

2009

Amended

Amended U.S. Individual Income Tax Return

OMB No. 1545-0074

See separate instructions.

Your first name and middle initial ROY E BARNES		Your last name	Your social security number [REDACTED]
If a joint return, your spouse's first name and middle initial MARIE BARNES		Your spouse's last name	Your spouse's social security no. [REDACTED]
Your current home address (number and street). If you have a P.O. box, see instructions. 447 WHITLOCK AVENUE		Apt. no.	Your phone number
Your city, town or post office, state, and ZIP code. If you have a foreign address, see instructions. MARIETTA, GA 30064			

All filers must complete lines A, B, and C.

A Amended return filing status. You must check one box even if you are not changing your filing status. Caution. *You cannot change your filing status from joint to separate returns after the due date.*

☐ Single
 ☒ Married filing jointly
 ☐ Married filing separately
 ☐ Qualifying widow(er)
 ☐ Head of household (If the qualifying person is a child but not your dependent, see page 5 of instructions.)

B This return is for calendar year ☒ 2009 ☐ 2008 ☐ 2007 ☐ 2006
 Other year. Enter one: calendar year or fiscal year (month and year ended):

C Explanation of changes. In the space provided below, tell us why are you filing Form 1040X.

RETURN IS BEING AMENDED TO CORRECT THE REPORTING OF RENTAL PROPERTY DEPRECIATION

Income and Deductions	Correct Amount
1 Adjusted gross income (see instructions). If net operating loss (NOL) carryback is included, check here <input type="checkbox"/>	1 5,076,104.
2 Itemized deductions or standard deduction (see page 6 of instructions)	2 554,082.
3 Subtract line 2 from line 1	3 4,522,022.
4 Exemptions. If changing, complete the Exemptions section on page 2 and enter the amount from line 30 (see page 6 of instructions)	4 4,866.
5 Taxable income. Subtract line 4 from line 3	5 4,517,156.
Tax Liability	
6 Tax (see page 7 of instructions). Enter method used to figure tax: <u>QDCGTW</u>	6 1,199,117.
7 Credits (see page 8 of instructions). If general business credit carryback is included, check here <input type="checkbox"/>	7 8,741.
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-	8 1,190,376.
9 Other taxes (see page 8 of instructions)	9 40,834.
10 Total tax. Add lines 8 and 9	10 1,231,210.
Payments	
11 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (if changing, see page 8 of instructions)	11 26,060.
12 Estimated tax payments, including amount applied from prior year's return (see page 8 of instructions)	12 318,703.
13 Earned income credit (EIC) (see page 8 of instructions)	13
14 Refundable credits from <input type="checkbox"/> Schedule M or Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 5405 <input type="checkbox"/> 8801 <input type="checkbox"/> 8812 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 or <input type="checkbox"/> other (specify):	14
15 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed (see page 9 of instructions)	15 883,233.
16 Total payments. Add lines 11 through 15	16 1,227,996.
Refund or Amount You Owe (Note. Allow 8-12 weeks to process Form 1040X.)	
17 Overpayment, if any, as shown on original return or as previously adjusted by the IRS (see page 9 of instructions)	17
18 Subtract line 17 from line 16 (if less than zero, see page 9 of instructions)	18 1,227,996.
19 Amount you owe. If line 18 is more than line 18, enter the difference (see page 9 of instructions)	19 3,214.
20 If line 10 is less than line 18, enter the difference. This is the amount overpaid on this return	20
21 Amount of line 20 you want refunded to you	21
22 Amount of line 20 you want applied to your (enter year): estimated tax 22	

Complete and sign this form on Page 2.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 1040X (Rev. 01-2010)

Exemptions

Complete this part only if you are:

- Increasing or decreasing the number of exemptions (personal and dependents) claimed on line 6d of the return you are amending, or
- Increasing or decreasing the exemption amount for housing individuals displaced by Hurricane Katrina or a Midwestern disaster.

See Form 1040 or Form 1040A instructions and page 10 of Form 1040X instructions.

	Correct Number or Amount
23 Yourself and spouse. Caution. If someone can claim you as a dependent, you cannot claim an exemption for yourself	23
24 Your dependent children who lived with you	24
25 Your dependent children who did not live with you due to divorce or separation	25
26 Other dependents	26
27 Total number of exemptions. Add lines 23 through 26	27
28 Multiply the number of exemptions claimed on line 27 by the exemption amount shown in the instructions for line 28 for the year you are amending (see page 10 of instructions)	28
29 If you are claiming an exemption amount for housing individuals displaced by Hurricane Katrina, enter the amount from Form 8914, line 6 for 2006. If you are claiming an exemption amount for housing individuals displaced by a Midwestern disaster, enter the amount from Form 8914, line 2 for 2008, or line 6 for 2009	29
30 Add lines 28 and 29. Enter the result here and on line 4 on page 1 of this form	30
31 List ALL dependents (children and others) claimed on this amended return. If more than 4 dependents, see page 10 instructions.	

(a) First name	Last name	(b) Dependent's social security number	(c) Dependent's relationship to you	(d) Check box if qualifying child for child tax credit
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Presidential Election Campaign Fund

Checking below will not increase your tax or reduce your refund.

- ☐ Check here if you did not previously want \$3 to go to the fund, but now do.
- ☐ Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund, but now does.

Checklist

Before mailing this form, remember to

- ☐ Complete name, address, and social security number
- ☐ Complete lines A, B, and C on page 1
- ☐ Complete lines 1 through 22 on page 1
- ☐ Complete lines 23 through 31 on page 2, if required
- ☐ Attach any supporting documents and new or changed forms and schedules
- ☐ Sign and date this form

Sign Here

Remember to keep a copy of this form for your records.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.

▶ _____ Date _____ ▶ _____ Date _____
 Your signature Spouse's signature. If a joint return, both must sign.

Paid Preparer's Use Only

▶ _____ Date _____
 Preparer's signature
 MOORE & CUBBEDGE, LLP
 366 POWDER SPRINGS ST
 MARIETTA, GA 30064

Firm's name (or yours if self-employed), address, and ZIP code

☐ Check if self-employed (770) 422-0500 _____
 Preparer's SSN or PTIN Phone number EIN

For forms and publications, visit IRS on the Web at www.irs.gov.

Form 1040X (Rev. 01-2010)

Form **1040** U.S. Individual Income Tax Return **2009** (99) IRS Use Only - Do not write or staple in this space.

Label (See instructions on page 14.) Use the IRS label. Otherwise, please print or type. Presidential Election Campaign	For the year Jan. 1-Dec. 31, 2009, or other tax year beginning	2009, ending	20	OMB No. 1545-0074
	Your first name and initial	Last name	Your social security number	
	ROY E	BARNES	[REDACTED]	
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number	
	MARIE	BARNES	[REDACTED]	
Home address (number and street). If you have a P.O. box, see page 14.			Apt. no.	You must enter your SSN(s) above.
447 WHITLOCK AVENUE				
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.			Checking a box below will not change your tax or refund.	
MARIETTA, GA 30064				

Election Campaign ☒ Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) ☒ You ☒ Spouse

Filing Status

1 ☐ Single 4 ☐ Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here.

2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. 5 ☐ Qualifying widow(er) with dependent child (see page 16)

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) Qualifying child for child tax credit (see page 17)

If more than four dependents, see page 17 and check here ☐

d Total number of exemptions claimed 2

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 150,000.

8a Taxable interest. Attach Schedule B if required 8a 53,811.

8b Tax-exempt interest. Do not include on line 8a 8b

9a Ordinary dividends. Attach Schedule B if required 9a 75,083.

9b Qualified dividends (see page 22) 9b 75,081.

10 Taxable refunds, credits, or offsets of state and local income taxes STMT 1 STMT 3 10 17,951.

11 Alimony received STMT 4 11

12 Business income or (loss). Attach Schedule C or C-EZ 12 1,427,240.

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 13 1,732,659.

14 Other gains or (losses). Attach Form 4797 14 -117,098.

15a IRA distributions 15a b Taxable amount 15b 1,807,238.

16a Pensions and annuities 16a b Taxable amount 16b 44,163.

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 -152,067.

18 Farm income or (loss). Attach Schedule F 18

19 Unemployment compensation in excess of \$2,400 per recipient (see page 27) 19

20a Social security benefits 20a b Taxable amount (see page 27) 20b

21 Other income. List type and amount (see page 29) 21 68,750.

BOARD FEES 68,750.

22 Add the amounts in the far right column for lines 7 through 21. This is your total income 22 5,107,730.

Adjusted Gross Income

23 Educator expenses (see page 29) 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 19,488.

28 Self-employed SEP, SIMPLE, and qualified plans 28

29 Self-employed health insurance deduction (see page 30) 29 12,138.

30 Penalty on early withdrawal of savings 30

31a Alimony paid b Recipient's SSN 31a

32 IRA deduction (see page 31) 32

33 Student loan interest deduction (see page 34) 33

34 Tuition and fees deduction. Attach Form 8917 34

35 Domestic production activities deduction. Attach Form 8903 35

36 Add lines 23 through 31a and 32 through 35 36 31,626.

37 Subtract line 36 from line 22. This is your adjusted gross income 37 5,076,104.

910001
10-20-09

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 97.

Form 1040 (2009)

As Amended

Tax and Credits		38 Amount from line 37 (adjusted gross income)	38	5,076,104.
39a Check <input type="checkbox"/> You were born before January 2, 1945, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1945, <input type="checkbox"/> Blind. Total boxes checked ... 39a				
b If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ... 39b				
40a Itemized deductions (from Schedule A) or your standard deduction (see left margin) 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 page 35) ... 40b		40a	554,082.	
41 Subtract line 40a from line 38		41	4,522,022.	
42 Exemptions. If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 8d. Otherwise, see page 37		42	4,866.	
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	4,517,156.	
44 Tax. Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972		44	1,199,117.	
45 Alternative minimum tax. Attach Form 8251		45	0.	
46 Add lines 44 and 45		46	1,199,117.	
47 Foreign tax credit. Attach Form 1118 if required		47	8,741.	
48 Credit for child and dependent care expenses. Attach Form 2441		48		
49 Education credits from Form 8863, line 29		49		
50 Retirement savings contributions credit. Attach Form 8880		50		
51 Child tax credit (see page 42)		51		
52 Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695		52		
53 Other credits 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	8,741.	
55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-		55	1,190,376.	
Other Taxes		56	38,975.	
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		
59 Additional taxes: a <input type="checkbox"/> AEIC payments b <input checked="" type="checkbox"/> Household employment taxes. Attach Schedule H		59	1,859.	
60 Add lines 56 through 59. This is your total tax		60	1,231,210.	
Payments		61	26,060.	
61 Federal income tax withheld from Forms W-2 and 1099		61		
62 2009 estimated tax payments and amount applied from 2008 return		62	318,703.	
63 Making work pay and government retiree credits. Attach Schedule M		63		
64a Earned income credit (EIC)		64a		
b Nontaxable combat pay election		64b		
65 Additional child tax credit. Attach Form 8812		65		
66 Refundable education credit from Form 8863, line 16		66		
67 First-time homebuyer credit. Attach Form 5405		67		
68 Amount paid with request for extension to file (see page 72)		68		
69 Excess social security and tier 1 RRTA tax withheld (see page 72)		69		
70 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885		70		
71 Add lines 61, 62, 63, 64a, and 65 through 70. These are your total payments		71	344,763.	
Refund		72		
72 If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid		72		
73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here ... 73a		73a		
b Routing number ... c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number ...		73b		
74 Amount of line 72 you want applied to your 2010 estimated tax		74		
Amount You Owe		75	886,447.	
75 Amount you owe. Subtract line 71 from line 60. For details on how to pay, see page 74		75		
76 Estimated tax penalty (see page 74)		76		
Third Party Designee		Do you want to allow another person to discuss this return with the IRS (see page 75)? <input checked="" type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No		
Designee's name ...		Phone no. (770) 422-0500	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 ... Date ...		Your occupation: ATTORNEY		
Spouse's signature. If a joint return, both must sign. ... Date ...		Spouse's occupation: HOMEMAKER		
Paid Preparer's Use Only		Preparer's signature ... Date ... Check if self-employed <input type="checkbox"/> Preparer's SSN or PTIN ...		
Firm's name (or yours if self-employed), address, and ZIP code		EIN ... Phone no. (770) 422-0500		

As Amended

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service
Name(s) shown on Form 1040

Itemized Deductions

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

OMB No. 1545-0074

2009

Attachment
Sequence No. 07

Your social security number

ROY E & MARIE BARNES

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (See page A-1.)	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			
Taxes You Paid		5 State and local (check only one box):		5	142,903.
(See page A-2.)	a <input checked="" type="checkbox"/> Income taxes, or	SEE STATEMENT 7		6	20,602.
	b <input type="checkbox"/> General sales taxes			7	
6	Real estate taxes (See page A-5.)	7		8	
7	New motor vehicle taxes from line 11 of the worksheet on page 2.	8		9	163,505.
8	Other taxes. List type and amount ▶				
9	Add lines 5 through 8				
Interest You Paid		10	28,401.		
(See page A-6.)	10 Home mortgage interest and points reported to you on Form 1098	11			
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-7 and show that person's name, identifying no., and address	12			
Note.	12 Points not reported to you on Form 1098	13			
Personal interest is not deductible.	13 Qualified mortgage insurance premiums (See page A-7.)	14	15,560.	15	43,961.
	14 Investment interest. Attach Form 4952 if required. (See page A-8.)	STMT 9			
	15 Add lines 10 through 14				
Gifts to Charity		16	195,709.		
If you made a gift and got a benefit for it, see page A-8.	16 Gifts by cash or check	SEE STATEMENT 8			
	17 Other than by cash or check. If any gift of \$250 or more, see page A-8.	17	200,000.		
	You must attach Form 8283 if over \$500	18			
	18 Carryover from prior year	19	395,709.		
	19 Add lines 16 through 18				
Casualty and Theft Losses		20			
	20 Casualty or theft loss(es). Attach Form 4684. (See page A-10.)				
Job Expenses and Certain Miscellaneous Deductions		21			
(See page A-10.)	21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-10.)	22			
	22 Tax preparation fees	23			
	23 Other expenses - investment, safe deposit box, etc. List type and amount ▶	24			
	24 Add lines 21 through 23	25			
	25 Enter amount from Form 1040, line 38	26			
	26 Multiply line 25 by 2% (.02)	27			
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-				
Other Miscellaneous Deductions		28			
	28 Other - from list on page A-11. List type and amount ▶				
Total Itemized Deductions		29	554,082.		
	29 Is Form 1040, line 38, over \$166,800 (over \$83,400 if married filing separately)?	STMT 10			
	<input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40a.				
	<input checked="" type="checkbox"/> Yes. Your deduction may be limited. See page A-11 for the amount to enter.				
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here				

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

2009

 Attachment
Sequence No. 13

Name(s) shown on return

Your social security number

ROY E & MARIE BARNES
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 page E-3). If you are an individual, report farm rental income or loss from Form 4836 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:	Yes	No
A	HOUSES - BARNES LAND & INVESTMENTS, LLC		<ul style="list-style-type: none"> 14 days or 10% of the total days rented at fair rental value? 		X
B	SLAWSON PETROLEUM				
C					

Income:		Properties			Totals (Add columns A, B, and C.)	
		A	B	C		
3	Rents received	303,412.			3	303,412.
4	Royalties received		500.		4	500.
Expenses:						
5	Advertising					
6	Auto and travel (see page E-4)					
7	Cleaning and maintenance					
8	Commissions					
9	Insurance	16,093.				
10	Legal and other professional fees					
11	Management fees					
12	Mortgage interest paid to banks, etc. (see page E-5)				12	
13	Other interest	122,726.				
14	Repairs	127,327.				
15	Supplies					
16	Taxes	64,187.				
17	Utilities	12,643.				
18	Other (list) SEE STATEMENT 14	3,828.				
19	Add lines 5 through 18	346,804.			19	346,804.
20	Depreciation expense or depletion (see page E-5)	123,291.			20	123,291.
21	Total expenses. Add lines 19 and 20	470,095.				
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 page E-5 to find out if you must file Form 6198.	-166,683.	500.			
23	Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2	176,863.				
24	Income. Add positive amounts shown on line 22. Do not include any losses				24	500.
25	Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here				25	176,863.
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	-176,363.

Form **6251**Department of the Treasury
Internal Revenue Service (99)**Alternative Minimum Tax - Individuals**

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2009Attachment
Sequence No. **32**

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

Your social security number

ROY E & MARIE BARNES**Part I Alternative Minimum Taxable Income**

1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 6), and go to line 7. (If less than zero, enter as a negative amount.)	1	4,522,022.
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	163,505.
4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	
5 Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6 If Form 1040, line 38, is over \$166,800 (over \$83,400 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet on page A-11 of the instructions for Schedule A (Form 1040)	6	-49,093.
7 If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 20 from that schedule	7	
8 Tax refund from Form 1040, line 10 or line 21	8	-17,951.
9 Investment interest expense (difference between regular tax and AMT)	9	
10 Depletion (difference between regular tax and AMT)	10	
11 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	11	
12 Alternative tax net operating loss deduction	12	
13 Interest from specified private activity bonds exempt from the regular tax	13	
14 Qualified small business stock (7% of gain excluded under section 1202)	14	
15 Exercise of incentive stock options (excess of AMT income over regular tax income)	15	
16 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	16	
17 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	17	
18 Disposition of property (difference between AMT and regular tax gain or loss)	18	-9,836.
19 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) STMT 23	19	-7,051.
20 Passive activities (difference between AMT and regular tax income or loss) SEE STATEMENT 22	20	66,124.
21 Loss limitations (difference between AMT and regular tax income or loss)	21	
22 Circulation costs (difference between regular tax and AMT)	22	
23 Long-term contracts (difference between AMT and regular tax income)	23	
24 Mining costs (difference between regular tax and AMT)	24	
25 Research and experimental costs (difference between regular tax and AMT)	25	
26 Income from certain installment sales before January 1, 1987	26	
27 Intangible drilling costs preference	27	
28 Other adjustments, including income-based related adjustments	28	
29 Alternative minimum taxable income. Combine lines 1 through 28. (If married filing separately and line 29 is more than \$216,900, see instructions.)	29	4,667,720.

Part II Alternative Minimum Tax (AMT)

30 Exemption. (If you were under age 24 at the end of 2009, see instructions.) IF your filing status is ... AND line 29 is not over ... THEN enter on line 30 ... Single or head of household \$112,500 \$46,700 Married filing jointly or qualifying widow(er) 150,000 70,950 Married filing separately 75,000 35,475 If line 29 is over the amount shown above for your filing status, see instructions.	30	0.
31 Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36 and skip the rest of Part II	31	4,667,720.
32 • If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. • 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 55 here. • All others: If line 31 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	32	1,074,500.
33 Alternative minimum tax foreign tax credit (see instructions)	33	8,741.
34 Tentative minimum tax. Subtract line 33 from line 32	34	1,065,759.
35 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 Sch J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Sch J	35	1,190,376.
36 AMT. Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45	36	0.

979481
12-11-09 LHA For Paperwork Reduction Act Notice, see instructions.

Form 6251 (2009)

Part III Tax Computation Using Maximum Capital Gains Rates

37	Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions	37	4,667,720.
38	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see the instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	1,761,250.
39	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	
40	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 38. Otherwise, add lines 38 and 39, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	40	1,761,250.
41	Enter the smaller of line 37 or line 40	41	1,761,250.
42	Subtract line 41 from line 37	42	2,906,470.
43	If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 42 by 26% (.26). Otherwise, multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	43	810,312.
44	Enter: <ul style="list-style-type: none"> \$67,900 if married filing jointly or qualifying widow(er), \$33,950 if single or married filing separately, or \$45,600 if head of household. 	44	67,900.
45	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	45	2,755,906.
46	Subtract line 45 from line 44. If zero or less, enter -0-	46	0.
47	Enter the smaller of line 37 or line 38	47	1,761,250.
48	Enter the smaller of line 46 or line 47	48	
49	Subtract line 48 from line 47	49	1,761,250.
50	Multiply line 49 by 15% (.15) If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.	50	264,188.
51	Subtract line 47 from line 41	51	
52	Multiply line 51 by 25% (.25)	52	
53	Add lines 43, 50, and 52	53	1,074,500.
54	If line 37 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 37 by 26% (.26). Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	54	1,303,462.
55	Enter the smaller of line 53 or line 54 here and on line 32. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 32. Instead, enter it on line 4 of the worksheet in the instructions	55	1,074,500.

Form 6251 (2009)

AS ORIGINALLY FILED

Tax and Credits

Standard Deduction for -
 • People who check any box on line 39a, 39b, or 40b 07 who can be claimed as a dependent.

• All others:
 Single or Married filing separately, \$5,700
 Married filing jointly or Qualifying widow(er), \$11,400
 Head of household, \$8,350

38	Amount from line 37 (adjusted gross income)	38	5,067,013.
39a	Check <input type="checkbox"/> You were born before January 2, 1945, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1945, <input type="checkbox"/> Blind. Total boxes checked ... 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ... 39b		
40a	Itemized deductions (from Schedule A) or your standard deduction (see left margin) 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 page 35) ... 40b	40a	554,173.
41	Subtract line 40a from line 38	41	4,512,840.
42	Exemptions. If line 38 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 page 37	42	4,866.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	4,507,974.
44	Tax. Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	1,195,903.
45	Alternative minimum tax. Attach Form 6251	45	0.
46	Add lines 44 and 45	46	1,195,903.
47	Foreign tax credit. Attach Form 1116 if required	47	8,741.
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 29	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see page 42)	51	
52	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	52	
53	Other credits 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	8,741.
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	1,187,162.
56	Self-employment tax. Attach Schedule SE	56	38,975.
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	
59	Additional taxes: a <input type="checkbox"/> AEIC payments b <input checked="" type="checkbox"/> Household employment taxes. Attach Schedule H	59	1,859.
60	Add lines 55 through 59. This is your total tax	60	1,227,996.

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	26,060.
62	2009 estimated tax payments and amount applied from 2008 return	62	318,703.
63	Making work pay and government retiree credits. Attach Schedule M	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election	64b	
65	Additional child tax credit. Attach Form 8812	65	
66	Refundable education credit from Form 8863, line 16	66	
67	First-time homebuyer credit. Attach Form 5405	67	
68	Amount paid with request for extension to file (see page 72)	68	
69	Excess social security and tier 1 RRTA tax withheld (see page 72)	69	
70	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	70	
71	Add lines 61, 62, 63, 64a, and 65 through 70. These are your total payments	71	344,763.

Refund

Direct deposit? See page 73 and fill in 73a, 73b, and 73d, or Form 8888.

72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid	72	
73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here	73a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
74	Amount of line 72 you want applied to your 2010 estimated tax	74	
75	Amount you owe. Subtract line 71 from line 60. For details on how to pay, see page 74	75	883,233.
76	Estimated tax penalty (see page 74)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? ☒ Yes. Complete the following. ☐ No

Sign Here

Joint return? See page 15. 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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	Designee's name	Phone no.	Personal identification number (PIN)
Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature	Check if self-employed	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.

MOORE & CUBBEDGE, LLP
 366 POWDER SPRINGS ST
 MARIETTA, GA 30064

AS ORIGINALLY FILED

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Attach to Form 1040. ▶ See instructions for Schedule A (Form 1040).

OMB No. 1545-0074

2009

Attachment
Sequence No. 07

Name(s) shown on Form 1040

Your social security number

ROY E & MARIE BARNES

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (See page A-1.)	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	
Taxes You Paid (See page A-2.)	5 State and local (check only one box): a <input checked="" type="checkbox"/> Income taxes, or b <input type="checkbox"/> General sales taxes	5	142,903.
	SEE STATEMENT 7	6	20,602.
	6 Real estate taxes (See page A-5.)	7	
	7 New motor vehicle taxes from line 11 of the worksheet on page 2. Skip this line if you checked box 5b	8	
	8 Other taxes. List type and amount ▶	9	163,505.
	9 Add lines 5 through 8		
Interest You Paid (See page A-6.)	10 Home mortgage interest and points reported to you on Form 1098	10	28,401.
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-7 and show that person's name, identifying no., and address	11	
Note. Personal interest is not deductible.	12 Points not reported to you on Form 1098	12	
	13 Qualified mortgage insurance premiums (See page A-7.)	13	
	14 Investment interest. Attach Form 4952 if required. (See page A-8.)	14	15,560.
	15 Add lines 10 through 14	15	43,961.
	16 Gifts by cash or check	16	195,709.
	17 Other than by cash or check. If any gift of \$250 or more, see page A-8. You must attach Form 8283 if over \$500	17	200,000.
	18 Carryover from prior year	18	
	19 Add lines 16 through 18	19	395,709.
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See page A-10.)	20	
Job Expenses and Certain Miscellaneous Deductions (See page A-10.)	21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-10.)	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 on page A-11. List type and amount ▶	28	
Total Itemized Deductions	29 Is Form 1040, line 38, over \$166,800 (over \$83,400 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40a. <input checked="" type="checkbox"/> Yes. Your deduction may be limited. See page A-11 for the amount to enter.	29	554,173.
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here		

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

2009

Attachment
Sequence No. 13

Name(s) shown on return

Your social security number

ROY E & MARIE BARNES

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 page E-3). 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:	Yes	No
A	HOUSES - BARNES LAND & INVESTMENTS, LLC		<ul style="list-style-type: none"> • 14 days or • 10% of the total days rented at fair rental value? (See page E-3) 		X
B	SLAWSON PETROLEUM				
C					

Income:		Properties			Totals
		A	B	C	(Add columns A, B, and C.)
3	Rents received	303,412.			303,412.
4	Royalties received		500.		500.
Expenses:					
5	Advertising				
6	Auto and travel (see page E-4)				
7	Cleaning and maintenance				
8	Commissions				
9	Insurance	16,093.			
10	Legal and other professional fees				
11	Management fees				
12	Mortgage interest paid to banks, etc. (see page E-5)				
13	Other interest	122,726.			
14	Repairs	127,327.			
15	Supplies				
16	Taxes	64,187.			
17	Utilities	12,643.			
18	Other (list) SEE STATEMENT 14	3,828.			
19	Add lines 5 through 18	346,804.			346,804.
20	Depreciation expense or depletion (see page E-5)	132,382.			132,382.
21	Total expenses. Add lines 19 and 20	479,186.			
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 page E-5 to find out if you must file Form 6198.	-175,774.	500.		
23	Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2	185,954.			
24	Income. Add positive amounts shown on line 22. Do not include any losses				500.
25	Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here				(185,954.)
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				-185,454.

Alternative Minimum Tax - Individuals

► Attach to Form 1040 or Form 1040NR.

OMB No. 1546-0074

2009

Attachment
Sequence No. **32**

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

Your social security number

ROY E & MARIE BARNES

Part III Alternative Minimum Taxable Income

1	# filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8814, line 8), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8814, line 6), and go to line 7. (If less than zero, enter as a negative amount.)	1	4,512,840.
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	163,505.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the Instructions	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If Form 1040, line 38, is over \$186,800 (over \$83,400 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet on page A-11 of the Instructions for Schedule A (Form 1040)	6	-49,002.
7	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 8 and 20 from that schedule	7	
8	Tax refund from Form 1040, line 10 or line 21	8	-17,951.
9	Investment interest expense (difference between regular tax and AMT)	9	
10	Depletion (difference between regular tax and AMT)	10	
11	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	11	
12	Alternative tax net operating loss deduction	12	
13	Interest from specified private activity bonds exempt from the regular tax	13	
14	Qualified small business stock (7% of gain excluded under section 1202)	14	
15	Exercise of incentive stock options (excess of AMT income over regular tax income)	15	
16	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	16	
17	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	17	
18	Disposition of property (difference between AMT and regular tax gain or loss)	18	-9,836.
19	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) STMT 23	19	-7,051.
20	Passive activities (difference between AMT and regular tax income or loss) SEE STATEMENT 22	20	66,124.
21	Loss limitations (difference between AMT and regular tax income or loss)	21	
22	Circulation costs (difference between regular tax and AMT)	22	
23	Long-term contracts (difference between AMT and regular tax income)	23	
24	Mining costs (difference between regular tax and AMT)	24	
25	Research and experimental costs (difference between regular tax and AMT)	25	
26	Income from certain installment sales before January 1, 1987	26	
27	Intangible drilling costs preference	27	
28	Other adjustments, including income-based related adjustments	28	
29	Alternative minimum taxable income. Combine lines 1 through 28. (If married filing separately and line 29 is more than \$218,900, see instructions.)	29	4,658,629.

Part IV Alternative Minimum Tax (AMT)

30	Exemption. (If you were under age 24 at the end of 2009, see instructions.) IF your filing status is ... AND line 29 is not over ... THEN enter on line 30 ... Single or head of household \$112,500 \$46,700 Married filing jointly or qualifying widow(er) 150,000 70,950 Married filing separately 75,000 35,475 If line 29 is over the amount shown above for your filing status, see instructions.	30	0.
31	Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36 and skip the rest of Part IV	31	4,658,629.
32	• If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. • 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 55 here. • All others: If line 31 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	32	1,071,954.
33	Alternative minimum tax foreign tax credit (see Instructions)	33	8,741.
34	Tentative minimum tax. Subtract line 33 from line 32	34	1,063,213.
35	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 Sch J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Sch J	35	1,187,162.
36	AMT. Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45	36	0.

Part III Tax Computation Using Maximum Capital Gains Rates

37 Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions	37	4,658,629.
38 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see the instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	1,761,250.
39 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	
40 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 38. Otherwise, add lines 38 and 39, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	40	1,761,250.
41 Enter the smaller of line 37 or line 40	41	1,761,250.
42 Subtract line 41 from line 37	42	2,897,379.
43 If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 42 by 26% (.26). Otherwise, multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	43	807,766.
44 Enter: <ul style="list-style-type: none"> • \$67,900 if married filing jointly or qualifying widow(er), • \$33,950 if single or married filing separately, or • \$45,500 if head of household. 	44	67,900.
45 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	45	2,746,724.
46 Subtract line 45 from line 44. If zero or less, enter -0-	46	0.
47 Enter the smaller of line 37 or line 38	47	1,761,250.
48 Enter the smaller of line 46 or line 47	48	
49 Subtract line 48 from line 47	49	1,761,250.
50 Multiply line 49 by 15% (.15)	50	264,188.
If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.		
51 Subtract line 47 from line 41	51	
52 Multiply line 51 by 25% (.25)	52	
53 Add lines 43, 50, and 52	53	1,071,954.
54 If line 37 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 37 by 26% (.26). Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	54	1,300,916.
55 Enter the smaller of line 53 or line 54 here and on line 32. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 32. Instead, enter it on line 4 of the worksheet in the instructions	55	1,071,954.

Form 6251 (2009)

Georgia Form **500X** (Rev. 1/10)
Amended Individual Income Tax Return



Mailing Address
Georgia Department of Revenue
Processing Center
P.O. Box 740318
Atlanta, Georgia 30374-0318

TAXPAYER INFORMATION	YOUR FIRST NAME ROY		MI E	YOUR SOCIAL SECURITY NUMBER [REDACTED]		
	YOUR LAST NAME BARNES			SUFFIX		
	SPOUSE'S FIRST NAME MARIE		MI	SPOUSE'S SOCIAL SECURITY NUMBER [REDACTED]		
	LAST NAME BARNES			SUFFIX		
	ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt., Suite or Building Number) <input type="checkbox"/> CHECK IF ADDRESS HAS CHANGED 447 WHITLOCK AVENUE					
	CITY MARIETTA		STATE GA	ZIP CODE 30064		
	(COUNTRY IF FOREIGN)					
	Filing Status Claimed	Single Married Filing Jointly Married Filing Separately Head of Household or Qualifying Wldow(er) On This Return [] [X] [] [] Note: You cannot change from Married filing jointly to Married filing separately after the due date of the return.				
	Residency	On This Return [X] Full Year Resident [] Part Year Resident From _____ To _____ [] Nonresident				
	Was a Federal Amended Return Filed? [X] Yes [] No If YES, Please Attach Copy.					
PAYMENTS AND CREDITS	Calendar Year 2009 or Fiscal Year Ending _____		A As originally reported or as adjusted	B Net Change Increase or Decrease	C Correct Amount	
	1. Federal Adjusted Gross Income (from Form 1040).		5,067,013.	9,091.	5,076,104.	
	2. Total Income (Georgia adjusted gross Income) Form 500. Explain any changes on Page 2.		5,059,881.	9,091.	5,068,972.	
	3. Standard or Itemized Deductions.		554,173.	-91.	554,082.	
	4. Exemptions. If changing fill in Part I and Part IV of Page 2		5,400.		5,400.	
	5. Taxable Income. Subtract Lines 3 and 4 from Line 2.		4,500,308.	9,182.	4,509,490.	
	6. Total Tax		269,758.	551.	270,309.	
	7. Georgia Income Tax Withheld		8,690.		8,690.	
	8. Other Credits					
	9. Estimated Tax Payments; Georgia Form 500		94,925.		94,925.	
	10. Amount paid with original return, plus additional payments made after it was filed.				166,143.	
REFUND OR BALANCE DUE	11. Total of Lines 7 through 10, Column C				269,758.	
	12. Overpayment, if any, shown on original return; Georgia Form 500				0.	
	13. Subtract Line 12 from Line 11 and enter result				269,758.	
	14. If Line 8, Column C is more than Line 13, subtract Line 13 from Line 8, enter Balance Due.				551.	
	15. Add Interest (1% per month from the due date)					
	16. Total of Lines 14 and 15. Pay in full with this Return				551.	
	17. If Line 6, Column C is less than Line 13, subtract Line 13 from Line 6, enter refund to be received.					
18. Amount to be credited to Estimated Tax; Year _____ Amount _____						

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief this amended return is true, correct, and complete.

Sign Here _____
Your Signature _____ Date _____ Spouse's Signature _____ Date _____

Signature of preparer other than taxpayer, based on all information of which s/he has any knowledge Date _____ ID number of preparer _____

500X



1000505026

Part I. - Exemptions				
1. Number of exemptions claimed on original return				2
2. Number of exemptions claimed on this return				2
3. Difference, if any				
Dependents (children and other) not claimed on the original (or adjusted) return:				
If more than three additional dependents, attach a list	First Name	Last	Social Security Number	Relationship to you
4. Additional Standard Deduction for Yourself and Spouse				
(Check only those boxes not checked on original return and only if Standard Deduction is used)		65 or over	Blind	Enter Number of boxes checked
Yourself		[]	[]	▶
Spouse		[]	[]	
Part II. - Computation of Georgia Taxable Income for part-year residents and nonresidents				
	Federal Income after Georgia Adjustments COLUMN A.	Income Not Taxable to Georgia COLUMN B.	GEORGIA INCOME COLUMN C.	
1. Wages, Salaries, Tips, Etc				
2. Interest and Dividends				
3. Business Income or (loss)				
4. Other Income or (loss)				
5. Total Income: Total Lines 1 through 4				
Adjustments to Income:				
6. Total from Federal Form 1040				
7. Total Georgia Adjustments, explain in PART IV below				
8. Adjusted Gross Income: Line 5 plus or minus Lines 6 and 7				
9. RATIO: Divide Line 8, Column C by Column A - Enter Percentage		(%)	(Not to exceed 100%)	
10. Itemized or Standard Deduction				
11. Personal Exemptions				
12. Total Deductions and Exemptions: Add Lines 10 and 11				
13. Multiply Line 12 by Ratio on Line 9 and enter result				
14. Georgia Taxable Income: Subtract Line 13 from Line 8. Enter on Line 5C on page 1				
Part III. Disability OR retirement income exclusion				
you		spouse		
Date of birth OR disability	you	spouse		
Type of disability	you	spouse		
Part IV. - EXPLANATION OF CHANGES to Income, Deductions, Exemptions, and Credits. Show computations in detail.				
Attach applicable schedules.				
RETURN IS BEING AMENDED TO CORRECT THE REPORTING OF RENTAL PROPERTY DEPRECIATION				
INSTRUCTIONS				
1. Attach a copy of your original and amended federal return.				
2. If the return is being amended due to a K-1, include the original and amended K-1.				
3. If you are filing an amended return to claim the low income credit, the claim must be filed by the end of the 12th month following the close of the taxable year for which the credit may be claimed.				
4. If you want all or part of the refund applied to estimated tax, indicate this with the year and the amount on Line 18.				
5. If the return is being amended due to a W-2, include a copy of the W-2.				

MAIL COMPLETED RETURN TO: GEORGIA DEPARTMENT OF REVENUE, PROCESSING CENTER, P.O. BOX 740318, ATLANTA, GEORGIA 30374-0318

GEORGIA PUBLIC REVENUE CODE SECTION 48-2-31 STIPULATES THAT TAXES SHALL BE PAID IN LAWFUL MONEY OF THE UNITED STATES, FREE OF ANY EXPENSE TO THE STATE OF GEORGIA.

945022
01-20-10

Amended U.S. Individual Income Tax Return

OMB No. 1545-0074

See separate instructions.

Your first name and middle initial ROY E BARNES		Your last name	Your social security number [REDACTED]
If a joint return, your spouse's first name and middle initial MARIE BARNES		Your spouse's last name	Your spouse's social security no. [REDACTED]
Your current home address (number and street). If you have a P.O. box, see instructions. 447 WHITLOCK AVENUE		Apt. no.	Your phone number
Your city, town or post office, state, and ZIP code. If you have a foreign address, see instructions. MARIETTA, GA 30064			

All filers must complete lines A, B, and C.

A Amended return filing status. You must check one box even if you are not changing your filing status. Caution. You cannot change your filing status from joint to separate returns after the due date.

☐ Single ☒ Married filing jointly ☐ Married filing separately
☐ Qualifying widow(er) ☐ Head of household (If the qualifying person is a child but not your dependent, see page 5 of instructions.)

B This return is for calendar year ☒ 2009 ☐ 2008 ☐ 2007 ☐ 2006

Other year. Enter one: calendar year or fiscal year (month and year ended):

C Explanation of changes. In the space provided below, tell us why are you filing Form 1040X.

RETURN IS BEING AMENDED TO CORRECT THE REPORTING OF RENTAL PROPERTY DEPRECIATION

Income and Deductions		Correct Amount
1	Adjusted gross income (see instructions). If net operating loss (NOL) carryback is included, check here <input type="checkbox"/>	5,076,104.
2	Itemized deductions or standard deduction (see page 6 of instructions)	554,082.
3	Subtract line 2 from line 1	4,522,022.
4	Exemptions. If changing, complete the Exemptions section on page 2 and enter the amount from line 30 (see page 6 of instructions)	4,866.
5	Taxable income. Subtract line 4 from line 3	4,517,156.

Tax Liability

6	Tax (see page 7 of instructions). Enter method used to figure tax: QDCGTW	1,199,117.
7	Credits (see page 8 of instructions). If general business credit carryback is included, check here <input type="checkbox"/>	8,741.
8	Subtract line 7 from line 6. If the result is zero or less, enter -0-	1,190,376.
9	Other taxes (see page 8 of instructions)	40,834.
10	Total tax. Add lines 8 and 9	1,231,210.

Payments

11	Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (if changing, see page 8 of instructions)	26,060.
12	Estimated tax payments, including amount applied from prior year's return (see page 8 of instructions)	318,703.
13	Earned income credit (EIC) (see page 8 of instructions)	
14	Refundable credits from <input type="checkbox"/> Schedule M or Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 5405 <input type="checkbox"/> 8801 <input type="checkbox"/> 8812 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 or <input type="checkbox"/> other (specify):	
15	Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed (see page 9 of instructions)	883,233.
16	Total payments. Add lines 11 through 15	1,227,996.

Refund or Amount You Owe (Note. Allow 8-12 weeks to process Form 1040X.)

17	Overpayment, if any, as shown on original return or as previously adjusted by the IRS (see page 9 of instructions)	
18	Subtract line 17 from line 16 (If less than zero, see page 9 of instructions)	1,227,996.
19	Amount you owe. If line 10 is more than line 18, enter the difference (see page 9 of instructions)	3,214.
20	If line 10 is less than line 18, enter the difference. This is the amount overpaid on this return	
21	Amount of line 20 you want refunded to you	
22	Amount of line 20 you want applied to your (enter year): estimated tax 22	

Complete and sign this form on Page 2.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 1040X (Rev. 01-2010)

Exemptions

Complete this part only if you are:

- Increasing or decreasing the number of exemptions (personal and dependents) claimed on line 6d of the return you are amending, or
- Increasing or decreasing the exemption amount for housing individuals displaced by Hurricane Katrina or a Midwestern disaster.

See Form 1040 or Form 1040A instructions and page 10 of Form 1040X instructions.

	Correct Number or Amount
23 Yourself and spouse. Caution. If someone can claim you as a dependent, you cannot claim an exemption for yourself	23
24 Your dependent children who lived with you	24
25 Your dependent children who did not live with you due to divorce or separation	25
26 Other dependents	26
27 Total number of exemptions. Add lines 23 through 26	27
28 Multiply the number of exemptions claimed on line 27 by the exemption amount shown in the instructions for line 28 for the year you are amending (see page 10 of instructions)	28
29 If you are claiming an exemption amount for housing individuals displaced by Hurricane Katrina, enter the amount from Form 8914, line 6 for 2006. If you are claiming an exemption amount for housing individuals displaced by a Midwestern disaster, enter the amount from Form 8914, line 2 for 2008, or line 6 for 2009	29
30 Add lines 28 and 29. Enter the result here and on line 4 on page 1 of this form	30
31 List ALL dependents (children and others) claimed on this amended return. If more than 4 dependents, see page 10 instructions.	

(a) First name	Last name	(b) Dependent's social security number	(c) Dependent's relationship to you	(d) Check box if qualifying child for child tax credit
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Presidential Election Campaign Fund

Checking below will not increase your tax or reduce your refund.

- ☐ Check here if you did not previously want \$3 to go to the fund, but now do.
- ☐ Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund, but now does.

Checklist

Before mailing this form, remember to

- ☐ Complete name, address, and social security number
- ☐ Complete lines A, B, and C on page 1
- ☐ Complete lines 1 through 22 on page 1
- ☐ Complete lines 23 through 31 on page 2, if required
- ☐ Attach any supporting documents and new or changed forms and schedules
- ☐ Sign and date this form

Sign Here

Remember to keep a copy of this form for your records.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.

Your signature

Date

Spouse's signature, if a joint return, both must sign. Date

Paid Preparer's Use Only

Preparer's signature

Date

MOORE & CUBBEDGE, LLP
366 POWDER SPRINGS ST
MARIETTA, GA 30064

Firm's name (or yours if self-employed), address, and ZIP code

☐ Check if self-employed

(770) 422-0500

Preparer's SSN or PTIN

Phone number

EIN

For forms and publications, visit IRS on the Web at www.irs.gov.

Form 1040X (Rev. 01-2010)



1000405019

Version 1

Georgia Form **500** (Rev. 11/09)

Individual Income Tax Return

Georgia Department of Revenue

2009 (Approved software version)DEL ☐ EXT ☐

Page 1

1. YOUR FIRST NAME
ROYMI
E

YOUR SOCIAL SECURITY NUMBER

Special Program Code

See Tax Booklet on Page 8

LAST NAME
BARNES

SUFFIX

SPOUSE'S FIRST NAME
MARIE

MI

SPOUSE'S SOCIAL SECURITY NUMBER

LAST NAME
BARNES

SUFFIX

ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) ☐ CHECK IF ADDRESS HAS CHANGED

2. 447 WHITLOCK AVENUE

3. CITY
MARIETTASTATE ZIP CODE
GA 30064

(COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number

Residency Status

4. 1

1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT

TO

3. NONRESIDENT

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Schedule 3 of Form 500, page 6

5. Enter Filing Status with appropriate letter (See Tax Booklet Page 10)

Filing Status

5. B

A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Widow(er)

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.)

6a. Yourself ☒6b. Spouse ☒

6c. 2

7. Dependents - (If you have more than 3 dependents, attach a list of additional dependents)

First Name, MI.

Last Name

Social Security Number

Relationship to You

First Name, MI.

Last Name

Social Security Number

Relationship to You

First Name, MI.

Last Name

Social Security Number

Relationship to You



YOUR SOCIAL SECURITY NUMBER

~~XXXXXXXXXXXX~~

7a. Number of Dependents (DO NOT include yourself or your spouse)	▶	7a.	
7b. Add Lines 6c and 7a. Enter total	▶	7b.	2
If amount on line 8, 9, 10, 13 or 15 is negative, check box. Example: <input checked="" type="checkbox"/>			
8. Federal adjusted gross income (From Federal Form 1040, 1040A or 1040EZ)	▶	<input type="checkbox"/> 8.	5,076,104
(Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2's, you must enclose a copy of your Federal Form 1040 Pages 1 and 2.			
9. Adjustments from Schedule 1 (see Tax Booklet on Page 10, Line 9)	▶	<input checked="" type="checkbox"/> 9.	-7,132
10. Georgia adjusted gross income (Net total of Line 8 and Line 9)	▶	<input type="checkbox"/> 10.	5,068,972
11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION)	▶	11a.	
See Tax Booklet on Page 11 Line 11			
b. Self: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Spouse: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/>			
Total of boxes x 1,300=	▶	11b.	
c. Total Standard Deduction (Line 11a + Line 11b)	▶	11c.	
Use EITHER Line 11c OR Line 12c (Do not write on both lines)			
12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must enclose Federal Schedule A			
a. Federal Itemized Deductions (Schedule A - Form 1040)	▶	12a.	554,082
b. Less adjustments: see Tax Booklet on Page 12, Line 12	▶	12b.	
c. Georgia Total Itemized Deductions	▶	12c.	554,082
13. Subtract either Line 11c or Line 12c from Line 10; enter balance	▶	<input type="checkbox"/> 13.	4,514,890
14a. Number on Line 6c. 2 multiplied by \$2,700	▶	14a.	5,400
14b. Number on Line 7a. multiplied by \$3,000	▶	14b.	
14c. Add Lines 14a. and 14b. Enter total	▶	14c.	5,400
15. Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14)	▶	<input type="checkbox"/> 15.	4,509,490
16. Tax (Use Tax Table in the Tax Booklet on Pages 19-21)	▶	16.	270,309
17. Credits from Schedule 2, Page 5, Line 11 of Form 500 (Enter total but not more than the amount on Line 16)	▶	17.	
18. Balance (Line 16 less Line 17) If zero or less than zero, enter zero	▶	18.	270,309
19. Georgia Income Tax Withheld (Enter Tax Withheld Only and enclose W-2s, 1099s, etc.)	▶	19.	8,690
20. Estimated Tax for 2009 and Form IT-560	▶	20.	94,925
21. Low Income Credit (See Tax Booklet on Page 13) 21a. ▶ 21b. ▶	▶	21c.	



YOUR SOCIAL SECURITY NUMBER

~~XXXXXXXXXXXX~~

22. Department Use Only	DO NOT WRITE IN THIS BOX	
23. Total prepayment credits (Add Lines 19, 20 and 21c)		23. 103,615
24. If Line 18 exceeds Line 23 enter BALANCE DUE STATE		24. 166,694
25. If Line 23 exceeds Line 18 enter OVERPAYMENT amount		25.
26. Amount to be credited to 2010 ESTIMATED TAX		26.
27. Georgia Wildlife Conservation Fund (No gift of less than \$1.00)		27.
28. Georgia Children and Elderly Fund (No gift of less than \$1.00)		28.
29. Georgia Cancer Research Fund (No gift of less than \$1.00)		29.
30. Statewide Land Conservation Program (No gift of less than \$1.00)		30.
31. Georgia National Guard Foundation (No gift of less than \$1.00)		31.
32. Dog & Cat Sterilization Fund (No gift of less than \$1.00)		32.
33. Save the Cure Fund (No gift of less than \$1.00)		33.
34. Georgia Student Finance Authority Fund (No gift of less than \$1.00)		34.
35. Form 500 UET (Estimated tax penalty) (If you owe) Add Lines 24, 27 thru 35		35. 5,950
36. THIS IS THE AMOUNT YOU OWE		36. 172,644
37. (If you are due a refund) Subtract the sum of Lines 26 thru 35 from Line 25 THIS IS YOUR REFUND		37.

(PAYMENT) Green Label: GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER
PO BOX 740399
ATLANTA, GA 30374-0399

(REFUND) Blue Label: GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER
PO BOX 740380
ATLANTA, GA 30374-0380

ENCLOSE ALL ITEMS IN RETURN ENVELOPE. DO NOT STAPLE YOUR CHECK, W-2'S OR TAX RETURN

Georgia Public Revenue Code Section 48-2-81 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of GA. Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has knowledge.

PHONE NUMBER

Taxpayer's Signature ☐ (Check box if deceased)

DATE

Spouse's Signature ☐ (Check box if deceased)

DATE

Do you want to authorize DOR to discuss

NAME OF PREPARER OTHER THAN TAXPAYER

this return with the named preparer. YES ☒ NO ☐

PREPARER'S FEIN

PREPARER'S SSN/PTIN

PHONE NUMBER

Signature of Preparer



1000405049

YOUR SOCIAL SECURITY NUMBER

ADDITIONS to INCOME

- | | | | | |
|----|--|---|----|--------|
| 1. | Interest on Non-Georgia Municipal and State Bonds | ▶ | 1. | |
| 2. | Lump Sum Distributions | ▶ | 2. | |
| 3. | Federal deduction for income attributable to domestic production activities
(IRC Section 199) | ▶ | 3. | |
| 4. | Other (specify) SEE STATEMENT 1 | ▶ | 4. | 34,971 |
| 5. | Total Additions (enter sum of Lines 1-4 here) | ▶ | 5. | 34,971 |

SUBTRACTION from INCOME

6. Retirement Income Exclusion (see Tax Booklet on Page 10)

a. Self: Date of Birth: _____ Date of Disability: _____ Type of Disability: _____

Ca.

b. Spouse: Date of Birth: _____ Date of Disability: _____ Type of Disability: _____

6b.

7. Social Security Benefits (Taxable portion from Federal return) 7.
8. Georgia Higher Education Savings Plan 8.
9. Interest on United States Obligations (See Tax Booklet on Page 10) 9.

10. Other Adjustments (specify)	Adjustment		Amount
---------------------------------	------------	--	--------

Adjustment	Amount
------------	--------

Adjustment	Amount
------------	--------

Adjustment	Amount
------------	--------

Total	10.	42,103
-------	-----	--------

- | | | | |
|---|---------------------------------------|-----|--------|
| 11. Total Subtractions (enter sum of Lines 6-10 here) | ▶ | 11. | 42,103 |
| 12. Net Adjustments (Line 5 less Line 11.
Enter Net Total here and on Line 9 of Page 2) (+ or -) of form 500 | ▶ <input checked="" type="checkbox"/> | 12. | -7,132 |



YOUR SOCIAL SECURITY NUMBER

SCHEDULE 2 CREDITS for LINE 17, PAGE 2 (see Tax Booklet on Pages 12 and 15)

1. Other State Credit(s) Tax Credit (see Tax Booklet on Page 14) ► 1.
2. Credits from Form IND-CR (Rural Physicians Credit, Disabled Person Home Purchase or Retrofit Credit, Driver Education Credit, Disaster Assistance Credit, Qualified Caregiving Expense Credit, Georgia National Guard/Air National Guard Credit, Child and Dependent Care Expense Credit, Adoption Credit, Eligible Single-Family Residence Credit) ► 2.
3. Low and Zero Emission Vehicle Credit ► 3.
4. Qualified Education Expense Credit (Individual/Non pass through) ► 4.
5. Clean Energy Property Credit (Individual/Non passthrough) ► 5.

Pass Through Credits from Ownership of Sole Proprietor, S Corp., LLC or Partnership Interest and Other Credits
You must list the appropriate Credit Type Code in the space provided. If you claim more than four credits, enclose a schedule.
Enter the schedule total on Line 10. See Tax Booklet on Page 15 for a list of available credits and their applicable codes.

6. COMPANY NAME CREDIT CODE TYPE

OWNERSHIP FEIN CREDIT CLAIMED ON THIS RETURN

7. COMPANY NAME CREDIT CODE TYPE

OWNERSHIP FEIN CREDIT CLAIMED ON THIS RETURN

8. COMPANY NAME CREDIT CODE TYPE

OWNERSHIP FEIN CREDIT CLAIMED ON THIS RETURN

9. COMPANY NAME CREDIT CODE TYPE

OWNERSHIP FEIN CREDIT CLAIMED ON THIS RETURN

10. Any additional pass-through credits claimed (attach schedule) ► 10.

11. Enter the total of Lines 1 through 10 here and on Line 17, Pg 2 of 500 form ► 11.



YOUR SOCIAL SECURITY NUMBER
[REDACTED]

DO NOT USE LINES 9 THRU 14 OF PAGE 2, FORM 500

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR ONLY PART-YEAR RESIDENTS AND NONRESIDENTS.

Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See Tax Booklet, Page 10, Line 12 and Page 14.

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT INCOME (COLUMN A)	INCOME NOT TAXABLE TO GEORGIA INCOME (COLUMN B)	GEORGIA INCOME INCOME (COLUMN C)
1. WAGES, SALARIES, TIPS, etc <input type="checkbox"/>	1. WAGES, SALARIES, TIPS, etc <input type="checkbox"/>	1. WAGES, SALARIES, TIPS, etc <input type="checkbox"/>
2. INTERESTS AND DIVIDENDS <input type="checkbox"/>	2. INTERESTS AND DIVIDENDS <input type="checkbox"/>	2. INTERESTS AND DIVIDENDS <input type="checkbox"/>
3. BUSINESS INCOME OR (LOSS) <input type="checkbox"/>	3. BUSINESS INCOME OR (LOSS) <input type="checkbox"/>	3. BUSINESS INCOME OR (LOSS) <input type="checkbox"/>
4. OTHER INCOME OR (LOSS) <input type="checkbox"/>	4. OTHER INCOME OR (LOSS) <input type="checkbox"/>	4. OTHER INCOME OR (LOSS) <input type="checkbox"/>
5. TOTAL INCOME: TOTAL LINES 1 THRU 4 <input type="checkbox"/>	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 <input type="checkbox"/>	5. TOTAL INCOME: TOTAL LINES 1 THRU 4 <input type="checkbox"/>
6. TOTAL ADJUSTMENTS FROM FORM 1040 <input type="checkbox"/>	6. TOTAL ADJUSTMENTS FROM FORM 1040 <input type="checkbox"/>	6. TOTAL ADJUSTMENTS FROM FORM 1040 <input type="checkbox"/>
7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4 <input type="checkbox"/>	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4 <input type="checkbox"/>	7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4 <input type="checkbox"/>
8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <input type="checkbox"/>	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <input type="checkbox"/>	8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7 <input type="checkbox"/>
9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage ▶ 9. % Not to exceed 100%		
10. Itemized or Standard Deduction (see Tax Booklet, Page 16, Line 10) ▶ 10.		
11. Personal Exemption from Form 500, Page 2 (see Tax Booklet, Page 16, Line 11a-c)		
11a. Number on Line 6c. multiplied by \$2,700 ▶ 11a.		
11b. Number on Line 7a. multiplied by \$3,000 ▶ 11b.		
11c. Add Lines 11a. and 11b. Enter total ▶ 11c.		
12. Total Deductions and Exemptions: Add Lines 10 and 11c ▶ 12.		
13. Multiply Line 12 by Ratio on Line 9 and enter result ▶ 13.		
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 2 of Form 500 ▶ 14.		

List the state(s) in which the income in Column B was earned and/or to which it was reported.

9450 14
11-16-09

1.

3.

2.

4.

As Amended



1000405019

Version 1

Georgia Form **500** (Rev. 11/09)

Individual Income Tax Return

Georgia Department of Revenue

2009 (Approved software version)DEL ☐ EXT ☐

Page 1

1. YOUR FIRST NAME
ROYMI
E

YOUR SOCIAL SECURITY NUMBER

[REDACTED]

SUFFIX

Special Program Code
See Tax Booklet on Page 8LAST NAME
BARNESSPOUSE'S FIRST NAME
MARIE

MI

SPOUSE'S SOCIAL SECURITY NUMBER

[REDACTED]

SUFFIX

DEPARTMENT USE ONLY

LAST NAME
BARNES2. ADDRESS (NUMBER AND STREET or P.O. BOX) (Use 2nd address line for Apt, Suite or Building Number) ☐ CHECK IF ADDRESS HAS CHANGED
447 WHITLOCK AVENUE3. CITY
MARIETTASTATE ZIP CODE
GA 30064

(COUNTRY IF FOREIGN)

4. Enter your Residency Status with the appropriate number ► 4. 1

1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT TO 3. NONRESIDENT

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Schedule 3 of Form 500, page 6

5. Enter Filing Status with appropriate letter (See Tax Booklet Page 10) ► 5. B
A. Single B. Married filing joint C. Married filing separate (Spouse's social security number must be entered above) D. Head of Household or Qualifying Widow(er)6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself ☒ 6b. Spouse ☒ 6c. 2

7. Dependents - (If you have more than 3 dependents, attach a list of additional dependents)

First Name, MI.

Last Name

Social Security Number

Relationship to You

First Name, MI.

Last Name

Social Security Number

Relationship to You

First Name, MI.

Last Name

Social Security Number

Relationship to You



YOUR SOCIAL SECURITY NUMBER

[REDACTED]

7a. Number of Dependents (DO NOT include yourself or your spouse)	▶	7a.	
7b. Add Lines 6c and 7a. Enter total	▶	7b.	2
If amount on line 8, 9, 10, 13 or 15 is negative, check box. Example: <input checked="" type="checkbox"/>			
8. Federal adjusted gross income (From Federal Form 1040, 1040A or 1040EZ)	▶	<input type="checkbox"/> 8.	5,067,013
(Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2's, you must enclose a copy of your Federal Form 1040 Pages 1 and 2.			
9. Adjustments from Schedule 1 (see Tax Booklet on Page 10, Line 9)	▶	<input checked="" type="checkbox"/> 9.	-7,132
10. Georgia adjusted gross income (Net total of Line 8 and Line 9)	▶	<input type="checkbox"/> 10.	5,059,881
11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION)	▶	11a.	
See Tax Booklet on Page 11 Line 11			
b. Self: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/> Spouse: 65 or over? <input type="checkbox"/> Blind? <input type="checkbox"/>			
Total of boxes x 1,300=		▶	11b.
c. Total Standard Deduction (Line 11a + Line 11b)	▶		11c.
Use EITHER Line 11c OR Line 12c (Do not write on both lines)			
12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must enclose Federal Schedule A			
a. Federal Itemized Deductions (Schedule A - Form 1040)	▶	12a.	554,173
b. Less adjustments: see Tax Booklet on Page 12, Line 12	▶	12b.	
c. Georgia Total Itemized Deductions	▶	12c.	554,173
13. Subtract either Line 11c or Line 12c from Line 10; enter balance	▶	<input type="checkbox"/> 13.	4,505,708
14a. Number on Line 6c. 2 multiplied by \$2,700	▶	14a.	5,400
14b. Number on Line 7a. multiplied by \$3,000	▶	14b.	
14c. Add Lines 14a. and 14b. Enter total	▶	14c.	5,400
15. Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14)	▶	<input type="checkbox"/> 15.	4,500,308
16. Tax (Use Tax Table in the Tax Booklet on Pages 19-21)	▶	16.	269,758
17. Credits from Schedule 2, Page 5, Line 11 of Form 500 (Enter total but not more than the amount on Line 16)	▶	17.	
18. Balance (Line 16 less Line 17) If zero or less than zero, enter zero	▶	18.	269,758
19. Georgia Income Tax Withheld (Enter Tax Withheld Only and enclose W-2s, 1099s, etc.)	▶	19.	8,690
20. Estimated Tax for 2009 and Form IT-560	▶	20.	94,925
21. Low Income Credit (See Tax Booklet on Page 13) 21a. ▶ 21b. ▶	▶	21c.	



YOUR SOCIAL SECURITY NUMBER

22. Department Use Only

DO NOT WRITE IN THIS BOX

23. Total prepayment credits (Add Lines 19, 20 and 21c) 23. 103,615
24. If Line 18 exceeds Line 23 enter BALANCE DUE STATE 24. 166,143
25. If Line 23 exceeds Line 18 enter OVERPAYMENT amount 25.
26. Amount to be credited to 2010 ESTIMATED TAX 26.
27. Georgia Wildlife Conservation Fund (No gift of less than \$1.00) 27.
28. Georgia Children and Elderly Fund (No gift of less than \$1.00) 28.
29. Georgia Cancer Research Fund (No gift of less than \$1.00) 29.
30. Statewide Land Conservation Program (No gift of less than \$1.00) 30.
31. Georgia National Guard Foundation (No gift of less than \$1.00) 31.
32. Dog & Cat Sterilization Fund (No gift of less than \$1.00) 32.
33. Save the Cure Fund (No gift of less than \$1.00) 33.
34. Georgia Student Finance Authority Fund (No gift of less than \$1.00) 34.
35. Form 500 UET (Estimated tax penalty) 35. 5,926
(If you owe) Add Lines 24, 27 thru 35
36. THIS IS THE AMOUNT YOU OWE 36. 172,069
37. (If you are due a refund) Subtract the sum of Lines 26 thru 35 from Line 25
THIS IS YOUR REFUND 37.

(PAYMENT) Green Label: GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER
PO BOX 740399
ATLANTA, GA 30374-0399

(REFUND) Blue Label: GEORGIA DEPARTMENT OF REVENUE
PROCESSING CENTER
PO BOX 740380
ATLANTA, GA 30374-0380

ENCLOSE ALL ITEMS IN RETURN ENVELOPE. DO NOT STAPLE YOUR CHECK, W-2'S OR TAX RETURN

Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of GA. Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has knowledge.

PHONE NUMBER

Taxpayer's Signature ☐ (Check box if deceased)

DATE

Spouse's Signature ☐ (Check box if deceased)

DATE

Do you want to authorize DOR to discuss
this return with the named preparer. YES ☒ NO ☐

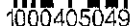
NAME OF PREPARER OTHER THAN TAXPAYER

Signature of Preparer

PREPARER'S FEIN

PREPARER'S SSN/PTIN

PHONE NUMBER



~~_____~~

ADDITIONS to INCOME

- | | | | | |
|----|--|---|----|--------|
| 1. | Interest on Non-Georgia Municipal and State Bonds | ▶ | 1. | |
| 2. | Lump Sum Distributions | ▶ | 2. | |
| 3. | Federal deduction for income attributable to domestic production activities
(IRC Section 199) | ▶ | 3. | |
| 4. | Other (specify) SEE STATEMENT 1 | ▶ | 4. | 34,971 |
| 5. | Total Additions (enter sum of Lines 1-4 here) | ▶ | 5. | 34,971 |

SUBTRACTION from INCOME

6. Retirement Income Exclusion (see Tax Booklet on Page 10)

a. Self: Date of Birth: _____ Date of Disability: _____ Type of Disability: _____

Ba.

b. Spouse; Date of Birth: _____ Date of Disability: _____ Type of Disability: _____

6b.

- | | | | |
|----|--|---|----|
| 7. | Social Security Benefits (Taxable portion from Federal return) | ▶ | 7. |
| 8. | Georgia Higher Education Savings Plan | ▶ | 8. |
| 9. | Interest on United States Obligations (See Tax Booklet on Page 10) | ▶ | 9. |

10. Other Adjustments (specify)	Adjustment	Amount
---------------------------------	------------	--------

Adjustment	Amount
------------	--------

SEE STATEMENT 2

Adjustment	Amount
------------	--------

Adjustment	Amount
------------	--------

Total	10.	42,103
-------	-----	--------

- | | | | |
|---|---------------------------------------|-----|--------|
| 11. Total Subtractions (enter sum of Lines 6-10 here) | ▶ | 11. | 42,103 |
| 12. Net Adjustments (Line 5 less Line 11.
Enter Net Total here and on Line 9 of Page 2) (+ or -) of form 500 | ▶ <input checked="" type="checkbox"/> | 12. | -7,132 |



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~~XXXXXXXXXXXX~~

SCHEDULE 2 CREDITS for LINE 17, PAGE 2 (see Tax Booklet on Pages 12 and 15)

1. Other State Credit(s) Tax Credit (see Tax Booklet on Page 14) ▶ 1.
2. Credits from Form IND-CR (Rural Physicians Credit, Disabled Person Home Purchase or Retrofit Credit, Driver Education Credit, Disaster Assistance Credit, Qualified Caregiving Expense Credit, Georgia National Guard/Air National Guard Credit, Child and Dependent Care Expense Credit, Adoption Credit, Eligible Single-Family Residence Credit) ▶ 2.
3. Low and Zero Emission Vehicle Credit ▶ 3.
4. Qualified Education Expense Credit (Individual/Non pass through) ▶ 4.
5. Clean Energy Property Credit (Individual/Non passthrough) ▶ 5.

Pass Through Credits from Ownership of Sole Proprietor, S Corp., LLC or Partnership Interest and Other Credits
You must list the appropriate Credit Type Code in the space provided. If you claim more than four credits, enclose a schedule. Enter the schedule total on Line 10. See Tax Booklet on Page 15 for a list of available credits and their applicable codes.

6. COMPANY NAME CREDIT CODE TYPE

OWNERSHIP	FEIN	CREDIT CLAIMED ON THIS RETURN
-----------	------	-------------------------------

7. COMPANY NAME CREDIT CODE TYPE

OWNERSHIP	FEIN	CREDIT CLAIMED ON THIS RETURN
-----------	------	-------------------------------

8. COMPANY NAME CREDIT CODE TYPE

OWNERSHIP	FEIN	CREDIT CLAIMED ON THIS RETURN
-----------	------	-------------------------------

9. COMPANY NAME CREDIT CODE TYPE

OWNERSHIP	FEIN	CREDIT CLAIMED ON THIS RETURN
-----------	------	-------------------------------

10. Any additional pass-through credits claimed (attach schedule) ▶ 10.

11. Enter the total of Lines 1 through 10 here and on Line 17, Pg 2 of 500 form ▶ 11.



YOUR SOCIAL SECURITY NUMBER

DO NOT USE LINES 9 THRU 14 OF PAGE 2, FORM 500

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR ONLY PART-YEAR RESIDENTS AND NONRESIDENTS.

Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See Tax Booklet, Page 10, Line 12 and Page 14.

FEDERAL INCOME AFTER GEORGIA ADJUSTMENT
INCOME (COLUMN A)

INCOME NOT TAXABLE TO GEORGIA
INCOME (COLUMN B)

GEORGIA INCOME
INCOME (COLUMN C)

<input type="checkbox"/> 1. WAGES, SALARIES, TIPS, etc	<input type="checkbox"/> 1. WAGES, SALARIES, TIPS, etc	<input type="checkbox"/> 1. WAGES, SALARIES, TIPS, etc
<input type="checkbox"/> 2. INTERESTS AND DIVIDENDS	<input type="checkbox"/> 2. INTERESTS AND DIVIDENDS	<input type="checkbox"/> 2. INTERESTS AND DIVIDENDS
<input type="checkbox"/> 3. BUSINESS INCOME OR (LOSS)	<input type="checkbox"/> 3. BUSINESS INCOME OR (LOSS)	<input type="checkbox"/> 3. BUSINESS INCOME OR (LOSS)
<input type="checkbox"/> 4. OTHER INCOME OR (LOSS)	<input type="checkbox"/> 4. OTHER INCOME OR (LOSS)	<input type="checkbox"/> 4. OTHER INCOME OR (LOSS)
<input type="checkbox"/> 5. TOTAL INCOME: TOTAL LINES 1 THRU 4	<input type="checkbox"/> 5. TOTAL INCOME: TOTAL LINES 1 THRU 4	<input type="checkbox"/> 5. TOTAL INCOME: TOTAL LINES 1 THRU 4
<input type="checkbox"/> 6. TOTAL ADJUSTMENTS FROM FORM 1040	<input type="checkbox"/> 6. TOTAL ADJUSTMENTS FROM FORM 1040	<input type="checkbox"/> 6. TOTAL ADJUSTMENTS FROM FORM 1040
<input type="checkbox"/> 7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4	<input type="checkbox"/> 7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4	<input type="checkbox"/> 7. TOTAL ADJUSTMENTS FROM FORM 500, SCHEDULE 1, PAGE 4
<input type="checkbox"/> 8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7	<input type="checkbox"/> 8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7	<input type="checkbox"/> 8. ADJUSTED GROSS INCOME: LINE 5 PLUS OR MINUS LINES 6 AND 7
9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage		9. % Not to exceed 100%
10. Itemized or Standard Deduction (see Tax Booklet, Page 16, Line 10)		10.
11. Personal Exemption from Form 500, Page 2 (see Tax Booklet, Page 16, Line 11a-c)		
11a. Number on Line 6c. multiplied by \$2,700	11a.	
11b. Number on Line 7a. multiplied by \$3,000	11b.	
11c. Add Lines 11a. and 11b. Enter total	11c.	
12. Total Deductions and Exemptions: Add Lines 10 and 11c		12.
13. Multiply Line 12 by Ratio on Line 9 and enter result		13.
14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 2 of Form 500		14.

List the state(s) in which the income in Column B was earned and/or to which it was reported.

945014
11-16-09 1. 3.
2. 4.

AS ORIGINALLY FILED