 	31					89,908
32	If you have a loss, check the box that describes your investment in this activity (see page C-8). <ul style="list-style-type: none"> If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see the line 31 instructions on page C-7). Estates and trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198. Your loss may be limited. 	32a	<input type="checkbox"/>	32b	<input type="checkbox"/>		All investment is at risk. Some investment is not at risk.

Name(s) MARIA CALLIS

SSN 400-00-1896

Part III Cost of Goods Sold (see page C-8)

Table with 4 columns: Line number, Description, Line number, Amount. Rows include inventory methods, changes, and various cost categories like labor, materials, and supplies, totaling 16,175 for cost of goods sold.

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business.

Form with questions 43-47 regarding vehicle use, including questions about service dates, mileage for business/commuting, and availability for personal use.

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

Table with 2 columns: Description, Amount. Multiple empty rows for listing other business expenses.

48 Total other expenses. Enter here and on page 1, line 27 48

**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

OMB No. 1545-0074

2008

Attachment
Sequence No. **17**

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule SE (Form 1040).**

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

MARIA CALLIS

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

400-00-1896

Who Must File Schedule SE

You must file Schedule SE if:

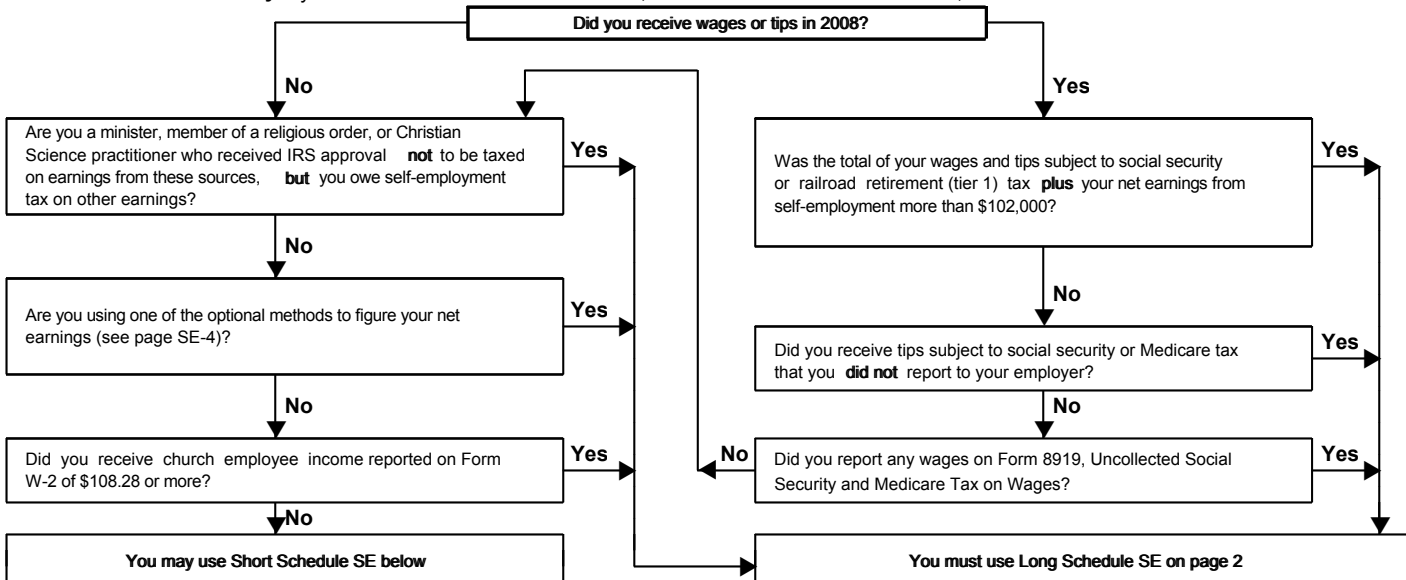
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income (see page SE-1).

Note: Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-4).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 57.

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

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



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

1a Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code X	1b	()
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report	2	89,908
3 Combine lines 1a, 1b, and 2	3	89,908
4 Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4	83,030
5 Self-employment tax. If the amount on line 4 is: ● \$102,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57. ● More than \$102,000, multiply line 4 by 2.9% (.029). Then, add \$12,648 to the result. Enter the total here and on Form 1040, line 57	5	12,704
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27	6	6,352

Child and Dependent Care Expenses

OMB No. 1545-0074

Form **2441**

▶ Attach to Form 1040 or Form 1040NR.

2008

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

Attachment
Sequence No. **21**

Name(s) shown on return

Your social security number

LLOYD & MARIA CALLIS

400-00-1803

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)
	BIG HEART DAY CA	1700 FIRST STREET HUNTINGTON, WV 25704	96-0213254	4,975

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		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2008 for the person listed in column (a)
First	Last		
ISABELLA	CALLIS	400-00-1867	4,975

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	3,000
4 Enter your earned income . See instructions	4	66,800
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	83,556
6 Enter the smallest of line 3, 4, or 5	6	3,000
7 Enter the amount from Form 1040, line 38, or Form 1040NR, line 36	7	152,298

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7																																																								
If line 7 is:	If line 7 is:																																																							
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Over</th> <th style="text-align: left;">But not over</th> <th style="text-align: left;">Decimal amount is</th> </tr> </thead> <tbody> <tr><td>\$0 - 15,000</td><td></td><td>.35</td></tr> <tr><td>15,000 - 17,000</td><td></td><td>.34</td></tr> <tr><td>17,000 - 19,000</td><td></td><td>.33</td></tr> <tr><td>19,000 - 21,000</td><td></td><td>.32</td></tr> <tr><td>21,000 - 23,000</td><td></td><td>.31</td></tr> <tr><td>23,000 - 25,000</td><td></td><td>.30</td></tr> <tr><td>25,000 - 27,000</td><td></td><td>.29</td></tr> <tr><td>27,000 - 29,000</td><td></td><td>.28</td></tr> </tbody> </table>	Over	But not over	Decimal amount is	\$0 - 15,000		.35	15,000 - 17,000		.34	17,000 - 19,000		.33	19,000 - 21,000		.32	21,000 - 23,000		.31	23,000 - 25,000		.30	25,000 - 27,000		.29	27,000 - 29,000		.28	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Over</th> <th style="text-align: left;">But not over</th> <th style="text-align: left;">Decimal amount is</th> </tr> </thead> <tbody> <tr><td>\$29,000 - 31,000</td><td></td><td>.27</td></tr> <tr><td>31,000 - 33,000</td><td></td><td>.26</td></tr> <tr><td>33,000 - 35,000</td><td></td><td>.25</td></tr> <tr><td>35,000 - 37,000</td><td></td><td>.24</td></tr> <tr><td>37,000 - 39,000</td><td></td><td>.23</td></tr> <tr><td>39,000 - 41,000</td><td></td><td>.22</td></tr> <tr><td>41,000 - 43,000</td><td></td><td>.21</td></tr> <tr><td>43,000 - No limit</td><td></td><td>.20</td></tr> </tbody> </table>	Over	But not over	Decimal amount is	\$29,000 - 31,000		.27	31,000 - 33,000		.26	33,000 - 35,000		.25	35,000 - 37,000		.24	37,000 - 39,000		.23	39,000 - 41,000		.22	41,000 - 43,000		.21	43,000 - No limit		.20	8 x . 20
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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	600
10 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	10	23,726
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	23,726
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	600

For Paperwork Reduction Act Notice, see page 4 of the instructions.

EEA

Form 2441 (2008)

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
400-00-1803

LLOYD & MARIA CALLIS

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	138,155
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	2,928
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	141,083

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 If line 29 is over the amount shown above for your filing status, see page 8 of the instructions.	30	69,950
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	71,133
32	<ul style="list-style-type: none"> ● If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. ● If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 55 here. ● All others: If line 31 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 	32	18,495
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	18,495
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	23,726
36	AMT. Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45	36	

Expenses for Business Use of Your Home

OMB No. 1545-0074

Form **8829**

▶ **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

2008
Attachment
Sequence No. **66**

Department of the Treasury
Internal Revenue Service (99)

▶ **See separate instructions.**

Name(s) of proprietor(s)

Your social security number

MARIA CALLIS

400-00-1896

Part I Part of Your Home Used for Business

1 Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	250
2 Total area of home	2	2,100
3 Divide line 1 by line 2. Enter the result as a percentage	3	11.90%
For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.		
4 Multiply days used for daycare during year by hours used per day	4	hr.
5 Total hours available for use during the year (366 days x 24 hours) (see instructions)	5	hr.
6 Divide line 4 by line 5. Enter the result as a decimal amount	6	
7 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ▶	7	11.90%

Part II Figure Your Allowable Deduction

8 Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions	8	92,263
See instructions for columns (a) and (b) before completing lines 9-21.		
	(a) Direct expenses	(b) Indirect expenses
9 Casualty losses (see instructions)	9	
10 Deductible mortgage interest (see instructions)	10	12,060
11 Real estate taxes (see instructions)	11	820
12 Add lines 9, 10, and 11	12	12,880
13 Multiply line 12, column (b) by line 7	13	1,533
14 Add line 12, column (a) and line 13	14	1,533
15 Subtract line 14 from line 8. If zero or less, enter -0-	15	90,730
16 Excess mortgage interest (see instructions)	16	
17 Insurance	17	450
18 Rent	18	
19 Repairs and maintenance	19	
20 Utilities	20	600
21 Other expenses (see instructions)	21	300
22 Add lines 16 through 21	22	300
	(a) Direct expenses	(b) Indirect expenses
23 Multiply line 22, column (b) by line 7	23	125
24 Carryover of operating expenses from 2007 Form 8829, line 42	24	
25 Add line 22 in column (a), line 23, and line 24	25	425
26 Allowable operating expenses. Enter the smaller of line 15 or line 25	26	425
27 Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	90,305
28 Excess casualty losses (see instructions)	28	
29 Depreciation of your home from line 41 below	29	397
30 Carryover of excess casualty losses and depreciation from 2007 Form 8829, line 43	30	
31 Add lines 28 through 30	31	397
32 Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	397
33 Add lines 14, 26, and 32	33	2,355
34 Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684, Section B	34	
35 Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶	35	2,355

Part III Depreciation of Your Home

36 Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	190,000
37 Value of land included on line 36	37	26,000
38 Basis of building. Subtract line 37 from line 36	38	164,000
39 Business basis of building. Multiply line 38 by line 7	39	19,516
40 Depreciation percentage (see instructions)	40	2.033%
41 Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	397

Part IV Carryover of Unallowed Expenses to 2009

42 Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	
43 Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	

For Paperwork Reduction Act Notice, see page 4 of separate instructions.

EEA

Form **8829** (2008)

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return.

2008
Attachment
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

MARIA CALLIS

FORM 8829

400-00-1896

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
6				
7	Listed property. Enter the amount from line 29	7		
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7		8	
9	Tentative deduction. Enter the smaller of line 5 or line 8		9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562		10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)		11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11		12	
13	Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12	13		

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

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

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
i	Nonresidential real property	03-2008	19,516	39 yrs.	MM	S/L	397
					MM	S/L	

Section C - Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

	(a) Class life	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	40-year			40 yrs.	MM	S/L	

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	397
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service (99)

See separate instructions. Attach to your tax return.

2008 Attachment Sequence No. 67

Name(s) shown on return

Business or activity to which this form relates

Identifying number

LLOYD & MARIA CALLIS

SCHEDULE C - 1

400-00-1803

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 rows for Section 179 election. Columns include line number and description.

Table with 13 rows for Section 179 expense deduction. Columns include (a) Description of property, (b) Cost, and (c) Elected cost.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

Table with 3 rows for Special Depreciation Allowance and Other Depreciation.

Part III MACRS Depreciation (Do not include listed property.)

Section A

Table with 2 rows for Section A MACRS Depreciation.

Section B - Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

Table with 10 rows for Section B assets. Columns include (a) Classification, (b) Month and year, (c) Basis, (d) Recovery period, (e) Convention, (f) Method, and (g) Depreciation deduction.

Section C - Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

Table with 3 rows for Section C assets.

Part IV Summary (see instructions)

Table with 3 rows for Part IV Summary.

For Paperwork Reduction Act Notice, see separate instructions.

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

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

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

24a Do you have evidence to support the business/investment use claimed?				<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	24b If "Yes," is the evidence written?				<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)								25			
26 Property used more than 50% in a qualified business use:											
FORD TAURUS	20080212	76 %	16,500								
		%									
		%									
27 Property used 50% or less in a qualified business use:											
		%				S/L-					
		%				S/L-					
		%				S/L-					
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28			
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1										29	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	25,000											
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven	8,000											
33 Total miles driven during the year. Add lines 30 through 32	33,000											
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	X											
35 Was the vehicle used primarily by a more than 5% owner or related person?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	X											
36 Is another vehicle available for personal use?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	X											

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

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

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2008 tax year (see instructions):					
43 Amortization of costs that began before your 2008 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Standard Deduction Worksheet - Line 40

2008

(Keep for your records)

Name LLOYD & MARIA CALLIS	SSN 400-00-1803
---	---------------------------

! 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.	10,900	
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.	10,900	
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.	722	
8.	Enter \$500 (\$1,000 if married filing jointly)		8.	1,000	
9.	Enter the smaller of line 7 or line 8. If more than zero, check the box on Form 1040, line 39c		9.	722	
10.	Add lines 4, 5, 6, and 9. Enter the total here and on Form 1040, line 40		10.	11,622	

***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.

Keep for Your Records

Name(s) as shown on return

Your social security number

MARIA CALLIS

400-00-1896

Use this worksheet if you answered "Yes" to Step 5, question 3, on page 48, and you do not elect to use your 2007 earned income to figure your EIC (see page 48).

- Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

<p>Part 1</p> <p>Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE</p>	<p>1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.</p> <p>1b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a.</p> <p>1c. Combine lines 1a and 1b.</p> <p>1d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.</p> <p>1e. Subtract line 1d from 1c.</p>	<table border="1"> <tr> <td style="width: 30px;">1a</td> <td style="width: 50px;"></td> <td style="width: 20px;"></td> <td style="width: 100px; text-align: right;">89,908</td> </tr> <tr> <td>1b</td> <td></td> <td>+</td> <td></td> </tr> <tr> <td>1c</td> <td></td> <td>=</td> <td style="text-align: right;">89,908</td> </tr> <tr> <td>1d</td> <td></td> <td>-</td> <td style="text-align: right;">6,352</td> </tr> <tr> <td>1e</td> <td></td> <td>=</td> <td style="text-align: right; border: 2px solid black;">83,556</td> </tr> </table>	1a			89,908	1b		+		1c		=	89,908	1d		-	6,352	1e		=	83,556
1a			89,908																			
1b		+																				
1c		=	89,908																			
1d		-	6,352																			
1e		=	83,556																			
<p>Part 2</p> <p>Self-Employed NOT Required To File Schedule SE</p> <p>For example, your net earnings from self-employment were less than \$400.</p>	<p>2. Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, or any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361.</p> <p>a. Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.</p> <p>b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1*.</p> <p>c. Combine lines 2a and 2b.</p> <p>*Reduce any Schedule K-1 amounts by any partnership section 179 expense deduction claimed, unreimbursed partnership expenses claimed, and depletion claimed on oil and gas properties. If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Enter your name and social security number on Schedule SE and attach it to your return.</p>	<table border="1"> <tr> <td style="width: 30px;">2a</td> <td style="width: 50px;"></td> <td style="width: 20px;"></td> <td style="width: 100px;"></td> </tr> <tr> <td>2b</td> <td></td> <td>+</td> <td></td> </tr> <tr> <td>2c</td> <td></td> <td>=</td> <td style="border: 2px solid black;"></td> </tr> </table>	2a				2b		+		2c		=									
2a																						
2b		+																				
2c		=																				
<p>Part 3</p> <p>Statutory Employees Filing Schedule C or C-EZ</p>	<p>3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee.</p>	<table border="1"> <tr> <td style="width: 30px;">3</td> <td style="width: 50px;"></td> <td style="width: 20px;"></td> <td style="width: 100px; border: 2px solid black;"></td> </tr> </table>	3																			
3																						
<p>Part 4</p> <p>All Filers Using Worksheet B</p>	<p>4a. Combine lines 1e, 2c, and 3. This is your total self-employed income.</p>	<table border="1"> <tr> <td style="width: 30px;">4a</td> <td style="width: 50px;"></td> <td style="width: 20px;"></td> <td style="width: 100px; text-align: right; border: 2px solid black;">83,556</td> </tr> </table>	4a			83,556																
4a			83,556																			

State and Local General Sales Tax Deduction Worksheet - Line 5b
 (See the Instructions for Line 5b Worksheet that begin on page A-3.)
 (Keep for your records)

2008

Name(s) as shown on return

Your social security number

LLOYD & MARIA CALLIS

400-00-1803

Before you begin: See the instructions for line 1 on page A-3 if:

- You lived in more than one state during 2008, or
- You had any **nontaxable** income in 2008.

1. Enter your **state** general sales taxes from the applicable table on page A-11 or A-12 (see page A-3 of the instructions) 1. \$ 1,630

Next. If, for all of 2008, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, Rhode Island, or West Virginia, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2. Did you live in Alaska, Arizona, Arkansas, California (Los Angeles County only), Colorado, Georgia, Illinois, Louisiana, Missouri, New York State, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2008?

- No.** Enter -0-
 Yes. Enter your **local** general sales taxes from the applicable table on page A-13 (see page A-3 of the instructions) 2. \$ _____

3. Did your locality impose a **local** general sales tax in 2008? Residents of California and Nevada see page A-3 of the instructions.

- No.** Skip lines 3 through 5, enter -0- on line 6, and go to line 7.
 Yes. Enter your **local** general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2008, see page A-3 of the instructions. (If you do not know your local general sales tax rate, contact your local government.) 3. _____

4. Did you enter -0- on line 2 above?

- No.** Skip lines 4 and 5 and go to line 6.
 Yes. Enter your **state** general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0 4. _____

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) 5. _____

6. Did you enter -0- on line 2 above?

- No.** Multiply line 2 by line 3
 Yes. Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2008, see the instructions above 6. \$ _____

7. Enter your state and local general sales taxes paid on specified items, if any (see page A-5 of the instructions) 7. \$ _____

8. **Deduction for general sales taxes.** Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5.

Be sure to check **box b** on that line 8. \$ 1,630

Optional Sales Tax Table Computation

State:	WV			
Income:	152,298			
Exemptions:*	4			
Amount from table:	1,630			
Days:	365			
Deduction:	1,630			

*"Over 5" is the maximum number of exemptions in the optional sales tax tables in Schedule A Instructions. Returns with six or more exemptions will display a "6" on this line.

Auto Expense Worksheet

2008

Name(s) as shown on return

Your social security number

LLOYD & MARIA CALLIS

400-00-1803

Profession/Business

HOME APPRAISER \ MARIA'S APPRAISAL SERVICE

Description FORD TAURUS

Date placed in service 2008-02-12

Number of miles your vehicle was used for:

Total Business miles driven during the year	25,000
Total Commuting miles driven during the year	_____
Total Other miles driven during the year	8,000
Total Miles driven during the year	33,000
Business Use percentage	75.76

Expenses:

	Total	Business Percentage		
Section 179				
Bonus Depreciation			6,250	
Depreciation	1,650	75.76	1,250	
Garage Rent				
Gas	4,500	75.76	3,409	
Insurance	850	75.76	644	
Licenses				
Oil	350	75.76	265	
Parking Fees				
Rental Fees				
Interest				
Personal Property Tax	415	75.76	314	
Repairs				
Tires	600	75.76	455	
Tolls				
Other Expenses:				

Total Expenses			12,587	

Standard Mileage Rate Calculation

Total Business miles driven January 1 to June 30	13,000	X .505	6,565
Total Business Miles driven July 1 to December 31	12,000	X .585	7,020
Parking fees			
Tolls			
Interest			
Personal Property Tax	415	75.76	314
Total Standard Mile Rate deduction			13,899

How it is reported:

Depreciation deduction	_____
Auto Expense	13,899
Property Taxes Schedule A, Line 7	101

Name(s) as shown on return LLOYD & MARIA CALLIS	Your social security number 400-00-1803
---	---

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. 2 152,298

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. 4 152,298

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 43,000

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 2,150

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 _____

Part 2

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

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 _____

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

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

No. Enter the amount from line 8. 13 _____

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

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.

* Item was disposed
of during current year.

Depreciation Detail Listing

MARIA'S APPRAISAL SERVICE

For your records only

2008

PAGE 1

Name(s) as shown on return

LLOYD & MARIA CALLIS

Social security number/EIN

400-00-1803

No.	Description	Date	Cost	Salvage	Business percentage	Section 179	Depreciation Basis	Life	Method	Rate	Current depr.	Accumulated Depreciation	Prior expense	Bonus depreciation	AMT Current
1	Vehicles using Standard Mileage FORD TAURUS	20080212	16,500		76.00		6,250	5	200 DB HY	20	1,250	7,500		6,250	1,250
Totals															

Land Amount
Net Depreciable Cost

ST ADJ:

7,480

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

LLOYD & MARIA CALLIS

400-00-1803

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	35,830
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
