

Label (See instructions.)

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

Presidential Election Campaign

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

OMB No. 1545-0074

Your first name MI Last name
ROBERT S BERNSTEIN

Your social security number
019-34-8017

If a joint return, spouse's first name MI Last name
MARY KATHLEEN BERNSTEIN

Spouse's social security number
037-30-2974

Home address (number and street). If you have a P.O. box, see instructions. Apartment no.
28 HOMESTEAD AVENUE

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
SMITHFIELD RI 02917

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 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)

Check only one box.

Exemptions

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

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instrs)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Boxes checked on 6a and 6b **2**

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 **2**

d Total number of exemptions claimed **2**

If more than four dependents, see instructions.

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.

Line	Description	Amount
7	Wages, salaries, tips, etc. Attach Form(s) W-2	7,989.
8a	Taxable interest. Attach Schedule B if required.	205.
8b	Tax-exempt interest. Do not include on line 8a.	
9a	Ordinary dividends. Attach Schedule B if required.	
9b	Qualified dividends (see instrs)	
10	Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	
11	Alimony received	
12	Business income or (loss). Attach Schedule C or C-EZ.	4,983.
13	Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here.	-3,000.
14	Other gains or (losses). Attach Form 4797	
15a	IRA distributions	
15b	Taxable amount (see instrs)	
16a	Pensions and annuities	
16b	Taxable amount (see instrs)	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E.	818.
18	Farm income or (loss). Attach Schedule F.	
19	Unemployment compensation	
20a	Social security benefits	13,181.
20b	Taxable amount (see instrs)	0.
21	Other income	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income	10,995.

Adjusted Gross Income

Line	Description	Amount
23	Educator expenses (see instructions)	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	
25	Health savings account deduction. Attach Form 8889	
26	Moving expenses. Attach Form 3903	
27	One-half of self-employment tax. Attach Schedule SE	352.
28	Self-employed SEP, SIMPLE, and qualified plans	
29	Self-employed health insurance deduction (see instructions)	
30	Penalty on early withdrawal of savings	
31a	Alimony paid	
31b	Recipient's SSN	
32	IRA deduction (see instructions)	
33	Student loan interest deduction (see instructions)	
34	Tuition and fees deduction. Attach Form 8917.	164.
35	Domestic production activities deduction. Attach Form 8903	
36	Add lines 23 - 31a and 32 - 35	516.
37	Subtract line 36 from line 22. This is your adjusted gross income	10,479.

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-56 covering items like 'Amount from line 37', 'Standard deduction', and 'Total credits'.

Standard Deduction for - People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see instructions. All others: Single or Married filing separately, \$5,450. Married filing jointly or Qualifying widow(er), \$10,900. Head of household, \$8,000.

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 57-61 covering 'Self-employment tax', 'Unreported social security and Medicare tax', and 'Additional taxes'.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 62-71 covering 'Federal income tax withheld', 'Earned income credit', and 'Total payments'.

Refund

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

Table with 3 columns: Line number, Description, and Amount. Includes lines 72-74 covering 'Amount you overpaid', 'Routed number', and 'Amount applied to your 2009 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)? [X] Yes. Complete the following. [] No. Designee's name: Preparer. Phone no. Personal identification number (PIN).

Sign Here

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.

Table for signatures. Columns: Signature, Date, Occupation, Daytime phone number. Includes 'Your signature' (DISABLED) and 'Spouse's signature' (SELF-EMPLOYED).

Paid Preparer's Use Only

Table for preparer information. Includes Preparer's signature (IRWIN KALMER), Date (04/13/2009), Firm's name (12 SMITH AVENUE, GREENVILLE, RI 02828), and Preparer's SSN or PTIN (045-40-6101).

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2008

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

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

Name of proprietor MARY KATHLEEN BERNSTEIN		Social security number (SSN) 037-30-2974
A Principal business or profession, including product or service (see instructions) ENERGY HEALING AND NUMEROLOGY	B Enter code from instructions ► 621399	
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), if any	
E Business address (including suite or room no.) ► 144 WATERMAN STREET City, town or post office, state, and ZIP code PROVIDENCE, RI 02906		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you 'materially participate' in the operation of this business during 2008? 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 2008, check here <input type="checkbox"/>		

Part I Income

1 Gross receipts or sales. Caution. See the instructions and check the box if: • This income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, or • You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses. <input type="checkbox"/>	1	17,168.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	17,168.
4 Cost of goods sold (from line 42 on page 2)	4	
5 Gross profit. Subtract line 4 from line 3	5	17,168.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	17,168.

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

8 Advertising	8	40.	18 Office expense	18	640.
9 Car and truck expenses (see instructions)	9	461.	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	20a	
12 Depletion	12		b Other business property	20b	6,057.
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	0.	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	45.
15 Insurance (other than health)	15	199.	23 Taxes and licenses	23	73.
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc)	16a		a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	
17 Legal & professional services	17		25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27	28	12,185.	26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	4,983.	27 Other expenses (from line 48 on page 2)	27	4,670.
30 Expenses for business use of your home. Attach Form 8829	30		31 Net profit or (loss). Subtract line 30 from line 29	31	4,983.
<p>• If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2 or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.</p> <p>• If a loss, you must go to line 32.</p>					
<p>32 If you have a loss, check the box that describes your investment in this activity (see instructions).</p> <p>• If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.</p> <p>• If you checked 32b, you must attach Form 6198. Your loss may be limited.</p>					
					32a <input type="checkbox"/> All investment is at risk.
					32b <input type="checkbox"/> Some investment is not at risk.

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

Schedule C (Form 1040) 2008

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) ▶ 04/01/1998

44 Of the total number of miles you drove your vehicle during 2008, enter the number of miles you used your vehicle for:
a Business 845 b Commuting (see instructions) _____ c Other 12,020

45 Was your vehicle available for personal use during off-duty hours?..... Yes No

46 Do you (or your spouse) have another vehicle available for personal use?..... Yes No

47a Do you have evidence to support your deduction?..... Yes No

b If 'Yes,' is the evidence written?..... Yes No

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

EDUCATION	966.
INTERNET	480.
POSTAGE	181.
SUPERVISION	2,275.
TELEPHONE	768.
.....	
.....	
48 Total other expenses. Enter here and on page 1, line 27.....	48 4,670.

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).
▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2008

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

ROBERT S & MARY KATHLEEN BERNSTEIN

019-34-8017

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2		2			
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)		3			
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6	
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)				7	

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
8					
9 Enter your long-term totals, if any, from Schedule D-1, line 9		9			
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)		10			
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12	
13 Capital gain distributions. See instrs				13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet in the instructions				14	- 53, 827 .
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on page 2				15	- 53, 827 .

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

Schedule D (Form 1040) 2008

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result.....</p>	16	-53,827.
<p>If line 16 is:</p> <ul style="list-style-type: none"> • A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • Zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then to go line 22. 		
<p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions.....</p>	18	
<p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions.....</p>	19	
<p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500)]..... 	21	-3,000.
<p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 (or in the Instructions for Form 1040NR).</p> <p><input checked="" type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>		

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

OMB No. 1545-0074

2008

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

ROBERT S & MARY KATHLEEN BERNSTEIN

019-34-8017

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 instructions). 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 instructions.)	Yes	No
A	RESIDENTIAL RENTAL 30 HOMESTEAD AVENUE SMITHFIELD, RI 02917				X
B					
C					

		Properties			Totals
		A	B	C	(Add columns A, B, and C.)
Income:					
3	Rents received	3	10,200.		3 10,200.
4	Royalties received	4			4
Expenses:					
5	Advertising	5			
6	Auto and travel (see instructions)	6			
7	Cleaning and maintenance	7	836.		
8	Commissions	8			
9	Insurance	9	638.		
10	Legal and other professional fees	10			
11	Management fees	11			
12	Mortgage interest paid to banks, etc (see instructions)	12	1,114.		12 1,114.
13	Other interest	13			
14	Repairs	14	504.		
15	Supplies	15	228.		
16	Taxes	16	3,614.		
17	Utilities	17			
18	Other (list) ▶	18			
	SEWER		283.		
	WATER		176.		
19	Add lines 5 through 18	19	7,393.		19 7,393.
20	Depreciation expense or depletion (see instructions)	20	1,989.		20 1,989.
21	Total expenses. Add lines 19 and 20	21	9,382.		
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 instructions to find out if you must file Form 6198	22	818.		
23	Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See instructions to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2	23			
24	Income. Add positive amounts shown on line 22. Do not include any losses	24			24 818.
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			26 818.

SCHEDULE SE
(Form 1040)

Self-Employment Tax

OMB No. 1545-0074

2008

Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service

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

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

MARY KATHLEEN BERNSTEIN

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

037-30-2974

Who Must File Schedule SE

You must file Schedule SE if:

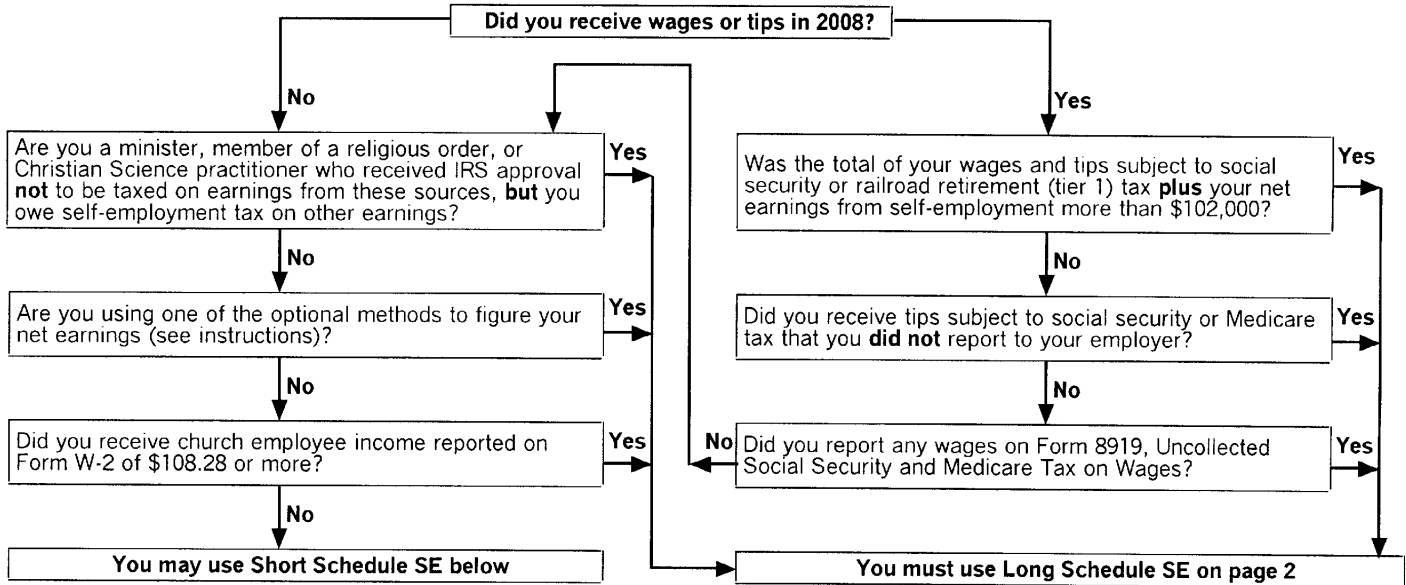
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious 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 57.

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.

1 a Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A.....	1 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 X.....	1 b	
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 instrs for types of income to report on this line. See instrs for other income to report.....	2	4,983.
3 Combine lns 1a, 1b & 2.....	3	4,983.
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	4,602.
5 Self-employment tax. If the amount on line 4 is: • \$102,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57. • More than \$102,000, multiply line 4 by 2.9% (.029). Then, add \$12,648 to the result. Enter the total here and on Form 1040, line 57.	5	704.
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	352.

Tuition and Fees Deduction

2008

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **63**

Name(s) shown on return

Your social security number

ROBERT S & MARY KATHLEEN BERNSTEIN

019-34-8017

Caution: You *cannot* take both an education credit from Form 8863 and the tuition and fees deduction from this form for the *same student* in the same year.

- Before you begin:**
- ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions.
 - ✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2008 Form 1040 instructions for line 36.

	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)				
1	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">First name</td> <td style="width: 50%;">Last name</td> </tr> <tr> <td>ROBERT S</td> <td>BERNSTEIN</td> </tr> </table>	First name	Last name	ROBERT S	BERNSTEIN	019-34-8017	164.
First name	Last name						
ROBERT S	BERNSTEIN						
2	Add the amounts on line 1, column (c), and enter the total.....		164.				
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15.....	10,995.					
4	Enter the total from either: <ul style="list-style-type: none"> • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or • Form 1040A, lines 16 through 18..... 	352.					
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), stop ; you cannot take the deduction for tuition and fees.....		10,643.				
<small>*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, use Worksheet 6-1 in Publication 970 to figure the amount to enter.</small>							
6	Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)? <input type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000. <input checked="" type="checkbox"/> No. Enter the smaller of line 2, or \$4,000.		164.				
Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.							

Supporting Statement of:**Schedule C (ENERGY HEALING AND NUMEROLOGY)/Line 23**

Description	Amount
TANGIBLE TAX	33.00
LICENSE FEE	40.00
Total	<u>73.00</u>