

Electronic Filing Instructions for your 2010 Federal Tax Return

Important: Your taxes are not finished until all required steps are completed.



Joseph B Mahoney, V & Elizabeth R Mahoney
5025 Thacher Road
Ojai, CA 93023

Balance Due/Refund	Your federal tax return (Form 1040A) shows a refund due to you in the amount of \$3,275.00. Your tax refund should be mailed to you by check within three to four weeks after your return is accepted.		
Where's My Refund?	Before you call the Internal Revenue Service with questions about your refund, give them three to four weeks processing time from the date your return is accepted. If then you have not received your refund, or the amount is not what you expected, contact the Internal Revenue Service directly at 1-800-829-4477. You can also check www.irs.gov and select the "Where's my refund?" link.		
No Signature Document Needed	No signature form is required since you signed your return electronically.		
What You Need to Keep	Your Electronic Filing Instructions (this form) Printed copy of your federal return		
2010 Federal Tax Return Summary	Adjusted Gross Income	\$	64,284.00
	Taxable Income	\$	34,634.00
	Total Tax	\$	1,356.00
	Total Payments/Credits	\$	4,631.00
	Amount to be Refunded	\$	3,275.00
	Effective Tax Rate		2.11%



Hi Joseph and Elizabeth,

We just want to thank you for using TurboTax this year! It's our goal to make your taxes easy and accurate, year after year.

With TurboTax Deluxe:

Your Head Start On Next Year:

When you come back next year, taxes will be so easy! We'll have all your information saved and ready to transfer in to your new return. We'll ask you questions about what changed since we last talked, and we'll be ready to get you the credits and deductions you deserve, no matter what life throws at you.

Here's the final wrap up for your 2010 taxes:

Your federal refund is: \$ 3,275.00

You qualified for these important credits:

- Child Tax Credit

Your Guarantee of Accuracy:

Breathe easy. The calculations on your return are backed with our 100% Accuracy Guarantee.

- We double checked your return for errors along the way.
- We helped with step-by-step guidance to get your answers on the right IRS forms.
- We made sure you didn't miss a deduction even if something in your life changed, like a new job, new house - or more kids!

Also included:

- We e-filed your federal returns for free, so you could get your refund in as few as 8 days.
- We provide the Audit Support Center free of charge, in the unlikely event you get audited.

Many happy returns from TurboTax.

Consent to Use Your Tax Return Information

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use, without your consent, your tax return information for purposes other than the preparation and filing of your tax return.

You are not required to complete this form. If we obtain your signature on this form by conditioning our services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year.

Before we continue, we need your permission to check your tax return to see if you are eligible for certain options in our program. Specifically, we would like to check your age, whether you have a refund and the amount, your state of residence, and whether you are a U.S. Resident.

The following statements apply:

I authorize Intuit, the maker of TurboTax to use the 2010 tax return information described above to determine my eligibility to place all or a portion of my refund on a debit card.

Sign this agreement by entering your name:

Joseph

Taxpayer's First Name

Mahoney

Taxpayer's Last Name

Elizabeth

Spouse's First Name (if applicable)

Mahoney

Spouse's Last Name (if applicable)

Enter today's date:

04/17/2011

Date

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.

Form **1040A** **U.S. Individual Income Tax Return** (99) **2010**

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

Name, Address, and SSN	Your first name and initial	Last name	OMB No. 1545-0074
	Joseph	B Mahoney, V	Your social security number 059-70-4091
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number 563-95-6431
	Elizabeth	R Mahoney	Make sure the SSN(s) above and on line 6c are correct.
See separate instructions	Home address (number and street). If you have a P.O. box, see instructions.		▲ Checking a box below will not change your tax or refund
	5025 Thacher Road		
Presidential Election Campaign	City, town or post office. If you have a foreign address, see instructions.		State ZIP code CA 93023
	Ojai		

► Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see instructions) ☐ **You** ☐ **Spouse**

Filing status	1 ☐ Single	4 ☐ Head of household (with qualifying person). (See instructions.)
	2 ☒ Married filing jointly (even if only one had income)	If the qualifying person is a child but not your dependent, enter this child's name here ►
	3 ☐ Married filing separately. Enter spouse's SSN above and full name here ►	5 ☐ Qualifying widow(er) with dependent child (see instructions)

Check only one box.

Exemptions	6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.	Boxes checked on 6a and 6b 2																																			
	b ☒ Spouse																																				
	c Dependents:																																				
	<table border="1"> <thead> <tr> <th>(1) First name Last name</th> <th>(2) Dependent's social security number</th> <th>(3) Dependent's relationship to you</th> <th>(4) ☒ if child under age 17 qual for child tax cr (see instrs)</th> <th>No. of children on 6c who: • lived with you 3 • did not live with you due to divorce or separation (see instructions)</th> </tr> </thead> <tbody> <tr> <td>Aidan M Mahoney</td> <td>619-21-2021</td> <td>Son</td> <td>☒</td> <td></td> </tr> <tr> <td>Declan B Mahoney</td> <td>602-39-4848</td> <td>Son</td> <td>☒</td> <td></td> </tr> <tr> <td>Darragh H Mahoney</td> <td>621-57-6946</td> <td>Son</td> <td>☒</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>☐</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>☐</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>☐</td> <td></td> </tr> </tbody> </table>	(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ☒ if child under age 17 qual for child tax cr (see instrs)	No. of children on 6c who: • lived with you 3 • did not live with you due to divorce or separation (see instructions)	Aidan M Mahoney	619-21-2021	Son	☒		Declan B Mahoney	602-39-4848	Son	☒		Darragh H Mahoney	621-57-6946	Son	☒					☐					☐					☐		Dependents on 6c not entered above
	(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ☒ if child under age 17 qual for child tax cr (see instrs)	No. of children on 6c who: • lived with you 3 • did not live with you due to divorce or separation (see instructions)																																
Aidan M Mahoney	619-21-2021	Son	☒																																		
Declan B Mahoney	602-39-4848	Son	☒																																		
Darragh H Mahoney	621-57-6946	Son	☒																																		
			☐																																		
			☐																																		
			☐																																		
d Total number of exemptions claimed		Add numbers on lines above ► 5																																			

Income

Attach Form(s) W-2 here. Also attach Form(s) 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.

Adjusted gross income

7 Wages, salaries, tips, etc. Attach Form(s) W-2	DCB.	7	64,284.
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 instructions).		9b	
10 Capital gain distributions (see instructions).		10	
11a IRA distributions	11a	11b Taxable amount	11b
12a Pensions and annuities	12a	12b Taxable amount	12b
13 Unemployment compensation and Alaska Permanent Fund dividends (see instructions).		13	
14a Social security benefits	14a	14b Taxable amount	14b
15 Add lines 7 through 14b (far right column). This is your total income		15	64,284.
16 Educator expenses (see instructions)	16		
17 IRA deduction (see instructions)	17		
18 Student loan interest deduction (see instructions)	18		
19 Tuition and fees. Attach Form 8917	19		
20 Add lines 16 through 19. These are your total adjustments		20	
21 Subtract line 20 from line 15. This is your adjusted gross income		21	64,284.

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

Form 1040A (2010)

Tax, credits, and payments

22 Enter the amount from line 21 (adjusted gross income) **22** 64,284.

23 a Check ☐ You were born before January 2, 1946, ☐ Blind ☐ Total boxes checked ☐ **23 a** ☐

if: ☐ Spouse was born before January 2, 1946, ☐ Blind ☐

b If you are married filing separately and your spouse itemizes deductions, see instructions and check here **23 b** ☐

24 Enter your **standard deduction** (see instructions) **24** 11,400.

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0- **25** 52,884.

26 Exemptions. Multiply \$3,650 by the number on line 6d. **26** 18,250.

27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income** **27** 34,634.

28 Tax, including any alternative minimum tax (see instructions). **28** 4,356.

29 Credit for child and dependent care expenses. Attach Form 2441 **29**

30 Credit for the elderly or the disabled. Attach Schedule R **30**

31 Education credits from Form 8863, line 23 **31**

32 Retirement savings contributions credit. Attach Form 8880 **32**

33 Child tax credit (see instructions). **33** 3,000.

34 Add lines 29 through 33. These are your **total credits** **34** 3,000.

35 Subtract line 34 from line 28. If line 34 is more than line 28, enter -0- **35** 1,356.

36 Advance earned income credit payments from Form(s) W-2, box 9 **36**

37 Add lines 35 and 36. This is your **total tax** **37** 1,356.

38 Federal income tax withheld from Forms W-2 and 1099 **38** 3,831.

39 2010 estimated tax payments and amount applied from 2009 return **39**

40 Making work pay credit. Attach Schedule M **40** 800.

41 a Earned income credit (EIC). **41 a**

b Nontaxable combat pay election. **41 b**

42 Additional child tax credit. Attach Form 8812 **42**

43 American opportunity credit from Form 8863, line 14 **43**

If you have a qualifying child, attach Schedule EIC.

44 Add lines 38, 39, 40, 41a, 42, and 43. These are your **total payments** **44** 4,631.

Refund

45 If line 44 is more than line 37, subtract line 37 from line 44. This is the amount you **overpaid**. **45** 3,275.

46 a Amount of line 45 you want **refunded to you**. If Form 8888 is attached, check here **46 a** 3,275.

Direct deposit? See instructions and fill in 46b, 46c, and 46d or Form 8888.

b Routing number XXXXXXXXX **c** Type: ☐ Checking ☐ Savings

d Account number XXXXXXXXXXXXXXXXXXXX

47 Amount of line 45 you want **applied to your 2011 estimated tax** **47**

Amount you owe

48 Amount you owe. Subtract line 44 from line 37. For details on how to pay, see instructions **48**

49 Estimated tax penalty (see instructions) **49**

Third party designee

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

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

Sign here

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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the 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

Joint return? See instructions. ☐

Keep a copy for your records.

Paid preparer use only

Print/Type preparer's name Preparer's signature Date Check ☐ if PTIN self-employed

Firm's name Self-Prepared Firm's EIN

Firm's address Phone no.

Child and Dependent Care Expenses

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**▶ **See separate instructions.****2010**Attachment
Sequence No. **21**

Name(s) shown on return

Your social security number

Joseph B Mahoney, V & Elizabeth R Mahoney

059-70-4091

Part I **Persons or Organizations Who Provided the Care** — You must complete this part.
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (no., street, apt no., city, state, and ZIP code)	(c) Identifying no. (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive
dependent care benefits?

No

Yes

Complete only Part II below.

Complete Part III on page 2 next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59, or Form 1040NR, line 58.**Part II** **Credit for Child and Dependent Care Expenses****2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2010 for the person listed in column (a)
First	Last		

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31**3****4** Enter your **earned income**. See instructions**4****5** If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4**5****6** Enter the **smallest** of line 3, 4, or 5**6****7** Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37**7****8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
\$0 — 15,000		.35
15,000 — 17,000		.34
17,000 — 19,000		.33
19,000 — 21,000		.32
21,000 — 23,000		.31
23,000 — 25,000		.30
25,000 — 27,000		.29
27,000 — 29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000 — 31,000		.27
31,000 — 33,000		.26
33,000 — 35,000		.25
35,000 — 37,000		.24
37,000 — 39,000		.23
39,000 — 41,000		.22
41,000 — 43,000		.21
43,000 — No limit		.20

8

X

9 Multiply line 6 by the decimal amount on line 8. If you paid 2009 expenses in 2010, see the instructions**9****10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions**10****11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46**11****BAA** For Paperwork Reduction Act Notice, see your tax return instructions.Form **2441** (2010)

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2010. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	3,167.
13	Enter the amount, if any, you carried over from 2009 and used in 2010 during the grace period. See instructions	13	
14	Enter the amount, if any, you forfeited or carried forward to 2011. See instructions	14	380.
15	Combine lines 12 through 14. See instructions	15	2,787.
16	Enter the total amount of qualified expenses incurred in 2010 for the care of the qualifying person(s)	16	
17	Enter the smaller of line 15 or 16.	17	0.
18	Enter your earned income . See instructions	18	24,836.
19	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions. • All others, enter the amount from line 18.	19	36,661.
20	Enter the smallest of line 17, 18, or 19	20	0.
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19)	21	5,000.
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25). ☒ No. Enter -0-. ☐ Yes. Enter the amount here	22	0.
23	Subtract line 22 from line 15	23	2,787.
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions.	24	0.
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked 'No' on line 22, enter the smaller of line 20 or line 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21	25	0.
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter 'DCB.' Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter 'DCB'	26	2,787.

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter \$3,000 (\$6,000 if two or more qualifying persons).	27	
28	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28	
29	Subtract line 28 from line 27. If zero or less, stop . You cannot take the credit. Exception. If you paid 2009 expenses in 2010, see the instructions for line 9	29	
30	Complete line 2 on page 1 of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30	
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11	31	

Form 2441 (2010)

SCHEDULE M
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Making Work Pay Credit

► **Attach to Form 1040A or 1040.**

► **See separate instructions.**

OMB No. 1545-0074

2010

Attachment
Sequence No. **166**

Name(s) shown on return

Joseph B Mahoney, V & Elizabeth R Mahoney

Your social security number

059-70-4091

Caution: To take the making work pay credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your tax return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.

Caution: You cannot take the making work pay credit if you can be claimed as someone else's dependent or if you are a nonresident alien.

Important: Check the 'No' box on line 1a 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.

1 a Do you (and your spouse if filing jointly) have 2010 wages of more than \$6,451 (\$12,903 if married filing jointly)?

- ☒ **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) **1 a**

b Nontaxable combat pay included on line 1a
(see instructions) **1 b**

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** 64,284.

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?

- ☒ **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 **2010**? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions).

- ☒ **No.** Enter -0- on line 10 and go to line 11.
☐ **Yes.** Enter the total of the payments you (and your spouse, if filing jointly) received in **2010**.
Do not enter more than \$250 (\$500 if married filing jointly) **10** 0.

11 Making work pay credit. Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040, line 63; or Form 1040A, line 40 **11** 800.

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

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule **M** (Form 1040A or 1040) 2010

Tax Payments Worksheet

2010

► Keep for your records

Name(s) Shown on Return Joseph B Mahoney, V & Elizabeth R Mahoney	Social Security Number 059-70-4091
---	--

Estimated Tax Payments for 2010 (If more than 4 payments for any state or locality, see Tax Help)

	Federal		State			Local		
	Date	Amount	Date	Amount	ID	Date	Amount	ID
1	04/15/10		04/15/10			04/15/10		
2	06/15/10		06/15/10			06/15/10		
3	09/15/10		09/15/10			09/15/10		
4	01/18/11		01/18/11			01/18/11		
5								
Tot Estimated Payments . . .								

Tax Payments Other Than Withholding (If multiple states, see Tax Help)		Federal	State	ID	Local	ID
6	Overpayments applied to 2010					
7	Credited by estates and trusts					
8	Totals Lines 1 through 7					
9	2010 extensions					

Taxes Withheld From:		Federal	State	Local
10	Forms W-2	3,831.	1,161.	
11	Forms W-2G			
12	Forms 1099-R			
13	Forms 1099-MISC and 1099-G			
14	Schedules K-1			
15	Forms 1099-INT, DIV and OID			
16	Social Security and Railroad Benefits			
17	Form 1099-B			
18 a	Other withholding			
b	Other withholding			
c	Other withholding			
19	Total Withholding Lines 10 through 18c	3,831.	1,161.	
20	Total Tax Payments for 2010	3,831.	1,161.	

Prior Year Taxes Paid In 2010 (If multiple states or localities, see Tax Help)		State	ID	Local	ID
21	Tax paid with 2009 extensions				
22	2009 estimated tax paid after 12/31/09				
23	Balance due paid with 2009 return				
24	Other (amended returns, installment payments, etc) . .				

Federal Carryover Worksheet

2010

► Keep for your records

Name(s) Shown on Return Joseph B Mahoney, V & Elizabeth R Mahoney	Social Security Number 059-70-4091
---	--

2009 State and Local Income Tax Information (See Tax Help)

(a) State or Local ID	(b) Paid With Extension	(c) Estimates Pd After 12/31	(d) Total With- held/Pmts	(e) Paid With Return	(f) Total Over- payment	(g) Applied Amount
Totals . .						

Other Tax and Income Information

			2009	2010
1	Filing status	1		2 MFJ
2	Number of exemptions for blind or over 65 (0 - 4).	2		
3	Itemized deductions after limitation.	3		1,864.
4	Check box if required to itemize deductions	4	☐	☐
5	Adjusted gross income	5		64,284.
6	Tax liability for Form 2210 or Form 2210-F	6		556.
7	Alternative minimum tax.	7		
8	Federal overpayment applied to next year estimated tax.	8		

QuickZoom to the IRA Information Worksheet for IRA information ►

Excess Contributions

			2009	2010
9 a	Taxpayer's excess Archer MSA contributions as of 12/31	9 a		
b	Spouse's excess Archer MSA contributions as of 12/31	b		
10 a	Taxpayer's excess Coverdell ESA contributions as of 12/31.	10 a		
b	Spouse's excess Coverdell ESA contributions as of 12/31.	b		
11 a	Taxpayer's excess HSA contributions as of 12/31	11 a		
b	Spouse's excess HSA contributions as of 12/31	b		

Loss and Expense Carryovers

			2009	2010
12 a	Short-term capital loss.	12 a		
b	AMT Short-term capital loss	b		
13 a	Long-term capital loss	13 a		
b	AMT Long-term capital loss.	b		
14 a	Net operating loss available to carry forward	14 a		
b	AMT Net operating loss available to carry forward	b		
15 a	Investment interest expense disallowed	15 a		
b	AMT Investment interest expense disallowed	b		
16	Nonrecaptured net Section 1231 losses from:	16 a		
	a 2010. . .	a		
	b 2009. . .	b		
	c 2008. . .	c		
	d 2007. . .	d		
	e 2006. . .	e		
	f 2005. . .	f		

ELECTRONIC POSTMARK - CERTIFICATION OF ELECTRONIC FILING
TAXPAYER: Joseph B Mahoney, V & Elizabeth R Mahoney
PRIMARY SSN: 059-70-4091

FEDERAL RETURN SUBMITTED: April 17, 2011 05:01 PM PDT
FEDERAL RETURN ACCEPTANCE DATE:

Your return was electronically transmitted on 04/17/2011

The Intuit Electronic Postmark shows the date and time Intuit received your federal tax return. The Intuit Electronic Postmark documents the filing date of your income tax return, and the electronic postmark information should be kept on file with your tax return and other tax-related documentation.

There are two important aspects of the Intuit Electronic Postmark:

1. THE INTUIT ELECTRONIC POSTMARK.

The electronic postmark shows the date and time Intuit received the federal return, and is deemed the filing date if the date of the electronic postmark is on or before the date prescribed for filing of the federal individual income tax return.

TIMELY FILING:

For your federal return to be considered filed on time, your return must be postmarked on or before midnight April 18, 2011. Intuit's electronic postmark is issued in the Pacific Time (PT) zone. If you are not filing in the PT zone, you will need to add or subtract hours from the Intuit Electronic Postmark time to determine your local postmark time. For example, if you are filing in the Eastern Time (ET) zone and you electronically file your return at 9 AM on April 18, 2011, your Intuit electronic postmark will indicate April 18, 2011, 6 AM. If your federal tax return is rejected, the IRS still considers it filed on time if the electronic postmark is on or before April 18, 2011, and a corrected return is submitted and accepted before April 22, 2011. If your return is submitted after April 22, 2011, a new time stamp is issued to reflect that your return was submitted after the IRS deadline and, consequently, is no longer considered to have been filed on time.

If you request an automatic six-month extension, your return must be electronically postmarked by midnight October 15, 2011. If your federal tax return is rejected, the IRS will still consider it filed on time if the electronic postmark is on or before October 15, 2011, and the corrected return is submitted and accepted by October 20, 2011.

2. THE ACCEPTANCE DATE.

Once the IRS accepts the electronically filed return, the acceptance date will be provided by the Intuit Electronic Filing Center. This date is proof that the IRS accepted the electronically filed return.

SMART WORKSHEET FOR: Form 1040A: Individual Tax Return

Tax Smart Worksheet		
A	Tax 4,356.	
	Check if from:	
1	Tax table <table border="1" style="display: inline-table;"><tr><td style="width: 20px; text-align: center;">X</td></tr></table>	X
X		
2	Qualified Dividends and Capital Gain Tax Worksheet <table border="1" style="display: inline-table;"><tr><td style="width: 20px;"></td></tr></table>	
3	Form 8615 <table border="1" style="display: inline-table;"><tr><td style="width: 20px;"></td></tr></table>	
B	Recapture tax from Form 8863 	
C	Alternative minimum tax 	
D	Tax. Add lines A through C. Enter the result here and on line 28 4,356.	

SMART WORKSHEET FOR: Schedule M: Making Work Pay

Schedule M, Line 10 Smart Worksheet																	
A Economic recovery payment received in 2010?	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <th colspan="4" style="padding: 2px;">TAXPAYER</th> <th colspan="4" style="padding: 2px;">SPOUSE</th> </tr> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;">Yes</td> <td style="width: 20px; height: 20px;">X</td> <td style="width: 20px; height: 20px;">No</td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;">Yes</td> <td style="width: 20px; height: 20px;">X</td> <td style="width: 20px; height: 20px;">No</td> </tr> </table>	TAXPAYER				SPOUSE					Yes	X	No		Yes	X	No
TAXPAYER				SPOUSE													
	Yes	X	No		Yes	X	No										

Electronic Filing Instructions for your 2010 California Tax Return

Important: Your taxes are not finished until all required steps are completed.



J B Mahoney, V & E R Mahoney
5025 Thacher Road
Ojai, CA 93023

Balance Due/Refund	Your California state tax return (Form 540) shows a balance due of \$16.00. Mail your completed Form 3582 with included payment made payable to the Franchise Tax Board by April 18, 2011. Make sure you sign your check and write your social security number and "2010 Form 3582" on the check.		
What You Need to Sign	Sign and date Form 8453-OL within 1 day of acceptance. Since you are married filing jointly, your spouse must also sign and date the form.		
Do Not Mail	Do not mail a paper copy of your tax return. Since you filed electronically, the Franchise Tax Board already has your return.		
What You Need to Mail	Your return shows a balance due of \$16.00. Mail your completed Form 3582 with included payment of \$16.00 made payable to Franchise Tax Board by April 18, 2011 to: Mail to: Franchise Tax Board P.O. Box 942867 Sacramento, CA 94267-0008 Do not mail Form 3582 with payment until your return has been ACCEPTED for electronic filing by the Franchise Tax Board.		
What You Need to Keep	Your Electronic Filing Instructions (this form) - Form 8453-OL and attachment(s) Printed copy of your state and federal returns		
2010 California Tax Return Summary	Taxable Income	\$	56,944.00
	Total Tax	\$	1,177.00
	Total Payments/Credits	\$	1,161.00
	Payment Due	\$	16.00
	Effective Tax Rate		6.3%

Date Accepted

TAXABLE YEAR

2010**California Online e-file Return Authorization
for Individuals**

FORM

8453-OL

Your first name and initial JOSEPH B		Last name MAHONEY V	Your SSN or ITIN 059-70-4091
If joint return, spouse's/RDP's first name and initial ELIZABETH R		Last name MAHONEY	Spouse's/RDP's SSN or ITIN 563-95-6431
Address (including number and street, PO Box, or PMB no.) 5025 THACHER ROAD		Apt. no./Ste. no.	Daytime telephone number
City OJAI		State CA	ZIP code 93023

Part I Tax Return Information (whole dollars only)

- | | | | |
|---|---|---|----------------|
| 1 | California adjusted gross income. (Form 540, line 17; Form 540 2EZ, line 16; Long Form 540NR, line 32; or Short Form 540NR, line 32). | 1 | 64,284. |
| 2 | Refund or no amount due. (Form 540, line 115; Form 540 2EZ, line 28; Long Form 540NR, line 125; or Short Form 540NR, line 125). | 2 | |
| 3 | Amount you owe. (Form 540, line 111; Form 540 2EZ, line 27; Long Form 540NR, line 121; or Short Form 540NR, line 121). | 3 | 16. |

Part II Settle Your Account Electronically for Taxable Year 2010 (Due 04/15/11)

- | | | | |
|---|--|------------|----------------------------------|
| 4 | ☐ Direct deposit of refund | | |
| 5 | ☐ Electronic funds withdrawal | 5 a Amount | 5 b Withdrawal date (MM/DD/YYYY) |

Part III Make Estimated Tax Payments for Taxable Year 2011 These are **not** installment payments for the current amount you owe.

	First Payment Due 4/15/11	Second Payment Due 6/15/11	Third Payment Due 9/15/11	Fourth Payment Due 1/17/12
6 Amount.				
7 Withdrawal date				

Part IV Banking Information (Have you verified your banking information?)

- | | | | |
|----|---|----|---|
| 8 | Amount of refund to be directly deposited to account below | 12 | The remaining amount of my refund for direct deposit |
| 9 | Routing number | 13 | Routing number |
| 10 | Account number | 14 | Account number |
| 11 | Type of account: ☐ Checking ☐ Savings | 15 | Type of account: ☐ Checking ☐ Savings |

Part V Declaration of Taxpayer(s)

I authorize my account to be settled as designated in Part II. If I check Part II, box 4, I declare that the direct deposit refund information in Part IV agrees with the authorization stated on my return. I authorize an electronic funds withdrawal for the amount listed on line 5a and any estimated payment amounts listed on line 6 from the account listed on lines 9, 10, and 11. If I have filed a joint return, this is an irrevocable appointment of the other spouse/RDP as an agent to receive the refund or authorize an electronic funds withdrawal.

Under penalties of perjury, I declare that the information I provided to the Franchise Tax Board (FTB), either directly or through e-file software, including my name, address, and social security number (SSN) or individual taxpayer identification number (ITIN), and the amounts shown in Part I above, agrees with the information and amounts shown on the corresponding lines of my 2010 California income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my return and accompanying schedules and statements to be transmitted to the FTB directly or through the e-file software. **If the processing of my return or refund is delayed, I authorize the FTB to disclose to me, either directly or through the e-file software, the reason(s) for the delay or the date when the refund was sent.**

**Sign
Here**

Your signature

Date



Spouse's/RDP's signature. If filing jointly, both must sign.

Date

It is unlawful to forge a spouse's/RDP's signature.

Voucher at bottom of page.

DO NOT MAIL A PAPER COPY OF YOUR TAX RETURN WITH THE PAYMENT VOUCHER.
If amount of payment is zero, do not mail this voucher.

WHERE TO FILE: Using black or blue ink, make your check or money order payable to the 'Franchise Tax Board.' Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and '2010 FTB 3582' on the check or money order. Detach the voucher below. Enclose, but **do not** staple, payment with voucher and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

WHEN TO FILE: Calendar Year – File and Pay by April 15, 2011.*

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day. *Due to the federal Emancipation Day holiday on April 15, 2011, tax returns and payments received on April 18, 2011 will be considered timely.

PAY ONLINE: Use Web Pay and enjoy the ease of our free online payment service.
Go to ftb.ca.gov and search for **payment options**.
Do not mail this voucher if you use Web Pay.

----- DETACH HERE ----- IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER ----- DETACH HERE -----

TAXABLE YEAR

2010

**Payment Voucher for
Individual e-filed Returns**

CALIFORNIA FORM

3582 (e-file)

059-70-4091 MAHO ** 563-95-6431
JOSEPH B MAHONEY V
ELIZABETH R MAHONEY

10

5025 THACHER ROAD
OJAI CA 93023

Amount of Payment

16.

**California Resident
Income Tax Return 2010**

FORM

540 C1 Side 1

APE

ATTACH FEDERAL RETURN

059-70-4091 MAHO ** 563-95-6431
 JOSEPH B MAHONEY V
 ELIZABETH R MAHONEY

10

P
AC
A
R
RP

5025 THACHER ROAD
 OJAI

CA 93023

05-01-1969

12-04-1970

01	2	72	0	408	0	APE	0
06	0	73	0	410	0	FS	0
09	0	74	0	413	0	3800	0
10	3	75	0	415	0	3803	0
12	61497	76	0	416	0	SCHG1	0
14	0	77	0	417	0	5870A	0
16	0	78	0	418	0	5805 5805F	0
17	64284	91	0	110	0	DESIGNEE	0
18	7340	92	0	111	16	TPID	
31	1672	93	0	112	0	FN	
34	0	94	16	113	0		
41	0	95	0	115	0		
42	0	400	0	116	0		
43	0	401	0	117	0		
44	0	402	0				
45	0	403	0				
46	0	404	0				
61	0	405	0				
62	0	406	0				
63	0	407	0				
64	1177						
71	1161						

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.

**Sign
Here**

It is unlawful
to forge a
spouse's/
RDP's
signature.

Joint return?
(See
instructions.)

Your signature _____ Spouse's/RDP's signature (if a joint return, both must sign) _____

Daytime phone number (optional) _____ Date _____

Your email address (optional). Enter only one. _____

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) _____

SELF PREPARED ☐ Paid Preparer's PTIN/SSN

Firm's name (or yours, if self-employed) _____ Firm's address _____ ☐ FEIN

Do you want to allow another person to discuss this return with us (see instructions)? ☐ Yes ☒ No

Print Third Party Designee's Name _____ Telephone Number _____

051

3101106

Filing Status

1 ☐ Single

2 ☒ Married/RDP filing jointly. (see instructions)

3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.

4 ☐ Head of household (with qualifying person). (see instructions)

5 ☐ Qualifying widow(er) with dependent child. Enter year spouse/RDP died

If your California filing status is different from your federal filing status, check the box here

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here (see instructions) **6** ☐

Exemptions

7 **Personal:** If you checked 1, 3, or 4 above, enter 1 in the box. If you checked 2 or 5, enter 2 in the box. If you checked the box on line 6, see the instructions **7** x \$99 = \$ **198.**

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 **8** x \$99 = \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 **9** x \$99 = \$

10 **Dependents:** Enter name and relationship. **Do not include yourself or your spouse/RDP.**
AIDAN MAHONEY - SON Total dependent exemptions **10** x \$99 = \$ **297.**
 See Additional Dependents Statement

11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32 **11** \$ **495.**

Taxable Income

12 State wages from your Form(s) W-2, box 16. **12** **61,497.**

13 Enter federal adjusted gross income from Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4 **13** **64,284.**

14 California adjustments — subtractions. Enter the amount from Schedule CA (540), line 37, column B **14**

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses (see instructions) **15** **64,284.**

16 California adjustments — additions. Enter the amount from Schedule CA (540), line 37, column C. **16**

17 California adjusted gross income. Combine line 15 and line 16 **17** **64,284.**

18 Enter the larger of your CA **standard deduction** OR your CA **itemized deductions** **18** **7,340.**

19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- **19** **56,944.**

Tax

31 Tax. Check box if from: ☒ Tax Table ☐ Tax Rate Schedule ☐ FTB 3800 ☐ FTB 3803 **31** **1,672.**

32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$162,186 (see instrs) **32** **495.**

33 Subtract line 32 from line 31. If less than zero, enter -0- **33** **1,177.**

34 Tax. (see instructions) Check box if from: ☐ Schedule G-1 ☐ Form FTB 5870A **34**

35 Add line 33 and line 34 **35** **1,177.**

Special Credits

41 New jobs credit, amount generated (see instructions) **41**

42 New jobs credit, amount claimed (see instructions) **42**

43 Credit Code amount **43**

44 Credit Code amount **44**

45 To claim more than two credits (see instructions) **45**

46 Nonrefundable renter's credit (see instructions) **46**

47 Add line 42 through line 46. These are your total credits **47**

48 Subtract line 47 from line 35. If less than zero, enter -0- **48** **1,177.**

Other Taxes

61 Alternative minimum tax. Attach Schedule P (540). **61** **0.**

62 Mental Health Services Tax (see instructions) **62**

63 Other taxes and credit recapture (see instructions) **63**

64 Add line 48, line 61, line 62, and line 63. This is your total tax **64** **1,177.**

Payments

71 California income tax withheld (see instructions). **71** **1,161.**

72 2010 CA estimated tax and other payments (see instructions) **72**

73 Real estate and other withholding (see instructions) **73**

74 Excess SDI (or VPD) withheld (see instructions) **74**

Child and Dependent Care Expenses Credit (see instructions). Attach form FTB 3506.

75 Qualifying person's social security number **75**

76 Qualifying person's social security number **76**

77 Enter the amount from form FTB 3506, Part III, line 8 **77**

78 Child and Dependent Care Expenses Credit from form FTB 3506, Part III, line 12 **78**

79 Add line 71, line 72, line 73, line 74, and line 78. These are your total payments (see instructions) **79** **1,161.**

Overpaid Tax/ Tax Due

91 Overpaid tax. If line 79 is more than line 64, subtract line 64 from line 79 **91**

92 Amount of line 91 you want applied to your **2011** estimated tax **92**

93 Overpaid tax available this year. Subtract line 92 from line 91 **93**

94 Tax due. If line 79 is less than line 64, subtract line 79 from line 64 **94** **16.**

Use Tax 95 Use Tax. **This is not a total line** (see instructions) **95**

		Code	Amount	
Contributions	California Seniors Special Fund (see instructions)	● 400		
	Alzheimer's Disease/Related Disorders Fund	● 401		
	California Fund for Senior Citizens	● 402		
	Rare and Endangered Species Preservation Program	● 403		
	State Children's Trust Fund for the Prevention of Child Abuse	● 404		
	California Breast Cancer Research Fund	● 405		
	California Firefighters' Memorial Fund	● 406		
	Emergency Food For Families Fund	● 407		
	California Peace Officer Memorial Foundation Fund	● 408		
	California Sea Otter Fund	● 410		
	California Cancer Research Fund	● 413		
	Arts Council Fund	● 415		
	California Police Activities League (CALPAL) Fund	● 416		
	California Veterans Homes Fund	● 417		
	Safely Surrendered Baby Fund	● 418		
	110	Add code 400 through code 418. This is your total contribution	● 110	

Amount You Owe	111	AMOUNT YOU OWE. Add line 94, line 95, and line 110 (see instructions). Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0009 Pay online — Go to ftb.ca.gov and search for web pay	● 111	16.
	112	Interest, late return penalties, and late payment penalties	● 112	
Interest and Penalties	113	Underpayment of estimated tax. Check box: ☐ FTB 5805 attached ☐ FTB 5805F attached	● 113	
	114	Total amount due (see instructions). Enclose, but do not staple, any payment	● 114	16.

Refund and Direct Deposit	115	REFUND OR NO AMOUNT DUE. Subtract line 95 and line 110 from line 93 (see instructions). Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0009	● 115	
	Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voided check or a deposit slip (see instructions). Have you verified the routing and account numbers? Use whole dollars only.			
	All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:			
	☐ Checking ☐ Savings			
● Routing number	● Type	● Account number	● 116 Direct deposit amount	
The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:				
	☐ Checking ☐ Savings			
● Routing number	● Type	● Account number	● 117 Direct deposit amount	

California Form 540

Additional Dependents Statement

DECLAN MAHONEY - SON

DARRAGH MAHONEY - SON

SMART WORKSHEET FOR: Form 540: California Resident Income Tax Return

Form 540 California Income Tax Withheld Smart Worksheet

- A** California income tax withheld from the Tax Payments Worksheet 1,161.
- B** Real estate and other withholding from Form(s) 592-B and 593
entered on the federal Tax Payments Worksheet and included on line A _____
Note: Make sure that the amount on line B is reported on the federal
Tax Payments Worksheet or you will not get the state income tax
deduction on your federal Schedule A.
- C** California income tax withheld for line 71. Subtract line B from line A 1,161.

Form 1040A (2010)

Tax, credits, and payments

22	Enter the amount from line 21 (adjusted gross income)	22	64,284.
23 a	Check ☐ You were born before January 2, 1946, ☐ Blind ☐ Total boxes checked ☐ 23 a ☐		
	if: ☐ Spouse was born before January 2, 1946, ☐ Blind ☐		
	b If you are married filing separately and your spouse itemizes deductions, see instructions and check here 23 b ☐		
24	Enter your standard deduction (see instructions)	24	11,400.
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-	25	52,884.
26	Exemptions. Multiply \$3,650 by the number on line 6d.	26	18,250.
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income 27		34,634.
28	Tax , including any alternative minimum tax (see instructions). 28		4,356.

29	Credit for child and dependent care expenses. Attach Form 2441	29	
30	Credit for the elderly or the disabled. Attach Schedule R	30	
31	Education credits from Form 8863, line 23	31	
32	Retirement savings contributions credit. Attach Form 8880	32	
33	Child tax credit (see instructions). 33		3,000.
34	Add lines 29 through 33. These are your total credits 34		3,000.
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-	35	1,356.
36	Advance earned income credit payments from Form(s) W-2, box 9	36	
37	Add lines 35 and 36. This is your total tax 37		1,356.
38	Federal income tax withheld from Forms W-2 and 1099 38		3,831.
39	2010 estimated tax payments and amount applied from 2009 return 39		
40	Making work pay credit. Attach Schedule M 40		800.
41 a	Earned income credit (EIC) 41 a		
	b Nontaxable combat pay election. 41 b		
42	Additional child tax credit. Attach Form 8812 42		
43	American opportunity credit from Form 8863, line 14 43		

If you have a qualifying child, attach Schedule EIC.

44	Add lines 38, 39, 40, 41a, 42, and 43. These are your total payments 44		4,631.
-----------	---	--	--------

Refund

45	If line 44 is more than line 37, subtract line 37 from line 44. This is the amount you overpaid 45		3,275.
46 a	Amount of line 45 you want refunded to you . If Form 8888 is attached, check here 46 a		3,275.

Direct deposit? See instructions and fill in 46b, 46c, and 46d or Form 8888.

b Routing number XXXXXXXXX	c Type: ☐ Checking ☐ Savings
d Account number XXXXXXXXXXXXXXXXXXXX	

47	Amount of line 45 you want applied to your 2011 estimated tax 47
-----------	--

Amount you owe

48	Amount you owe. Subtract line 44 from line 37. For details on how to pay, see instructions 48
49	Estimated tax penalty (see instructions) 49

Third party designeeDo you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete the following. ☒ No

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

Sign here

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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
		Web Developer	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
		Teacher	

Keep a copy for your records.

Paid preparer use only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ☐ Self-Prepared				
Firm's address ☐			Firm's EIN ☐	
			Phone no.	

Child and Dependent Care Expenses

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**▶ **See separate instructions.****2010**Attachment
Sequence No. **21**

Name(s) shown on return

Your social security number

Joseph B Mahoney, V & Elizabeth R Mahoney

059-70-4091

Part I **Persons or Organizations Who Provided the Care** — You must complete this part.
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (no., street, apt no., city, state, and ZIP code)	(c) Identifying no. (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive
dependent care benefits?

No

Yes

Complete only Part II below.

Complete Part III on page 2 next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59, or Form 1040NR, line 58.**Part II** **Credit for Child and Dependent Care Expenses****2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2010 for the person listed in column (a)
First	Last		

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31**3****4** Enter your **earned income**. See instructions**4****5** If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4**5****6** Enter the **smallest** of line 3, 4, or 5**6****7** Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37**7****8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
\$0 — 15,000		.35
15,000 — 17,000		.34
17,000 — 19,000		.33
19,000 — 21,000		.32
21,000 — 23,000		.31
23,000 — 25,000		.30
25,000 — 27,000		.29
27,000 — 29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000 — 31,000		.27
31,000 — 33,000		.26
33,000 — 35,000		.25
35,000 — 37,000		.24
37,000 — 39,000		.23
39,000 — 41,000		.22
41,000 — 43,000		.21
43,000 — No limit		.20

8

X

9 Multiply line 6 by the decimal amount on line 8. If you paid 2009 expenses in 2010, see the instructions**9****10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions**10****11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46**11****BAA** For Paperwork Reduction Act Notice, see your tax return instructions.Form **2441** (2010)

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2010. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	3,167.
13	Enter the amount, if any, you carried over from 2009 and used in 2010 during the grace period. See instructions	13	
14	Enter the amount, if any, you forfeited or carried forward to 2011. See instructions	14	380.
15	Combine lines 12 through 14. See instructions	15	2,787.
16	Enter the total amount of qualified expenses incurred in 2010 for the care of the qualifying person(s)	16	
17	Enter the smaller of line 15 or 16.	17	0.
18	Enter your earned income . See instructions	18	24,836.
19	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions. • All others, enter the amount from line 18.	19	36,661.
20	Enter the smallest of line 17, 18, or 19	20	0.
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19)	21	5,000.
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25). ☒ No. Enter -0-. ☐ Yes. Enter the amount here	22	0.
23	Subtract line 22 from line 15	23	2,787.
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions.	24	0.
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked 'No' on line 22, enter the smaller of line 20 or line 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21	25	0.
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter 'DCB.' Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter 'DCB'	26	2,787.

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter \$3,000 (\$6,000 if two or more qualifying persons).	27	
28	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28	
29	Subtract line 28 from line 27. If zero or less, stop . You cannot take the credit. Exception. If you paid 2009 expenses in 2010, see the instructions for line 9	29	
30	Complete line 2 on page 1 of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here	30	
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on page 1 of this form and complete lines 4 through 11	31	

Form 2441 (2010)

SCHEDULE M
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Making Work Pay Credit

► **Attach to Form 1040A or 1040.**

► **See separate instructions.**

OMB No. 1545-0074

2010

Attachment
Sequence No. **166**

Name(s) shown on return

Joseph B Mahoney, V & Elizabeth R Mahoney

Your social security number

059-70-4091

Caution: To take the making work pay credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your tax return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.

Caution: You cannot take the making work pay credit if you can be claimed as someone else's dependent or if you are a nonresident alien.

Important: Check the 'No' box on line 1a 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.

1 a Do you (and your spouse if filing jointly) have 2010 wages of more than \$6,451 (\$12,903 if married filing jointly)?

- ☒ **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) **1 a**

b Nontaxable combat pay included on line 1a
(see instructions) **1 b**

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**

5 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 **5**

6 Enter \$75,000 (\$150,000 if married filing jointly) **6**

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

- ☒ **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**

10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in **2010**? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions).

- ☒ **No.** Enter -0- on line 10 and go to line 11.
☐ **Yes.** Enter the total of the payments you (and your spouse, if filing jointly) received in **2010**. Do not enter more than \$250 (\$500 if married filing jointly) **10**

11 Making work pay credit. Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040, line 63; or Form 1040A, line 40 **11**

800.

64,284.

150,000.

800.

0.

800.

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

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule **M** (Form 1040A or 1040) 2010