Form **1040** Department of the Treasury — Internal Revenue Service
U.S. Individual Income Tax Return 2009

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

For the year Jan 1 - Dec 31, 2009, or other tax year beginning , 2009, ending , 20 — OMB No. 1545-0074

Label (See instructions.)

Use the IRS label. Otherwise, please print or type.

Your first name MI Last name		**Your social security number**
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.	Apartment no.	You **must** enter your social security number(s) above.
City, town or post office. If you have a foreign address, see instructions.	State ZIP code	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 instructions) [X] **You** [ ] **Spouse**

Filing Status

Check only one box.

1 [X] Single
2 [ ] Married filing jointly (even if only one had income)
3 [ ] Married filing separately. Enter spouse's SSN above & full name here . .
4 [ ] 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 — Boxes checked on 6a and 6b: 1
b [ ] **Spouse**

c **Dependents:**

(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 instrs)
			[ ]
			[ ]
			[ ]
			[ ]

If more than four dependents, see instructions and check here [ ]

No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instrs) — Dependents on 6c not entered above — Add numbers on lines above: 1

d Total number of exemptions claimed

Income

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

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	**Taxable** interest. Attach Schedule B if required	8a	7,411.
b	**Tax-exempt** interest. **Do not** include on line 8a — 8b		
9a	Ordinary dividends. Attach Schedule B if required	9a	6,067.
b	Qualified dividends (see instrs) — 9b 4,580.		
10	Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	10	8,714.
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here [ ]	13	-3,000.
14	Other gains or (losses). Attach Form 4797	14	
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	-78,402.
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation in excess of $2,400 per recipient (see instructions)	19	
20a	Social security benefits — 20a — b Taxable amount (see instrs)	20b	
21	Other income	21	2,200.
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income**	22	-57,010.

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	
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. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 - 31a and 32 - 35	36	0.
37	Subtract line 36 from line 22. This is your **adjusted gross income**	37	-57,010.

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	-57,010.
39a	Check if: ☐ **You** were born before January 2, 1945, ☐ Blind. ☐ **Spouse** was born before January 2, 1945, ☐ Blind. **Total boxes checked** ▶ 39a ☐		
b	If your spouse itemizes on a separate return, or you were a dual-status alien, see instrs and ck here. ▶ 39b ☐		
40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40a	36,435.
b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see instructions) ▶ 40b ☐		
41	Subtract line 40a from line 38	41	-93,445.
42	**Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see instructions	42	3,650.
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0.
44	**Tax** (see instrs). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	44	0.
45	**Alternative minimum tax** (see instructions). Attach Form 6251	45	0.
46	Add lines 44 and 45 ▶	46	0.
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 29	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see instructions)	51	
52	Credits from Form: a ☐ 8396 b ☐ 8839 c ☐ 5695	52	
53	Other crs from Form: a ☐ 3800 b ☐ 8801 c ☐	53	
54	Add lines 47 through 53. These are your **total credits**	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55	0.

Standard Deduction for —
- People who check any box on line 39a, 39b, or 40b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $5,700

Married filing jointly or Qualifying widow(er), $11,400

Head of household, $8,350

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59	Additional taxes: a ☐ AEIC payments b ☐ Household employment taxes. Attach Schedule H	59	
60	Add lines 55-59. This is your **total tax** ▶	60	0.

Payments

61	Federal income tax withheld from Forms W-2 and 1099	61	
62	2009 estimated tax payments and amount applied from 2008 return	62	
63	Making work pay and government retiree credit. Attach Schedule M	63	
64a	**Earned income credit (EIC)**	64a	
b	Nontaxable combat pay election ▶ 64b		
65	Additional child tax credit. Attach Form 8812	65	
66	Refundable education credit from Form 8863, line 16	66	
67	First-time homebuyer credit. Attach Form 5405	67	
68	Amount paid with request for extension to file (see instructions)	68	
69	Excess social security and tier 1 RRTA tax withheld (see instructions)	69	
70	Credits from Form: a ☐ 2439 b ☐ 4136 c ☐ 8801 d ☐ 8885	70	
71	Add lns 61-63, 64a, & 65-70. These are your **total pmts** ▶	71	0.

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions and fill in 73b, 73c, and 73d or Form 8888.

72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid**	72	
73a	Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	73a	
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		
74	Amount of line 72 you want **applied to your 2010 estimated tax** ▶ 74		

Amount You Owe

75	**Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see instructions ▶	75	0.
76	Estimated tax penalty (see instructions) 76		

Third Party Designee

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

Designee's name ▶ ROBERT M. FRUMKIN, CPA Phone no. ▶ 310-792-2900 Personal identification number (PIN) ▶ 90275

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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

Paid Preparer's Use Only

Preparer's signature ▶	ROBERT M. FRUMKIN, CPA	Date / Check if self-employed ☒	Preparer's SSN or PTIN: P00214380
Firm's name (or yours if self-employed), address, and ZIP code ▶	ROBERT M. FRUMKIN CPA, INC.		
	3868 CARSON STREET SUITE 329	EIN	95-4872588
	TORRANCE, CA 90503	Phone no.	310-792-2900