

Label

(See instructions on page 14.) Use the IRS label. Otherwise, please print or type.

Label Here

For the year Jan. 1–Dec. 31, 2008, or other tax year beginning , 2008, ending , 20

OMB No. 1545-0074

UI S91 50 RICHARD J WHITNEY & PAULA 1801 NEW ERA RD CARBONDALE IL 62901-6319

Your social security number

Spouse's social security number

You must enter your SSN(s) above.

Checking a box below will not change your tax or refund.

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14)

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 and full name here. 4 Head of household (with qualifying person). (See page 15.) 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 16)

Exemptions

- 6a Yourself. If someone can claim you as a dependent, do not check box 6a. 6b Spouse

Boxes checked on 6a and 6b 2

Table with 4 columns: (1) First name, Last name, (2) Dependent's social security number, (3) Dependent's relationship to you, (4) If qualifying child for child tax credit (see page 17)

No. of children on 6c who lived with you and did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

Add numbers on lines above 2

Income

Main income table with columns for line number, description, and amounts. Includes lines 7-22.

Adjusted Gross Income

Adjusted Gross Income table with columns for line number, description, and amounts. Includes lines 23-37.

Tax and Credits

Table with columns for line number, description, and amounts. Includes lines 38-55 for Tax and Credits, and lines 56-60 for Other Taxes.

Other Taxes

Payments

Table with columns for line number, description, and amounts. Includes lines 61-71 for Payments and line 72 for Refund.

Refund

Table with columns for line number, description, and amounts. Includes lines 73a-d for Refund and line 74 for Amount You Owe.

Amount You Owe

Third Party Designee

Form section for Third Party Designee with fields for name, phone number, and personal identification number.

Sign Here

Joint return? See page 15. 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.

Signature section with fields for Your signature, Date, Your occupation, Spouse's signature, Date, Spouse's occupation, and Daytime phone number.

Paid Preparer's Use Only

Form section for Paid Preparer's Use Only with fields for signature, date, firm name, EIN, and phone number.

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss
(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2009

Attachment
Sequence No. **13**

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See instructions for Schedule E (Form 1040).

Name(s) shown on return

Your social security number

Richard J. Whitney & Paula

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

1	List the type and address of each rental real estate property:	2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days or • 10% of the total days rented at fair rental value? (See page E-3)	Yes	No
			A	<input checked="" type="checkbox"/>
			B	<input type="checkbox"/>
			C	<input type="checkbox"/>

Income:	Properties			Totals
	A	B	C	(Add columns A, B, and C.)
3 Rents received				3
4 Royalties received				4
Expenses:				
5 Advertising				
6 Auto and travel (see page E-4)				
7 Cleaning and maintenance				
8 Commissions.				
9 Insurance				
10 Legal and other professional fees				
11 Management fees				
12 Mortgage interest paid to banks, etc. (see page E-5)				12
13 Other interest.				
14 Repairs.				
15 Supplies				
16 Taxes				
17 Utilities				
18 Other (list) ▶				
19 Add lines 5 through 18.				19
20 Depreciation expense or depletion (see page E-5)				20
21 Total expenses. Add lines 19 and 20				
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198.				
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2				
24 Income. Add positive amounts shown on line 22. Do not include any losses				24
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here				25 ()
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2				26

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

Your social security number

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

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

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

Table with 5 columns: (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. Row A: Speir & Whitney, P, [], 36-4184741, []

Table with 5 columns: (f) Passive loss allowed, (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. Totals: 2,008 79, 52,257 56. Total partnership and S corporation income or (loss): 50,248 77

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A and B are blank.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Totals: 35, 36, 37

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

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Row 39: Combine columns (d) and (e) only.

Part V Summary

Table with 4 columns: Description, Line number, Amount 1, Amount 2. Row 41: Total income or (loss). 41, 50,248, 77. Row 42: Reconciliation of farming and fishing income. Row 43: Reconciliation for real estate professionals.

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2009

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

▶ **See instructions for Schedule SE (Form 1040).**

Attachment
Sequence No. **17**

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

Social security number of person
with self-employment income ▶

Richard J. Whitney

Who Must File Schedule SE

You must file Schedule SE if:

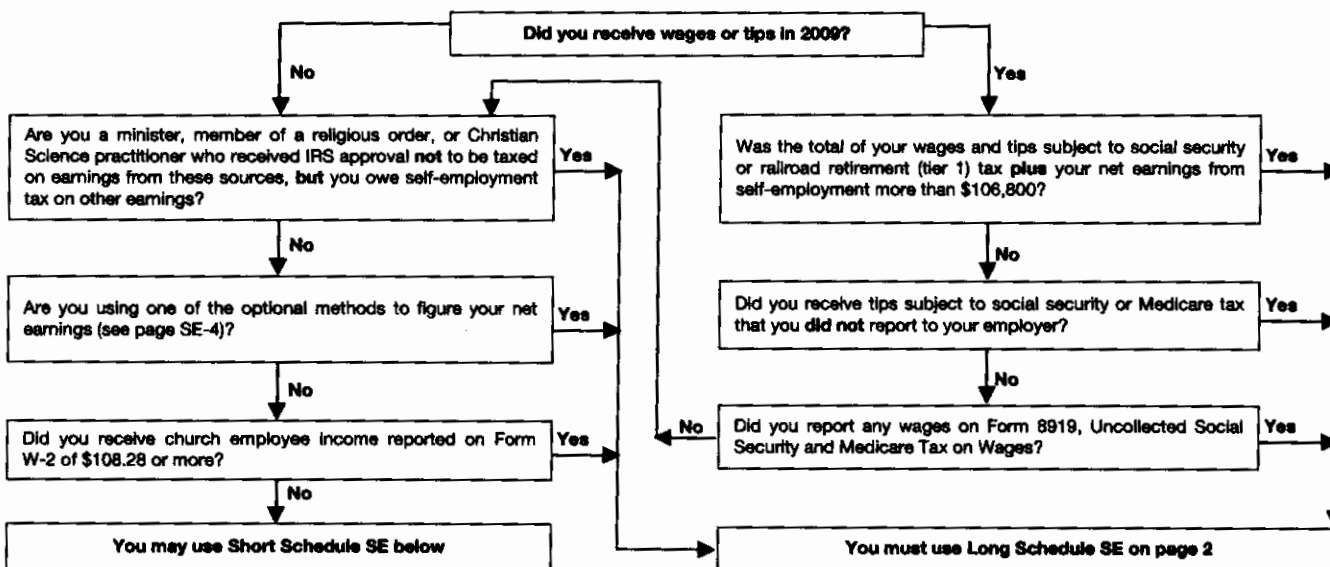
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, or
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is **not** church employee income (see page SE-1).

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 page SE-4).

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 56.

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

Note. Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE*, above.



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

1a Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A			
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y			
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, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report	2	52,257	56
3 Combine lines 1a, 1b, and 2	3	52,257	56
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	48,259	86
5 Self-employment tax. If the amount on line 4 is: • \$106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56. • More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$13,243.20 to the result. Enter the total here and on Form 1040, line 56.	5	7,383	76
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27	6	3,691	88

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

Social security number of person with self-employment income ▶

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I

1a Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see page SE-4)

1a		
1b	()

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y

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, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see page SE-4)

2		
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3 Combine lines 1a, 1b, and 2

3		
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4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3

4a		
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b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

4b		
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c Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. **Exception.** If less than \$400 and you had church employee income, enter -0- and continue ▶

4c		
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5a Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income.

5a		
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b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-

5b		
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6 Net earnings from self-employment. Add lines 4c and 5b

6		
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7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2009

7	106,800	00
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8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$106,800 or more, skip lines 8b through 10, and go to line 11

8a		
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b Unreported tips subject to social security tax (from Form 4137, line 10)

8b		
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c Wages subject to social security tax (from Form 8919, line 10)

8c		
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d Add lines 8a, 8b, and 8c

8d		
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9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

9		
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10 Multiply the smaller of line 6 or line 9 by 12.4% (.124)

10		
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11 Multiply line 6 by 2.9% (.029)

11		
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12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56.

12		
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13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27

13		
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Part II Optional Methods To Figure Net Earnings (see page SE-4)

Farm Optional Method. You may use this method only if (a) your gross farm income¹ was not more than \$6,540, or (b) your net farm profits² were less than \$4,721.

14 Maximum income for optional methods

14	4,360	00
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15 Enter the smaller of: two-thirds (2/3) of gross farm income¹ (not less than zero) or \$4,360. Also include this amount on line 4b above

15		
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Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$4,721 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

16 Subtract line 15 from line 14

16		
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17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above

17		
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¹ From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.

² From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Residential Energy Credits

Department of the Treasury
Internal Revenue Service

▶ See instructions.
▶ Attach to Form 1040 or Form 1040NR.

Attachment
Sequence No. **158**

Name(s) shown on return

Your social security number

Before You Begin Part I: Figure the amount of any credit for the elderly or the disabled you are claiming.

Part I Nonbusiness Energy Property Credit (See instructions before completing this part.)

1	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶	1	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<i>Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.</i>				
2	Qualified energy efficiency improvements (see instructions).			
a	Insulation material or system specifically and primarily designed to reduce the heat loss or gain of your home	2a		
b	Exterior windows (including certain storm windows) and skylights	2b		
c	Exterior doors (including certain storm doors)	2c		
d	Metal roof with appropriate pigmented coatings, or asphalt roof with appropriate cooling granules, that are specifically and primarily designed to reduce the heat gain of your home, and the roof meets or exceeds the Energy Star program requirements in effect at the time of purchase or installation	2d		
3	Residential energy property costs (see instructions).			
a	Energy-efficient building property	3a		
b	Qualified natural gas, propane, or oil furnace or hot water boiler	3b		
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace	3c		
4	Add lines 2a through 3c	4		
5	Multiply line 4 by 30% (.30)	5		
6	Maximum credit amount. (If you jointly occupied the home, see instructions)	6	\$1,500	
7	Enter the smaller amount of line 5 or line 6	7		
8	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	8	10,994	00
9	Enter the total, if any, of your credits from Form 1040, lines 47 through 50, and Schedule R, line 24; or Form 1040NR, lines 44 through 46	9		00
10	Subtract line 9 from line 8. If zero or less, stop. You cannot take the nonbusiness energy property credit	10	10,994	00
11	Nonbusiness energy property credit. Enter the smaller of line 7 or line 10	11	1,500	00

Before You Begin Part II:

Figure the amount of any of the following credits you are claiming.

- Credit for the elderly or the disabled.
- District of Columbia first-time homebuyer credit.
- Alternative motor vehicle credit.
- Qualified plug-in electric vehicle credit.
- Qualified plug-in electric drive motor vehicle credit.

Part II Residential Energy Efficient Property Credit (See instructions before completing this part.)

Note. Skip lines 12 through 21 if you only have a credit carryforward from 2008.

12	Qualified solar electric property costs	12		
13	Qualified solar water heating property costs	13		
14	Qualified small wind energy property costs	14		
15	Qualified geothermal heat pump property costs	15		
16	Add lines 12 through 15	16		
17	Multiply line 16 by 30% (.30)	17		
18	Qualified fuel cell property costs	18		
19	Multiply line 18 by 30% (.30)	19		
20	Kilowatt capacity of property on line 18 above ▶ _____ x \$1,000	20		
21	Enter the smaller of line 19 or line 20	21		
22	Credit carryforward from 2008. Enter the amount, if any, from your 2008 Form 5695, line 28	22		
23	Add lines 17, 21, and 22	23		
24	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	24		
25	<p>1040 filers: Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; Form 8859, line 11; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 24.</p> <p>1040NR filers: Enter the amount, if any, from Form 1040NR, lines 44 through 46; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; Form 8859, line 11; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14.</p>	25		
26	Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27	26		
27	Residential energy efficient property credit. Enter the smaller of line 23 or line 26	27		
28	Credit carryforward to 2010. If line 27 is less than line 23, subtract line 27 from line 23	28		

Part III Current Year Residential Energy Credits

29	Add lines 11 and 27. Enter the result here and on Form 1040, line 52, or Form 1040NR, line 48, and check box c on that line	29		
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