

Name, Address, and SSN

For the year Jan 1 - Dec 31, 2010, or other tax year beginning , 2010, ending , 20
Your first name Michael MI C Last name Ireland
OMB No. 1545-0074
Your social security number 340-40-2675
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.
515 Independence Place
City, town or post office. If you have a foreign address, see instructions. State ZIP code
Aspen CO 81611
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? [X] You [] Spouse

Filing Status

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

Exemptions

6a [X] 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) [X] if child under age 17 qualifying for child tax cr (see instrs)
d Total number of exemptions claimed 1

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 37,701.
8a Taxable interest. Attach Schedule B if required 902.
8b Tax-exempt interest. Do not include on line 8a
9a Ordinary dividends. Attach Schedule B if required
9b Qualified dividends
10 Taxable refunds, credits, or offsets of state and local income taxes 0.
11 Alimony received
12 Business income or (loss). Attach Schedule C or C-EZ
13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here
14 Other gains or (losses). Attach Form 4797
15a IRA distributions 15a Taxable amount 15b
16a Pensions and annuities 16a Taxable amount 16b
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 26,605.
18 Farm income or (loss). Attach Schedule F
19 Unemployment compensation
20a Social security benefits 20a Taxable amount 20b
21 Other income
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 65,208.

Adjusted Gross Income

23 Educator expenses 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 29
30 Penalty on early withdrawal of savings 30
31a Alimony paid b Recipient's SSN 31a
32 IRA deduction 32
33 Student loan interest deduction 33
34 Tuition and fees. Attach Form 8917 34
35 Domestic production activities deduction. Attach Form 8903 35
36 Add lines 23 - 31a and 32 - 35 36
37 Subtract line 36 from line 22. This is your adjusted gross income 65,208.

Tax and Credits	38	Amount from line 37 (adjusted gross income)	38	65,208.
	39a	Check if: <input type="checkbox"/> You were born before January 2, 1946, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a <input type="checkbox"/> Spouse was born before January 2, 1946, <input type="checkbox"/> Blind. checked <input type="checkbox"/> 39b		
		b If your spouse itemizes on a separate return, or you were a dual-status alien, check here <input type="checkbox"/> 39b		
	40	Itemized deductions (from Schedule A) or your standard deduction (see instructions)	40	13,725.
	41	Subtract line 40 from line 38	41	51,483.
	42	Exemptions. Multiply \$3,650 by the number on line 6d	42	3,650.
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	47,833.
	44	Tax (see instrs). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	8,138.
	45	Alternative minimum tax (see instructions). Attach Form 6251	45	0.
	46	Add lines 44 and 45	46	8,138.
	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 23	49	
	50	Retirement savings contributions credit. Attach Form 8880	50	
	51	Child tax credit (see instructions)	51	
	52	Residential energy credits. Attach Form 5695	52	
	53	Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	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	8,138.
	Other Taxes	56	Self-employment tax. Attach Schedule SE	56
57		Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58		Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a		Form(s) W-2, box 9 b <input type="checkbox"/> Schedule H c <input type="checkbox"/> Form 5405, line 16	59	
60	Add lines 55-59. This is your total tax	60	8,138.	
Payments	61	Federal income tax withheld from Forms W-2 and 1099	61	13,794.
	62	2010 estimated tax payments and amount applied from 2009 return	62	27,906.
	63	Making work pay credit. Attach Schedule M	63	400.
	64a	Earned income credit (EIC)	64a	
		b Nontaxable combat pay election <input type="checkbox"/> 64b		
	65	Additional child tax credit. Attach Form 8812	65	
	66	American opportunity credit from Form 8863, line 14	66	
	67	First-time homebuyer credit from Form 5405, line 10	67	
	68	Amount paid with request for extension to file	68	
	69	Excess social security and tier 1 RRTA tax withheld	69	
	70	Credit for federal tax on fuels. Attach Form 4136	70	
	71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
72	Add lns 61-63, 64a, & 65-71. These are your total pmts	72	42,100.	
Refund	73	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid	73	33,962.
	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> 74a	74a	3,962.
		b Routing number <input type="checkbox"/> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number <input type="checkbox"/>			
75	Amount of line 73 you want applied to your 2011 estimated tax	75	30,000.	
Amount You Owe	76	Amount you owe. Subtract line 72 from line 60. For details on how to pay see instructions	76	
	77	Estimated tax penalty (see instructions)	77	

If you have a qualifying child, attach Schedule EIC.

Direct deposit? See instructions.

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

Third Party Designee

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

Your signature *M. Ireland* Date 6/6/10 Your occupation Civil servant Daytime phone number _____ Spouse's signature _____ Date _____ Spouse's occupation _____

Paid Preparer's Use Only

Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check if self-employed PTIN _____ Firm's name Self-Prepared Firm's address _____ Firm's EIN _____ 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

Michael C Ireland

Your social security number

340-40-2675

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see instructions)	1	14,118.		
	2 Enter amount from Form 1040, line 38 2 65,208.				
	3 Multiply line 2 by 7.5% (.075)	3	4,891.		
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	9,227.	
Taxes You Paid	5 State and local (check only one box):				
	a <input checked="" type="checkbox"/> Income taxes, or	5	1,736.		
	b <input type="checkbox"/> General sales taxes				
	6 Real estate taxes (see instructions)	6	276.		
	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 ▶				
	Personal Property & Other taxes 47.	8	47.		
	9 Add lines 5 through 8			9	2,059.
	Interest You Paid	10 Home mtg interest and points reported to you on Form 1098	10		
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 ▶					
Note. Your mortgage interest deduction may be limited (see instrs).					
12 Points not reported to you on Form 1098. See instrs for spl rules		12			
13 Mortgage insurance premiums (see instructions)		13			
14 Investment interest. Attach Form 4952 if required. (See instrs.)		14			
15 Add lines 10 through 14				15	
Gifts to Charity		16 Gifts by cash or check. If you made any gift of \$250 or more, see instrs	16	1,939.	
	If you made a gift and got a benefit for it, see instructions.				
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	500.		
	18 Carryover from prior year	18			
19 Add lines 16 through 18			19	2,439.	
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20			
Job Expenses and Certain Miscellaneous Deductions	21 Unreimbursed employee expenses — job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21			
	22 Tax preparation fees	22			
	23 Other expenses — investment, safe deposit box, etc. List type and amount ▶	23			
	24 Add lines 21 through 23	24			
	25 Enter amount from Form 1040, line 38 25				
	26 Multiply line 25 by 2% (.02)	26			
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	
Other Miscellaneous Deductions	28 Other — from list in instructions. List type and amount ▶			28	
Total Itemized Deductions	29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40	29			
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ <input type="checkbox"/>				
				13,725.	

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

Michael C Ireland

340-40-2675

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ... Yes No
If you answered 'Yes,' see instructions before completing this section.

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	Avon Properties Leasing, LLC	P	<input type="checkbox"/>	65-1225795	<input type="checkbox"/>
B	Michael C. Ireland PC	S	<input type="checkbox"/>	84-1249113	<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>

Passive Income and Loss		Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A	0.			
B				26,605.
C				
D				
29a Totals				26,605.
b Totals	0.			
30 Add columns (g) and (j) of line 29a			30	26,605.
31 Add columns (f), (h), and (i) of line 29b			31	0.
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below			32	26,605.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a			35
36 Add columns (c) and (e) of line 34b			36
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below			37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41	26,605.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see instructions)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Passive Activity Loss Limitations

Department of the Treasury
Internal Revenue Service (99)

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

2010

Attachment
Sequence No. **88**

Name(s) shown on return

Michael C Ireland

Identifying number

340-40-2675

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		
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		

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	0.	
3 b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3 b	-4,085.	
3 c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3 c	-9,794.	
3 d	Combine lines 3a, 3b, and 3c	3 d		-13,879.

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		-13,879.
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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		
6	Enter \$150,000. If married filing separately, see the instructions	6		
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7		
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		0.
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		0.

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
Total. Enter on Form 8582, lines 1a, 1b, and 1c					

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
Avon Properties Leasing, LLC	0.	4,085.	9,794.		13,879.
Total. Enter on Form 8582, lines 3a, 3b, and 3c	0.	4,085.	9,794.		

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
Avon Properties Leasing, LLC	E Ln 28A	13,879.	1.00000000	13,879.
Total		13,879.	1.00	13,879.

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
Avon Properties Leasing, LLC	E Ln 28A	13,879.	13,879.	0.
Total		13,879.	13,879.	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-					
Total			1.00		

Name of activity					
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-					
Total			1.00		

SCHEDULE M
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Making Work Pay Credit

▶ **Attach to Form 1040A or 1040.**

▶ **See separate instructions.**

OMB No. 1545-0074

2010

Attachment
Sequence No. **166**

Name(s) shown on return

Michael C Ireland

Your social security number

340-40-2675

Caution: To take the making work pay credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your tax return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.

Caution: You cannot take the making work pay credit if you can be claimed as someone else's dependent or if you are a nonresident alien.

Important: Check the 'No' box on line 1a 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.

1 a Do you (and your spouse if filing jointly) have 2010 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)

1 a

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

1 b

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

65,208.

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 **2010**? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions).

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

Yes. Enter the total of the payments you (and your spouse, if filing jointly) received in **2010**. Do not enter more than \$250 (\$500 if married filing jointly)

10

0.

11 **Making work pay credit.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040, line 63; or Form 1040A, line 40

11

400.

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

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

Schedule **M** (Form 1040A or 1040) 2010