400-00-7501

Description: Nonresident Head of Household with Dependent

Forms: AZ-140NR, Schedule ANR, 301, 309, 8453

PATS Info

AZ-140NR: Resident of CA

Clean Election Reduction

AZ Estimated Payments = $400

All of refund to Aid to Education Fund

2 W-2 forms

Federal Schedules E and F are both AZ income

Copy of CA return (first 2 pages)

Add Preparer Information

Name = John Doesky
Firm = Doesky Raebabe and Mimi
Address = 235 Business Street
City = Cheesetown
State = PA
Zip = 17201
Phone = 888-555-1111
Self Employed = No
SSN = 400-25-9517
EIN = 88-6863879

Form **1040** Department of the Treasury - Internal Revenue Service

U.S. Individual Income Tax Return 2006

(99) IRS Use Only-Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2006, or other tax year beginning , 2006, ending , 20 OMB. No. 1545-0074

Label (See instructions on page 16.) **Use the IRS label.** Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name	Your social security number
TEST E	NONRESS	400-00-7501
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see page 16.	Apt. no.	You **must** enter your SSN(s) above.
452 MOUSETRAP CT		
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.		Checking a box below will not change your tax or refund.
SACRAMENTO CA 94240		

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 16) ▶ [X] You [ ] Spouse

Filing Status Check only one box.

1 [ ] Single
2 [ ] Married filing jointly (even if only one had income)
3 [ ] Married filing separately. Enter spouse's SSN above and full name here. ▶
4 [X] Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 [ ] Qualifying widow(er) with dependent child (see page 17)

Exemptions

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

Boxes checked on 6a and 6b: 1

If more than four dependents, see page 19.

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) Check if qualifying child for child tax credit (see pg19)
FREDERICK NONRESS	114-45-6544	Son	[X]
			[ ]
			[ ]
			[ ]

No. of children on 6c who:
- lived with you: 1
- did not live with you due to divorce or separation (see page 20):

Dependents on 6c not entered above:

d Total number of exemptions claimed — Add numbers on lines above ▶ 2

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	47,000
8a	**Taxable** interest. Attach Schedule B if required		8a	140
b	**Tax-exempt** interest. **Do not** include on line 8a	8b 1,500		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends (see page 23)	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ [ ]		13	
14	Other gains or (losses). Attach Form 4797		14	85
15a	IRA distributions	15a	b Taxable amount (see page 25)	15b
16a	Pensions and annuities	16a	b Taxable amount (see page 25)	16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	13,740
18	Farm income or (loss). Attach Schedule F		18	11,381
19	Unemployment compensation		19	
20a	Social security benefits	20a	b Taxable amount (see page 27)	20b
21	Other income.		21	
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	72,346

Adjusted Gross Income

23	Archer MSA deduction. Attach Form 8853	23		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		
25	Health savings account deduction. Attach Form 8889	25		
26	Moving expenses. Attach Form 3903	26		
27	One-half of self-employment tax. Attach Schedule SE	27	804	
28	Self-employed SEP, SIMPLE, and qualified plans	28		
29	Self-employed health insurance deduction (see page 30)	29		
30	Penalty on early withdrawal of savings	30		
31a	Alimony paid b Recipient's SSN ▶	31a		
32	IRA deduction (see page 31)	32		
33	Student loan interest deduction (see page 33)	33		
34	Jury duty pay you gave to your employer	34		
35	Domestic production activities deduction. Attach Form 8903	35		
36	Add lines 23 through 31a and 32 through 35		36	804
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37	71,542

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 78.

EEA

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	71,542
39a	Check if: { ☐ You were born before January 2, 1942, ☐ Blind. ☐ Spouse was born before January 2, 1942, ☐ Blind. } Total boxes checked ▶39a ☐		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see pg 35 & check here ▶ 39b ☐		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40	17,236
41	Subtract line 40 from line 38	41	54,306
42	If line 38 is over $112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 37. Otherwise, multiply $3,300 by the total number of exemptions claimed on line 6d	42	6,600
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	47,706
44	**Tax** (see page 37). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	44	7,289
45	**Alternative minimum tax** (see page 39). Attach Form 6251	45	
46	Add lines 44 and 45 ▶	46	7,289
47	Foreign tax credit. Attach Form 1116 if required — 47		
48	Credit for child and dependent care expenses. Attach Form 2441 — 48		
49	Credit for the elderly or the disabled. Attach Schedule R — 49		
50	Education credits. Attach Form 8863 — 50		
51	Retirement savings contributions credit. Attach Form 8880 — 51		
52	Residential energy credits. Attach Form 5695 — 52		
53	Child tax credit (see page XX). Attach Form 8901 if required — 53 1,000		
54	Credits from: a [X] Form 8396 b ☐ Form 8839 c ☐ Form 8859 — 54		
55	Other credits: a ☐ Form 3800 b ☐ Form 8801 c ☐ Form — 55		
56	Add lines 47 through 55. These are your **total credits**	56	1,000
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- ▶	57	6,289

Standard Deduction for—

- People who checked any box on line 39a or 39b **or** who can be claimed as a dependent, see page 36.
- All others:

Single or Married filing separately, $5,150

Married filing jointly or Qualifying widow(er), $10,300

Head of household, $7,550

Other Taxes

58	Self-employment tax. Attach Schedule SE	58	1,608
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
61	Advance earned income credit payments from Form(s) W-2	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57 through 62. This is your **total tax** ▶	63	7,897

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099 — 64 670		
65	2006 estimated tax payments and amount applied from 2005 return — 65		
66a	**Earned income credit (EIC)** — 66a		
b	Nontaxable combat pay election ▶ 66b		
67	Excess social security and tier 1 RRTA tax withheld (see page 59) — 67		
68	Additional child tax credit. Attach Form 8812 — 68		
69	Amount paid with request for extension to file (see page 59) — 69		
70	Payments from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8885 — 70		
71	Credit for federal telephone excise tax paid. Attach Form 8913 if required — 71		
72	Add lines 64, 65, 66a, and 67 through 71. These are your **total payments** ▶	72	670

Refund

Direct deposit? See page 59 and fill in 74b, 74c, and 74d, or Form 8888.

73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you **overpaid**	73	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	74a	
▶ b	Routing number ▶c Type: ☐ Checking ☐ Savings		
▶ d	Account number		
75	Amount of line 73 you want **applied to your 2007 estimated tax** ▶ 75		

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 63. For details on how to pay, see page 60 ▶	76	7,237
77	Estimated tax penalty (see page 60) — 77 10		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? [X] **Yes.** Complete the following. ☐ **No**

Designee's name ▶John Doesky Phone no. ▶888-555-1111 Personal identification number (PIN) ▶ 1 1 1 2 2

Sign Here

Joint return? See page 17. Keep a copy for your records.

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

Your signature	Date	Your occupation	Daytime phone number
		FARMER	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature	Date 10-18-2006	Check if self-employed ☐	Preparer's SSN or PTIN 400-25-9517
Firm's name (or yours if self-employed), address, and ZIP code	DOESKY RAEBABE AND MIMI 235 BUSINESS STREET Cheesetown PA 17201	EIN 88-6863879 Phone no. 888-555-1111	

Form **2210-F**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Farmers and Fishermen

▶ **Attach to Form 1040, Form 1040NR, or Form 1041.**
▶ **See instructions.**

OMB No. 1545-0140

2006

Attachment Sequence No. **06A**

Name(s) shown on tax return: TEST E NONRESS

Identifying number: 400-00-7501

In most cases, you do not need to file Form 2210-F. The IRS will figure any penalty you owe and send you a bill. File Form 2210-F only if one or both of the boxes in Part I apply to you. If you do not need to file Form 2210-F, you still can use it to figure your penalty. Enter the amount from line 20 on the penalty line of your return but do not attach Form 2210-F.

Part I Reasons for Filing -

If box 1a below applies to you, you may be able to lower or eliminate your penalty. But you **must** check that box and file Form 2210-F with your tax return. If box 1b below applies to you, check that box and file Form 2210-F with your tax return.

1 Check whichever boxes apply (if neither applies, see the text above Part I and **do not file Form 2210-F**):

a [X] You request a **waiver**. In certain circumstances, the IRS will waive all or part of the penalty. See the instructions for **Waiver of Penalty.**

b [ ] Your required annual payment (line 15 below) is based on your 2005 tax and you filed, or are filing, a joint return for either 2005 or 2006 but not for both years.

Part II Figure Your Underpayment

2	Enter your 2006 tax after credits from Form 1040, line 57; Form 1040NR, line 52; or Form 1041, Schedule G, line 4			2	6,289
3	Other taxes (see instructions)			3	1,608
4	Add lines 2 and 3. If less than $1,000, see instructions			4	7,897
5	Earned income credit	5			
6	Additional child tax credit	6			
7	Credit for Federal tax paid on fuels	7			
8	Health coverage tax credit	8			
9	Add lines 5, 6, 7, and 8			9	
10	Current year tax. Subtract line 9 from line 4			10	7,897
11	Multiply line 10 by 66 2/3%	11	5,265		
12	Withholding taxes. **Do not** include any estimated tax payments on this line (see instructions)			12	670
13	Subtract line 12 from line 10. If less than $1,000, stop here; you do not owe the penalty. **Do not file Form 2210-F**			13	7,227
14	Enter the tax shown on your 2005 tax return. **Caution:** See instructions			14	1,795
15	**Required annual payment.** Enter the **smaller** of line 11 or line 14			15	1,795
	Note: If line 12 is equal to or more than line 15, stop here; you do not owe the penalty. **Do not file Form 2210-F unless you checked box 1b above.**				
16	Enter the estimated tax payments you made by January 17, 2007, and any Federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2006			16	670
17	**Underpayment.** Subtract line 16 from line 15. If the result is zero or less, stop here; you do not owe the penalty. **Do not file Form 2210-F unless you checked box 1b above**			17	1,125

Part III Figure the Penalty

18	Enter the date the amount on line 17 was paid or April 15, 2007, whichever is earlier	18	2007-04-16
19	Number of days **from** January 15, 2007, **to** the date on line 18	19	91
20	**Penalty.** Underpayment on line 17 x Number of days on line 19 / 365 X .07 ▶ (Statement # 1 AMOUNT WAIVED 10)	20	10

- Form 1040 filers, enter the amount from line 20 on Form 1040, line 76.
- Form 1040NR filers, enter the amount from line 20 on Form 1040NR, line 74.
- Form 1041 filers, enter the amount from line 20 on Form 1041, line 26.

For Paperwork Reduction Act Notice, see instructions.

EEA

Form **2210-F** (2006)

SCHEDULES A&B (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Schedule A - Itemized Deductions

▶ Attach to Form 1040. ▶ See Instructions for Schedules A & B (Form 1040).

OMB No. 1545-0074

2006

Attachment Sequence No. **07**

Name(s) shown on Form 1040: TEST E NONRESS

Your social security number: 400-00-7501

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see page A-2)	1	9,119	
	2	Enter amount from Form 1040, line 38 — 2: 71,542			
	3	Multiply line 2 by 7.5% (.075)	3	5,366	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4: 3,753
Taxes You Paid (See page A-2.)	5	State and local income taxes	5	3,180	
	6	Real estate taxes (see page A-5)	6		
	7	Personal property taxes	7	1,120	
	8	Other taxes. List type and amount ▶	8		
	9	Add lines 5 through 8			9: 4,300
Interest You Paid (See page A-5.) **Note.** Personal interest is not deductible.	10	Home mortgage interest and points reported to you on Form 1098	10	1,352	
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ▶ JAMES BOWLIN 400443030 PO BOX 123 FRANKLIN PA 17304	11	360	
	12	Points not reported to you on Form 1098. See page A-6 for special rules	12	100	
	13	Investment interest. Attach Form 4952 if required. (See page A-6.)	13	71	
	14	Add lines 10 through 13			14: 1,883
Gifts to Charity If you made a gift and got a benefit for it, see page A-7.	15	Gifts by cash or check. If you made any gift of $250 or more, see page A-7	15	300	
	16	Other than by cash or check. If any gift of $250 or more, see page A-7. You **must** attach Form 8283 if over $500	16	7,000	
	17	Carryover from prior year	17		
	18	Add lines 15 through 17			18: 7,300
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A-8.)			19:
Job Expenses and Certain Miscellaneous Deductions (See page A-8.)	20	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-8.) ▶	20		
	21	Tax preparation fees	21		
	22	Other expenses - investment, safe deposit box, etc. List type and amount ▶	22		
	23	Add lines 20 through 22	23		
	24	Enter amount from Form 1040, line 38 — 24:			
	25	Multiply line 24 by 2% (.02)	25		
	26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-			26:
Other Miscellaneous Deductions	27	Other - from list on page A-9. List type and amount ▶			27:
Total Itemized Deductions	28	Is Form 1040, line 38, over $150,500 (over $75,250 if married filing separately)? [X] **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40. [ ] **Yes.** Your deduction may be limited. See page A-9 for the amount to enter.			28: 17,236
	29	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ [ ]			

For Paperwork Reduction Act Notice, see Form 1040 instructions.

EEA

Schedule A (Form 1040) 2006

Name(s) shown on Form 1040. Do not enter name and social security number if shown on page 1.

TEST E NONRESS

Your social security numbe

400-00-7501

Schedule B-Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

(See page B-1 and the instructions for Form 1040, line 8a.)

Note. 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.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶		
			1,640
		1	
	INTEREST SUBTOTAL 1,640		
	TAX-EXEMPT INTEREST 1,500		
2	Add the amounts on line 1	2	140
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶	4	140

Note: If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See page B-1 and the instructions for Form 1040, line 9a.)

Note. 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.

			Amount
5	List name of payer ▶	5	
6	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a ▶	6	

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See page B-2.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; or **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2006, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1		X
b	If "Yes," enter the name of the foreign country ▶		
8	During 2006, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2		X

Form **4952**

Department of the Treasury
Internal Revenue Service (99)

Investment Interest Expense Deduction

▶ **Attach to your tax return.**

OMB No. 1545-0191

2006

Attachment Sequence No. **51**

Name(s) shown on return: TEST E NONRESS

Identifying number: 400-00-7501

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2006 (see instructions)	1	60
2	Disallowed investment interest expense from 2005 Form 4952, line 7	2	11
3	**Total investment interest expense.** Add lines 1 and 2	3	71

Part II Net Investment Income

4 a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	140		
b	Qualified dividends included on line 4a	4b			
c	Subtract line 4b from line 4a			4c	140
d	Net gain from the disposition of property held for investment	4d			
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e			
f	Subtract line 4e from line 4d			4f	0
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)			4g	
h	Investment income. Add lines 4c, 4f, and 4g			4h	140
5	Investment expenses (see instructions)			5	
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	140

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2007. Subtract line 6 from line 3. If zero or less, enter -0-	7	0
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions	8	71

For Paperwork Reduction Act Notice, see instructions.

EEA

Form **4952** (2006)

Name(s) shown on return. Do not enter name and social security number if shown on page 1.
TEST E NONRESS

Your social security number
400-00-7501

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? If you answered "Yes," see page E-6 before completing this section. ☐ Yes ☐ No

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					
B					
C					
D					

	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					
29 a 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				
34 a 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-6)	(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	13,740
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, & 40. Enter the result here & on Form 1040, ln 17, or Form 1040NR, ln 18 ▶	41	13,740
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-7)	42	15,460
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see page E-1), 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 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

2006

Attachment Sequence No. **14**

Name of proprietor: TEST E NONRESS

Social security number (SSN): 400-00-7501

A Principal product. Describe in one or two words your principal crop or activity for the current tax year: SOYBEANS

B Enter code from Part IV ▶ 111900

C Accounting method: (1) [ ] Cash (2) [X] Accrual

D Employer ID number (EIN), if any

E Did you "materially participate" in the operation of this business during 2006? If "No," see page F-2 for limit on passive losses. [X] 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					
3	Subtract line 2 from line 1					3	
4	Sales of livestock, produce, grains, and other products you raised					4	
5a	Cooperative distributions (Form(s) 1099-PATR)	5a		5b	Taxable amount	5b	
6a	Agricultural program payments (see page F-2)	6a		6b	Taxable amount	6b	
7	Commodity Credit Corporation (CCC) loans (see page F-3):						
a	CCC loans reported under election					7a	
b	CCC loans forfeited	7b		7c	Taxable amount	7c	
8	Crop insurance proceeds and federal crop disaster payments (see page F-3):						
a	Amount received in 2006	8a		8b	Taxable amount	8b	
c	If election to defer to 2007 is attached, check here ▶ [ ]			8d	Amount deferred from 2005	8d	
9	Custom hire (machine work) income					9	
10	Other income, including federal and state gasoline or fuel tax credit or refund (see page F-3)					10	
11	**Gross income.** Add amounts in the right column for lines 3 through 10. If you use the accrual method, enter the amount from Part III, line 51 ▶					11	222,145

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 pg. F-4). Also, attach **Form 4562**	12	360	25	Pension and profit-sharing plans	25	
13	Chemicals	13	963	26	Rent or lease (see page F-5):		
14	Conservation expenses (see page F-4)	14		a	Vehicles, machinery, and equipment	26a	1,010
15	Custom hire (machine work)	15	120	b	Other (land, animals, etc.)	26b	1,200
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16	147,196	27	Repairs and maintenance	27	3,044
				28	Seeds and plants	28	2,690
				29	Storage and warehousing	29	5,854
17	Employee benefit programs other than on line 25	17		30	Supplies	30	231
				31	Taxes	31	842
18	Feed	18		32	Utilities	32	1,800
19	Fertilizers and lime	19	1,496	33	Veterinary, breeding, and medicine	33	
20	Freight and trucking	20	3,950	34	Other expenses (specify):		
21	Gasoline, fuel, and oil	21	4,303	a	TRACTOR TIRES	34a	4,105
22	Insurance (other than health)	22	1,900	b		34b	
23	Interest:			c		34c	
a	Mortgage (paid to banks, etc.)	23a	1,200	d		34d	
b	Other	23b	300	e		34e	
24	Labor hired (less employment credits)	24	28,200	f		34f	
35	**Total expenses.** Add lines 12 through 34f is negative, see instructions ▶					35	210,764
36	**Net farm profit or (loss).** Subtract line 35 from line 11. ● If a profit, enter on **Form 1040, line 18,** and **also** on **Schedule SE, line 1.** If you file, Form 1040NR, enter the profit on **Form 1040NR, line 19.** ● If a loss, you **must** go on to line 37. Estates, trusts, and partnerships, see page F-6. ▶					36	11,381

37 If you have a loss, you **must** check the box that describes your investment in this activity (see page F-6).
- If you checked 37a, enter the loss on **Form 1040, line 18,** and **also** on **Schedule SE, line 1.** If you file Form 1040NR, enter the loss on **Form 1040NR, line 19.**
- If you checked 37b, you **must** attach **Form 6198.** Your loss may be limited.

▶ 37a [ ] All investment is at risk.
37b [ ] Some investment is not at risk.

Part III Farm Income - Accrual Method (see page F-6).

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes. Report these sales on Form 4797 and do not include this livestock on line 46 below.

38	Sales of livestock, produce, grains, and other products					38	226,717
39a	Cooperative distributions (Form(s) 1099-PATR)	39a	1,800	39b	Taxable amount	39b	1,500
40a	Agricultural program payments	40a	400	40b	Taxable amount	40b	400
41	Commodity Credit Corporation (CCC) loans:						
a	CCC loans reported under election					41a	
b	CCC loans forfeited	41b		41c	Taxable amount	41c	
42	Crop insurance proceeds					42	200
43	Custom hire (machine work) income					43	500
44	Other income, including federal and state gasoline or fuel tax credit or refund					44	325
45	Add amounts in the right column for lines 38 through 44					45	229,642
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46	34,308				
47	Cost of livestock, produce, grains, and other products purchased during the year	47	6,790				
48	Add lines 46 and 47	48	41,098				
49	Inventory of livestock, produce, grains, and other products at end of year	49	33,601				
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*					50	7,497
51	**Gross income.** Subtract line 50 from line 45. Enter the result here and on Part 1, line 11 ▶					51	222,145

* If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51 and on Part I, line 11.

Part IV Principal Agricultural Activity Codes

CAUTION! File Schedule C (Form 1040) or Schedule C-EZ (Form 1040) instead of Schedule F if **(a)** your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or **(b)** you are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS)

Select the code that best identifies your primary farming activity and enter the six digit number on page 1, line B.

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming
111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 Animal aquaculture
112900 Other animal production

Forestry and Logging

113000 Forestry and logging (including forest nurseries and timber tracts)

ARIZONA FORM 140NR

Nonresident Personal Income Tax Return

D1 - 8/22/06

2006

FOR CALENDAR YEAR 2006 OR

FISCAL YEAR BEGINNING _____ AND ENDING _____. 66

YOUR FIRST NAME AND INITIAL	LAST NAME	YOUR SOCIAL SECURITY NO.
1 TEST E	NONRESS	400-00-7501
IF A JOINT RETURN, SPOUSE'S FIRST NAME AND INITIAL	LAST NAME	SPOUSE'S SOCIAL SECURITY NO.
1		
PRESENT HOME ADDRESS - NUMBER AND STREET, RURAL ROUTE APT. NO.	DAYTIME PHONE (with area code)	89 X
2 452 MOUSETRAP CT		
CITY, TOWN OR POST OFFICE STATE ZIP CODE	HOME PHONE (with area code)	Check this box if:
3 SACRAMENTO, CA 94240	94	82F ☐ Filing under extension

Filing Status

4 ☐ Married filing joint return

5 ☒ Head of household - name of qualifying child or dependent: ▶ FREDERICK NONR

6 ☐ Married filing separate return. Enter spouse's Social Security Number above and full name here. ▶

7 ☐ Single

FOR DOR USE ONLY

Exemptions

Enter the number claimed. Do not put a check mark. 88

8 00 Age 65 or over (you and/or spouse)

9 00 Blind (you and/or spouse) 81 80

10 01 Dependents. From page 2, line A2 - **Do not include self or spouse.**

11-13 Residency Status (check one): 11 ☒ Nonresident 12 ☐ Nonresident Active Military 13 ☐ Composite Return

THIS BOX MAY BE BLANK OR MAY CONTAIN A PRINTED BARCODE OF DATA FROM YOUR RETURN

Attach W-2 to back of last page of the return. If itemizing, attach your federal Schedule A and Arizona Schedule A.

14	Federal AGI	14	71,542 00
15	Arizona income (from page 2, line B15)	15	56,317 00
16	Additions to income (from page 2, line C20)	16	85,196 00
17	Add lines 15 and 16	17	141,513 00
18	Subtractions. No. from line D29a: 18 1 ☐	18	14,210 00
19	Arizona AGI. Line 17 minus line 18	19	127,303 00
20	20 I ☒ ITEMIZED 20 S ☐ STANDARD	20	17,788 00
21	Personal exemptions	21	3,305 00
22	AZ taxable inc. Line 19 minus lines 20 & 21	22	106,210 00
23	Compute tax. Use Tax Rate Table X or Y	23	3,511 00
24	Tax from recapture of credits	24	00
25	Subtotal of tax. Add lines 23 and 24	25	3,511 00
26-27	Clean Elections Fund Tax Reduction. 26 1 ☒ YOURSELF 26 2 ☐ SPOUSE	27	5 00
28	Reduced tax. Subtract line 27 from line 25	28	3,506 00
29	Credits from Arizona Form 301, line 57, or Forms 321, 322 and 323 if Form 301 is not required	29	1,521 00
30	Credit type. Enter form number of each credit claimed: 30 3 09 3 3 3		
31	Clean Elections Fund Tax Credit. From worksheet on page 15 of the instructions	31	00
32	Balance of tax. Subtract lines 29 and 31 from line 28. If the sum of lines 29 and 31 is more than line 28, enter zero	32	1,985 00
33	Arizona income tax withheld during 2006	33	1,800 00
34	Arizona estimated tax payments for 2006	34	400 00
35	Amount paid with 2006 Arizona extension request (Form 204)	35	00
36	Total payments/refundable credits. Add lines 33 through 35	36	2,200 00
37	**TAX DUE.** If line 32 is larger than line 36, subtract line 36 from line 32, and enter amount of tax due. Skip lines 38, 39 and 40	37	00
38	**OVERPAYMENT.** If line 36 is larger than line 32, subtract line 32 from line 36, and enter amount of overpayment	38	215 00
39	Amount of line 38 to be applied to 2007 estimated tax	39	00
40	Balance of overpayment. Subtract line 39 from line 38	40	215 00

41 - 49 Voluntary Gifts to:

AID TO EDUCATION (entire refund only)	41	215 00	ARIZONA WILDLIFE	42	00	CITIZENS CLEAN ELECTIONS	43	00
CHILD ABUSE PREVENTION	44	00	DOMESTIC VIOLENCE SHELTER	45	00	NATIONAL GUARD RELIEF FUND	46	00
NEIGHBORS HELPING NEIGHBORS	47	00	SPECIAL OLYMPICS	48	00	POLITICAL GIFT	49	00

50 Check only one if making a political gift: 50 1 ☐ Democratic 50 2 ☐ Libertarian 50 3 ☐ Republican

51	Estimated payment penalty and MSA withdrawal penalty	51	00
52	Check applicable boxes: 52 1 ☐ Annualized/Other 52 2 ☐ Farmer or Fisherman 52 3 ☐ Form 221 attached 52 4 ☐ MSA Penalty		
53	Total of lines 41, 42, 43, 44, 45, 46, 47, 48, 49 and 51	53	215 00
54	**REFUND.** Subtract line 53 from line 40. If less than zero, enter amount owed on line 55	54	00
55	**AMOUNT OWED.** Add lines 37 and 53. **Make check payable to Arizona Department of Revenue; include SSN on payment.**	55	00

Direct Deposit of Refund: See instructions.
ROUTING NUMBER 98 ACCOUNT NUMBER C ☐ Checking or S ☐ Savings

☐ **Payment enclosed. Check the box and attach payment.**

ATTACH PAYMENT HERE

ADOR 91-0080 (06) 1024

e-file Fast Safe Secure

PART A: Dependents - do not list yourself or spouse

A1 List children and other dependents. If more space is needed, attach a separate sheet.

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2006
FREDERICK NONRESS	114-45-6544	SON	12

A2 Enter total number of persons listed in A1 here and on page 1 of this form, box 10 . . . . . TOTAL **A2** 1

A3 **a** Enter the names of the dependents listed above who do not qualify as your dependent on your federal return:

b Enter dependents listed above who were not claimed on your federal return due to education credits:

PART B: Arizona Percent of Total Income

		2006 FEDERAL Amount from federal return		2006 ARIZONA Source amount only	
B4	Wages, salaries, tips, etc.	47,000	00	32,000	00
B5	Interest	140	00		00
B6	Dividends		00		00
B7	Arizona income tax refunds		00		00
B8	Business income (or loss) from federal Schedule C	11,381	00	11,381	00
B9	Gains (or losses) from federal Schedule D		00		00
B10	Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E	13,740	00	13,740	00
B11	Other income reported on your federal return	85	00		00
B12	**Total income:** Add lines B4 through B11	72,346	00	57,121	00
B13	Other federal adjustments. Attach your own schedule	804	00	804	00
B14	Federal adjusted gross income. Subtract line B13 from line B12 in the FEDERAL column	71,542	00		
B15	Arizona income: Subtract line B13 from line B12 in the ARIZONA column. Enter here and on page 1 of this form on line 15			56,317	00
B16	Arizona percentage: Divide line B15 by line B14, and enter the result (not over 100%)			78.7	%

PART C: Additions to Income

C17	Early withdrawal of Arizona Retirement System contributions		00
C18	Total depreciation included in Arizona gross income	85,196	00
C19	Other additions to income. See instructions and attach your own schedule		00
C20	Total: Add lines C17 through C19. Enter here and on page 1 of this form on line 16	85,196	00

PART D: Subtractions from Income

D21	Exemption: Age 65 or over. Multiply the number in box 8, page 1, by $2,100		00		
D22	Exemption: Blind. Multiply the number in box 9, page 1, by $1,500		00		
D23	Exemption: Dependents. Multiply the number in box 10, page 1, by $2,300	2,300	00		
D24	Total exemptions: Add lines D21 through D23	2,300	00		
D25	Multiply line D24 by the percentage on line B16, and enter the result			1,810	00
D26	Interest on U.S. obligations such as U.S. savings bonds and treasury bills included in the ARIZONA column				00
D27	Arizona state lottery winnings included on line B11 in the ARIZONA column (up to $5,000 only)				00
D28	Agricultural crops contributed to Arizona charitable organizations				00
D29	Construction of an energy efficient residence. See page 10 of the instructions. Enter number **D29a** [ ], then amount				00
D30	Other subtractions from income. See instructions and attach your own schedule			12,400	00
D31	Total: Add lines D25 through D30. Enter here and on page 1 of this form, line 18			14,210	00

PART E: Last Name(s) Used in Prior Years if different from name(s) used in current year

E32

PLEASE SIGN HERE

I have read this return and any attachments with it. Under penalties of perjury, I declare that 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 10-18-2006 | OCCUPATION FARMER

▶ SPOUSE'S SIGNATURE | DATE | SPOUSE'S OCCUPATION

PAID PREPARER'S SIGNATURE | FIRMS'S NAME (PREPARER'S IF SELF-EMPLOYED) DOESKY RAEBABE AND MIMI

PAID PREPARER'S TIN 88-6863879 | DATE 10-18-2006 | PAID PREPARER'S ADDRESS 235 BUSINESS STREET Cheesetown, PA 17201

If you are also sending a payment, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016 (PO Box 29204, Phoenix, AZ 85038-9204 if your return has a barcode).
If you are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138 (PO Box 29205, Phoenix, AZ 85038-9205 if your return has a barcode).

D1 8/21/06

ARIZONA SCHEDULE
A(NR)

Itemized Deductions
For Nonresidents

2006

Attach to your return

NAME(S) AS SHOWN ON FORM 140NR		YOUR SOCIAL SECURITY NUMBER
TEST E	NONRESS	400-00-7501
		SPOUSE'S SOCIAL SECURITY NUMBER

Adjustment to Medical and Dental Expenses

1	Medical and dental expenses	1	9,119 00			
2	Amount of medical savings account (MSA) distributions used to pay qualified medical expenses included on line 1	2	00			
3	Medical expenses allowed to be taken as a federal itemized deduction	3	3,753 00			
4	Add line 2 and line 3, and enter the result	4	3,753 00			
5	If line 1 is the same as or more than line 4, subtract line 4 from line 1; otherwise, go to line 6			5	5,366	00
6	If line 4 is more than line 1, subtract line 1 from line 4			6		00

Adjustment to Interest Deduction

7	If you received a federal credit for interest paid on mortgage credit certificates (from federal Form 8396), enter the amount of mortgage interest you paid for 2006 that is equal to the amount of your 2006 federal credit	7		00

Adjustment to Gambling Losses

8	Wagering losses allowed as a federal itemized deduction	8	00			
9	Total gambling winnings included in your federal adjusted gross income	9	00			
10	Authorized Arizona lottery subtraction from Form 140NR, page 2, line D27	10	00			
11	Maximum allowable gambling loss deduction: Subtract line 10 from line 9	11	00			
12	If line 11 is less than line 8, subtract line 11 from line 8; otherwise enter "zero"			12		00

Adjustment to Property Taxes

13	If you are claiming a property tax credit on Arizona Form 302 (Defense Contracting Credits), enter the amount of property taxes allowed as a federal itemized deduction for which a credit is claimed	13		00

Adjustment to Charitable Contributions

14	Amount of charitable contributions for which you are taking a credit under Arizona law	14		00

Itemized Deductions

15	Add the amounts on lines 5 and 7	15	5,366 00			
16	Add the amounts on lines 6, 12, 13 and 14	16	00			
17	Total federal itemized deductions allowed to be taken on federal return	17	17,236 00			
18	Enter the amount from line 15 above	18	5,366 00			
19	Add lines 17 and 18	19	22,602 00			
20	Enter the amount from line 16 above	20	00			
21	Adjusted itemized deductions: Subtract line 20 from line 19	21	22,602 00			
22	Enter your Arizona percentage from Form 140NR, page 2, line B16	22	78.7 %			
23	Arizona itemized deductions: Multiply line 21 by the percentage on line 22. Enter the result here and on Form 140NR, page 1, line 20			23	17,788	00

NOTE: You must attach a copy of federal Form 1040, Schedule A to your return if you itemize your deductions.

ARIZONA FORM

301

Nonrefundable Individual Tax Credits and Recapture

D1 8-29-06

2006

For the calendar year 2006, or

fiscal year beginning _____ and ending _____ .

Attach to your return

NAME(S) AS SHOWN ON FORM 140, 140PY, 140NR or 140X	YOUR SOCIAL SECURITY NUMBER
TEST E NONRESS	400-00-7501
	SPOUSE'S SOCIAL SECURITY NUMBER

Part I Nonrefundable Individual Tax Credits

Enter total available tax credits.

1	Defense Contracting Credit from Form 302	1		00		
2	Enterprise Zone Credit from Form 304	2		00		
3	Environmental Technology Facility Credit from Form 305	3		00		
4	Military Reuse Zone Credit from Form 306	4		00		
5	Recycling Equipment Credit from Form 307	5		00		
6	Credit for Increased Research Activities from Form 308-I	6		00		
7	Credit for Taxes Paid to Another State or Country from Form 309	7	1,521	00		
8	Credit for Solar Energy Devices from Form 310	8		00		
9	Agricultural Water Conservation System Credit from Form 312	9		00		
10	Pollution Control Credit from Form 315	10		00		
11	Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets from Form 319	11		00 00		
12	Credit for Employment of TANF Recipients from Form 320	12		00		
13	Credit for Contributions to Charities that Provide Assistance to the Working Poor from Form 321	13		00		
14	Credit for Contributions Made or Fees Paid to Public Schools from Form 322	14		00		
15	Credit for Contributions to School Tuition Organizations from Form 323	15		00		
16	Agricultural Pollution Control Equipment Credit from Form 325	16		00		
17	Neighborhood Electric Vehicle (NEV) Credit from Form 328	17		00		
18	Credit for Donation of School Site from Form 331	18		00		
19	Credit for Healthy Forest Enterprises from Form 332	19		00		
20	Credit for Employing National Guard Members from Form 333	20		00		
21	Credit for Motion Picture Production Costs from Form 334	21		00		
22	Credit from Solar Energy Devices Commercial and Industrial Applications from Form 336	22		00		
23	Total Available Tax Credits: Add lines 1 through 22				23	1,521 00

Part II Application of Tax Credits

Enter tax, recapture tax, and tax credits claimed this taxable year.

24	Tax from Form 140, line 20; or Form 140PY, line 23; or Form 140NR, line 23; or Form 140X, line 26				24	3,511 00
25	Clean Elections Fund Tax Reduction from Form 140, line 24; or Form 140PY, line 27; or Form 140NR, line 27; or Form 140X, line 29				25	5 00
26	Subtract line 25 from line 24				26	3,506 00
27	Tax from recapture of Environmental Technology Facility Credit from Form 305, Part VI, line 37	27		00		
28	Tax from recapture of Neighborhood Electric Vehicle (NEV) Credit from Form 328, Part VI, line 19	28		00		
29	Tax from recapture of Credit for Healthy Forest Enterprises from Form 332, Part X, line 39	29		00		
30	Tax from recapture of Credit for Motion Picture Production Cost from Form 334, Part VIII, line 34	30		00		
31	Recapture Total: Add lines 27 through 30. Enter here and on Form 140, line 21; or Form 140PY, line 24; or Form 140NR, line 24; or Form 140X, line 27				31	00
32	Subtotal: Add lines 26 and 31				32	3,506 00
33	Family Income Tax Credit from Form 140, line 26; or Form 140PY, line 29; or Form 140X, line 31				33	00
34	Subtract line 33 from line 32				34	3,506 00

Continued on page 2 ▶

400-00-7501

Nonrefundable Tax Credits Claimed

Enter amount of credits actually claimed from Part I.

35	Defense Contracting Credit from Form 302	35		00
36	Enterprise Zone Credit from Form 304	36		00
37	Environmental Technology Facility Credit from Form 305 (not to exceed 75% of line 32)	37		00
38	Military Reuse Zone Credit from Form 306	38		00
39	Recycling Equipment Credit from Form 307 (not to exceed the lesser of 25% of line 32 or $5,000)	39		00
40	Credit for Increased Research Activities from Form 308-I	40		00
41	Credit for Taxes Paid to Another State or Country from Form 309	41	1,521	00
42	Credit for Solar Energy Devices from Form 310	42		00
43	Agricultural Water Conservation System Credit from Form 312	43		00
44	Pollution Control Credit from Form 315	44		00
45	Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets from Form 319	45		00
46	Credit for Employment of TANF Recipients from Form 320	46		00
47	Credit for Contributions to Charities that Provide Assistance to the Working Poor from Form 321	47		00
48	Credit for Contributions Made or Fees Paid to Public Schools from Form 322	48		00
49	Credit for Contributions to School Tuition Organizations from Form 323	49		00
50	Agricultural Pollution Control Equipment Credit from Form 325	50		00
51	Credit for Neighborhood Electric Vehicle (NEV) from Form 328	51		00
52	Credit for Donation of School Site from Form 331	52		00
53	Credit for Healthy Forest Enterprises from Form 332	53		00
54	Credit for Employing National Guard Members from Form 333	54		00
55	Credit for Motion Picture Production Costs from Form 334	55		00
56	Credit for Solar Energy Devices Commercial and Industrial Applications from Form 336	56		00
57	Total Tax Credits Claimed: Add lines 35 through 56. Total cannot be more than line 34. Enter this amount on Form 140, line 27; or Form 140PY, line 30; or Form 140NR, line 29; or Form 140X, line 32	57	1,521	00

NOTE: You must attach Form 301 and the corresponding credit forms on which you computed your credit(s) to individual income tax return.

ARIZONA FORM
309

Credit for Taxes Paid to Another State or Country

D1-8/30/06 **2006**

For the calendar year 2006, or fiscal year beginning and ending .

Attach to your return. A separate form must be filed for each state or country for which a credit is claimed.

NAME(S) AS SHOWN ON FORM 140, 140NR, 140PY OR 140X: TEST E NONRESS

YOUR SOCIAL SECURITY NO.: 400-00-7501

SPOUSE'S SOCIAL SECURITY NO.:

Part I Computation of Income Subject to Tax by Both Arizona and the Other State or Country During 2006

Other State: If claiming a credit for taxes paid to another state, enter the two-letter abbreviation for that state. See page 6 of the instructions for a list of state abbreviations . . CA

Other Country: If claiming a credit for taxes paid to another country, enter the name of the other state or country . . . . . .

		(a)	(b)	(c)
1	Description of income item(s). List each income item separately.	WAGES	FARM INCOME	SCHEDULE E
2	Amount of income from item listed on line 1 reportable to both Arizona and the other state or country.	2 $ 32,000	$ 11,381	$ 13,858
3	Portion of income included on line 2 subject to tax by Arizona.	3 $ 32,000	$ 11,381	$ 13,858
4	Portion of income included on line 2 subject to tax by the other state or country.	4 $ 32,000	$ 11,381	$ 13,858
5	Amount of income from item listed on line 1 which is subject to tax by both Arizona and the other state or country. Enter the smaller of the amount entered on line 3 or line 4.	5 $ 32,000	$ 11,381	$ 13,858
6	Total income subject to tax in both Arizona and the other state or country. Add line 5, columns (a), (b), and (c)			6 57,239 00

Part II Computation of Other State or Country Tax Credit (Read specific line instructions for Part II before completing this part.)

7	Arizona tax liability less any credits (except other state tax credit)	7	3,506 00
8	Amount from Part I, line 6	8	57,239 00
9	Entire income upon which Arizona tax is imposed. See instructions	9	129,113 00
10	Divide the amount on line 8 by the amount on line 9 (100% maximum)	10	44.3 %
11	Multiply the amount on line 7 by the percent on line 10	11	1,553 00
12	Income tax paid to (name of other state or country). See instructions. CA .	12	1,940 00
13	Amount from Part I, line 6	13	57,239 00
14	Entire income upon which other state's or country's income tax is imposed. See instructions page 4	14	73,042 00
15	Divide the amount on line 13 by the amount on line 14 (100% maximum)	15	78.4 %
16	Multiply the amount on line 12 by the percentage on line 15	16	1,521 00
17	Allowable credit for taxes paid to the above named other state or country: Enter the smaller of line 11 or line 16. See instructions	17	1,521 00

Declaration Control Number (DCN)

00 - 561332 - 07501 - 7

D2 - (08/25/06)

FOR DOR USE ONLY. DO NOT WRITE OR STAPLE IN THIS SPACE.

ARIZONA FORM
AZ-8453

Arizona Individual Income Tax Declaration for Electronic Filing

2006

For the year January 1 through December 31, 2006.

PLEASE PRINT OR TYPE.

YOUR FIRST NAME AND INITIAL	LAST NAME	YOUR SOCIAL SECURITY NO.
TEST E	NONRESS	400-00-7501
IF A JOINT RETURN, SPOUSE'S FIRST NAME AND INITIAL	LAST NAME	SPOUSE'S SOCIAL SECURITY NO.

PRESENT HOME ADDRESS - NUMBER & STREET, RURAL ROUTE APT. NO.	CITY, TOWN OR POST OFFICE STATE ZIP CODE
452 MOUSETRAP CT	SACRAMENTO, CA 94240

PART I - TAX RETURN INFORMATION

1	Arizona Adjusted Gross Income	1	127,303 00
2	Balance Of Tax	2	1,985 00
3	Arizona Income Tax Withheld	3	1,800 00
4	Refund	4	00
5	Amount You Owe	5	00

PART II - FINANCIAL INSTITUTION INFORMATION -
Must be present when requesting direct debit or deposit.

TYPE OF ACCOUNT ☐ Checking ☐ Savings

ROUTING NUMBER

ACCOUNT NUMBER

DIRECT DEBIT REQUEST DATE

DIRECT DEBIT PAYMENT AMOUNT $ .00

PART III - DECLARATION OF TAXPAYER - Sign only after completing Part I

6a ☐ I consent that my refund be directly deposited as designated in the electronic portion of my 2006 Arizona individual income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

6b ☒ I do not want direct deposit of my refund **or** I am not receiving a refund.

6c ☐ I authorize the Arizona Department of Revenue (DOR) and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Arizona taxes owed on this return. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If I have filed a balance due return, I understand that if DOR does not receive full and timely payment of my tax liability by April 16, 2007, I will remain liable for the tax liability and all applicable interest and penalties. When electronically filing my federal and state tax returns, I understand that if there is an error on my federal return, the electronic portion of my state return will also be rejected.

Under penalties of perjury, I declare that the information I have given my Electronic Return Originator (ERO) or On-Line Service Provider (OLSP) and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2006 Arizona income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent to my ERO or OLSP sending my return and accompanying schedules and statements to DOR, and I consent to my ERO or OLSP sending such information to DOR through a transmitter. I consent to DOR sending my ERO, OLSP and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the transmission of my return is accepted, and, if the return is rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize DOR to disclose to my ERO, OLSP and/or transmitter the reason(s) for the delay, or when the refund was sent. If DOR contacts my ERO for a copy of my return, any attachments or schedules to my return, and/or this executed Form AZ-8453, I authorize my ERO to release copies of the requested documents to DOR.

Sign Here

YOUR SIGNATURE — DATE 10-18-2006 — SPOUSE'S SIGNATURE (If joint return, both must sign.) — DATE

PART IV - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER (See instructions)

I declare that I have reviewed the above taxpayer's return and that the entries on Form AZ-8453 are complete and correct to the best of my knowledge. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the Arizona Department of Revenu a copy of this Form AZ-8453. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Use Only

SIGNATURE OF ERO — DATE 10-18-2006 — CHECK IF PAID PREPARER ☐ — CHECK IF SELF-EMPLOYED ☒ — SSN or PTIN 245-11-0011

FIRM'S NAME (or yours if self-employed): DRAKE INCOME TAX — EIN 56-1494243

FIRM'S ADDRESS (include zip code): 235 PALMER STREET FRANKLIN, NC 28734-1234 — TELEPHONE NO. (with area code) 828-888-8888

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer's Use Only

PREPARER'S SIGNATURE — DATE 10-18-2006 — CHECK IF SELF-EMPLOYED ☐ — SSN or PTIN 400-25-9517

FIRM'S NAME (or yours if self-employed): DOESKY RAEBABE AND MIMI — EIN 88-6863879

FIRM'S ADDRESS (include zip code): 235 BUSINESS STREET Cheesetown, PA 17201 — TELEPHONE NO. (with area code) 888-555-1111

*****KEEP FOR YOUR RECORDS*****

Entire Income Upon Which Arizona Tax is Imposed Worksheet

Enter your entire income upon which Arizona tax is imposed. This is the Arizona adjusted gross income excluding allowable exemptions for age 65 or over, blind, dependents, or qualifying parents and ancestors.

Use the worksheet to figure your entire income upon which Arizona tax is imposed.

1. Enter the amount of Arizona AGI from Form 140, line 16; Form 140PY, line 19; or Form 140NR, line 19 127,303

2. Enter the amount of Arizona Total Exemptions from Form 140, line C18; Form 140PY, line D30; or Form 140NR, line D25 1,810

3. Add the amount on lines 1 and 2. Enter the total here and on line 9 of Arizona Form 309. 129,113

*****KEEP FOR YOUR RECORDS*****

Credit Carryover Worksheet

Keep this worksheet with your records. Use this information to complete your 2007 credit forms that you will file in 2008.

	(a) Credit Type On the lines below, enter the types of credits available to you for 2006.	(b) Carryover? May the unused credit for the type of credit entered in column (a) be carried foward? (See the applicable credit form for information about a specific credit.) **Check either yes or no.** if the answer is no, do not complete columns (c) through (e) for that line.		(c) 2006 Credit On the lines below, enter the amount of each credit available to you for 2006. Take these amounts from Form 301, lines 1 through 22 or Form 300, lines 1 through 17.	(d) Credit used for 2006 On the lines below, enter the amount of each credit used for 2006. Take these amounts from Form 301, lines 35 through 56 or Form 300, lines 28 through 44.	(e) Carryover to 2007 For each line on which you have entered an amount, subtract the amount in column (d) from the amount in column (c). This is the amount of each credit that you may carryover to 2007, providing the credit carryover may be carried to 2007. Use this figure when completing the appropriate 2007 credit form.
		YES	NO			
1.	309		X			
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						

*****KEEP FOR YOUR RECORDS*****

Clean Elections Fund Tax Reduction Worksheet

You may designate $5 of your tax go to the Clean Elections Fund and may also reduce your tax by up to $5. If you are married filing a joint return, both you and your spouse may make this designation and also reduce your tax by up to $10.

NOTE: Amounts designated to the Clean Elections Fund Tax Reduction do not qualify for the Clean Elections Fund Tax Credit.

1. Enter the amount of tax from Form 140 line 22, Form 140NR line 25, or Form 140PY line 25.	1.	3,511
2. If you checked the box for yourself, enter $5. If a joint return and your spouse also checked the box for spouse, enter $10.	2.	5
3. Balance of tax eligible for tax reduction. Subtract line 2 from line 1. If less than zero, enter zero "0".	3.	3,506
4. If you checked the box for yourself, enter $5. If a joint return and your spouse also checked the box for spouse, enter $10.	4.	5
5. Tax reduction. Enter the lesser of line 3 or line 4. Also enter this amount on Form 140, line 24, Form 140NR line 27, or Form 140PY line 27.	5.	5

2006 Arizona Statement 1

Additional Dependents and Qualifying Parent/Ancestors 400-00-7501

	FIRST AND LAST NAME	SSN	RELATIONSHIP	No. of Months Lived in Your Home in
Dependent 7				
Dependent 8				
Dependent 9				
Dependent 10				
Dependent 11				
Dependent 12				
Dependent 13				
Dependent 14				
Dependent 15				
Dependent 16				
Dependent 17				
Parent/Ancestor 1				
Parent/Ancestor 2				
Parent/Ancestor 3				
Parent/Ancestor 4				

Other Additions/Other Subtractions Listing

	Description	Amount
Other Additions 1		
Other Additions 2		
Other Additions 3		
Total Other Additions		
Other Subtractions 1		
Other Subtractions 2		
Other Subtractions 3	, Depreciation	12,400
Total Other Subtractions		12,400

For Privacy Act Notice, get form FTB 1131.

California Resident Income Tax Return 2006

540 C1 Side 1

APE

FEDERAL RETURN ATTACHMENT REQUIRED: [X] YES [ ] NO

P

400-00-7501 NONR 06 PBA 111900
TEST E NONRESS

AC
A
R
RP

452 MOUSETRAP CT
SACRAMENTO CA 94240

FOR COMPUTERIZED USE ONLY

01	4	36	0	54	0	APE	0
06	0	37	1940	55	0	3800	0
09	0	38	500	56	0	3803	0
10	1	39	0	57	0	SCHG1	0
12	47000	40	0	58	0	5870A	0
14	0	41	0	59	0	5805 5805F	0
16	1500	42	0	60	0	TPID 400259517	
17	73042	43	0	63	0	FN 886863879	
18	14056	44	0	64	0	PDECD	
20	2299	45	0	65	0	SDECD	
23	0	47	0	66	0		
28	0	48	0	67	0		
29	0	49	0	68	0		
30	0	50	1440	69	0		
31	0	51	0	70	1440		
34	0	52	0	72	0		
35	0	53	0				

Filing Status
Check only one.

1 [ ] Single
2 [ ] Married filing jointly (even if only one spouse had income).
3 [ ] Married filing separately. Enter spouse's social security number above and full name here
4 [X] Head of household (with qualifying person). STOP. See instr. 5 [ ] Qualifying widow(er) with dependent child. Enter year spouse died

Exemptions

Enclose, but do not staple, any payment.

6 If someone can claim you (or your spouse, if married) as a dependent on their tax return, check the box here 6 [ ]
7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions 7 [1] X $87=$ 87
8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 8 [ ] X $87=$
9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 9 [ ] X $87=$

Dependent Exemptions

10 **Dependents:** Enter name and relationship. **Do not include yourself or your spouse.**
FREDERICK NONR
Total dependent exemptions 10 [1] X $272=$ 272
11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 21 11 $ 359

Taxable Income

12 State wages from your Form(s) W-2, box 16 or CA Sch. W-2 CG, line C 12 47000.
13 Enter federal AGI from Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4 13 71542.
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 71542.
16 California adjustments - additions. Enter the amount from Schedule CA (540), line 37, column C 16 1500.
17 California adjusted gross income. Combine line 15 and line 16 17 73042.
18 Enter the larger of your CA **standard deduction OR** your CA **itemized deductions** 18 14056.
19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- 19 58986.

Tax

Do not attach any withholding forms here. See Schedule W-2 CG, Wage and Withholding Summary.

20 Tax. Check if from: [X] Tax Table [ ] Tax Rate Schedule [ ] FTB 3800 or [ ] FTB 3803 20 2299.
21 Exemption credits. Enter the amount from line 11. If your federal AGI is more than $143,839, see insts 21 359.
22 Subtract line 21 from line 20. If less than zero, enter -0- 22 1940.
23 Tax. See instructions. Check box if from: [ ] Schedule G-1 [ ] Form FTB 5870A 23
24 Add line 22 and line 23. Continue to Side 2 24 1940.

Your name: TEST E NONRESS Your SSN or ITIN: 400-00-7501

Special Credits and Non-refundable Renter's Credit	25	Amount from Side 1, line 24	25 1940.
	28	Enter credit name _____ code no ____ and amount ▶ 28	
	29	Enter credit name _____ code no ____ and amount ▶ 29	
	30	To claim more than two credits, see instructions 30	
	31	Nonrefundable renter's credit. See instructions 31	
	32	Add line 28 through line 31. These are your total credits	32 0.
	33	Subtract line 32 from line 25. If less than zero, enter -0-	33 1940.
Other Taxes	34	Alternative minimum tax. Attach Schedule P (540)	34
	35	Mental Health Services Tax. See instructions	35
	36	Other taxes and credit recapture. See instructions	36
	37	Add line 33 through line 36. This is your total tax	37 1940.
Payments To view your 2006 estimated payments, go to **www.ftb.ca.gov**	38	California income tax withheld. See instructions 38	500.
	39	2006 CA estimated tax and other payments. See instructions 39	
	40	Real estate withholding. (Form(s) 592-B, 593-B, and 594). See instructions 40	
	41	Excess SDI. To see if you qualify, see instructions 41	
		Child and Dependent Care Expenses Credit. See instructions; attach form FTB 3506.	
	42	43	
	44	45	
	46	Add line 38, line 39, line 40, line 41, and line 45. See instructions	46 500.
Overpaid Tax/ Tax Due	47	Overpaid tax. If line 46 is more than line 37, subtract line 37 from line 46	47
	48	Amount of line 47 you want applied to your **2007** estimated tax 48	
	49	Overpaid tax available this year. Subtract line 48 from line 47 49	
	50	Tax due. If line 46 is less than line 37, subtract line 46 from line 37. See instructions	50 1440.
Use Tax	51	Use Tax. **This is not a total line.** See instructions 51	00

Contributions

CA Seniors Special Fund. See instructions	52		00	Emergency Food Assistance Program Fund	59		00
Alzheimer's Disease/Related Disorders Fund	53		00	CA Peace Officer Memorial Foundation Fund	60		00
CA Fund for Senior Citizens	54		00	CA Military Family Relief Fund	63		00
Rare and Endangered Species Preservation Program	55		00	CA Prostate Cancer Research Fund	64		00
State Children's Trust Fund for the Prevention of Child Abuse	56		00	Veterans' Quality of Life Fund	65		00
				CA Sexual Violence Victim Services Fund	66		00
CA Breast Cancer Research Fund	57		00	CA Colorectal Cancer Prevention Fund	67		00
CA Firefighters' Memorial Fund	58		00				

68 Add line 52 through line 67. These are your total contributions 68

Refund or Amount You Owe	69	**REFUND OR NO AMOUNT DUE.** See instructions. Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0009** 69	
	70	**AMOUNT YOU OWE.** See instructions. Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0009** 70	1440.
Interest and Penalties	71	Interest, late return penalties, and late payment penalties	71
	72	Underpayment of estimated tax. Check box: ☐ **FTB 5805 attached** ☐ **FTB 5805F attached** 72	
	73	Total amount due. See instructions. Enclose, but do not staple, any payment	73 1440.
			74 4

Direct Deposit (Refund Only)

Do not attach a voided check or a deposit slip. See instructions

Complete this section to have your refund directly deposited. Routing number

Account Type: Checking ☐ Savings ☐ Account number

Sign Here

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal return. 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. 6

It is unlawful to forge a spouse's signature.

Your signature X | Spouse's signature (if filing jointly, both must sign) X | Daytime phone number (optional) | Date 10-18-2006

Joint return? See instructions.

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) | Paid Preparer's SSN/PTIN 400-25-9517

Firm's name (or yours if self-employed) DOESKY RAEBABE AND MIM | Firm's address 235 BUSINESS STREET CHEESETOWN PA 17201 | FEIN 88-6863879

a Control number		OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file. Visit the IRS website at www.irs.gov/efile.

b Employer identification number (EIN) 11-1222333	1 Wages, tips, other compensation 32,000	2 Federal income tax withheld 560
c Employer's name, address, and ZIP code THE EMPLOYEER THE ROAD WAYNESVILLE NC 28786	3 Social security wages 32,000	4 Social security tax withheld 1,984
	5 Medicare wages and tips 32,000	6 Medicare tax withheld 464
	7 Social security tips	8 Allocated tips
d Employee's social security number 400-00-7501	9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial Last name TEST E NONRESS 452 MOUSETRAP CT SACRAMENTO CA 94240	11 Nonqualified plans	12a See instructions for box 12 Code
	13 Statutory employee ☐ Retmnt. plan ☐ Third-party sick pay ☐	12b Code
	14 Other	12c Code
		12d Code
f Employee's address and ZIP code		

15 State Employer's state ID no.	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
AZ 123444777	32,000	1,800			

Form **W-2** **Wage and Tax Statement** **2006** Department of the Treasury-Internal Revenue Service

Copy B - To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

The information on this Form W-2 was used to prepare the taxpayer's 2005 Federal tax return by DOESKY RAEBABE AND MIMI.

Unofficial Copy

a Control number		OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file. Visit the IRS website at www.irs.gov/efile.
b Employer identification number (EIN) 11-1222334		1 Wages, tips, other compensation 15,000	2 Federal income tax withheld 110
c Employer's name, address, and ZIP code CALIFORNIA BUSINESS 542 MAIN STREET SACRAMENTO CA 94257		3 Social security wages 15,000	4 Social security tax withheld 930
		5 Medicare wages and tips 15,000	6 Medicare tax withheld 218
		7 Social security tips	8 Allocated tips
d Employee's social security number 400-00-7501		9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial / Last name TEST E NONRESS 452 MOUSETRAP CT SACRAMENTO CA 94240		11 Nonqualified plans	12a See instructions for box 12 Code
		13 Statutory employee / Retmnt. plan / Third-party sick pay	12b Code
		14 Other	12c Code
			12d Code
f Employee's address and ZIP code			

15 State	Employer's state ID no.	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
CA	1489484	15,000	500			

Form **W-2** **Wage and Tax Statement** **2006** Department of the Treasury-Internal Revenue Service

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Unofficial Copy