

Label (See instructions.) Use the IRS label. Otherwise, please print or type.	L Your first name and initial A FABIAN A	R Last name I RIOS	OMB No. 1545-0074
	B If a joint return, spouse's first name and initial	E Last name	S Your social security number 627-78-8680
	H Home address (number and street). If you have a P.O. box, see instructions. 2115 COLLEGE ST	A Apt. no. 5	S Spouse's social security number
	E City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. LAS CRUCES, NM 88001		S You must enter your SSN(s) above. ▲

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see instructions) **You** **Spouse**

Filing status Check only one box.
 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 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 **Yourself.** If someone can claim you as a dependent, **do not check** box 6a. } **Boxes checked on 6a and 6b** 1

b **Spouse**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) Check if qualifying child for child tax credit (see instr.)	
				<input type="checkbox"/>	• lived with you <u>0</u> • did not live with you due to divorce or separation (see instructions) <u>0</u> Dependents on 6c not entered above <u>0</u>
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

d Total number of exemptions claimed. **Add numbers on lines above** **▶** 1

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2.		7	24,594.
8a Taxable interest. Attach Schedule B if required.		8a	
b Tax-exempt interest. Do not include on line 8a.	8b		
9a Ordinary dividends. Attach Schedule B if required.		9a	
b Qualified dividends (see instructions).	9b		
10 Capital gain distributions (see instructions).		10	
11a IRA distributions.	11a	11b Taxable amount (see instructions).	11b
12a Pensions and annuities.	12a	12b Taxable amount (see instructions).	12b
13 Unemployment compensation in excess of \$2,400 per recipient and Alaska Permanent Fund dividends (see instructions).		13	
14a Social security benefits.	14a	14b Taxable amount (see instructions).	14b
15 Add lines 7 through 14b (far right column). This is your total income .		15	24,594.

Adjusted gross income

16 Educator expenses (see instructions).		16	
17 IRA deduction (see instructions).		17	
18 Student loan interest deduction (see instructions).		18	
19 Tuition and fees deduction. Attach Form 8917.		19	
20 Add lines 16 through 19. These are your total adjustments .		20	0.
21 Subtract line 20 from line 15. This is your adjusted gross income .		21	24,594.

Tax, credits, and payments

22 Enter the amount from line 21 (adjusted gross income). 22 **24,594.**

23a Check **You** were born before January 2, 1945, **Blind** if: **Spouse** was born before January 2, 1945, **Blind** } **Total boxes checked** ▶ 23a **0**

b If you are married filing separately and your spouse itemizes deductions, see instructions and check here ▶ 23b

Standard Deduction for -

• People who checked any box on line 23a or 23b or 24b or who can be claimed as a dependent, See inst.

• All others:
Single or Married filing separately, \$5,700

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

Head of household, \$8,350

24a Enter your **standard deduction** (see left margin). 24a **5,700.**

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) ▶ 24b

25 Subtract line 24a from line 22. If line 24a is more than line 22, enter -0-. 25 **18,894.**

26 Exemptions. If line 22 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. 26 **3,650.**

27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶ 27 **15,244.**

28 Tax, including any alternative minimum tax (see instructions). 28 **1,866.**

29 Credit for child and dependent care expenses attach Form 2441. 29

30 Credit for the elderly or the disabled. Attach Schedule R. 30

31 Education credits from Form 8863, line 29 31 **805.**

32 Retirement savings contributions credit. Attach Form 8880. 32

33 Child tax credit (see instructions). 33

34 Add lines 29 through 33. These are your **total credits.** 34 **805.**

35 Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. 35 **1,061.**

36 Advance earned income credit payments from Form(s) W-2, box 9. 36

37 Add lines 35 and 36. This is your **total tax.** ▶ 37 **1,061.**

38 Federal income tax withheld from Forms W-2 and 1099. 38 **2,545.**

39 2009 estimated tax payments and amount applied from 2008 return. 39

40 Making work pay and government retiree credits. Attach Schedule M. 40 **400.**

If you have a qualifying child, attach Schedule EIC

41a Earned income credit (EIC). NO41a

b Nontaxable combat pay election. 41b

42 Additional child tax credit. Attach Form 8812. 42

43 Refundable education credit from Form 8863, line 16. 43

44 Add lines 38, 39, 40, 41a, 42, and 43. These are your **total payments.** ▶ 44 **2,945.**

Refund

45 If line 44 is more than line 37, subtract line 37 from line 44. This is the amount you **overpaid.** 45 **1,884.**

Direct Deposit?

46a Amount of line 45 you want **refunded to you.** If Form 8888 is attached, check here ▶ 46a **1,884.**

See instructions and fill in 46b, 46c, and 46d or Form 8888.

▶ **b** Routing number **107002192** ▶ **c** Type: Checking Savings

▶ **d** Account number **7114012433**

47 Amount of line 45 you want **applied to your 2010 estimated tax.** 47

Amount you owe

48 Amount you owe. Subtract line 44 from line 37. For details on how to pay, see instructions. ▶ 48

49 Estimated tax penalty (see instructions). 49

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 ▶ 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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint Return? (see instructions).

Your signature Date Your occupation **STUDENT** Daytime phone number **505-720-8345**

Keep a copy for your records.

Spouse's signature. If a joint return, **both** must sign. Date Spouse's occupation

Paid preparer's use only

Preparer's signature Date Check if self-employed Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code ▶ EIN Phone no.

Education Credits (American Opportunity, Hope, and Lifetime Learning Credits)

▶ See separate instructions to find out if you are eligible to take the credits.
 ▶ Attach to Form 1040 or Form 1040A.

Name(s) shown on return

FABIAN A RIOS

Your social security number

627-78-8680

Caution: You **cannot** take both an education credit and the tuition and fees deduction (see Form 8917) for the **same student** for the same year.

Part I American Opportunity Credit

Use Part II if you are claiming the Hope credit for a student attending school in a Midwestern disaster area. If you use Part II, you cannot use Part I for any student.

Caution: You **cannot** take the American opportunity credit for more than **4** tax years for the **same student**.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$4,000 for each student.	(d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0-.	(e) Multiply the amount in column (d) by 25% (.25)	(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).	
2	Tentative American opportunity credit. Add the amounts on line 1, column (f). Skip Part II if line 2 is more than zero. If you are taking the lifetime learning credit for a different student, go to Part III; otherwise, go to Part IV ▶					2	0.

Part II Hope Credit

Use this part if you are claiming the Hope credit for a student attending school in a Midwestern disaster area and elect to waive the computation method in Part I for all students.

Caution: You **cannot** take the Hope credit for more than **2** tax years for the **same student**.

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,400* for each student.	(d) Enter the smaller of the amount in column (c) or \$1,200**	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)	
4	Tentative Hope credit. Add the amounts on line 3, column (f). If you are taking the lifetime learning credit for a different student, go to Part III; otherwise, go to Part V ▶					4	0.

*For each student who attended an eligible educational institution in a Midwestern disaster area, do not enter more than \$4,800.

**For each student who attended an eligible educational institution in a Midwestern disaster area, enter the smaller of the amount in column (c) or \$2,400.

Part III Lifetime Learning Credit. Caution: You **cannot** take the American opportunity credit or the Hope credit and the lifetime learning credit for the **same student** in the same year.

5	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
	FABIAN RIOS	627-78-8680	4,023.
6	Add the amounts on line 5, column (c), and enter the total		6 4,023.
7a	Enter the smaller of line 6 or \$10,000		7a 4,023.
b	For students who attended an eligible educational institution in a Midwestern disaster area, enter the smaller of \$10,000 or their qualified expenses included on line 6 (see special rules in the instructions)		7b 0.
c	Subtract line 7b from line 7a.		7c 4,023.
8a	Multiply line 7b by 40% (.40).		8a 0.
b	Multiply line 7c by 20% (.20).		8b 805.
c	Tentative lifetime learning credit. Add lines 8a and 8b. If you have an entry on line 2, go to Part IV; otherwise go to Part V		8c 805.

Part IV Refundable American Opportunity Credit

9	Enter the amount from line 2		9	
10	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	10		
11	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	11		
12	Subtract line 11 from line 10. If zero or less, stop ; you cannot take any education credit	12		
13	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	13		
14	If line 12 is:			
	<ul style="list-style-type: none"> Equal to or more than line 13, enter 1.000 on line 14 Less than line 13, divide line 12 by line 13. Enter the result as a decimal (rounded to at least three places) 		14	0.0000
15	Multiply line 9 by line 14. Caution: If you were under age 24 at the end of the year and meet the conditions in the instructions, you cannot take the refundable American opportunity credit. Skip line 16, enter the amount from line 15 on line 17, and check this box <input type="checkbox"/>		15	
16	Refundable American opportunity credit. Multiply line 15 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 17 below		16	

Part V Nonrefundable Education Credits

17	Subtract line 16 from line 15		17	
18	Add line 4 and line 8c. If you have no entry on these lines, skip lines 19 through 24, and enter the amount from line 17 on line 25		18	805.
19	Enter: \$120,000 if married filing jointly; \$60,000 if single, head of household, or qualifying widow(er)	19	60,000.	
20	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	20	24,594.	
21	Subtract line 20 from line 19. If zero or less, skip lines 22 and 23, and enter zero on line 24	21	35,406.	
22	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	22	10,000.	
23	If line 21 is:			
	<ul style="list-style-type: none"> Equal to or more than line 22, enter the amount from line 18 on line 24 and go to line 25 . Less than line 22, divide line 21 by line 22. Enter the result as a decimal (rounded to at least three places) 		23	0.0000
24	Multiply line 18 by line 23		24	805.
25	Add line 17 and line 24. If zero, stop ; you cannot take any nonrefundable education credit		25	805.
26	Enter the amount from Form 1040, line 46, or Form 1040A, line 28		26	1,866.
27	Enter the total, if any, of your credits from:			
	<ul style="list-style-type: none"> Form 1040, lines 47, 48, and the amount from Schedule R entered on line 53 Form 1040A, lines 29 and 30 		27	
28	Subtract line 27 from line 26. If zero or less, stop ; you cannot take any nonrefundable education credit		28	1,866.
29	Nonrefundable education credits. Enter the smaller of line 25 or line 28 here and on Form 1040, line 49, or Form 1040A, line 31		29	805.

*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

**SCHEDULE M
(Form 1040A or 1040)**

**Making Work Pay and Government
Retiree Credits**

OMB No. 1545-0074

2009

Attachment
Sequence No. **166**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040A, 1040, or 1040NR.**

▶ **See separate instructions.**

Name(s) shown on return

FABIAN A RIOS

Your social security number
627-78-8680

1a Important: See the instructions if you can be claimed as someone else's dependent or are filing Form 1040NR. Check the "No" box below and see the instructions if (a) you have a net loss from a business, (b) you received a taxable scholarship or fellowship grant not reported on a Form W-2, (c) your wages include pay for work performed while an inmate in a penal institution, (d) you received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or (e) you are filing Form 2555 or 2555-EZ.

Do you (and your spouse if filing jointly) have 2009 wages of more than \$6,451 (\$12,903 if married filing jointly)?

Yes. Skip lines 1a through 3. Enter \$400 (\$800 if married filing jointly) on line 4 and go to line 5.

No. Enter your earned income (see instructions) **1a**

b Nontaxable combat pay included on line 1a (see instructions) **1b**

2 Multiply line 1a by 6.2% (.062) **2**

3 Enter \$400 (\$800 if married filing jointly) **3**

4 Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a) **4** **400.**

5 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22. **5** **24,594.**

6 Enter \$75,000 (\$150,000 if married filing jointly). **6** **75,000.**

7 Is the amount on line 5 more than the amount on line 6?

No. Skip line 8. Enter the amount from line 4 on line 9 below.

Yes. Subtract line 6 from line 5 **7**

8 Multiply line 7 by 2% (.02) **8**

9 Subtract line 8 from line 4. If zero or less, enter -0- **9** **400.**

10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in 2009? You may have received this payment if you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits (see instructions).

No. Enter -0- on line 10 and go to line 11.

Yes. Enter the total of the payments received by you (and your spouse, if filing jointly). Do not enter more than \$250 (\$500 if married filing jointly) **10**

11 Did you (or your spouse, if filing jointly) receive a pension or annuity in 2009 for services performed as an employee of the U.S. Government or any U.S. state or local government from work **not** covered by social security? Do not include any pension or annuity reported on Form W-2.

No. Enter -0- on line 11 and go to line 12.

Yes. • If you checked "No" on line 10, enter \$250 (\$500 if married filing jointly and the answer on line 11 is "Yes" for both spouses)
• If you checked "Yes" on line 10, enter -0- (exception: enter \$250 if filing jointly and the spouse who received the pension or annuity did not receive an economic recovery payment described on line 10) **11**

12 Add lines 10 and 11 **12**

13 Subtract line 12 from line 9. If zero or less, enter -0- **13** **400.**

14 Making work pay and government retiree credits. Add lines 11 and 13. Enter the result here and on Form 1040, line 63; Form 1040A, line 40; or Form 1040NR, line 60. **14** **400.**

*If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see instructions.