

Self-employment Instructions To be used with 2008 tax returns

Determining the Adjusted Gross Income by using Income Producing Costs

The following instructions are applicable to all programs except as noted on the Schedule C form.

1. 2008 tax returns are acceptable verification through April 15, 2010. Following this date, a 2009 tax return is required, unless proof of an extension request is provided.
2. Form 1040 or 1040A is required as it identifies the additional schedules which are required by the IRS and therefore, needed to determine countable income. The line on the 1040 or 1040A indicates if an additional schedule is needed. Income reported on any of the following lines on the 1040 or 1040A requires the additional schedule indicated:
 - a. Line 12 – Schedule C or C-EZ is required.
 - b. Line 13 – Schedule D is required.
 - c. Line 14 – Form 4797 is required.
 - d. Line 17 – Schedule E is required.
 - i. Partnerships require K-1 and Form 1065.
 - ii. S Corporations require K-1 and Form 1120S
 - e. Line 18 – Schedule F is required.
3. On each schedule, countable income is identified with the word “Count.” Total the income on these lines.
4. On each schedule, allowable expenses are identified with the word “Expense.” These expenses are totaled and deducted from the income identified above in step 3.

Schedule C - page 1

SCHEDULE C (Form 1040) <small>Department of the Treasury Internal Revenue Service (99)</small>	Profit or Loss 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 for Schedule C (Form 1040).	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold; text-align: center;">2008</div> Attachment Sequence No. 09
Name of proprietor _____		Social security number (SSN) _____
A Principal business or profession, including product or service (see page C-3 of the instructions)	B Enter code from pages C-9, 10, & 11 _____	
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), if any _____	
E Business address (including suite or room no.) ▶ _____ City, town or post office, state, and ZIP code _____		
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> 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 <input type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2008, check here <input type="checkbox"/>		
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	
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	
4 Cost of goods sold (from line 42 on page 2)	4	
5 Gross profit. Subtract line 4 from line 3.	5	Count
6 Other income, including federal and state gasoline or fuel tax credit or refund (see page C-4).	6	Count
7 Gross income. Add lines 5 and 6	7	
Part II Expenses. Enter expenses for business use of your home only on line 30.		
8 Advertising	8	Expense
9 Car and truck expenses (see page C-5)	9	Expense
10 Commissions and fees	10	Expense
11 Contract labor (see page C-5)	11	Expense
12 Depletion	12	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-5)	13	
14 Employee benefit programs (other than on line 19)	14	
15 Insurance (other than health)	15	Expense
16 Interest:		Expense
a Mortgage (paid to banks, etc.)	16a	Expense
b Other	16b	Expense
17 Legal and professional services	17	Expense
18 Office expense	18	Expense
19 Pension and profit-sharing plans	19	
20 Rent or lease (see page C-6):		Expense
a Vehicles, machinery, and equipment	20a	Expense
b Other business property	20b	Expense
21 Repairs and maintenance	21	Expense
22 Supplies (not included in Part III)	22	Expense
23 Taxes and licenses	23	Expense
24 Travel, meals, and entertainment:		Expense
a Travel	24a	Expense
b Deductible meals and entertainment (see page C-7)	24b	Expense
25 Utilities	25	Expense
26 Wages (less employment credits)	26	Expense
27 Other expenses (from line 48 on page 2)	27	Possible Expense *see page 2 of Schedule C*
28 Total expenses before expenses for business use of home. Add lines 8 through 27	28	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	
30 Expenses for business use of your home. Attach Form 8829	30	Expense
31 Net profit or (loss). Subtract line 30 from line 29.		
• 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.		
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"/> All investment is at risk.
	32b	<input type="checkbox"/> Some investment is not at risk.
For Paperwork Reduction Act Notice, see page C-9 of the instructions.		
Cat. No. 11334P	Schedule C (Form 1040) 2008	

Line 30 - For FS and TAF, see exception below.

For food assistance and TAF, there is no deduction for utilities when using actual costs of doing business for a **home based** business. For food assistance, this is because we have a mandatory standard utility allowance and for TAF because utilities are included in the basic and shelter standards. For a non-home based business, a deduction for utilities is allowed for both programs when using actual costs of doing business. For more details, see 7122.1(3).

Schedule E - page 1 - Rental Income

**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

2008

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

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:	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:	Yes	No
A	• 14 days or	A	
B	• 10% of the total days rented at fair rental value?	B	
C	(See page E-3)	C	

Income:	Properties			Totals	
	A	B	C	(Add columns A, B, and C.)	
3 Rents received				3	Count
4 Royalties received				4	Count
Expenses:					
5 Advertising	5	Expense			
6 Auto and travel (see page E-4)	6	Expense			
7 Cleaning and maintenance	7	Expense			
8 Commissions	8	Expense			
9 Insurance	9	Expense			
10 Legal and other professional fees	10	Expense			
11 Management fees	11	Expense			
12 Mortgage interest paid to banks, etc. (see page E-5)	12	Expense		12	
13 Other interest	13	Expense			
14 Repairs	14	Expense			
15 Supplies	15	Expense			
16 Taxes	16	Expense			
17 Utilities	17	Expense			
18 Other (list) ▶	18	Each expense listed must be assessed to determine if it's allowable per KFMAM 6213 and KEESM 7122			
19 Add lines 5 through 18	19			19	
20 Depreciation expense or depletion (see page E-5)	20			20	
21 Total expenses. Add lines 19 and 20	21				
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				
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			24	
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here.	25			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			26	

Schedule E – page 2 – Identifying Partnership or S-Corp

Schedule E (Form 1040) 2008

Attachment Sequence No. **13**

Page **2**

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See page E-1.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? Yes No
If you answered "Yes," see page E-7 before completing this section.

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	Review	Review	<input type="checkbox"/>		<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>

Passive Income and Loss		Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A				
B				
C				
D				
29a Totals				
b Totals				
30	Add columns (g) and (j) of line 29a			30
31	Add columns (f), (h), and (i) of line 29b			31 ()
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below.			32

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35	Add columns (d) and (f) of line 34a		35
36	Add columns (c) and (e) of line 34b		36 ()
37	Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below		37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see page E-7)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code T; and Schedule K-1 (Form 1041), line 14, code F (see page E-8)	42
43	Reconciliation for real estate professionals. If you were a real estate professional (see page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43

Schedule E (Form 1040) 2008

Schedule F

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.

▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2008
Attachment
Sequence No. **14**

Name of proprietor		Social security number (SSN)	
A Principal product. Describe in one or two words your principal crop or activity for the current tax year.		B Enter code from Part IV	
C Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual		D Employer ID number (EIN), if any	

E Did you "materially participate" in the operation of this business during 2008? If "No," see page F-3 for limit on passive losses. Yes No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 11.) Do not include sales of livestock held for draft, breeding, sport, or dairy purposes. Report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1				
2	Cost or other basis of livestock and other items reported on line 1	2			Count	
3	Subtract line 2 from line 1			3		
4	Sales of livestock, produce, grains, and other products you raised			4	Count	
5a	Cooperative distributions (Form(s) 1099-PATR)	5a	Count		5b	Taxable amount
6a	Agricultural program payments (see page F-3)	6a	Count		6b	Taxable amount
7	Commodity Credit Corporation (CCC) loans (see page F-3):					
a	CCC loans reported under election			7a		
b	CCC loans forfeited	7b	Count		7c	Taxable amount
8	Crop insurance proceeds and federal crop disaster payments (see page F-3):					
a	Amount received in 2008	8a	Count		8b	Taxable amount
c	If election to defer to 2009 is attached, check here <input type="checkbox"/>			8d		Amount deferred from 2007
9	Custom hire (machine work) income			9	Count	
10	Other income, including federal and state gasoline or fuel tax credit or refund (see page F-4)			10	Count	
11	Gross income. Add amounts in the right column for lines 3 through 10. If you use the accrual method to figure your income, enter the amount from Part III, line 51.			11		

Part II Farm Expenses—Cash and Accrual Method.

Do not include personal or living expenses such as taxes, insurance, or repairs on your home.

12	Car and truck expenses (see page F-5). Also attach Form 4562	12	Expense			
13	Chemicals	13	Expense			
14	Conservation expenses (see page F-5)	14	Expense			
15	Custom hire (machine work)	15	Expense			
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-5)	16				
17	Employee benefit programs other than on line 25	17				
18	Feed	18	Expense			
19	Fertilizers and lime	19	Expense			
20	Freight and trucking	20	Expense			
21	Gasoline, fuel, and oil	21	Expense			
22	Insurance (other than health)	22	Expense			
23	Interest:		Expense			
a	Mortgage (paid to banks, etc.)	23a				
b	Other	23b	Expense			
24	Labor hired (less employment credits)	24	Expense			
25	Pension and profit-sharing plans	25				
26	Rent or lease (see page F-6):				Expense	
a	Vehicles, machinery, and equipment	26a				
b	Other (land, animals, etc.)	26b	Expense			
27	Repairs and maintenance	27	Expense			
28	Seeds and plants	28	Expense			
29	Storage and warehousing	29	Expense			
30	Supplies	30	Expense			
31	Taxes	31	Expense			
32	Utilities	32	Expense			
33	Veterinary, breeding, and medicine	33	Expense			
34	Other expenses (specify):					
a	...Each expense listed	34a				
b	...must be assessed to	34b				
c	...determine if it's	34c				
d	...allowable per	34d				
e	...KFMAM 6123 and	34e				
f	...KEESM 7122.	34f				
35	Total expenses. Add lines 12 through 34f. If line 34f is negative, see instructions	35				
36	Net farm profit or (loss). Subtract line 35 from line 11. Partnerships, see page F-7. • If a profit, enter the profit on both Form 1040, line 18, and Schedule SE, line 1a; on Form 1040NR, line 19; or on Form 1041, line 6. • If a loss, you must go to line 37.	36				
37	If you have a loss, you must check the box that describes your investment in this activity (see page F-7). • If you checked 37a, enter the loss on both Form 1040, line 18, and Schedule SE, line 1a; on Form 1040NR, line 19; or on Form 1041, line 6. • If you checked 37b, you must attach Form 6198. Your loss may be limited.				37a	<input type="checkbox"/> All investment is at risk.
					37b	<input type="checkbox"/> Some investment is not at risk.

For Paperwork Reduction Act Notice, see page F-7 of the instructions.

Cat. No. 11346H

Schedule F (Form 1040) 2008

Schedule K1 - Identifying % of Ownership

671108

**Schedule K-1
(Form 1120S)**
Department of the Treasury
Internal Revenue Service

2008

Final K-1 Amended K-1 OMB No. 1545-0130

For calendar year 2008, or tax
year beginning _____, 2008
ending _____, 20__

Shareholder's Share of Income, Deductions, Credits, etc. ▶ See back of form and separate instructions.

Part I Information About the Corporation		Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items	
A Corporation's employer identification number		1 Ordinary business income (loss)	13 Credits
B Corporation's name, address, city, state, and ZIP code Review	5a Ordinary dividends	2 Net rental real estate income (loss)	
	5b Qualified dividends	3 Other net rental income (loss)	14 Foreign transactions
	6 Royalties	4 Interest income	
C IRS Center where corporation filed return	7 Net short-term capital gain (loss)	8a Net long-term capital gain (loss)	
Part II Information About the Shareholder		8b Collectibles (28%) gain (loss)	
D Shareholder's identifying number	8c Unrecaptured section 1250 gain	9 Net section 1231 gain (loss)	
E Shareholder's name, address, city, state, and ZIP code Review	10 Other income (loss)	15 Alternative minimum tax (AMT) items	
	F Shareholder's percentage of stock ownership for tax year _____ Review %	11 Section 179 deduction	16 Items affecting shareholder basis
For IRS Use Only	12 Other deductions		
			17 Other information
* See attached statement for additional information.			

Form 1065 - Partnership

Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Return of Partnership Income

For calendar year 2008, or tax year beginning, 2008, ending, 20.....
▶ See separate instructions.

OMB No. 1545-0099

2008

A Principal business activity	Use the IRS label. Otherwise, print or type.	Name of partnership Review	D Employer identification number
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see the instructions.	E Date business started Review
C Business code number		City or town, state, and ZIP code	F Total assets (see the instructions) \$

G Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return
(6) Technical termination - also check (1) or (2)

H Check accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶

J Check if Schedule M-3 attached.

Caution. Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a Gross receipts or sales	1a			
	b Less returns and allowances	1b			1c
	2 Cost of goods sold (Schedule A, line 8)				2
	3 Gross profit. Subtract line 2 from line 1c				3 Count
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)				4 Count if present
	5 Net farm profit (loss) (attach Schedule F (Form 1040))				5 Count if present
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)				6 Count if present
	7 Other income (loss) (attach statement)				7 Count if present
8 Total income (loss). Combine lines 3 through 7				8	
Deductions (see the instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)				9 Expense
	10 Guaranteed payments to partners				10
	11 Repairs and maintenance				11 Expense
	12 Bad debts				12
	13 Rent				13 Expense
	14 Taxes and licenses				14 Expense
	15 Interest				15 Expense
	16a Depreciation (if required, attach Form 4562)	16a			
	b Less depreciation reported on Schedule A and elsewhere on return	16b			16c
	17 Depletion (Do not deduct oil and gas depletion.)				17
	18 Retirement plans, etc.				18
	19 Employee benefit programs				19
	20 Other deductions (attach statement) ***Each expense listed must be assessed to determine if it's allowable per KFMAM 6213 and KEESM 7122***				20 ***Possible Expense***
	21 Total deductions. Add the amounts				21
22 Ordinary business income (loss). Subtract line 21 from line 8				22	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member manager Date

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer's Use Only

Preparer's signature Date Check if self-employed Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no. ()

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11390Z

Form **1065** (2008)

Form 1120S - S Corporation

Form **1120S**

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

Department of the Treasury
Internal Revenue Service

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
▶ See separate instructions.

2008

For calendar year 2008 or tax year beginning _____, 2008, ending _____, 20

A S election effective date	Use IRS label. Otherwise, print or type.	Name Review	D Employer identification number
B Business activity code number (see instructions)		Number, street, and room or suite no. If a P.O. box, see instructions.	E Date incorporated Review
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code	F Total assets (see instructions)
			\$ _____

G Is the corporation electing to be an S corporation beginning with this tax year? Yes No If "Yes," attach Form 2553 if not already filed

H Check if: (1) Final return (2) Name change (3) Address change

(4) Amended return (5) S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year _____ ▶

Caution. Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales	b Less returns and allowances	c Bal ▶	1c
	2 Cost of goods sold (Schedule A, line 8)			2
	3 Gross profit. Subtract line 2 from line 1c			3 Count
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) ***Use 4797 amount here***			4 Count
	5 Other income (loss) (see instructions—attach statement)			5 Count
	6 Total income (loss). Add lines 3 through 5. ▶			6
Deductions (see instructions for limitations)	7 Compensation of officers			7
	8 Salaries and wages (less employment credits)			8 Expense
	9 Repairs and maintenance			9 Expense
	10 Bad debts			10
	11 Rents			11 Expense
	12 Taxes and licenses			12 Expense
	13 Interest			13 Expense
	14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)			14
	15 Depletion (Do not deduct oil and gas depletion.)			15
	16 Advertising			16 Expense
	17 Pension, profit-sharing, etc., plans			17
	18 Employee benefit programs			18
	19 Other deductions (attach statement) ***Each expense must be assessed to determine if it's allowable per KFMAM 6213 and KEESM 7122***			19 ***Possible Expenses***
	20 Total deductions. Add lines 7 through 19			20
	21 Ordinary business income (loss). Subtract line 20 from line 6			21
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a		
	b Tax from Schedule D (Form 1120S)	22b		
	c Add lines 22a and 22b (see instructions for additional taxes)			22c
	23a 2008 estimated tax payments and 2007 overpayment credited to 2008	23a		
	b Tax deposited with Form 7004	23b		
	c Credit for federal tax paid on fuels (attach Form 4136)	23c		
	d Add lines 23a through 23c			23d
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			24
25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25	
26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26	
27 Enter amount from line 26 Credited to 2009 estimated tax ▶ Refunded ▶			27	

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

Sign Here

Signature of officer	Date	Title	May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No
Preparer's signature	Date	Preparer's SSN or PTIN	

Paid Preparer's Use Only	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Check if self-employed <input type="checkbox"/>
		Phone no. ()	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11510H Form **1120S** (2008)