



Form 1040 U.S. Individual Income Tax Return 2010

Department of the Treasury — Internal Revenue Service

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

Name, Address, and SSN

For the year Jan 1 - Dec 31, 2010, or other tax year beginning 2010, ending 2010, OMB No. 1545-0074
Your first name MI Last name Bernard Sanders
Your social security number
If a joint return, spouse's first name MI Last name Jane Sanders
Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. Apartment no.
City, town or post office. If you have a foreign address, see instructions. State ZIP code
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? [X] You [X] Spouse

See separate instructions.

Make sure the SSN(s) above and on line 6c are correct.

Presidential Election Campaign

Filing Status

1 [ ] Single 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.
2 [X] Married filing jointly (even if only one had income)
3 [ ] Married filing separately. Enter spouse's SSN above & full name here.
5 [ ] Qualifying widow(er) with dependent child

Exemptions

6a [X] Yourself. If someone can claim you as a dependent, do not check box 6a.
b [X] Spouse.
c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if child under age 17 qualifying for child tax or (see instrs)
d Total number of exemptions claimed 2

Income

Table with 2 columns: Description and Amount. Rows include Wages, salaries, tips, etc. (292,979); Taxable interest (43); IRA distributions; Pensions and annuities (4,663); Social security benefits (23,911); Total income (321,596).

Adjusted Gross Income

Table with 2 columns: Description and Amount. Rows include Educator expenses; Health savings account deduction; Moving expenses; Self-employed SEP, SIMPLE, and qualified plans; IRA deduction; Student loan interest deduction; Tuition and fees; Domestic production activities deduction; Adjusted gross income (321,596).

Tax and Credits

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 with amounts such as 321,596, 77,544, 244,052, 7,300, 236,752, 55,909, 3,872, 59,781, 59,781.

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-60 with amounts such as 59,781.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 61-72 with amounts such as 57,001, 8,058, 65,059.

Refund

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 with amounts such as 5,278.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77.

Third Party Designee

Form for Third Party Designee with fields for Designee's name, Phone no., and Personal identification number (PIN).

Sign Here

Signature area with fields for Preparer's name, signature, date, occupation, and PTIN.

Paid Preparer's Use Only

Form for Paid Preparer's Use Only with fields for Firm's name, address, EIN, and phone no.

**SCHEDULE A**  
**(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

**2010**

Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

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

Name(s) shown on Form 1040

Your social security number

**Bernard and Jane Sanders**

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.					
1	Medical and dental expenses (see instructions).....	1					
2	Enter amount from Form 1040, line 38.....	2					
3	Multiply line 2 by 7.5% (.075).....	3					
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-.....	4					0.
<b>Taxes You Paid</b>		<b>5 State and local (check only one box):</b>					
a	<input checked="" type="checkbox"/> Income taxes, or	5		15,320.			
b	<input type="checkbox"/> General sales taxes	6		9,391.			
6	Real estate taxes (see instructions).....	6					
7	New motor vehicle taxes from line 11 of the worksheet on page 2 (for certain vehicles purchased in 2009). Skip this line if you checked box 5b. ....	7					
8	Other taxes. List type and amount ▶	8					
9	Add lines 5 through 8.....	9					24,711.
<b>Interest You Paid</b>		<b>10 Home mtg interest and points reported to you on Form 1098.....</b>		10		47,083.	
<b>Note.</b> Your mortgage interest deduction may be limited (see instrs).		<b>11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ▶</b>		11			
		<b>12 Points not reported to you on Form 1098. See instrs for spl rules.....</b>		12			
		<b>13 Mortgage insurance premiums (see instructions).....</b>		13			
		<b>14 Investment interest. Attach Form 4952 if required. (See instrs.).....</b>		14			
		<b>15 Add lines 10 through 14.....</b>		15		47,083.	
<b>Gifts to Charity</b>		<b>16 Gifts by cash or check. If you made any gift of \$250 or more, see instrs.....</b>		16		5,750.	
If you made a gift and got a benefit for it, see instructions.		<b>17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.....</b>		17			
		<b>18 Carryover from prior year.....</b>		18			
		<b>19 Add lines 16 through 18.....</b>		19		5,750.	
<b>Casualty and Theft Losses</b>		<b>20 Casualty or theft loss(es). Attach Form 4684. (See instructions.).....</b>		20		0.	
<b>Job Expenses and Certain Miscellaneous Deductions</b>		<b>21 Unreimbursed employee expenses — job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶</b>					
		<b>Form 2106 (Taxpayer) 5,135.</b>		21		5,135.	
		<b>22 Tax preparation fees.....</b>		22			
		<b>23 Other expenses — investment, safe deposit box, etc. List type and amount ▶</b>		23			
		<b>24 Add lines 21 through 23.....</b>		24		5,135.	
		<b>25 Enter amount from Form 1040, line 38.....</b>		25		321,596.	
		<b>26 Multiply line 25 by 2% (.02).....</b>		26		6,432.	
		<b>27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-.....</b>		27		0.	
<b>Other Miscellaneous Deductions</b>		<b>28 Other — from list in instructions. List type and amount ▶</b>		28		0.	
<b>Total Itemized Deductions</b>		<b>29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.....</b>		29		77,544.	
		<b>30 If you elect to itemize deductions even though they are less than your standard deduction, check here.....</b>					

**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

**2010**

Attachment  
Sequence No. **13**

Name(s) shown on return

Your social security number

Bernard and Jane Sanders

**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:	Properties			Totals	
		A	B	C	(Add columns A, B, and C.)	
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						X
B						X
C						
3	Rents received	5,500.	4,600.		10,100.	
4	Royalties received					
<b>Expenses:</b>						
5	Advertising					
6	Auto and travel (see instructions)					
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 instructions)	2,834.	4,900.		7,734.	
13	Other interest					
14	Repairs					
15	Supplies					
16	Taxes	3,263.	5,489.			
17	Utilities	360.				
18	Other (list) ▶ Association Dues	8,367.				
19	Add lines 5 through 18	14,824.	10,389.		25,213.	
20	Depreciation expense or depletion (see instructions)	2,647.	6,533.		9,180.	
21	Total expenses. Add lines 19 and 20	17,471.	16,922.			
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.	-11,971.	-12,322.			
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.					
24	<b>Income.</b> Add positive amounts shown on line 22. Do not include any losses.					
25	<b>Losses.</b> Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here.					
26	<b>Total rental real estate and royalty income or (loss).</b> 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.					

**Alternative Minimum Tax – Individuals**

Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

**Bernard and Jane Sanders**

**Part I Alternative Minimum Taxable Income** (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 and go to line 2. Otherwise, enter the amount from Form 1040, line 38 and go to line 6. (If less than zero, enter as a negative amount.)	1	244,052.
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), lines 5, 6, and 8	3	24,711.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 17 from that schedule	6	
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	<b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see instructions.)	28	268,763.

**Part II Alternative Minimum Tax (AMT)**

29	Exemption. (If you were under age 24 at the end of 2010, see instructions.)																
	<table border="0"> <tr> <td><b>IF your filing status is . . .</b></td> <td><b>AND line 28 is not over . . .</b></td> <td><b>THEN enter on line 29 . . .</b></td> <td></td> </tr> <tr> <td>Single or head of household . . . . .</td> <td>\$112,500 . . . . .</td> <td>\$47,450</td> <td rowspan="3">}</td> </tr> <tr> <td>Married filing jointly or qualifying widow(er) . . . . .</td> <td>150,000 . . . . .</td> <td>72,450</td> </tr> <tr> <td>Married filing separately . . . . .</td> <td>75,000 . . . . .</td> <td>36,225</td> </tr> </table>	<b>IF your filing status is . . .</b>	<b>AND line 28 is not over . . .</b>	<b>THEN enter on line 29 . . .</b>		Single or head of household . . . . .	\$112,500 . . . . .	\$47,450	}	Married filing jointly or qualifying widow(er) . . . . .	150,000 . . . . .	72,450	Married filing separately . . . . .	75,000 . . . . .	36,225	29	42,759.
<b>IF your filing status is . . .</b>	<b>AND line 28 is not over . . .</b>	<b>THEN enter on line 29 . . .</b>															
Single or head of household . . . . .	\$112,500 . . . . .	\$47,450	}														
Married filing jointly or qualifying widow(er) . . . . .	150,000 . . . . .	72,450															
Married filing separately . . . . .	75,000 . . . . .	36,225															
30	If line 28 is <b>over</b> the amount shown above for your filing status, see instructions. Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35 and skip the rest of Part II	30	226,004.														
31	<ul style="list-style-type: none"> <li>If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 54 here.</li> <li><b>All others:</b> If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</li> </ul>	31	59,781.														
32	Alternative minimum tax foreign tax credit (see instructions)	32															
33	Tentative minimum tax. Subtract line 32 from line 31	33	59,781.														
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34	55,909.														
35	<b>AMT.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	3,872.														

Form **4562**

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

Department of the Treasury  
Internal Revenue Service (99)

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

**2010**

Attachment  
Sequence No. **67**

Name(s) shown on return

Identifying number

**Bernard and Jane Sanders**

Business or activity to which this form relates

**Schedule E (rental) - -Residential Rental**

**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 instructions) .....	1	500,000.
2	Total cost of section 179 property placed in service (see instructions).....	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions) .....	3	2,000,000.
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 2009 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 2011. 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 depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) .....	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 2010 .....	17	2,529.
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 2010 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.....						
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.....	6/01/10	6,000.	27.5 yrs	MM	S/L	118.
			27.5 yrs	MM	S/L	
i Nonresidential real property.....			39 yrs	MM	S/L	
				MM	S/L	

**Section C - Assets Placed in Service During 2010 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	
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	2,647.
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	

**Passive Activity Loss Limitations**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.  
▶ Attach to Form 1040 or Form 1041.

Name(s) shown on return

Identifying number

Bernard and Jane Sanders

**Part I 2010 Passive Activity Loss**

Caution: Complete Worksheets 1, 2, and 3 on page 2 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1 a	Activities with net income (enter the amount from Worksheet 1, column (a))....	1 a		
1 b	Activities with net loss (enter the amount from Worksheet 1, column (b)).....	1 b	-24,293.	
1 c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c)).	1 c		
1 d	Combine lines 1a, 1b, and 1c.....	1 d		-24,293.

**Commercial Revitalization Deductions From Rental Real Estate Activities**

2 a	Commercial revitalization deductions from Worksheet 2, column (a).....	2 a		
2 b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b).....	2 b		
2 c	Add lines 2a and 2b.....	2 c		

**All Other Passive Activities**

3 a	Activities with net income (enter the amount from Worksheet 3, column (a))....	3 a		
3 b	Activities with net loss (enter the amount from Worksheet 3, column (b)).....	3 b		
3 c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c)).	3 c		
3 d	Combine lines 3a, 3b, and 3c.....	3 d		

4	Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Do not complete Form 8582. Report the losses on the forms and schedules normally used.....	4		-24,293.
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

Note: Enter all numbers in Part II as positive amounts. See the instructions for an example.

5	Enter the smaller of the loss on line 1d or the loss on line 4.....	5		24,293.
6	Enter \$150,000. If married filing separately, see the instructions.....	6	150,000.	
7	Enter modified adjusted gross income, but not less than zero (see instructions).	7	297,685.	
8	Subtract line 7 from line 6.....	8		
9	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions....	9		
10	Enter the smaller of line 5 or line 9.....	10		0.

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions.....	11		
12	Enter the loss from line 4.....	12		
13	Reduce line 12 by the amount on line 10.....	13		
14	Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13.....	14		

**Part IV Total Losses Allowed**

15	Add the income, if any, on lines 1a and 3a and enter the total.....	15		
16	Total losses allowed from all passive activities for 2010. Add lines 10, 14, and 15. See the instructions to find out how to report the losses on your tax return.....	16		

BAA For Paperwork Reduction Act Notice, see the instructions.

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

**Worksheet 1 – For Form 8582, Lines 1a, 1b, and 1c** (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
-Residential Re		11,971.			11,971.
-Residential Re		12,322.			12,322.
Total. Enter on Form 8582, lines 1a, 1b, and 1c		24,293.			

**Worksheet 2 – For Form 8582, Lines 2a and 2b** (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

**Worksheet 3 – For Form 8582, Lines 3a, 3b, and 3c** (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c					

**Worksheet 4 – Use this worksheet if an amount is shown on Form 8582, line 10 or 14** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total			1.00		

**Worksheet 5 – Allocation of Unallowed Losses** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
-Residential Rent	Sch E Ln 23	11,971.	0.492776	11,971.
-Residential Rent	Sch E Ln 23	12,322.	0.507224	12,322.
Total		24,293.	1.00	24,293.



**Worksheet 6 – Allowed Losses** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
-Residential Rent	Sch E Ln 23	11,971.	11,971.	0.
-Residential Rent	Sch E Ln 23	12,322.	12,322.	0.
<b>Total</b>		24,293.	24,293.	0.

**Worksheet 7 – Activities With Losses Reported on Two or More Forms or Schedules** (See instructions.)

Name of activity...	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions) 1 a Net loss plus prior year unallowed loss from form or schedule b Net income from form or schedule c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions) 1 a Net loss plus prior year unallowed loss from form or schedule b Net income from form or schedule c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions) 1 a Net loss plus prior year unallowed loss from form or schedule b Net income from form or schedule c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions) 1 a Net loss plus prior year unallowed loss from form or schedule b Net income from form or schedule c Subtract line 1b from line 1a. If zero or less, enter -0-					
<b>Total</b>		0.	1.00	0.	0.

Form or schedule and line number to be reported on (see instructions) 1 a Net loss plus prior year unallowed loss from form or schedule b Net income from form or schedule c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions) 1 a Net loss plus prior year unallowed loss from form or schedule b Net income from form or schedule c Subtract line 1b from line 1a. If zero or less, enter -0-					
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Form or schedule and line number to be reported on (see instructions) 1 a Net loss plus prior year unallowed loss from form or schedule b Net income from form or schedule c Subtract line 1b from line 1a. If zero or less, enter -0-					
<b>Total</b>		0.	1.00	0.	0.

**Unreimbursed Employee Business Expenses**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

**2010**

Attachment  
Sequence No. **129A**

Your name <b>Bernard Sanders</b>	Occupation in which you incurred expenses <b>Gov't official</b>	Social security number [REDACTED]
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**You Can Use This Form Only if All of the Following Apply.**

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2010.

**Caution:** You can use the standard mileage rate for 2010 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

**Part I Figure Your Expenses**

1 Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 50% (.50).....	1	
2 Parking fees, tolls, and transportation, including train, bus, etc, that <b>did not</b> involve overnight travel or commuting to and from work.....	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment.....	3	
4 Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment.....	4	
5 Meals and entertainment expenses: \$ <u>10,270.</u> x 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.).....	5	5,135.
6 <b>Total expenses.</b> Add lines 1 through 5. Enter here and on <b>Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 9</b> ). (Armed Forces reservists; fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.).....	6	5,135.

**Part II Information on Your Vehicle.** Complete this part **only** if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ..... ▶ \_\_\_\_\_

8 Of the total number of miles you drove your vehicle during 2010, enter the number of miles you used your vehicle for:

a Business \_\_\_\_\_ b Commuting (see instr) \_\_\_\_\_ c Other \_\_\_\_\_

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

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

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

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

**BAA For Paperwork Reduction Act Notice, see your tax return instructions.**