

<b>Form 1040</b> Department of the Treasury—Internal Revenue Service (99) <b>2011</b> U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.																																																																																					
For the year Jan. 1–Dec. 31, 2011, or other tax year beginning _____, 2011, ending _____, 20																																																																																					
Your first name and initial <i>Ivan I.</i>	Last name <i>Incisor</i>																																																																																				
If a joint return, spouse's first name and initial <i>Irene I.</i>	Last name <i>Incisor</i>																																																																																				
Home address (number and street). If you have a P.O. box, see instructions. <i>468 Male Deer Lane</i>																																																																																					
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <i>Spokane, WA 99206</i>																																																																																					
Foreign country name	Foreign province/county																																																																																				
Foreign postal code																																																																																					
See separate instructions. Your social security number <i>477 34 4321</i>																																																																																					
Spouse's social security number <i>637 34 4927</i>																																																																																					
▲ Make sure the SSN(s) above and on line 6c are correct.																																																																																					
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse																																																																																					
<b>Filing Status</b>	1 <input type="checkbox"/> Single 2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ 4 <input type="checkbox"/> 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 <input type="checkbox"/> Qualifying widow(er) with dependent child																																																																																				
<b>Exemptions</b>	6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a. 6b <input checked="" type="checkbox"/> Spouse c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions) <table border="1"> <tr> <td><i>Ira</i></td> <td><i>Incisor</i></td> <td><i>690 99 9999</i></td> <td><i>Child</i></td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><input type="checkbox"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><input type="checkbox"/></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><input type="checkbox"/></td> </tr> </table> d Total number of exemptions claimed <b>3</b>	<i>Ira</i>	<i>Incisor</i>	<i>690 99 9999</i>	<i>Child</i>	<input checked="" type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>																																																																
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\* The 2012 version of this form is not available as we go to press. Please see the Web site for the text at [www.cengage.com/taxation/whittenburg](http://www.cengage.com/taxation/whittenburg) for solutions updated to 2012 forms.

Form 1040 (2011)		<i>Ivan and Irene Ivosior</i>		477 34 4321		Page 2	
<b>Tax and Credits</b>	<b>38</b>	Amount from line 37 (adjusted gross income)				<b>38</b>	64,245
	<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1947, <input type="checkbox"/> <b>Blind.</b> <input checked="" type="checkbox"/> <b>Total boxes</b> if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1947, <input type="checkbox"/> <b>Blind.</b> <input checked="" type="checkbox"/> <b>checked ▶ 39a</b>					
<b>Standard Deduction for—</b> • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$5,800 Married filing jointly or Qualifying widow(er), \$11,600 Head of household, \$8,500	<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ <b>39b</b> <input type="checkbox"/>					
	<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)				<b>40</b>	11,900
	<b>41</b>	Subtract line 40 from line 38				<b>41</b>	52,345
	<b>42</b>	<b>Exemptions.</b> Multiply \$3,700 by the number on line 6d				<b>42</b>	11,400
	<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-				<b>43</b>	40,945
	<b>44</b>	<b>Tax</b> (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/> 962 election				<b>44</b>	5,074
	<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251				<b>45</b>	
	<b>46</b>	Add lines 44 and 45				<b>46</b>	5,074
	<b>47</b>	Foreign tax credit. Attach Form 1116 if required				<b>47</b>	
	<b>48</b>	Credit for child and dependent care expenses. Attach Form 2441				<b>48</b>	
<b>49</b>	Education credits from Form 8863, line 23				<b>49</b>		
<b>50</b>	Retirement savings contributions credit. Attach Form 8880				<b>50</b>		
<b>51</b>	Child tax credit (see instructions)				<b>51</b>		
<b>52</b>	Residential energy credits. Attach Form 5695				<b>52</b>		
<b>53</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>				<b>53</b>		
<b>54</b>	Add lines 47 through 53. These are your <b>total credits</b>				<b>54</b>		
<b>55</b>	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-				<b>55</b>	5,074	
<b>Other Taxes</b>	<b>56</b>	Self-employment tax. Attach Schedule SE				<b>56</b>	
	<b>57</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919				<b>57</b>	
	<b>58</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required				<b>58</b>	
	<b>59a</b>	Household employment taxes from Schedule H				<b>59a</b>	
	<b>b</b>	First-time homebuyer credit repayment. Attach Form 5405 if required				<b>59b</b>	
	<b>60</b>	Other taxes. Enter code(s) from instructions				<b>60</b>	
<b>61</b>	Add lines 55 through 60. This is your <b>total tax</b>				<b>61</b>	5,074	
<b>Payments</b>	<b>62</b>	Federal income tax withheld from Forms W-2 and 1099				<b>62</b>	6,000
	<b>63</b>	2011 estimated tax payments and amount applied from 2010 return				<b>63</b>	
	<b>64a</b>	<b>Earned income credit (EIC)</b>				<b>64a</b>	
	<b>b</b>	Nontaxable combat pay election <b>64b</b>					
	<b>65</b>	Additional child tax credit. Attach Form 8812				<b>65</b>	
	<b>66</b>	American opportunity credit from Form 8863, line 14				<b>66</b>	
	<b>67</b>	First-time homebuyer credit from Form 5405, line 10				<b>67</b>	
	<b>68</b>	Amount paid with request for extension to file				<b>68</b>	
	<b>69</b>	Excess social security and tier 1 RRTA tax withheld				<b>69</b>	
	<b>70</b>	Credit for federal tax on fuels. Attach Form 4136				<b>70</b>	
<b>71</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input type="checkbox"/> 8839 <b>c</b> <input type="checkbox"/> 8801 <b>d</b> <input type="checkbox"/> 8885				<b>71</b>		
<b>72</b>	Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>				<b>72</b>	6,000	
<b>Refund</b>	<b>73</b>	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>overpaid</b>				<b>73</b>	926
	<b>74a</b>	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here ▶ <input type="checkbox"/>				<b>74a</b>	926
	<b>b</b>	Routing number ▶ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings					
<b>d</b>	Account number						
<b>75</b>	Amount of line 73 you want <b>applied to your 2012 estimated tax</b> ▶				<b>75</b>		
<b>Amount You Owe</b>	<b>76</b>	<b>Amount you owe.</b> Subtract line 72 from line 61. For details on how to pay, see instructions ▶				<b>76</b>	
	<b>77</b>	Estimated tax penalty (see instructions)				<b>77</b>	
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> <b>Yes.</b> Complete below. <input type="checkbox"/> <b>No</b>						
	Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶				
<b>Sign Here</b>	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, <b>both</b> must sign.	Date	Spouse's occupation	Identity Protection PIN (see inst.)			
			<i>Homemaker</i>				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN			
	Firm's name ▶	Firm's EIN ▶					
	Firm's address ▶	Phone no.					

<p><b>SCHEDULE B</b> <b>(Form 1040A or 1040)</b></p> <p>Department of the Treasury Internal Revenue Service (99)</p> <p>Name(s) shown on return <i>Ivan and Irene Incisor</i></p>	<p><b>Interest and Ordinary Dividends</b></p> <p>▶ Attach to Form 1040A or 1040.      ▶ See instructions on back.</p>	<p>OMB No. 1545-0074</p> <p style="font-size: 24pt; font-weight: bold;">2011</p> <p>Attachment Sequence No. <b>08</b></p> <p>Your social security number <b>477 34 4321</b></p>																					
<p><b>Part I</b> <b>Interest</b></p> <p>(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)</p> <p><b>Note.</b> If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.</p>	<p><b>1</b> List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶</p> <p style="margin-left: 40px;"><i>Pacific Northwest Bank</i></p> <p style="margin-left: 40px;"><i>Big Electric Company</i></p> <p><b>2</b> Add the amounts on line 1 . . . . .</p> <p><b>3</b> Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . .</p> <p><b>4</b> Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a . . . . . ▶</p> <p><b>Note.</b> If line 4 is over \$1,500, you must complete Part III.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:5%;"></th> <th style="width:75%;">Amount</th> <th style="width:20%;"></th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: right;">380</td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">650</td> <td></td> </tr> <tr> <td><b>1</b></td> <td></td> <td></td> </tr> <tr> <td><b>2</b></td> <td style="text-align: right;">1,030</td> <td></td> </tr> <tr> <td><b>3</b></td> <td></td> <td></td> </tr> <tr> <td><b>4</b></td> <td style="text-align: right;">1,030</td> <td></td> </tr> </tbody> </table>		Amount			380			650		<b>1</b>			<b>2</b>	1,030		<b>3</b>			<b>4</b>	1,030	
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<b>3</b>																							
<b>4</b>	1,030																						
<p><b>Part II</b> <b>Ordinary Dividends</b></p> <p>(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)</p> <p><b>Note.</b> If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.</p>	<p><b>5</b> List name of payer ▶</p> <p style="margin-left: 40px;"><i>Big Bank</i></p> <p style="margin-left: 40px;"><i>Big Gas Company</i></p> <p style="margin-left: 40px;"><i>Mango Mutual Fund</i></p> <p><b>6</b> Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a . . . . . ▶</p> <p><b>Note.</b> If line 6 is over \$1,500, you must complete Part III.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:5%;"></th> <th style="width:75%;">Amount</th> <th style="width:20%;"></th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: right;">850</td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">470</td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">145</td> <td></td> </tr> <tr> <td><b>5</b></td> <td></td> <td></td> </tr> <tr> <td><b>6</b></td> <td style="text-align: right;">1,465</td> <td></td> </tr> </tbody> </table>		Amount			850			470			145		<b>5</b>			<b>6</b>	1,465				
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<p><b>Part III</b> <b>Foreign Accounts and Trusts</b></p> <p>(See instructions on back.)</p>	<p>You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.</p> <p><b>7a</b> At any time during 2011, did you have a financial interest in or signature authority over a financial account, such as a bank account, securities account, or brokerage account located in a foreign country? See instructions . . . . .</p> <p style="margin-left: 40px;">If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements . . . . .</p> <p><b>b</b> If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located . . . . . ▶</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:5%;"></th> <th style="width:45%;">Yes</th> <th style="width:50%;">No</th> </tr> </thead> <tbody> <tr> <td><b>7a</b></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> <tr> <td></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td><b>b</b></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </tbody> </table>		Yes	No	<b>7a</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<b>b</b>	<input type="checkbox"/>	<input type="checkbox"/>									
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<b>7a</b>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																					
	<input type="checkbox"/>	<input type="checkbox"/>																					
<b>b</b>	<input type="checkbox"/>	<input type="checkbox"/>																					

\* The 2012 version of this form is not available as we go to press. Please see the Web site for the text at [www.cengage.com/taxation/whittenburg](http://www.cengage.com/taxation/whittenburg) for solutions updated to 2012 forms.

**Qualified Dividends and Capital Gain Tax Worksheet – Line 44**

Keep for Your Records



\*

**Before you begin:** ✓ See the instructions for line 44 on page 35 to see if you can use this worksheet to figure your tax.  
 ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the worksheet on page 36	1.	40,945
2. Enter the amount from Form 1040, line 9b*	2.	1,320
3. Are you filing Schedule D?*		
<input type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or 16 of Schedule D. If either line 15 or line 16 is a loss, enter -0-	3.	0
<input checked="" type="checkbox"/> <b>No.</b> Enter the amount from Form 1040, line 13		
4. Add lines 2 and 3	4.	1,320
5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.	0
6. Subtract line 5 from line 4. If zero or less, enter -0-	6.	1,320
7. Subtract line 6 from line 1. If zero or less, enter -0-	7.	39,625
8. Enter: \$35,350 if single or married filing separately, \$70,700 if married filing jointly or qualifying widow(er), \$47,350 if head of household.	8.	70,700
9. Enter the smaller of line 1 or line 8		
10. Enter the smaller of line 7 or line 9	10.	39,625
11. Subtract line 10 from line 9. This amount is taxed at 0%	11.	1,320
12. Enter the smaller of line 1 or line 6	12.	1,320
13. Enter the amount from line 11	13.	1,320
14. Subtract line 13 from line 12	14.	0
15. Multiply line 14 by 15% (.15)	15.	0
16. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	16.	5,074
17. Add lines 15 and 16	17.	5,074
18. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	18.	5,269
19. <b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 17 or line 18. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the worksheet on page 36	19.	5,074

\*If you are filing Form 2555 or 2555-EZ, see the footnote in the worksheet on page 36 before completing this line.

\* The 2010 worksheet above has been adjusted to include the 2012 amounts.