Form **1040A** Department of the Treasury - Internal Revenue Service
U.S. Individual Income Tax Return (99) 2011
IRS Use Only - Do not write or staple in this space.

OMB No. 1545-0074

Your first name and initial	Last name	Your social security number
Fabian A	Rios	627-78-8680
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.: 104 S 41st ST #19 | Apt. no.:

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

City, town or post office, state and ZIP code. If you have a foreign address, also complete spaces below (see instructions).: Omaha, NE 68131

Foreign country name | Foreign province/county | Foreign postal code

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ 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 instr.) 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.
b ☐ **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

If more than six dependents, see Instructions.

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) X if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐
			☐
			☐

No. of children on 6c who:
• lived with you: 0
• did not live with you due to divorce or separation (see instructions): 0
Dependents on 6c not entered above: 0

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

Income
Attach Form(s) W-2 here. Also attach Form(s) 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	22,406.
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 and Alaska Permanent Fund dividends.	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	22,406.

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. 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	22,406.

Tax, credits, and payments

22	Enter the amount from line 21 (adjusted gross income).			22	22,406.
23a	Check if: ☐ **You** were born before January 2, 1947, ☐ Blind; ☐ **Spouse** was born before January 2, 1947, ☐ Blind. **Total boxes checked** ▶ 23a			23a	0
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b ☐				
24	Enter your **standard deduction**.			24	5,800.
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.			25	16,606.
26	**Exemptions.** Multiply $3,700 by the number on line 6d.			26	3,700.
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.**			▶ 27	12,906.
28	**Tax,** including any alternative minimum tax (see instructions).			28	1,514.
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 23.	31	926.		
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	926.
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your **total tax.**			35	588.
36	Federal income tax withheld from Forms W-2 and 1099.	36	2,652.		
37	2011 estimated tax payments and amount applied from 2010 return.	37			
38a	**Earned income credit (EIC).**	38a	NO		
b	Nontaxable combat pay election. 38b				
39	Additional child tax credit. Attach Form 8812.	39			
40	American opportunity credit from Form 8863, line 14.	40			
41	Add lines 36, 37, 38a, 39, and 40. These are your **total payments.**			▶ 41	2,652.

Standard Deduction for-
- People who check any box on line 23a or 23b **or** who can be claimed as a dependent, see instructions.
- All others: Single or Married filing separately, $5,800; Married filing jointly or Qualifying widow(er), $11,600; Head of household, $8,500

If you have a qualifying child, attach Schedule EIC.

Refund

42	If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you **overpaid.**			42	2,064.
43a	Amount of line 42 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			43a	2,064.
44	Amount of line 42 you want **applied to your 2012 estimated tax.**	44			

Direct Deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.

▶ b Routing number 107002192 ▶ c Type: ☒ Checking ☐ Savings

▶ d Account number 7114042433

Amount you owe

45	**Amount you owe.** Subtract line 41 from line 35. For details on how to pay, see instructions.			▶ 45	
46	Estimated tax penalty (see instructions).	46			

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

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 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.

Your signature	Date	Your occupation	Daytime phone number
		Chemist	(505)720-8345
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid preparer use only

Print/type preparer's name	Preparer's signature	Date	Check ▶ ☐ if self-employed	PTIN

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no.

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits (American Opportunity 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.**

OMB No. 1545-0074

2011

Attachment Sequence No. **50**

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

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). If you are taking the lifetime learning credit for a different student, go to Part II; otherwise, go to Part III . . . . ▶	2	0.

Part II Lifetime Learning Credit.

Caution: *You* ***cannot*** *take the American opportunity credit and the lifetime learning credit for the* ***same student*** *in the same year.*

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)
Fabian	Rios	627-78-8680	4,630.

4 Add the amounts on line 3, column (c), and enter the total	4	4,630.
5 Enter the **smaller** of line 4 or $10,000	5	4,630.
6 **Tentative lifetime learning credit.** Multiply line 5 by 20% (.20). If you have an entry on line 2, go to Part III; otherwise go to Part IV	6	926.

Part III **Refundable American Opportunity Credit**

7	Enter the amount from line 2			7	
8	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	8			
9	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. 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.	9			
10	Subtract line 9 from line 8. If zero or less, **stop**; you cannot take any education credit	10			
11	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	11			
12	If line 10 is: • Equal to or more than line 11, enter 1.000 on line 12 • Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)			12	0.0000
13	Multiply line 7 by line 12. **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 14, enter the amount from line 13 on line 15, and check this box ▶ ☐			13	
14	**Refundable American opportunity credit.** Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 15 below			14	

Part IV **Nonrefundable Education Credits**

15	Subtract line 14 from line 13			15	
16	Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions)			16	926.
17	Enter: $122,000 if married filing jointly; $61,000 if single, head of household, or qualifying widow(er)	17	61,000.		
18	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. 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.	18	22,406.		
19	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22	19	38,594.		
20	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	20	10,000.		
21	If line 19 is: • Equal to or more than line 20, enter 1.000 on line 21 and go to line 22 • Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places)			21	1.0000
22	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶			22	926.
23	**Nonrefundable education credits.** Enter the amount from line 11 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31			23	926.