Department of the Treasury - Internal Revenue Service

Form 1040 U.S. Individual Income Tax Return 2009

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

For the year Jan. 1-Dec. 31, 2009, or other tax year beginning , 2009, 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: Thomas	Last name: Westwood	Your social security number: 400-00-1905
If a joint return, spouse's first name and initial: Terri	Last name: Westwood	Spouse's social security number: 400-00-1942
Home address (number and street). If you have a P.O. box, see page 14.: 9303 Green Grove Lane	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.: Newport News VA 23607		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:**

(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)
Clint	Westwood	400-00-1952	Son	X
				☐
				☐
				☐

If more than four dependents, see page 17 and check here ▶ ☐

No. of children on 6c who:
- lived with you: 1
- 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 ▶ 3

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 22.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	67,250
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 22)	9b			
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)			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 24)	15b	
16a	Pensions and annuities	16a	b Taxable amount (see page 25)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	2,075
18	Farm income or (loss). Attach Schedule F			18	
19	Unemployment compensation in excess of $2,400 per recipient (see page 27)			19	1,200
20a	Social security benefits	20a	b Taxable amount (see page 27)	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	70,525

Adjusted Gross Income

23	Educator expenses (see page 29)	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 30)	29			
30	Penalty on early withdrawal of savings	30			
31a	Alimony paid b Recipient's SSN ▶	31a			
32	IRA deduction (see page 31)	32			
33	Student loan interest deduction (see page 34)	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	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	70,525

Tax and Credits

Standard Deduction for—
- People who check any box on line 39a, 39b, or 40b **or** who can be claimed as a dependent, see page 35.
- All others:

Single or Married filing separately, $5,700

Married filing jointly or Qualifying widow(er), $11,400

Head of household, $8,350

38	Amount from line 37 (adjusted gross income)			38	70,525
39a	Check if: ☐ **You** were born before January 2, 1945, ☐ Blind. ☐ **Spouse** was born before January 2, 1945, ☐ Blind. **Total boxes checked** ▶ 39a				
b	If your spouse itemizes on a separate return or you were a dual-status alien, see pg 35 and check here ▶ 39b ☐				
40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40a	12,400
b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) ▶ 40b X				
41	Subtract line 40a from line 38			41	58,125
42	**Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 37			42	10,950
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	47,175
44	**Tax** (see page 37). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972			44	6,241
45	**Alternative minimum tax** (see page 40). Attach Form 6251			45	
46	Add lines 44 and 45 ▶			46	6,241
47	Foreign tax credit. Attach Form 1116 if required	47			
48	Credit for child and dependent care expenses. Attach Form 2441	48			
49	Education credits from Form 8863, line 29	49			
50	Retirement savings contributions credit. Attach Form 8880	50			
51	Child tax credit (see page 42)	51	1,000		
52	Credits from Form: a ☐ 8396 b ☐ 8839 c ☐ 5695	52			
53	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	53			
54	Add lines 47 through 53. These are your **total credits**			54	1,000
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	5,241

Other Taxes

56	Self-employment tax. Attach Schedule SE			56	
57	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919			57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	
59	Additional taxes: a ☐ AEIC payments b ☐ Household employment taxes. Attach Sch. H			59	
60	Add lines 55 through 59. This is your **total tax** ▶			60	5,241

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	7,408		
62	2009 estimated tax payments and amount applied from 2008 return	62			
63	Making work pay and government retiree credits. Attach Schedule M	63	800		
64a	**Earned income credit (EIC)**	64a			
b	Nontaxable combat pay election 64b				
65	Additional child tax credit. Attach Form 8812	65			
66	Refundable education credit from Form 8863, line 16	66			
67	First-time homebuyer credit. Attach Form 5405	67			
68	Amount paid with request for extension to file (see page 72)	68			
69	Excess social security and tier 1 RRTA tax withheld (see page 72)	69			
70	Credits from Form: a ☐ 2439 b ☐ 4136 c ☐ 8801 d ☐ 8885	70			
71	Add lines 61, 62, 63, 64a, and 65 through 70. These are your **total payments** ▶			71	8,208

Refund

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

72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid**			72	2,967
73a	Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			73a	2,967
▶ b	Routing number X X X X X X X X X ▶ c Type: ☐ Checking ☐ Savings				
▶ d	Account number X X X X X X X X X X X X X X X X X				
74	Amount of line 72 you want **applied to your 2010 estimated tax** ▶	74			

Amount You Owe

75	**Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 ▶			75	
76	Estimated tax penalty (see page 74)	76			

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? X **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Billi Black Phone no. ▶ 555-555-5555 Personal identification number (PIN) ▶ 1 2 3 4 5

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: 01905 | Date: 01-20-2010 | Your occupation: Military | Daytime phone number: 757-555-2222

Spouse's signature. If a joint return, **both** must sign.: 01942 | Date: | Spouse's occupation:

Paid Preparer's Use Only

Preparer's signature ▶ Billi Black | Date: 01-11-2010 | Check if self-employed ☐ | Preparer's SSN or PTIN: 218-50-1234

Firm's name (or yours if self-employed), address, and ZIP code ▶ Billis Bookkeeping and Tax, 123 Main St, Rock Hill SC 29734 | EIN 12-3456789 | Phone no. 555-555-5555

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

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

OMB No. 1545-0074
2009
Attachment Sequence No. 07

Name(s) shown on Form 1040: Thomas & Terri Westwood
Your social security number: 400-00-1905

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see page A-1)	1			
	2	Enter amount from Form 1040, line 38 [2]				
	3	Multiply line 2 by 7.5% (.075)	3			
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You Paid (See page A-2.)	5	State and local **(check only one box):** a [X] Income taxes, **or** b [ ] General sales taxes	5	700		
	6	Real estate taxes (see page A-5)	6	1,019		
	7	New motor vehicle taxes from line 11 of the worksheet on page 2. Skip this line if you checked box 5b	7			
	8	Other taxes. List type and amount ▶	8			
	9	Add lines 5 through 8			9	1,719
Interest You Paid (See page A-6.) **Note.** Personal interest is not deductible.	10	Home mortgage interest and points reported to you on Form 1098	10	1,325		
	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-7 and show that person's name, identifying no., and address ▶	11			
	12	Points not reported to you on Form 1098. See page A-7 for special rules	12			
	13	Qualified mortgage insurance premiums (see page A-7)	13			
	14	Investment interest. Attach Form 4952 if required. (See page A-8.)	14			
	15	Add lines 10 through 14			15	1,325
Gifts to Charity If you made a gift and got a benefit for it, see page A-8.	16	Gifts by cash or check. If you made any gift of $250 or more, see page A-8	16			
	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	
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See page A-10.)			20	
Job Expenses and Certain Miscellaneous Deductions (See page A-10.)	21	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-10.) ▶	21			
	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			
	25	Enter amount from Form 1040, line 38 [25]				
	26	Multiply line 25 by 2% (.02)	26			
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	
Other Miscellaneous Deductions	28	Other - from list on page A-11. List type and amount ▶			28	
Total Itemized Deductions	29	Is Form 1040, line 38, over $166,800 (over $83,400 if married filing separately)? [X] **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 40a. [ ] **Yes.** Your deduction may be limited. See page A-11 for the amount to enter. ▶			29	3,044
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ [ ]				

SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

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

OMB No. 1545-0074

2009

Attachment Sequence No. **13**

Name(s) shown on return: Thomas & Terri Westwood

Your social security number: 400-00-1905

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

1 List the type and address of each **rental real estate property:**

A	Rental Property 9303 Green Grove Lane
B	
C	

2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:
- 14 days **or**
- 10% of the total days rented at fair rental value?

(See page E-3.)

	Yes	No
A		X
B		
C		

		Properties A	Properties B	Properties C		Totals (Add columns A, B, and C.)
Income:						
3 Rents received	3	11,700			3	11,700
4 Royalties received	4				4	
Expenses:						
5 Advertising	5	265				
6 Auto and travel (see page E-4)	6					
7 Cleaning and maintenance	7					
8 Commissions	8					
9 Insurance	9	510				
10 Legal and other professional fees	10					
11 Management fees	11					
12 Mortgage interest paid to banks, etc. (see page E-5)	12	1,325			12	1,325
13 Other interest	13					
14 Repairs	14	576				
15 Supplies	15	70				
16 Taxes	16	1,018				
17 Utilities	17	952				
18 Other (list) ▶	18					
19 Add lines 5 through 18	19	4,716			19	4,716
20 Depreciation expense or depletion (see page E-5)	20	4,909			20	4,909
21 Total expenses. Add lines 19 and 20	21	9,625				
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file **Form 6198**	22	2,075				
23 Deductible rental real estate loss. **Caution.** Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file **Form 8582.** Real estate professionals **must** complete line 43 on page 2	23	( )	( )	( )		

24 **Income.** Add positive amounts shown on line 22. **Do not** include any losses	24	2,075
25 **Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25	( )
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.	26	2,075

SCHEDULE L
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Standard Deduction for Certain Filers

▶ **Attach to Form 1040A or 1040.** ▶ **See Instructions.**

OMB No. 1545-0074

2009

Attachment Sequence No. **57**

Name(s) shown on return: Thomas & Terri Westwood

Your social security number: 400-00-1905

Caution! File this form **only** if you are increasing your standard deduction by certain state or local real estate taxes, new motor vehicle taxes, or a net disaster loss. It may be better for you to itemize your deductions instead. See the Instructions for Schedule A (Form 1040).

1	Enter the amount shown below for your filing status. ● Single or married filing separately - $5,700 ● Married filing jointly or Qualifying widow(er) - $11,400 ● Head of household - $8,350	1	11,400		
2	Can you (or your spouse if filing jointly) be claimed as a dependent on someone else's return? ☒ **No.** Skip line 3; enter the amount from line 1 on line 4, and go to line 5. ☐ **Yes.** Go to line 3.				
3	Is your earned income more than $650 (see instructions)? ☐ **Yes.** Add $300 to your earned income. Enter the total ☐ **No.** Enter $950	3			
4	Enter the **smaller** of line 1 or line 3			4	11,400
5	Multiply the number on Form 1040, line 39a, or Form 1040A, line 23a, by $1,100 ($1,400 if single or head of household). If blank, enter -0-			5	
6	Form 1040 filers only, enter any net disaster loss from Form 4684, line 18			6	
7	Enter the state and local real estate taxes you paid. **Do not** include foreign real estate taxes (see instructions)	7	1,019		
8	Enter $500 ($1,000 if married filing jointly)	8	1,000		
9	Enter the smaller of line 7 or line 8			9	1,000
10	Did you (or your spouse if filing jointly) pay any state or local sales or excise taxes in 2009 for the purchase of a new motor vehicle **after** February 16, 2009 (see instructions)? ☒ **No.** Skip lines 10 through 19 and go to line 21. ☐ **Yes.** If Form 1040, line 38, or Form 1040A, line 22, is less than $135,000 ($260,000 if married filing jointly), enter the amount of these taxes paid. Otherwise, skip lines 10 through 19, enter -0- on line 20, and go to line 21	10			
11	Enter the purchase price **(before taxes)** of the new motor vehicles (see instructions)	11			
12	Is the amount on line 11 more than $49,500? ☐ **No.** Enter the amount from line 10. ☐ **Yes.** Figure the **portion** of the tax from line 10 that is attributable to the first $49,500 of the purchase price of each new motor vehicle and enter it here (see instructions)	12			
13	Enter the amount from Form 1040, line 38, or Form 1040A, line 22	13			
14	Form 1040 filers only, enter the total of any - ● Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and ● Exclusion of income from Puerto Rico	14			
15	Add lines 13 and 14	15			
16	Enter $125,000 ($250,000 if married filing jointly)	16			
17	Is the amount on line 15 more than the amount on line 16? ☐ **No.** Skip lines 17 through 19, enter the amount from line 12 on line 20, and go to line 21. ☐ **Yes.** Subtract line 16 from line 15	17			
18	Divide the amount on line 17 by $10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	18			
19	Multiply line 12 by line 18	19			
20	Subtract line 19 from line 12			20	
21	Add lines 4, 5, 6, 9, and 20. Enter the total here and on Form 1040, line 40a, or Form 1040A, line 24a. Also check the box on Form 1040, line 40b, or Form 1040A, line 24b			21	12,400

SCHEDULE M
(Form 1040A or 1040)
Department of the Treasury
Internal Revenue Service (99)

Making Work Pay and Government Retiree Credits

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

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2009
Attachment Sequence No. **166**

Name(s) shown on return: Thomas & Terri Westwood

Your social security number: 400-00-1905

1a Important: See the instructions if you can be claimed as someone else's dependent or are filing Form 1040NR. Check the "No" box below and see the instructions if **(a)** you have a net loss from a business, **(b)** you received a taxable scholarship or fellowship grant not reported on a Form W-2, **(c)** your wages include pay for work performed while an inmate in a penal institution, **(d)** you received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or **(e)** you are filing Form 2555 or 2555-EZ.

Do you (and your spouse if filing jointly) have 2009 wages of more than $6,451 ($12,903 if married filing jointly)?

- [X] **Yes.** Skip lines 1a through 3. Enter $400 ($800 if married filing jointly) on line 4 and go to line 5.
- [ ] **No.** Enter your earned income (see instructions) **1a**

b	Nontaxable combat pay included on line 1a (see instructions)	1b	
2	Multiply line 1a by 6.2% (.062)	2	
3	Enter $400 ($800 if married filing jointly)	3	
4	Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a)	4	800
5	Enter the amount from Form 1040, line 38*, or Form 1040A, line 22	5	70,525
6	Enter $75,000 ($150,000 if married filing jointly)	6	150,000

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

- [X] **No.** Skip line 8. Enter the amount from line 4 on line 9 below.
- [ ] **Yes.** Subtract line 6 from line 5 . . . . **7**

8	Multiply line 7 by 2% (.02)	8	
9	Subtract line 8 from line 4. If zero or less, enter -0-	9	800

10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in 2009? You may have received this payment if you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits (see instructions).

- [X] **No.** Enter -0- on line 10 and go to line 11.
- [ ] **Yes.** Enter the total of the payments received by you (and your spouse, if filing jointly). Do not enter more than $250 ($500 if married filing jointly) ▶ **10** 0

11 Did you (or your spouse, if filing jointly) receive a pension or annuity in 2009 for services performed as an employee of the U.S. Government or any U.S. state or local government from work **not** covered by social security? Do not include any pension or annuity reported on Form W-2.

- [X] **No.** Enter -0- on line 11 and go to line 12.
- [ ] **Yes.**
  - If you checked "No" on line 10, enter $250 ($500 if married filing jointly and the answer on line 11 is "Yes" for both spouses)
  - If you checked "Yes" on line 10, enter -0- (exception: enter $250 if filing jointly and the spouse who received the pension or annuity did not receive an economic recovery payment described on line 10) ▶ **11**

12	Add lines 10 and 11	12	
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	800
14	**Making work pay and government retiree credits.** Add lines 11 and 13. Enter the result here and on Form 1040, line 63; Form 1040A, line 40; or Form 1040NR, line 60.	14	800

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