Form 1040 — Department of the Treasury—Internal Revenue Service — U.S. Individual Income Tax Return 2010 (99)

IRS Use Only–Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2010, or other tax year beginning , 2010, ending , 20 — OMB No. 1545-0074

Name, Address, and SSN

See separate instructions.

PRINT CLEARLY

Your first name and initial: kid	Last name: ira	Your social security number: 123-44-8889
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ 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, see instructions.		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 ▶ ☐ 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 — Boxes checked on 6a and 6b: 0
b ☐ **Spouse**
c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qual. child for child tax cr. (see page 15)

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

Dependents on 6c not entered above

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

d Total number of exemptions claimed — Add numbers on lines above ▶ 0

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 20.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
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	350
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	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits — 20a — b Taxable amount	20b	
21	Other income. List type and amount	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶	22	350

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	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	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 31a and 32 through 35	36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	350

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	350
39a	Check if: ☐ You were born before January 2, 1946, ☐ Blind. ☐ Spouse was born before January 2, 1946, ☐ 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 instructions)	40	950
41	Subtract line 40 from line 38	41	-600
42	**Exemptions.** Multiply $3,650 by the number on line 6d	42	0
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0
44	Tax (see instr.). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	44	0
45	**Alternative minimum tax** (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45 ▶	46	
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	
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	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55	0

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 ☐ Form(s) W-2, box 9 b ☐ Schedule H c ☐ Form 5405, line 16	59	
60	Add lines 55 through 59. This is your **total tax** ▶	60	0

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	
62	2010 estimated tax payments and amount applied from 2009 return	62	
63	Making work pay credit. Attach Schedule M	63	
64a	**Earned income credit (EIC)** NO	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 61, 62, 63, 64a, and 65 through 71. These are your **total payments** ▶	72	

Refund

73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you **overpaid**	73	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	74a	
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		
75	Amount of line 73 you want **applied to your 2011 estimated tax** ▶	75	

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 60. For details on how to pay, see instructions ▶	76	0
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 page 12. 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
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Denise W. Baker		07/11/11		P00248382

Firm's name ▶ Belleville Tax & Accounting Service, Inc Firm's EIN ▶ 20-3354561

Firm's address ▶ 152 Main Street, Suite 2, Belleville MI 48111 Phone no. 734-697-8000

SCHEDULE C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Net Profit From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.
▶ Attach to Form 1040, 1040NR, or 1041. ▶ See instructions on page 2.

OMB No. 1545-0074
2010
Attachment Sequence No. **09A**

Name of proprietor: kid ira

Social security number (SSN): 123-44-8889

Part I General Information

You May Use Schedule C-EZ Instead of Schedule C Only If You:

- Had business expenses of $5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562,** Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter business code (see page 2) ▶

C Business name. If no separate business name, leave blank.

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

Part II Figure Your Net Profit

1	**Gross receipts. Caution.** See the instructions for Schedule C, line 1, and check the box if: • 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. ▶ ☐	1	350
2	**Total expenses** (see page 2). If more than $5,000, you **must** use Schedule C	2	
3	**Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. 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, **do not** report the amount from line 3 on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3**	3	350

Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ▶

5 Of the total number of miles you drove your vehicle during 2010, enter the number of miles you used your vehicle for:

a Business b Commuting (see page 2) c Other

6 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

7 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

8a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Form **1040** | **Roth IRA Worksheets** | **2010**

Name: kid ira

Taxpayer Identification Number: 123-44-8889

		Taxpayer IRA	Spouse IRA
Modified adjusted gross income for Roth IRA contributions		350	

Roth IRA Contribution Worksheet

			Taxpayer IRA	Spouse IRA
1.	Enter your taxable compensation	1.	350	
2.	Enter the smaller of line 1 or $5,000 ($6,000 if 50 or older)	2.	350	
3.	Enter your total contributions to traditional IRAs for 2010	3.		
4.	Subtract line 3 from line 2	4.	350	
5.	Enter: $177,000 if married filing jointly or qualifying widow(er); $10,000 if married filing separately and you lived with your spouse at any time during the year. All other filers, enter $120,000	5.	120,000	
6.	Enter your modified AGI for purposes of Roth IRAs	6.	350	
7.	Subtract line 6 from line 5. If zero or less, **stop here;** you may not contribute to a Roth IRA for 2010. See **Recharacterizations** on page 3 of Form 8606 instructions if you made Roth IRA contributions for 2010	7.	119,650	0
8.	If line 5 above is $120,000, enter $15,000; otherwise, enter $10,000. If line 7 is greater than or equal to line 8, skip lines 9 and 10, and enter the amount from line 4 on line 12	8.	15,000	
9.	Divide line 7 by line 8 and enter the result as a decimal (rounded to at least 3 places). Do not enter more than "1.000"	9.		
10.	Multiply line 2 by line 9. If the result is not a multiple of $10, round it up to the next multiple of $10 (e.g., round $611.40 to $620)	10.		
11.	Enter the greater of $200 or the amount on line 10	11.		
12.	**Maximum 2010** Roth IRA contribution. Enter the **smaller** of line 4 or line 11. See **Recharacterizations** on page 3 of Form 8606 instructions if you contributed more than this amount to Roth IRAs for 2010	12.	350	

		Taxpayer IRA	Spouse IRA
Modified adjusted gross income for Roth IRA conversions (does not include minimum required distributions)		350	

Worksheet for Determining Roth IRA Basis Amounts

			Taxpayer IRA	Spouse IRA
1.	Basis in your Roth IRA contributions as of December 31, 2009	1.		
2.	Enter your Roth IRA contributions for 2010, adjusted for any recharacterizations	2.	350	
3.	Add lines 1 and 2	3.	350	
4.	Enter the amount, if any, from Form 8606, line 26	4.		
5.	Contribution basis deducted as loss on Schedule A, line 23, not reduced by distributions	5.		
6.	**Basis in your Roth IRA contributions as of December 31, 2010.** Subtract lines 4 and 5 from line 3. If zero or less, enter -0-	6.	350	
7.	Basis in your Roth IRA conversions as of December 31, 2009.	7.		
8.	Enter the amount(s), if any, from Form 8606 line 16 and\or line 21 if the box(es) on line(s) 19 and\or 24 are marked	8.		
9.	Add lines 7 and 8	9.		
10.	Enter the amount, if any, from Form 8606, line 30	10.		
11.	Conversion basis deducted as loss on Schedule A, line 23, not reduced by distributions	11.		
12.	**Basis in your Roth IRA conversions as of December 31, 2010.** Subtract line 10 and 11 from line 9. If zero or less, enter -0-	12.	0	