EFSTATUS	EF Transmission Status (Keep for your records)	2011

Name(s) as shown on return: THOMAS & TERRI WESTWOOD

Your social security number: 400-00-3005

The following will be transmitted to the IRS. [X] 1040 [ ] 4868 [ ] 2350 [ ] 9465 [ ] Form 56

The following state returns will be transmitted:

The following returns have been suppressed or are not eligible and will NOT be transmitted.

EF Notes

Form 1040 Department of the Treasury - Internal Revenue Service (99)
U.S. Individual Income Tax Return 2011

OMB No. 1545-0074 | IRS Use Only-Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2011, or other tax year beginning , 2011, ending , 20 | See separate instructions.

Your first name and initial	Last name	Your social security number
THOMAS	WESTWOOD	400-00-3005
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
TERRI	WESTWOOD	400-00-2042

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
9303 GREEN GROVE LANE

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

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
NEWPORT NEWS VA 23607

Foreign country name | Foreign province/county | Foreign postal code

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ 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 instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child

Exemptions

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

Boxes checked on 6a and 6b: 2

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) If child under age 17 qualifying for child tax credit (see instructions)
CLINT	WESTWOOD	400-00-2052	Son	☒
				☐
				☐
				☐

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

No. of children on 6c who:
- lived with you: 1
- did not live with you due to divorce or separation (see instructions):

Dependents on 6c not entered above:

d Total number of exemptions claimed — Add numbers on lines above ▶ 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 instructions.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	72,750
8a	**Taxable** interest. Attach Schedule B if required			8a	
b	**Tax-exempt** interest. **Do not** include on line 8a	8b			
9a	Ordinary dividends. Attach Schedule B if required			9a	
b	Qualified dividends	9b			
10	Taxable refunds, credits, or offsets of state and local income taxes			10	
11	Alimony received			11	
12	Business income or (loss). Attach Schedule C or C-EZ			12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	
14	Other gains or (losses). Attach Form 4797			14	
15a	IRA distributions	15a	b Taxable amount	15b	
16a	Pensions and annuities	16a	b Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	2,041
18	Farm income or (loss). Attach Schedule F			18	
19	Unemployment compensation			19	3,600
20a	Social security benefits	20a	b Taxable amount	20b	
21	Other income			21	
22	Combine the amounts in the far right col for lines 7 through 21. This is your **total income** ▶			22	78,391

Adjusted Gross Income

23	Educator expenses	23			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24			
25	Health savings account deduction. Attach Form 8889	25			
26	Moving expenses. Attach Form 3903	26			
27	Deductible part of self-employment tax. Attach Schedule SE	27			
28	Self-employed SEP, SIMPLE, and qualified plans	28			
29	Self-employed health insurance deduction	29			
30	Penalty on early withdrawal of savings	30			
31a	Alimony paid b Recipient's SSN ▶	31a			
32	IRA deduction	32			
33	Student loan interest deduction	33			
34	Tuition and fees. Attach Form 8917	34			
35	Domestic production activities deduction. Attach Form 8903	35			
36	Add lines 23 through 35			36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	78,391

Tax and Credits

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

Single or Married filing separately, $5,800

Married filing jointly or Qualifying widow(er), $11,600

Head of household, $8,500

38	Amount from line 37 (adjusted gross income)	38	78,391
39a	Check if: { ☐ You were born before January 2, 1947, ☐ Blind. ☐ Spouse was born before January 2, 1947, ☐ Blind. } Total boxes checked ▶ 39a ☐		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40	11,600
41	Subtract line 40 from line 38	41	66,791
42	**Exemptions.** Multiply $3,700 by the number on line 6d	42	11,100
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	55,691
44	**Tax** (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ 962 election	44	7,501
45	**Alternative minimum tax** (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45 ▶	46	7,501
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 23	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see instructions)	51	1,000
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	53	
54	Add lines 47 through 53. These are your **total credits**	54	1,000
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55	6,501

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 a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your **total tax** ▶	61	6,501

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	7,900
63	2011 estimated tax payments and amount applied from 2010 return	63	
64a	**Earned income credit (EIC)**	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Form 8812	65	
66	American opportunity credit from Form 8863, line 14	66	
67	First-time homebuyer credit from Form 5405, line 10	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a ☐ 2439 b ☐ 8839 c ☐ 8801 d ☐ 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶	72	7,900

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**	73	1,399
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	74a	1,399
▶ b	Routing number XXXXXXXXX ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number XXXXXXXXXXXXXXXXX		
75	Amount of line 73 you want **applied to your 2012 estimated tax** ▶ 75		

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶	76	
77	Estimated tax penalty (see instructions)	77	

Third Party Designee

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

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Joint return? See instructions. Keep a copy for your records.

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

Your signature	Date	Your occupation	Daytime phone number
02005	01-01-2012	NON COMBAT MILITARY	757-555-2222
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	Identity Protection PIN (see inst.)
02042		GRAPHIC ARTIST	

Paid Preparer Use Only

Preparer's signature	Date	Check ☐ if self-employed	PTIN
	11-18-2011		P00007777

Print/Type preparer's name Preparer 1

Firm's name ▶ Drake Software Firm's EIN ▶ 11-1222333

Firm's address ▶ 235 East Main Street
Franklin, NC 28734 Phone no. 828-524-1234

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 separate instructions.

OMB No. 1545-0074

2011

Attachment Sequence No. **13**

Name(s) shown on return: THOMAS & TERRI WESTWOOD

Your social security number: 400-00-3005

A Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No

B If "Yes," did you or will you file all required Forms 1099? ☐ Yes ☐ No

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** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

Caution. For each rental property listed on line 1, check the box in the last column only if you owned that property as a member of a qualified joint venture (QVJ) reporting income not subject to self-employment tax.

1	Physical address of each property - street, city, state, zip	Type-from list below	2 For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.		Fair Rental Days	Pesonal Use Days	QJV
A	3903 GREEN GROVE LANE NEWPORT NEWS VA 23607	2		A	365	0	
B				B			
C				C			

Type of Property:

1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

			Properties A	Properties B	Properties C
Income:					
3a	Merchant card and third party payments (see instructions)	3a			
3b	Payments not reported to you on line 3a	3b	12,000		
4	Total not including amounts on line 3a that are not income (see instructions)	4	12,000		
Expenses:					
5	Advertising	5	300		
6	Auto and travel (see instructions)	6			
7	Cleaning and maintenance	7			
8	Commissions	8			
9	Insurance	9	575		
10	Legal and other professional fees	10			
11	Management fees	11			
12	Mortgage interest paid to banks, etc. (see instructions)	12	1,425		
13	Other interest	13			
14	Repairs	14	600		
15	Supplies	15	100		
16	Taxes	16	1,050		
17	Utilities	17	1,000		
18	Depreciation expense or depletion	18	4,909		
19	Other (list) ▶	19			
20	Total expenses. Add lines 5 through 19	20	9,959		
21	Subtract line 20 from line 4. If result is a (loss), see instructions to find out if you must file **Form 6198**	21	2,041		
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	( )	( )	( )

23a	Total of all amounts reported on line 3a for all rental properties	23a	
23b	Total of all amounts reported on line 3a for all royalty properties	23b	
23c	Total of all amounts reported on line 4 for all rental properties	23c	12,000
23d	Total of all amounts reported on line 4 for all royalty properites	23d	
23e	Total of all amounts reported on line 12 for all properties	23e	1,425
23f	Total of all amounts reported on line 18 for all properties	23f	4,909
23g	Total of all amounts reported on line 20 for all properties	23g	9,959
24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	2,041
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. 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	2,041

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No. 1545-0172
2011
Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
THOMAS & TERRI WESTWOOD	SCHEDULE E - 1	400-00-3005

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 instructions)	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	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

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 2010 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 2012. 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 2011	17	4,909
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 ▶ ☐		

Section B - Assets Placed in Service During 2011 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			27.5 yrs.	MM	S/L	
property			27.5 yrs.	MM	S/L	
i Nonresidential real			39 yrs.	MM	S/L	
property				MM	S/L	

Section C - Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

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 instructions	22	4,909
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	

Form **8879**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

▶ **Do not send to the IRS. This is not a tax return.**
▶ **Keep this form for your records. See instructions.**

OMB No. 1545-0074

2011

Declaration Control Number (DCN) ▶ 00-561332-020052

Taxpayer's name	Social security number
THOMAS WESTWOOD	400-00-3005
Spouse's name	**Spouse's social security number**
TERRI WESTWOOD	400-00-2042

Part I Tax Return Information - Tax Year Ending December 31, 2011 (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	78,391
2	Total tax (Form 1040, line 61; Form 1040A, line 35; Form 1040EZ, line 10)	2	6,501
3	Federal income tax withheld (Form 1040, line 62; Form 1040A, line 36; Form 1040EZ, line 7)	3	7,900
4	Refund (Form 1040, line 74a; Form 1040A, line 43a; Form 1040EZ, line 11; Form 1040-SS, Part I, line 12a)	4	1,399
5	Amount you owe (Form 1040, line 76; Form 1040A, line 45; Form 1040EZ, line 12)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2011, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). I authorize EFTPS to issue me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To request that my PIN be mailed to me, or to revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellatiion requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

[X] I authorize Drake Software (ERO firm name) to enter or generate my PIN 02005 (Enter five numbers, but do not enter all zeros) as my signature on my tax year 2011 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2011 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ ____________________ Date ▶ 11-18-2011

Spouse's PIN: check one box only

[X] I authorize Drake Software (ERO firm name) to enter or generate my PIN 02042 (Enter five numbers, but do not enter all zeros) as my signature on my tax year 2011 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2011 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ ____________________ Date ▶ 11-18-2011

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 561332-12345 (do not enter all zeros)

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2011 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Publication 1345,** Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ ____________________ Date ▶ 11-18-2011

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **9325**
(Rev. January 2011)

Department of the Treasury - **Internal Revenue Service**

Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for participating in IRS e-file.

THOMAS & TERRI WESTWOOD
Taxpayer Name

9303 GREEN GROVE LANE
Taxpayer Address (optional)

NEWPORT NEWS, VA 23607

1. [X] Your federal income tax return for 2011 was filed electronically with the PHILADELPHIA Submission Processing Center. The electronic filing services were provided by Drake Software.

2. [ ] Your return was accepted on ______________ using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Declaration Control Number (DCN) assigned to your return is ______________________.

3. [ ] Your return was accepted on ______________. Please allow 4-6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.

4. [ ] Your electronic funds withdrawal payment was accepted.

5. [ ] Your electronic funds withdrawal payment was not accepted. You must pay the balance due by the prescribed due date. You may see your payment options in the "If You Owe Tax" section.

6. [ ] Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on ______________. The Declaration Control Number (DCN) assigned to your extension is ______________________.

PLEASE DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.

If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at www.irs.gov, or you can call the IRS toll-free at 1-800-829-1040.

If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to www.irs.gov and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, please allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

The IRS uses refunds to cover overdue taxes and notifies you when this occurs. The Financial Management Service (FMS) offsets refunds through the Treasury Offset Program (TOP) to cover past due child support, federal agency non-tax debts such as student loans and state income tax obligations. FMS sends you an offset notice if it applies your refund or part of your refund to non-tax debts. If you have questions about the offset, contact the agency identified in the notice. You may also call the Treasury Offset Program Call Center at 1-800-304-3107, if you have additional questions.

If You Owe Tax

If your return has a balance due, you must pay the amount you owe by the prescribed due date. If you paid by electronic funds withdrawal (direct debit) or by credit card, no voucher is needed. To use your credit card or debit card to pay by phone or Internet, you may call, 1-888-PAY-1040 (1-888-729-1040), 1-888-9-PAY-TAX (1-888-972-9829), or 1-888-UPAY-TAX (1-888-872-9829), or visit www.pay1040.com, www.payUSAtax.com, or www.officialpayments.com/fed. The service providers will charge a convenience fee based on the amount of taxes you are paying. The fees and the type of credit or debit cards accepted may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to either continue or end the transaction. To learn more about credit and debit card payment options visit, www.irs.gov/e-pay.

If you are not paying electronically, you may use the Form 1040-V, Payment Voucher. You will receive the payment voucher in the mail or you can obtain it from your Electronic Return Originator. If the IRS does not receive your payment by the prescribed due date, you will receive a notice that requests full payment of the tax due, plus penalties and interest. If you can not pay the amount in full, complete Form 9465, Installment Agreement Request, which you may file electronically. To apply for an installment agreement online, go to www.irs.gov. You may also order Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). If approved, the IRS charges a user fee to set up an installment agreement.

If You Need to Inquire About Your Electronic Funds Withdrawal Payment

You may call 1-888-353-4537, to inquire about the status of an electronic funds withdrawal payment. If there is a change to the bank account information included on your return, you should call this number to cancel a scheduled payment. You should have available the social security number of the first person listed on the tax return, the payment amount, and the bank account number. Cancellation requests must be received no later than 8:00 p.m. Eastern time, two business days prior to the scheduled payment date.

Refund Anticipation Loans

A refund anticipation loan is money borrowed from a lender based on the refund you expect to receive. This loan is a contract between you and a lender. The IRS is not associated with this contract, nor does it grant or deny the loan. **If you have questions about a refund anticipation loan, contact your Electronic Return Originator or the lender.**

Instructions to Electronic Return Originators

Line 2 - PIN Presence Indicator - Check box 2 if the taxpayer entered a PIN or authorized the ERO to enter or generate the PIN for the taxpayer, and the Acknowledgement File PIN Presence Indicator is a 1, 2, or 3. Form 8879, IRS e-file Signature Authorization, is required if the ERO enters or generates the PIN or if the Practitioner PIN method is used.

Use Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, to send required paper forms or supporting documentation listed next to the form check boxes (do not send Forms W-2, W-2G, or 1099-R).

Line 3 - Exception Processing - Check box 3 if the Acknowledgement File Acceptance Code equals "E." The acceptance code indicates that this return has been previously rejected and this subsequent submission still has invalid data.

Line 4 - Payment Acknowledgement Literal - Check box 4 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field equals "PYMNT RQST RECD."

Line 5 - Payment Acknowledgement Literal - Check box 5 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field does not equal "PYMNT RQST RECD." If box 5 is checked, inform the taxpayer that he/she must pay by check, money order, debit card, or credit card.

Note: EROs can use the Acknowledgement File information, translated by the transmitter, to complete Form 9325.

SCHEDULE E WORKSHEET

Schedule E - Indirect Expenses

RESIDENTIAL RE

(Keep for your records)

2011

Name(s) as shown on return: THOMAS & TERRI WESTWOOD

Your social security number: 400-00-3005

Type of Expense	Personal Amount	Rental Amount*	Total Amount
Advertising		300	300
Auto and travel			
Cleaning and Maintenance			
Commissions			
Insurance	575	575	1,150
Legal and professional			
Management fees			
Mortgage interest	1,425	1,425	2,850
Other interest			
Repairs	600	600	1,200
Supplies		100	100
Taxes	1,050	1,050	2,100
Utilities	1,000	1,000	2,000
Other			
Other			
Other			
Other			
Other			
Other			
Other			
Other			
Other			
Depreciation or depletion		4,909	4,909

* Rental Amount will not equal amount that flows to Schedule E when the property is used at least 10% or 14 days for personal purposes. See WK_E____ for amounts that will flow to the Schedule E.

Modified Adjusted Gross Income (MAGI)
Form 8582, Line 7
(Keep for your records)

2011

Name(s) as shown on return	Your social security number
THOMAS & TERRI WESTWOOD	400-00-3005

Income

	Regular tax	Alt Min Tax
Wages	72,750	72,750
Interest income before Series EE bond exclusion		
Dividend income		
Taxable state and local refunds		
Alimony received		
Nonpassive business income or (loss)		
Schedule D and Form 4797		
Taxable IRA distributions		
Taxable pensions and annuities		
Nonpassive partnership income or (loss) (including overall PTP gains and sold PTP losses)		
Nonpassive S corporation income or (loss)		
Nonpassive estate and trust income or (loss)		
Real Estate Mortgage Investment Conduits (REMICS)		
Royalty Income		
Net rental real estate gains for a real estate professional or non-passive rental		
Overall loss from the entire disposition of a passive activity		
Nonpassive farm income or (loss)		
Unemployment compensation	3,600	3,600
Other income		
Total income	76,350	76,350

Adjustments

	Regular tax	Alt Min Tax
Educator expenses		
Certain business expenses of reservists, performing artists, and fee-based government officials		
Health savings account deduction		
Moving expenses		
Self-employed SEP, SIMPLE, and qualified plans		
Self-employed health insurance deduction		
Penalty on early withdrawal of savings		
Alimony paid		
Other adjustments		
Total adjustments	0	0
Subtract total adjustments from total income	76,350	76,350
MAGI adjustment from input screen E2		
Modified adjusted gross income	76,350	76,350

Forms 1040, 1040A 1040NR

Child Tax Credit Worksheet

Keep for your records.

Name(s) as shown on return	Your social security number
THOMAS & TERRI WESTWOOD	400-00-3005

CAUTION! To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2011 and meet the other requirements listed in instructions.

Part 1

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

2. Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. **2** 78,391

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** 78,391

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?

[X] **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 51; Form 1040A, line 33; or Form 1040NR, line 48. You also cannot take the additional child tax credit on Form 1040, line 65; Form 1040A, line 39; or Form 1040NR, line 63. Complete the rest of your Form 1040, 1040A, or Form 1040NR.

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

Part 2

9. Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44. **9** 7,501

10. Add the following amounts from:

Form 1040	or Form 1040A	or Form 1040NR	
Line 47		Line 45	+
Line 48	Line 29	Line 46	+
Line 49	Line 31		+
Line 50	Line 32	Line 47	+
Form 5695, line 14			+
Form 8834, line 23			+
Form 8910, line 22			+
Form 8936, line 15			+
Schedule R, line 22			+

Enter the total. **10** ______

11. Are you claiming any of the following credits?
- Mortgage interest credit, Form 8396.
- Residential energy efficient property credit, Form 5695, Part II.
- District of Columbia first-time homebuyer credit, Form 8859.

[X] **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** ______

12. Subtract line 11 from line 9. Enter the result. **12** 7,501

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

[X] **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** 1,000

Enter this amount on Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48.

TIP You may be able to take the **additional child tax credit** on Form 1040, line 65; Form 1040A, line 39; **or** Form 1040NR, line 63, only if you answered "Yes" on line 13.
- First, complete your Form 1040 through line 64a (also complete line 69), Form 1040A through line 38a, or Form 1040NR through line 62 (also, complete line 65).
- Then, use Form 8812 to figure any additional child tax credit.

* Item was disposed
of during current year.

Depreciation Detail Listing

RESIDENTIAL RE

For your records only

2011

Name(s) as shown on return: THOMAS & TERRI WESTWOOD

Social security number/EIN: 400-00-3005

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	RESIDENTIAL REAL ESTA	20020529	270,000		50.00		135,000	27.5	SL MM	3.636	4,909	41,708			4,909
1	LAND	20020529	67,500		100.00		0		NDA						
	Totals		337,500				135,000				4,909	41,708			4,909

Land Amount 67,500
Net Depreciable Cost 270,000

ST ADJ:

Carryover Worksheet
List of items that will carryover to the 2012 tax return
(Keep for your records)

2011

Name(s) as shown on return: THOMAS & TERRI WESTWOOD

Your social security number: 400-00-3005

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 and local refunds to Form 1040, line 10	
State/local taxes paid in 2012 to flow to the Schedule A	
Preparer Fee to flow to the Schedule A	256
State donations and contributions carryover	
State overpayment applied to next year	

Expenses

	Carryover Amount
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	
Excess depreciation, from Form WK_E, Sch E - Rental limitation on deductions when used for personal use	

Losses

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

Credits

Mortgage interest credit		Investment credit	
General business credit (should be carried back before being carried forward)		Work opportunity credit	
		Alcohol and cellulosic biofuel credit	
Credit for prior year minimum tax		Low-income housing credit	
Foreign Tax credit		Renewable electricity credit	
District of Columbia first time home owner's credit		Small employer health ins. credit	
Employer SS and Medicare taxes paid on tips credit		Res. energy efficient property credit	

Other

	Carryover Amount
Overpayment applied to next year's estimates	
Federal tax liability for 2210 calculation	6,501
State tax liability for state 2210 calculation	
IRA basis — Taxpayer ____ Spouse	

Passive Activity

At Risk Limitations