

Marla J Ross
133 Victor Street
Coleman, WI 54112-0000

2005 U.S. INDIVIDUAL INCOME TAX RETURN SUMMARY

Adjusted Gross Income	\$	18,109
Taxable Income	\$	1,209
Total Tax	\$	861
Total Payments	\$	4,242
Refund	\$	3,381
Effective Tax Rate		-19.93 %

INSTRUCTIONS FOR FILING YOUR RETURN ELECTRONICALLY

If you file electronically, make sure to follow the Electronic Filing Instructions to complete your tax return.

Come back to TurboTax in 24 to 48 hours to check the status of your return. TurboTax will let you know if your return has been accepted or rejected by the IRS.

If the IRS accepts your tax return, TurboTax will walk you through the final steps of electronic filing. It may involve printing and mailing some electronic filing forms. (DO NOT mail a printed copy of your tax return to the IRS. They already received an electronic copy of your tax return.)

If your return is rejected due to an error, you have two options. You must fix the error and retransmit your return electronically, or you can mail a printed copy of your return to the IRS. To mail your printed return, follow the mailing instructions below.

INSTRUCTIONS FOR FILING YOUR RETURN BY MAIL

Your federal Form 1040 shows a refund of \$3,381.

Please mail your return to the following IRS address postmarked by Monday, April 17, 2006.

Internal Revenue Service Center
Kansas City, MO 64999-0002

Be sure to sign and date your return and include the proper amount of postage on the envelope.

ATTACHMENTS

Attach the first copy or Copy B of Form(s) W-2 to the front of your Form 1040.

Form 1040 U.S. Individual Income Tax Return 2005

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

For the year Jan 1 - Dec 31, 2005, or other tax year beginning , 2005, ending , 20
Your first name MI Last name
Marla J ROSS
OMB No. 1545-0074
Your social security number
392-56-6410
If a joint return, spouse's first name MI Last name
Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.
133 Victor Street
Apartment no.
City, town or post office. If you have a foreign address, see instructions.
Coleman WI 54112-0000
You must enter your social security number(s) above.
Checking a box below will not change your tax or refund.
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
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above & full name here.
4 [X] Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here
5 Qualifying widow(er) with dependent child (see instructions)

Exemptions
6a [X] Yourself. If someone can claim you as a dependent, do not check box 6a.
6b Spouse
c Dependents:
(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) [X] if qualifying child for child tax credit (see instrs)
Arthur G Ross 399-96-0847 Son
Mariah L Ross 387-11-6662 Daughter
d Total number of exemptions claimed 3

Income
7 Wages, salaries, tips, etc. Attach Form(s) W-2 . SCH . 2422. 7 11,978.
8a Taxable interest. Attach Schedule B if required 8a
8b Tax-exempt interest. Do not include on line 8a 8b
9a Ordinary dividends. Attach Schedule B if required 9a
9b Qualfd divs (see instrs) 9b
10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions) 10
11 Alimony received. 11 4,615.
12 Business income or (loss). Attach Schedule C or C-EZ . 12 6,094.
13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here 13
14 Other gains or (losses). Attach Form 4797 14 -147.
15a IRA distributions 15a b Taxable amount (see instrs) 15b
16a Pensions and annuities 16a b Taxable amount (see instrs) 16b
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17
18 Farm income or (loss). Attach Schedule F 18
19 Unemployment compensation 19
20a Social security benefits 20a b Taxable amount (see instrs) 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 22,540.

Adjusted Gross Income
23 Educator expenses (see instructions) 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 27 431.
28 Self-employed SEP, SIMPLE, and qualified plans 28
29 Self-employed health insurance deduction (see instructions) 29
30 Penalty on early withdrawal of savings 30
31a Alimony paid b Recipient's SSN 31a
32 IRA deduction (see instructions) 32
33 Student loan interest deduction (see instructions) 33
34 Tuition and fees deduction (see instructions) 34 4,000.
35 Domestic production activities deduction. Attach Form 8903 35
36 Add lines 23 - 31a and 32 - 35 36 4,431.
37 Subtract line 36 from line 22. This is your adjusted gross income 37 18,109.

Tax and Credits

Standard Deduction for - People who checked any box on line 39a or 39b or who can be claimed as a dependent, see instructions. All others: Single or Married filing separately, \$5,000 Married filing jointly or Qualifying widow(er), \$10,000 Head of household, \$7,300

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-57 covering Adjusted Gross Income, Deductions, and Credits.

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 58-63 covering Self-employment tax, Social Security/Medicare tax, and Total Tax.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 64-71 covering Federal income tax withheld, Earned Income Credit, and Total Payments.

Refund

Direct deposit? See instructions and fill in 73b, 73c, and 73d.

Table with 3 columns: Line number, Description, and Amount. Includes lines 72-74 covering Refund amount and amount applied to 2006 estimated tax.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 75-76 covering Amount you owe and Estimated tax penalty.

Third Party Designee

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

Sign Here

Joint return? See instructions. 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.

Paid Preparer's Use Only

Preparer's signature, Date, Check if self-employed, Firm's name, EIN, Phone no.

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2005

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ **Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.**
▶ **Attach to Form 1040 or 1041.** ▶ **See Instructions for Schedule C (Form 1040).**

Name of proprietor Marla J Ross		Social security number (SSN) 392-56-6410
A Principal business or profession, including product or service (see instructions) Computer tutor	B Enter code from instructions ▶ 541600	
C Business name. If no separate business name, leave blank. Matzo's Net	D Employer ID number (EIN), if any	
E Business address (including suite or room no.) ▶ 133 Victor Street City, town or post office, state, and ZIP code Coleman, WI 54112-0000		
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you 'materially participate' in the operation of this business during 2005? If 'No,' see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2005, check here <input type="checkbox"/>		

Part I Income

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, see the instructions and check here <input type="checkbox"/>	1	8,500.
2 Returns and allowances	2	
3 Subtract line 2 from line 1.	3	8,500.
4 Cost of goods sold (from line 42 on page 2).	4	
5 Gross profit. Subtract line 4 from line 3	5	8,500.
6 Other income, including Federal and state gasoline or fuel tax credit or refund	6	
7 Gross income. Add lines 5 and 6	7	8,500.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	260.	18 Office expense	18	157.
9 Car and truck expenses (see instructions)	9	146.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20 a	
12 Depletion	12		b Other business property	20 b	624.
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	567.	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc)	16 a		a Travel	24 a	
b Other	16 b		b Deductible meals and entertainment	24 b	
17 Legal & professional services	17		25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns.	28		26 Wages (less employment credits)	26	
29 Tentative profit (loss). Subtract line 28 from line 7.	29		27 Other expenses (from line 48 on page 2)	27	320.
30 Expenses for business use of your home. Attach Form 8829	30				
31 Net profit or (loss). Subtract line 30 from line 29.					
• If a profit, enter on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.					6,094.
• If a loss, you must go to line 32.					

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

 • If you checked 32a, enter the loss on **Form 1040, line 12**, and also on **Schedule SE, line 2** (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.

 • If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32 a All investment is at risk.

32 b Some investment is not at risk.

BAA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule **C** (Form 1040) 2005

SCHEDULE SE
(Form 1040)

Self-Employment Tax

OMB No. 1545-0074

2005

Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule SE (Form 1040).**

Name of person with **self-employment** income (as shown on Form 1040)

Social security number of person
with **self-employment** income ▶

392-56-6410

Marla J Ross

Who Must File Schedule SE

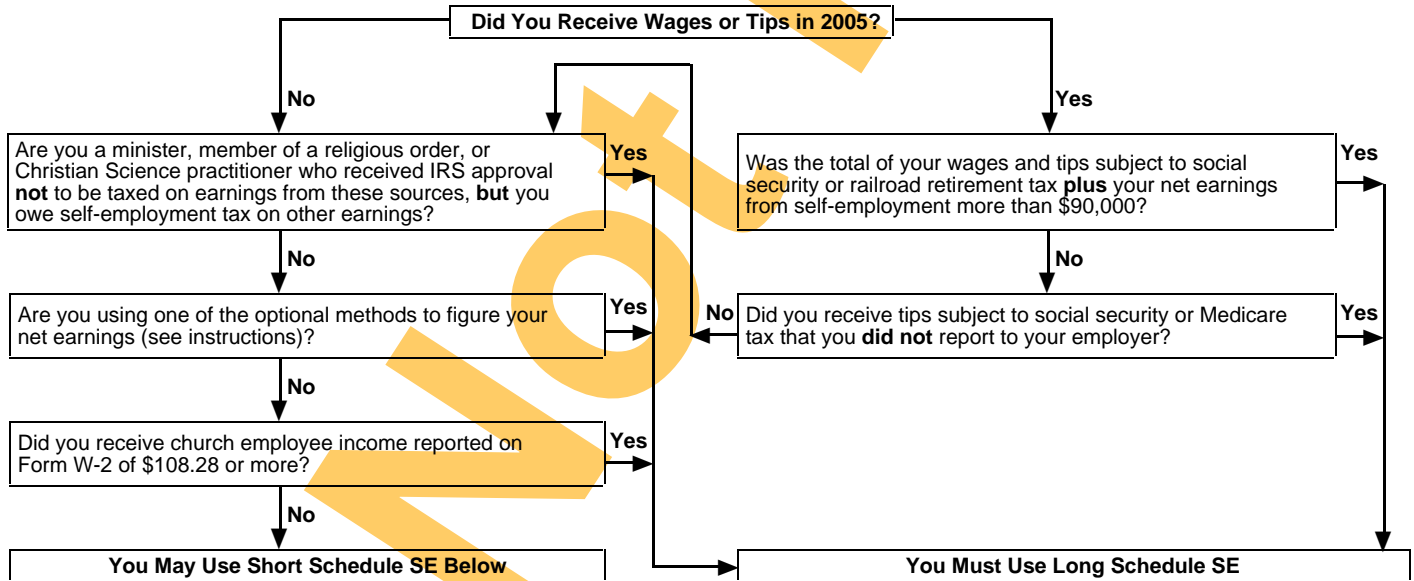
You must file Schedule SE if:

- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income (see instructions).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either 'optional method' in Part II of Long Schedule SE (see instructions).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write 'Exempt - Form 4361' on Form 1040, line 58.

May I Use Short Schedule SE or Must I Use Long Schedule SE?



Section A – Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see instructions for amounts to report on this line. See instructions for other income to report	2	6,094.
3	Combine lines 1 and 2	3	6,094.
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4	5,628.
5	Self-employment tax. If the amount on line 4 is: • \$90,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58. • More than \$90,000, multiply line 4 by 2.9% (.029). Then, add \$11,160.00 to the result. Enter the total here and on Form 1040, line 58.	5	861.
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27 6		431.

BAA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule **SE** (Form 1040) 2005

Sales of Business Property (Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Attach to your tax return. See separate instructions.

Name(s) shown on return

Marla J Ross

Identifying number

392-56-6410

1 Enter the gross proceeds from sales or exchanges reported to you for 2005 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) 1

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions)

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed, (f) Cost or other basis, (g) Gain or (loss). Row 1: computers, 01/01/01, 02/26/05, 0, 1,133, 1,280, -147.

3 Gain, if any, from Form 4684, line 42 3
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 4
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 5
6 Gain, if any, from line 32, from other than casualty or theft 6
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows 7 -147.

Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years (see instructions) 8
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) 9

Part II Ordinary Gains and Losses (see instructions)

Table for Part II with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed, (f) Cost or other basis, (g) Gain or (loss). Row 10: Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11 Loss, if any, from line 7 11 -147.
12 Gain, if any, from line 7 or amount from line 8, if applicable 12
13 Gain, if any, from line 31 13
14 Net gain or (loss) from Form 4684, lines 34 and 41a 14
15 Ordinary gain from installment sales from Form 6252, line 25 or 36 15
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 16
17 Combine lines 10 through 16 17 -147.

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:
a If the loss on line 11 includes a loss from Form 4684, line 38, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from 'Form 4797, line 18a.' See instructions 18a
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 18b -147.

BAA For Paperwork Reduction Act Notice, see separate instructions.

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Marla J Ross

Earned Income Credit
Qualifying Child Information

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.

OMB No. 1545-0074

2005

Attachment
Sequence No. **43**

Your social security number

392-56-6410

Before you begin:

See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 66a and 66b, to make sure that **(a)** you can take the EIC and **(b)** you have a qualifying child.

- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.

CAUTION: • It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

Qualifying Child Information

Child 1

Child 2

1 Child's name	First name	Last name	First name	Last name
	If you have more than two qualifying children, you only have to list two to get the maximum credit	Arthur	G Ross	Mariah
2 Child's SSN The child must have an SSN as defined in the Form 1040A or Form 1040 instructions unless the child was born and died in 2005. If your child was born and died in 2005 and did not have an SSN, enter 'Died' on this line and attach a copy of the child's birth certificate.	399-96-0847		387-11-6662	
	Year <u>1987</u> <i>If born after 1986, skip lines 4a and 4b; go to line 5.</i>		Year <u>1992</u> <i>If born after 1986, skip lines 4a and 4b; go to line 5.</i>	
3 Child's year of birth				
	Year <u>1987</u> <i>If born after 1986, skip lines 4a and 4b; go to line 5.</i>		Year <u>1992</u> <i>If born after 1986, skip lines 4a and 4b; go to line 5.</i>	
4 If the child was born before 1987 – a Was the child under age 24 at the end of 2005 and a student?	<input type="checkbox"/> Yes. Go to line 5.	<input type="checkbox"/> No. Continue	<input type="checkbox"/> Yes. Go to line 5.	<input type="checkbox"/> No. Continue
	<input type="checkbox"/> Yes. Continue	<input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. Continue	<input type="checkbox"/> No. The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc)	Son		Daughter	
	6 Number of months child lived with you in the United States during 2005 • If the child lived with you for more than half of 2005 but less than 7 months, enter '7'. • If the child was born or died in 2005 and your home was the child's home for the entire time he or she was alive during 2005, enter '12'		<u>12</u> months <i>Do not enter more than 12 months.</i>	
		<u>12</u> months <i>Do not enter more than 12 months.</i>		

TIP You may also be able to take the additional child tax credit if your child **(a)** was under age 17 at the end of 2005, **and (b)** is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 68 of Form 1040.

BAA For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.

Schedule **EIC** (Form 1040A or 1040) 2005

Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040 or Form 1040A.

Name(s) shown on return

Your social security number

Marla J Ross

392-56-6410

Part I All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet in the Form 1040 or Form 1040A instructions. If you used Publication 972, enter the amount from line 8 of the worksheet on page 4 of the publication	1	1,000.
2	Enter the amount from Form 1040, line 52, or Form 1040A, line 33	2	121.
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3	879.
4 a	Earned income (see instructions). If your main home was in the Hurricane Katrina disaster area on August 25, 2005, and you are electing to use your 2004 earned income, check here <input type="checkbox"/>	4 a	15,219.
b	Nontaxable combat pay (see instructions)	4 b	
5	Is the amount on line 4a more than \$11,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$11,000 from the amount on line 4a. Enter the result	5	4,219.
6	Multiply the amount on line 5 by 15% (.15) and enter the result	6	633.
Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop ; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.			

Part II Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions	7	
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 59, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 63. 1040A filers: Enter -0-.	8	
9	Add lines 7 and 8	9	
10	1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 67. 1040A filers: Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions).	10	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	
12	Enter the larger of line 6 or line 11 here Next, enter the smaller of line 3 or line 12 on line 13.	12	

Part III Additional Child Tax Credit

13	This is your additional child tax credit	13	633.
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Enter this amount on Form 1040, line 68, or Form 1040A, line 42.

Expenses for Business Use of Your Home

▶ **File only with Schedule C (Form 1040).**
Use a separate Form 8829 for each home you used for business during the year.
 ▶ **See separate instructions.**

2005

Attachment
Sequence No. **66**

Department of the Treasury
Internal Revenue Service (99)

Name(s) of proprietor(s)

Your social security number

Marla J Ross

392-56-6410

Part I	Part of Your Home Used for Business	
1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	150
2	Total area of home	1,600
3	Divide line 1 by line 2. Enter the result as a percentage	9.38 %
<ul style="list-style-type: none"> • For daycare facilities not used exclusively for business, also complete lines 4 - 6. • All others, skip lines 4 - 6 and enter the amount from line 3 on line 7. 		
4	Multiply days used for daycare during year by hours used per day	4 hr
5	Total hours available for use during the year (365 days x 24 hours) (see instructions)	8,760 hr
6	Divide line 4 by line 5. Enter the result as a decimal amount	6
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	9.38 %

Part II	Figure Your Allowable Deduction	
8	Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions	6,426.
See instrs for columns (a) and (b) before completing lines 9-20.		
	(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	
10	Deductible mortgage interest (see instructions)	
11	Real estate taxes (see instructions)	661.
12	Add lines 9, 10, and 11	661.
13	Multiply line 12, column (b) by line 7	62.
14	Add line 12, column (a) and line 13	62.
15	Subtract line 14 from line 8. If zero or less, enter -0-	6,364.
16	Excess mortgage interest (see instructions)	
17	Insurance	435.
18	Repairs and maintenance	
19	Utilities	1,680.
20	Other expenses (see instrs)	
21	Add lines 16 through 20	2,115.
22	Multiply line 21, column (b) by line 7	198.
23	Carryover of operating expenses from 2004 Form 8829, line 41	
24	Add line 21 in column (a), line 22, and line 23	198.
25	Allowable operating expenses. Enter the smaller of line 15 or line 24	198.
26	Limit on excess casualty losses and depreciation. Subtract line 25 from line 15	6,166.
27	Excess casualty losses (see instructions)	
28	Depreciation of your home from Part III below	72.
29	Carryover of excess casualty losses and depreciation from 2004 Form 8829, line 42	
30	Add lines 27 through 29	72.
31	Allowable excess casualty losses and depreciation. Enter the smaller of line 26 or line 30	72.
32	Add lines 14, 25, and 31	332.
33	Casualty loss portion, if any, from lines 14 and 31. Carry amount to Form 4684 , Section B	
34	Allowable expenses for business use of your home. Subtract line 33 from line 32. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	332.

Part III	Depreciation of Your Home	
35	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	30,000.
36	Value of land included on line 35	
37	Basis of building. Subtract line 36 from line 35	30,000.
38	Business basis of building. Multiply line 37 by line 7	2,814.
39	Depreciation percentage (see instructions)	2.5641 %
40	Depreciation allowable (see instructions). Multiply line 38 by line 39. Enter here and on line 28 above	72.

Part IV	Carryover of Unallowed Expenses to 2006	
41	Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0-	0.
42	Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0-	0.

Depreciation and Amortization (Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

Marla J Ross

Identifying number

392-56-6410

Business or activity to which this form relates

Sch C Computer tutor

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	\$105,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$420,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2004 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2006. Add lines 9 and 10, less line 12. ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special allowance for certain aircraft, certain property with a long production period, and qualified New York Liberty or GO Zone property (other than listed property) placed in service during the tax year (see instrs)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2005.	17	72.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. ▶ <input type="checkbox"/>		

Section B — Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		2,465.	5.0 yrs	HY	200DB	493.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	

Section C — Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	21	74.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	639.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows for 24a, 25, 26, 27, 28, 29.

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table with 6 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Includes rows 30-36 for miles driven and personal use questions.

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

Table with 2 columns: Yes, No. Includes rows 37-41 for policy and information requirements.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

Marla J Ross
133 Victor Street
Coleman, WI 54112-0000

2005 WISCONSIN INDIVIDUAL INCOME TAX RETURN SUMMARY

Taxable Income	\$	2,016.00
Total Tax	\$	94.00
Total Payments/Credits	\$	505.00
Amount to be Refunded	\$	505.00

INSTRUCTIONS FOR ELECTRONICALLY FILING YOUR RETURN

If you are filing your return electronically, make sure you come back to TurboTax in 24 to 48 hours to check the status of your return. You will receive instructions at that time on how to complete the electronic filing process. Follow those instructions.

IMPORTANT: DO NOT mail a copy of your tax return to the state taxing authority. They already received an electronic copy of your tax return.

INSTRUCTIONS FOR MAILING YOUR RETURN (NOT FOR USERS WHO FILE ELECTRONICALLY)

Your Wisconsin Form 1 shows a refund of \$505.00.

Please mail your return to the following address by April 17, 2006:

WISCONSIN ELECTRONIC FILING
TAX PROCESSING BUREAU
P.O. BOX 8967
MADISON, WI 53708-8967

Be sure to sign and date your return and include the proper amount of postage on the envelope.

INSTRUCTIONS FOR SPECIAL FORMATTING

Your printed state tax forms may look different than what you're used to seeing. Some states require us to include special formatting, such as bar codes, on computer-printed tax forms. This special formatting allows your state to process your return much more quickly and efficiently.

If your state return has this special formatting, don't worry. Your forms are completely approved by your state taxing authority.

Simply mail your state return to the address shown above.

1 Wisconsin income tax

2005

For the year Jan 1 - Dec 31, 2005, or other tax year beginning _____, 2005 ending _____


Complete form using BLACK INK

PLACE LABEL HERE OR PRINT ASSEMBLING INSTRUCTIONS BEFORE PAYMENT HERE

Personal information section including social security numbers, names, address (133 Victor Street, Coleman, WI 54112-0000), filing status (Head of household), and school district (1169).

Table with 13 rows for tax calculations. Line 1: Federal adjusted gross income 22109. Line 2: State and municipal interest. Line 3: Capital gain/loss addition. Line 4: Other additions. Line 5: Total of lines 1-4 (22109). Line 6: State tax refund. Line 7: United States government interest. Line 8: Unemployment compensation. Line 9: Social security adjustment. Line 10: Capital gain/loss subtraction. Line 11: Other subtractions (Total 8001). Line 12: Add lines 6 through 11 (8001). Line 13: Subtract line 12 from line 5. This is your Wisconsin income (14108).



14	Wisconsin income from line 13	14	<u>14108</u>
15	Standard deduction. See table in instructions, OR <input type="checkbox"/>	15	<u>9992</u>
	If someone else can claim you (or your spouse) as a dependent, see instructions and check box <input type="checkbox"/>		
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	<u>4116</u>
17	Deduction for exemptions (from line 6 of Exemption Worksheet)	17a	<u>2100</u>
	b Fill in number of dependents (do not count yourself or your spouse).		<u>2</u>
	c If you (or your spouse if filing joint) were age 65 or over, check appropriate box(es) <input type="checkbox"/> You <input type="checkbox"/> Spouse		
18	Subtract line 17a from line 16. If line 17a is larger than line 16, fill in 0. This is your taxable income	18	<u>2016</u>
19	Tax (see instructions)	19	<u>94</u>
20	Itemized deduction credit. Attach Schedule 1, page 4	20	<u> </u>
21	Armed forces member credit (must be stationed outside United States. See instructions)	21	<u> </u>
22	School property tax credit		
	a Rent paid in 2005 – heat included		<u> </u>
	Rent paid in 2005 – heat not included <u>3925</u>	22a	<u>119</u>
	b Property taxes paid on home in 2005 <u>650</u>	22b	<u>80</u>
	<small>Find credit from table in instructions. Find credit from table in instructions.</small>		
23	Working families tax credit <input type="checkbox"/> If line 14 is less than \$10,000 (\$19,000 if married filing joint), see instructions	23	<u>0</u>
24	Add credits on lines 20 through 23	24	<u>199</u>
25	Subtract line 24 from line 19. If line 24 is larger than line 19, fill in 0	25	<u>0</u>
26	Alternative minimum tax. Attach Schedule MT	26	<u> </u>
27	Add lines 25 and 26	27	<u>0</u>
28	Married couple credit. Attach Schedule 2, page 4	28	<u> </u>
29	Other credits: <input type="checkbox"/> a Schedule MS		<u> </u>
	<input type="checkbox"/> b Sch DI <input type="checkbox"/> c Sch VC (Part I)		<u> </u>
	<input type="checkbox"/> d Sch VC (Part II) Total <input type="checkbox"/> 29		<u> </u>
30	Add lines 28 and 29	30	<u> </u>
31	Subtract line 30 from line 27. If line 30 is larger than line 27, fill in 0. This is your net tax	31	<u>0</u>
32	Recycling surcharge. Attach Schedule RS	32	<u> </u>
33	Sales and use tax due on out-of-state purchases (see instructions)	33	<u> </u>
34	Endangered resources donation (decreases refund or increases amount owed)	34	<u> </u>
35	Packers football stadium donation (decreases refund or increases amount owed)	35	<u> </u>
36	Breast cancer research donation (decreases refund or increases amount owed)	36	<u> </u>
37	Veterans trust fund donation (decreases refund or increases amount owed) 	37	<u> </u>
38	Penalties on IRAs, other retirement plans, MSAs, etc (see instructions) <input type="checkbox"/> x .33 =	38	<u> </u>
39	Add lines 31 through 38	39	<u>0</u>



Name(s) shown on Form 1

Marla J Ross

Your social security number

392-56-6410

40 Amount from line 39 40 0 .

41 Wisconsin tax withheld. Attach withholding statements 41 _____ .

42 2005 estimated tax payments and amount applied from 2004 return 42 _____ .

43 Earned income credit. Qualifying children ▶ 2

Federal credit 3609 .x 14 % = 43 505 .

44 Farmland preservation credit. Attach Schedule FC 44 _____ .

45 Net income tax paid to another state (see instructions) 45 0 .

46 Homestead credit. Attach Schedule H or H-EZ 46 _____ .

47 Farmland tax relief credit.

Property taxes on farmland x .20 = 47 _____ .

48 Eligible veterans and surviving spouses property tax credit 48 _____ .

49 Add lines 41 through 48 49 505 .

50 If line 49 is larger than line 40, subtract line 40 from line 49. This is the **AMOUNT YOU OVERPAID**. 50 505 .

51 Amount of line 50 you want **REFUNDED TO YOU** 51 505 .

52 Amount of line 50 you want **APPLIED TO YOUR 2006 ESTIMATED TAX**. 52 0 .

53 If line 49 is smaller than line 40, subtract line 49 from line 40.
This is the **AMOUNT YOU OWE**. Paper clip payment to front of return 53 _____ .

54 Underpayment interest. Also include on line 53 54 _____ .

Attach (paper clip) copies of your federal income tax return and schedules. Assemble your return (pages 1 through 4) and withholding statements in the order listed in the instructions.

Sign here

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Your signature _____ Spouse's signature (if filing jointly, BOTH must sign) _____ Date _____ Daytime phone _____

Mail your return to: Wisconsin Department of Revenue
If tax due P.O. Box 268, Madison, WI 53790-0001
If refund or no tax due P.O. Box 59, Madison, WI 53785-0001
If homestead credit claimed. P.O. Box 34, Madison, WI 53786-0001

For Department Use Only

R	M	Y	T	MAN	D	A	P	C		
		05								



ADJUSTMENTS TO CONVERT 2005 FEDERAL ADJUSTED GROSS INCOME AND ITEMIZED DEDUCTIONS TO THE AMOUNTS ALLOWABLE FOR WISCONSIN

Wisconsin Department of Revenue

◆ Attach to Wisconsin Form 1 or Form 1NPR ◆

Name(s) shown on Form 1 or Form 1NPR

Your social security number

Marla J Ross

392-56-6410

PART I – FEDERAL ADJUSTED GROSS INCOME

(Read instructions before completing Schedule I)

- 1 Fill in your 2005 federal adjusted gross income from line 37, Form 1040 (line 21, Form 1040A) **1** 18,109.
- 2 Capital gains and losses (federal Schedule D)
 - a Fill in any loss claimed on line 13, Form 1040, as a positive amount. **2 a** _____
 - b Fill in any gain reported on line 13, Form 1040 **2 b** _____
 - c Fill in revised capital gain or (loss) from line 13 of revised Form 1040 (attach revised Schedule D and any accompanying forms and schedules) **2 c** _____
 - d Combine lines 2a, 2b, and 2c – indicate a loss by parentheses **2 d** _____
- 3 Supplemental schedule of gains or losses (federal Forms 4797 and 4684)
 - a Fill in any loss claimed on line 14, Form 1040, as a positive amount. **3 a** _____
 - b Fill in any gain reported on line 14, Form 1040 **3 b** _____
 - c Fill in revised gain or (loss) from line 14 of revised Form 1040 (attach revised Form 4797, Form 4684, and any accompanying forms and schedules) **3 c** _____
 - d Combine lines 3a, 3b, and 3c – indicate a loss by parentheses **3 d** _____
- 4 Combine lines 1, 2d, and 3d **4** 18,109.
- 5 Other adjustments:

	Column I	Column II	Column III
Description	Amount per 2005 federal return	Amount determined under IRC in effect for Wisconsin	Difference (see line 5 instructions)
a Tuition and Fees	-4,000.	0.	4,000.
b Health Savings Account		0.	0.
c			
d			
e			
f			
g			
h			

- i Total difference (combine amounts in Column III) **5 i** 4,000.
- 6 Federal adjusted gross income as computed under the Internal Revenue Code in effect for Wisconsin (combine lines 4 and 5i). Fill in here and on line 1 of Wisconsin Form 1 or line 33 of Form 1NPR. (Note: The above figures must also be used to complete Columns A and B for each of the lines 1 through 31 of Form 1NPR.) **6** 22,109.

(See page 2 of form)

PART II—ITEMIZED DEDUCTIONS

(Complete this part only for those federal itemized deductions which may be used in computing the Wisconsin itemized deduction credit.)

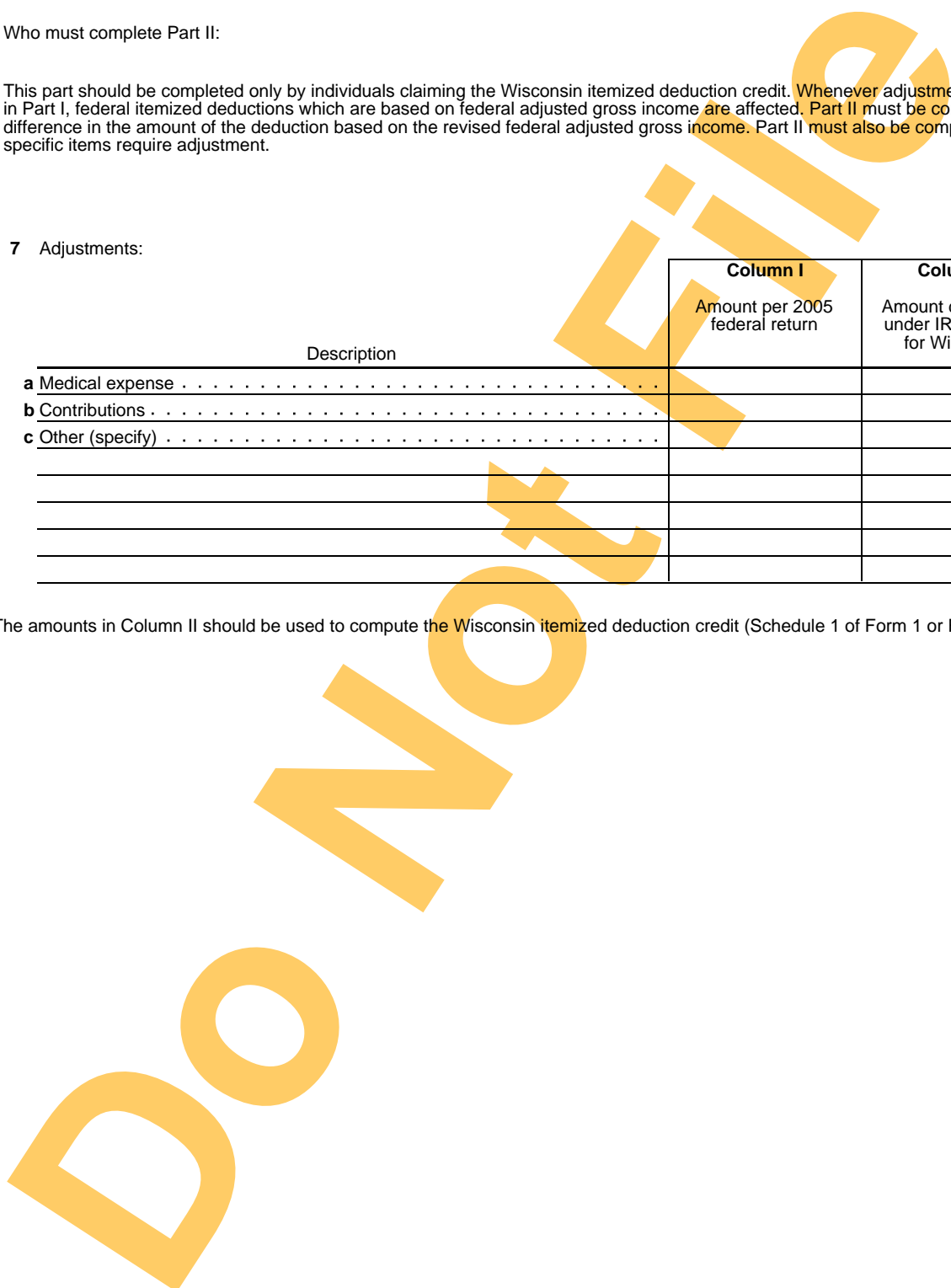
Who must complete Part II:

This part should be completed only by individuals claiming the Wisconsin itemized deduction credit. Whenever adjustments have been made in Part I, federal itemized deductions which are based on federal adjusted gross income are affected. Part II must be completed to report the difference in the amount of the deduction based on the revised federal adjusted gross income. Part II must also be completed whenever specific items require adjustment.

7 Adjustments:

	Column I	Column II
Description	Amount per 2005 federal return	Amount determined under IRC in effect for Wisconsin
a Medical expense		
b Contributions		
c Other (specify)		

The amounts in Column II should be used to compute the Wisconsin itemized deduction credit (Schedule 1 of Form 1 or Form 1NPR).



Instructions

Complete the information for each qualifying child for the Wisconsin Earned Income Credit. If you have more than three qualifying children, you only have to list three to get the maximum credit.

Qualifying Child Information	Child 1	Child 2	Child 3
1 Child's name	First Last Arthur Ross	First Last Mariah Ross	First Last
2 Child's social security number	399-96-0847	387-11-6662	
3 Child's relationship to you (check one).	<input checked="" type="checkbox"/> Son or Daughter <input type="checkbox"/> Grandchild <input type="checkbox"/> Foster Child <input type="checkbox"/> Other (explain relationship)	<input checked="" type="checkbox"/> Son or Daughter <input type="checkbox"/> Grandchild <input type="checkbox"/> Foster Child <input type="checkbox"/> Other (explain relationship)	<input type="checkbox"/> Son or Daughter <input type="checkbox"/> Grandchild <input type="checkbox"/> Foster Child <input type="checkbox"/> Other (explain relationship)
4 Number of months child lived with you in 2005 NOTE: If the child lived with you for more than half of 2005, but less than 7 months, enter '7'. If the child was born or died in 2005, and your home was the child's for the entire time he or she was alive during 2005, enter '12'	12	12	_____
5 Child's year of birth	1987	1992	
6 If the child was born before 1987 –			
a Was the child under age 24 at the end of 2005 and a full time student?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
b Was the child permanently and totally disabled during any part of 2005?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Form 1040 U.S. Individual Income Tax Return 2005

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

For the year Jan 1 - Dec 31, 2005, or other tax year beginning , 2005, ending , 20
Your first name MI Last name
Marla J ROSS
OMB No. 1545-0074
Your social security number
392-56-6410
If a joint return, spouse's first name MI Last name
Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.
133 Victor Street
Apartment no.
City, town or post office. If you have a foreign address, see instructions.
Coleman WI 54112-0000
You must enter your social security number(s) above.
Checking a box below will not change your tax or refund.
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
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above & full name here.
4 [X] Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here
5 Qualifying widow(er) with dependent child (see instructions)

Exemptions
6a [X] Yourself. If someone can claim you as a dependent, do not check box 6a.
6b Spouse
c Dependents:
(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) [X] if qualifying child for child tax credit (see instrs)
Arthur G Ross 399-96-0847 Son
Mariah L Ross 387-11-6662 Daughter
d Total number of exemptions claimed 3

Income
7 Wages, salaries, tips, etc. Attach Form(s) W-2 . SCH . 2422. 7 11,978.
8a Taxable interest. Attach Schedule B if required 8a
8b Tax-exempt interest. Do not include on line 8a 8b
9a Ordinary dividends. Attach Schedule B if required 9a
9b Qualfd divs (see instrs) 9b
10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions) 10
11 Alimony received. 11 4,615.
12 Business income or (loss). Attach Schedule C or C-EZ . 12 6,094.
13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here 13
14 Other gains or (losses). Attach Form 4797 14 -147.
15a IRA distributions 15a b Taxable amount (see instrs) 15b
16a Pensions and annuities 16a b Taxable amount (see instrs) 16b
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17
18 Farm income or (loss). Attach Schedule F 18
19 Unemployment compensation 19
20a Social security benefits 20a b Taxable amount (see instrs) 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 22,540.

Adjusted Gross Income
23 Educator expenses (see instructions) 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 27 431.
28 Self-employed SEP, SIMPLE, and qualified plans 28
29 Self-employed health insurance deduction (see instructions) 29
30 Penalty on early withdrawal of savings 30
31a Alimony paid b Recipient's SSN 31a
32 IRA deduction (see instructions) 32
33 Student loan interest deduction (see instructions) 33
34 Tuition and fees deduction (see instructions) 34 4,000.
35 Domestic production activities deduction. Attach Form 8903 35
36 Add lines 23 - 31a and 32 - 35 36 4,431.
37 Subtract line 36 from line 22. This is your adjusted gross income 37 18,109.

Tax and Credits

Standard Deduction for - People who checked any box on line 39a or 39b or who can be claimed as a dependent, see instructions. All others: Single or Married filing separately, \$5,000 Married filing jointly or Qualifying widow(er), \$10,000 Head of household, \$7,300

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-57. Total boxes checked: 39a. Total credits: 121.

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 58-63. Total tax: 861.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 64-71. Total payments: 4,242.

Refund

Direct deposit? See instructions and fill in 73b, 73c, and 73d.

Table with 3 columns: Line number, Description, and Amount. Includes lines 72-74. Amount refunded: 3,381.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 75-76. Amount owed: 861.

Third Party Designee

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

Sign Here

Joint return? See instructions. 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.

Paid Preparer's Use Only

Preparer's signature, Date, Check if self-employed, Firm's name, EIN, Phone no.

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2005

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ **Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.**
▶ **Attach to Form 1040 or 1041.** ▶ **See Instructions for Schedule C (Form 1040).**

Name of proprietor Marla J Ross		Social security number (SSN) 392-56-6410
A Principal business or profession, including product or service (see instructions) Computer tutor	B Enter code from instructions ▶ 541600	
C Business name. If no separate business name, leave blank. Matzo's Net	D Employer ID number (EIN), if any	
E Business address (including suite or room no.) ▶ 133 Victor Street City, town or post office, state, and ZIP code Coleman, WI 54112-0000		
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you 'materially participate' in the operation of this business during 2005? If 'No,' see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2005, check here <input type="checkbox"/>		

Part I Income

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, see the instructions and check here <input type="checkbox"/>	1	8,500.
2 Returns and allowances	2	
3 Subtract line 2 from line 1.	3	8,500.
4 Cost of goods sold (from line 42 on page 2).	4	
5 Gross profit. Subtract line 4 from line 3	5	8,500.
6 Other income, including Federal and state gasoline or fuel tax credit or refund	6	
7 Gross income. Add lines 5 and 6	7	8,500.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	260.	18 Office expense	18	157.
9 Car and truck expenses (see instructions)	9	146.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20 a	
12 Depletion	12		b Other business property	20 b	624.
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	567.	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc)	16 a		a Travel	24 a	
b Other	16 b		b Deductible meals and entertainment	24 b	
17 Legal & professional services	17		25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns.	28		26 Wages (less employment credits)	26	
29 Tentative profit (loss). Subtract line 28 from line 7.	29		27 Other expenses (from line 48 on page 2)	27	320.
30 Expenses for business use of your home. Attach Form 8829	30				
31 Net profit or (loss). Subtract line 30 from line 29.					
<ul style="list-style-type: none"> • If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. 					6,094.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on **Form 1040, line 12**, and also on **Schedule SE, line 2** (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.

• If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32 a All investment is at risk.
32 b Some investment is not at risk.

BAA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule **C** (Form 1040) 2005

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No
35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36 Purchases less cost of items withdrawn for personal use	36
37 Cost of labor. Do not include any amounts paid to yourself	37
38 Materials and supplies	38
39 Other costs	39
40 Add lines 35 through 39	40
41 Inventory at end of year	41
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year)	_____
44 Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for: a Business _____ b Commuting _____ c Other _____	
45 Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46 Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47a Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

Web site/domain fees	320.

48 Total other expenses. Enter here and on page 1, line 27	48 320.

SCHEDULE SE
(Form 1040)

Self-Employment Tax

OMB No. 1545-0074

2005

Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule SE (Form 1040).**

Name of person with **self-employment** income (as shown on Form 1040)

Social security number of person
with **self-employment** income ▶

392-56-6410

Marla J Ross

Who Must File Schedule SE

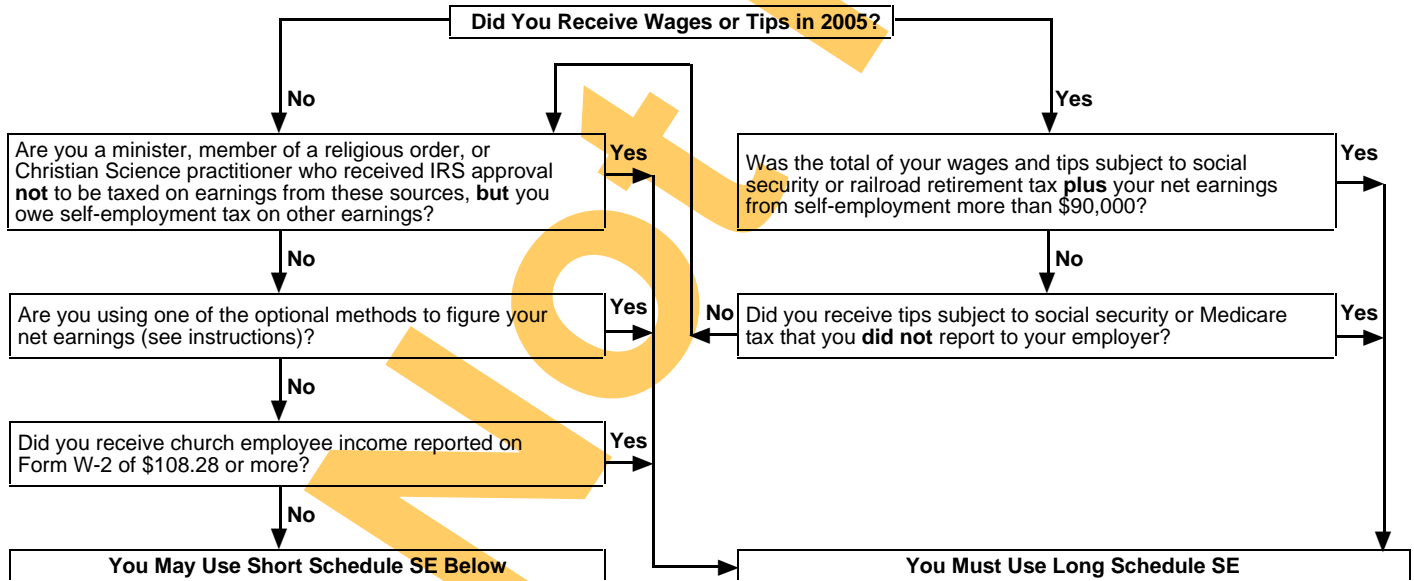
You must file Schedule SE if:

- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income (see instructions).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either 'optional method' in Part II of Long Schedule SE (see instructions).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write 'Exempt - Form 4361' on Form 1040, line 58.

May I Use Short Schedule SE or Must I Use Long Schedule SE?



Section A – Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see instructions for amounts to report on this line. See instructions for other income to report	2	6,094.
3	Combine lines 1 and 2	3	6,094.
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4	5,628.
5	Self-employment tax. If the amount on line 4 is: • \$90,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58. • More than \$90,000, multiply line 4 by 2.9% (.029). Then, add \$11,160.00 to the result. Enter the total here and on Form 1040, line 58.	5	861.
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27 6		431.

BAA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule **SE** (Form 1040) 2005

Sales of Business Property (Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Attach to your tax return. See separate instructions.

Name(s) shown on return

Marla J Ross

Identifying number

392-56-6410

1 Enter the gross proceeds from sales or exchanges reported to you for 2005 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) 1

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions)

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed, (f) Cost or other basis, (g) Gain or (loss). Row 1: computers, 01/01/01, 02/26/05, 0., 1,133., 1,280., -147.

3 Gain, if any, from Form 4684, line 42 3
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 4
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 5
6 Gain, if any, from line 32, from other than casualty or theft 6
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows 7 -147.

Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years (see instructions) 8
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) 9

Part II Ordinary Gains and Losses (see instructions)

Table for Part II with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed, (f) Cost or other basis, (g) Gain or (loss). Row 10: Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11 Loss, if any, from line 7 11 -147.
12 Gain, if any, from line 7 or amount from line 8, if applicable 12
13 Gain, if any, from line 31 13
14 Net gain or (loss) from Form 4684, lines 34 and 41a 14
15 Ordinary gain from installment sales from Form 6252, line 25 or 36 15
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 16
17 Combine lines 10 through 16 17 -147.

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:
a If the loss on line 11 includes a loss from Form 4684, line 38, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from 'Form 4797, line 18a.' See instructions 18a
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 18b -147.

BAA For Paperwork Reduction Act Notice, see separate instructions.

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Marla J Ross

Earned Income Credit
Qualifying Child Information

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.

OMB No. 1545-0074

2005

Attachment
Sequence No. **43**

Your social security number

392-56-6410

Before you begin:

See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 66a and 66b, to make sure that **(a)** you can take the EIC and **(b)** you have a qualifying child.

- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.

CAUTION: • It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

Qualifying Child Information

Child 1

Child 2

1 Child's name	First name	Last name	First name	Last name
	If you have more than two qualifying children, you only have to list two to get the maximum credit	Arthur	G Ross	Mariah
2 Child's SSN The child must have an SSN as defined in the Form 1040A or Form 1040 instructions unless the child was born and died in 2005. If your child was born and died in 2005 and did not have an SSN, enter 'Died' on this line and attach a copy of the child's birth certificate.	399-96-0847		387-11-6662	
	Year <u>1987</u> <i>If born after 1986, skip lines 4a and 4b; go to line 5.</i>		Year <u>1992</u> <i>If born after 1986, skip lines 4a and 4b; go to line 5.</i>	
3 Child's year of birth				
	Year <u>1987</u> <i>If born after 1986, skip lines 4a and 4b; go to line 5.</i>		Year <u>1992</u> <i>If born after 1986, skip lines 4a and 4b; go to line 5.</i>	
4 If the child was born before 1987 – a Was the child under age 24 at the end of 2005 and a student?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Continue		<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5. Continue	
	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Continue The child is not a qualifying child.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. Continue The child is not a qualifying child.	
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc)	Son		Daughter	
	6 Number of months child lived with you in the United States during 2005 • If the child lived with you for more than half of 2005 but less than 7 months, enter '7'. • If the child was born or died in 2005 and your home was the child's home for the entire time he or she was alive during 2005, enter '12'		12 months <i>Do not enter more than 12 months.</i>	
		12 months <i>Do not enter more than 12 months.</i>		

TIP You may also be able to take the additional child tax credit if your child **(a)** was under age 17 at the end of 2005, **and (b)** is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 68 of Form 1040.

BAA For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.

Schedule **EIC** (Form 1040A or 1040) 2005

Department of the Treasury Internal Revenue Service (99)

Complete and attach to Form 1040 or Form 1040A.

Name(s) shown on return

Your social security number

Marla J Ross

392-56-6410

Part I All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet in the Form 1040 or Form 1040A instructions. If you used Publication 972, enter the amount from line 8 of the worksheet on page 4 of the publication	1	1,000.
2	Enter the amount from Form 1040, line 52, or Form 1040A, line 33	2	121.
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3	879.
4 a	Earned income (see instructions). If your main home was in the Hurricane Katrina disaster area on August 25, 2005, and you are electing to use your 2004 earned income, check here <input type="checkbox"/>	4 a	15,219.
b	Nontaxable combat pay (see instructions)	4 b	
5	Is the amount on line 4a more than \$11,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$11,000 from the amount on line 4a. Enter the result	5	4,219.
6	Multiply the amount on line 5 by 15% (.15) and enter the result	6	633.
Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop ; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.			

Part II Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions	7	
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 59, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 63. 1040A filers: Enter -0-.	8	
9	Add lines 7 and 8	9	
10	1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 67. 1040A filers: Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions).	10	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	
12	Enter the larger of line 6 or line 11 here Next, enter the smaller of line 3 or line 12 on line 13.	12	

Part III Additional Child Tax Credit

13	This is your additional child tax credit	13	633.
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Enter this amount on Form 1040, line 68, or Form 1040A, line 42.

Expenses for Business Use of Your Home

▶ **File only with Schedule C (Form 1040).**
Use a separate Form 8829 for each home you used for business during the year.
 ▶ **See separate instructions.**

2005

Attachment
Sequence No. **66**

Department of the Treasury
Internal Revenue Service (99)

Name(s) of proprietor(s)

Your social security number

Marla J Ross

392-56-6410

Part I Part of Your Home Used for Business Computer tutor

1 Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1				150
2 Total area of home	2				1,600
3 Divide line 1 by line 2. Enter the result as a percentage	3				9.38 %
<ul style="list-style-type: none"> • For daycare facilities not used exclusively for business, also complete lines 4 - 6. • All others, skip lines 4 - 6 and enter the amount from line 3 on line 7. 					
4 Multiply days used for daycare during year by hours used per day	4		hr		
5 Total hours available for use during the year (365 days x 24 hours) (see instructions)	5	8,760	hr		
6 Divide line 4 by line 5. Enter the result as a decimal amount	6				
7 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ▶	7				9.38 %

Part II Figure Your Allowable Deduction

8 Enter the amount from Schedule C, line 29, plus any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions.					6,426.
See instrs for columns (a) and (b) before completing lines 9-20.					
		(a) Direct expenses		(b) Indirect expenses	
9 Casualty losses (see instructions)	9				
10 Deductible mortgage interest (see instructions)	10				
11 Real estate taxes (see instructions)	11			661.	
12 Add lines 9, 10, and 11	12			661.	
13 Multiply line 12, column (b) by line 7			13	62.	
14 Add line 12, column (a) and line 13					62.
15 Subtract line 14 from line 8. If zero or less, enter -0-					6,364.
16 Excess mortgage interest (see instructions)	16				
17 Insurance	17			435.	
18 Repairs and maintenance	18				
19 Utilities	19			1,680.	
20 Other expenses (see instrs)	20				
21 Add lines 16 through 20	21			2,115.	
22 Multiply line 21, column (b) by line 7			22	198.	
23 Carryover of operating expenses from 2004 Form 8829, line 41			23		
24 Add line 21 in column (a), line 22, and line 23					198.
25 Allowable operating expenses. Enter the smaller of line 15 or line 24					198.
26 Limit on excess casualty losses and depreciation. Subtract line 25 from line 15					6,166.
27 Excess casualty losses (see instructions)	27				
28 Depreciation of your home from Part III below	28			72.	
29 Carryover of excess casualty losses and depreciation from 2004 Form 8829, line 42	29				
30 Add lines 27 through 29					72.
31 Allowable excess casualty losses and depreciation. Enter the smaller of line 26 or line 30					72.
32 Add lines 14, 25, and 31					332.
33 Casualty loss portion, if any, from lines 14 and 31. Carry amount to Form 4684 , Section B					
34 Allowable expenses for business use of your home. Subtract line 33 from line 32. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶					332.

Part III Depreciation of Your Home

35 Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	35				30,000.
36 Value of land included on line 35	36				
37 Basis of building. Subtract line 36 from line 35	37				30,000.
38 Business basis of building. Multiply line 37 by line 7	38				2,814.
39 Depreciation percentage (see instructions)	39				2.5641 %
40 Depreciation allowable (see instructions). Multiply line 38 by line 39. Enter here and on line 28 above	40				72.

Part IV Carryover of Unallowed Expenses to 2006

41 Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0-	41				0.
42 Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0-	42				0.

**Depreciation and Amortization
(Including Information on Listed Property)**

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

Marla J Ross

Identifying number

392-56-6410

Business or activity to which this form relates

Sch C Computer tutor

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	\$105,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$420,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2004 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2006. Add lines 9 and 10, less line 12. ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special allowance for certain aircraft, certain property with a long production period, and qualified New York Liberty or GO Zone property (other than listed property) placed in service during the tax year (see instrs)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2005.	17	72.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B – Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		2,465.	5.0 yrs	HY	200DB	493.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C – Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	21	74.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	639.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs ▶	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows for 24a, 25, 26, 27, 28, 29.

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table with 6 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Includes rows 30-36 for miles driven and personal use questions.

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

Table with 2 columns: Yes, No. Includes rows 37-41 for policy and information requirements.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.