

**1999**

Label (See instructions on page 18.)  
Use the IRS label. Otherwise, please print or type.

For the year Jan. 1-Dec. 31, 1999, or other tax year beginning 1999, ending

OMB No. 1545-0074

L A B E L  H E R E	Your first name and initial	Last name	Your social security number
	ROY E	BARNES	
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	MARIE	BARNES	
	Home address (number and street). If you have a P.O. box, see page 18.		Apt. no.
391 WEST PACES FERRY ROAD			
City, town or post office, state, and ZIP code. If you have a foreign address, see page 18.			
ATLANTA, GA 30305			
Presidential Election Campaign (See page 18.)		Do you want \$3 to go to this fund?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
		If a joint return, does your spouse want \$3 to go to this fund?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
		Note: Checking "Yes" will not change your tax or reduce your refund.	

Filing Status

1	<input type="checkbox"/> Single
2	<input checked="" type="checkbox"/> Married filing joint return (even if only one had income)
3	<input type="checkbox"/> Married filing separate return. Enter spouse's soc. sec. no. above and full name here. ▶
4	<input type="checkbox"/> Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5	<input type="checkbox"/> Qualifying widow(er) with dependent child (year spouse died ▶ 19 ). (See page 18.)

Check only one box.

Exemptions

6a	<input checked="" type="checkbox"/> Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return do not check box 6a	No. of boxes checked on 6a and 6b	2		
b	<input checked="" type="checkbox"/> Spouse	No. of your children on 6c who:			
c Dependents:		• lived with you	1		
(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 19)	
MARY ALYSSA	BARNES		DAUGHTER		
If more than six dependents, see page 19.					
d Total number of exemptions claimed					3

Income

Attach Copy B of your Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 20.

Enclose, but do not staple, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	111,441.
8a	Taxable interest. Attach Schedule B if required	8a	7,205.
b	Tax-exempt interest. DO NOT include on line 8a	8b	26,270.
9	Ordinary dividends. Attach Schedule B if required	9	127,549.
10	Taxable refunds, or credits of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	Total IRA distributions	15a	
16a	Total pensions and annuities	16a	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	246,698.
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
21	Other income. List type and amount (see page 24)	21	229,338.
ROY BARNES BLIND TRUST			
22	Add the amounts in the far right column for lines 7 through 21. This is your total income	22	722,231.
Adjusted Gross Income			
23	IRA deduction (see page 26)	23	
24	Student loan interest deduction (see page 26)	24	
25	Medical savings account deduction. Attach Form 8853	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	5,936.
28	Self-employed health insurance deduction (see page 28)	28	
29	Keogh and self-employed SEP and SIMPLE plans	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	Add lines 23 through 31a	32	5,936.
33	Subtract line 32 from line 22. This is your adjusted gross income	33	716,295.

**Tax and Credits****Standard Deduction for Most People**Single:  
\$4,300Head of household:  
\$6,350Married filing jointly or Qualifying widow(er):  
\$7,200Married filing separately:  
\$3,600

34	Amount from line 33 (adjusted gross income)	34	716,295.
35a	Check if: <input type="checkbox"/> You were 65 or older, <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65 or older, <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here	35a	
b	If you are married filing separately and your spouse itemizes deductions or you were a dual-status alien, see page 30 and check here	35b	<input type="checkbox"/>
36	Enter your itemized deductions from Schedule A, line 28, OR standard deduction shown on the left. But see page 30 to find your standard deduction if you checked any box on line 35a or 35b or if someone can claim you as a dependent	36	182,524.
37	Subtract line 36 from line 34	37	533,771.
38	If line 34 is \$94,975 or less, multiply \$2,750 by the total number of exemptions claimed on line 6d. If line 34 is over \$94,975, see the worksheet on page 31 for the amount to enter	38	0.
39	Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0-	39	533,771.
40	Tax. (see page 31). Check if any tax from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	40	184,534.
41	Credit for child and dependent care expenses. Attach Form 2441	41	
42	Credit for the elderly or the disabled. Attach Schedule R	42	
43	Child tax credit (see page 33)	43	
44	Education credits. Attach Form 8863	44	
45	Adoption credit. Attach Form 8839	45	
46	Foreign tax credit. Attach Form 1116 if required	46	
47	Other. Check if from a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form (specify)	47	
48	Add lines 41 through 47. These are your total credits	48	
49	Subtract line 48 from line 40. If line 48 is more than line 40, enter -0-	49	184,534.
50	Self-employment tax. Attach Schedule SE	50	11,871.
51	Alternative minimum tax. Attach Form 6251	51	0.
52	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	52	
53	Tax on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required	53	
54	Advance earned income credit payments from Form(s) W-2	54	
55	Household employment taxes. Attach Schedule H	55	
56	Add lines 49 through 55. This is your total tax	56	196,405.

**Payments**

57	Federal income tax withheld from Forms W-2 and 1099	57	21,071.
58	1999 estimated tax payments and amount applied from 1998 return	58	136,000.
59a	Earned income credit. Attach Sch. EIC if you have a qualifying child	59a	
b	Nontaxable earned income; amount and type		
60	Additional child tax credit. Attach Form 8812	60	
61	Amount paid with request for extension to file (see page 48)	61	
62	Excess social security and RRTA tax withheld (see page 48)	62	
63	Other payments. Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	63	
64	Add lines 57, 58, 59a, and 60 through 63. These are your total payments	64	157,071.

**Refund**

Have it directly deposited! See page 48 and fill in 66b, 66c, and 66d.

65	If line 64 is more than line 56, subtract line 56 from line 64. This is the amount you OVERPAID	65	
66a	Amount of line 65 you want REFUNDED TO YOU	66a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
67	Amount of line 65 you want APPLIED TO YOUR 2000 ESTIMATED TAX	67	

**Amount You Owe**

68	If line 56 is more than line 64, subtract line 64 from line 56. This is the AMOUNT YOU OWE. For details on how to pay, see page 49	68	39,334.
69	Estimated tax penalty. Also include on line 68	69	

**Sign Here**

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.		Your occupation		Daytime telephone number (optional)	
Signature of Roy E. Barnes		ATTORNEY			
Signature of Marie Barnes		HOUSEWIFE			
Date 4/14/00		Date 4/14/00			

**Paid Preparer's Use Only**

Preparer's signature	Date	Check if self-employed	Preparer's SSN or PTIN
C. Frank Moore	4/14/00	<input type="checkbox"/>	
Firm's name (or yours if self-employed) and address	EIN	ZIP code	
MOORE & CUBBEDGE, LLP 366 POWDER SPRINGS ST MARIETTA, GA		30064	

# Child Tax Credit Worksheet (keep for your records)

Name(s): First

Last

Your SSN

ROY E. & MARIE

BARNES

## Part 1

1. Number of qualifying children: 1 X \$500. Enter the result. 1 500.
2. Enter the amount from Form 1040, line 34, or Form 1040A, line 19. 2 716,295.
3. 1040 filers: Enter the total of any-
  - Exclusion of income from Puerto Rico, and
  - Amounts from Form 2555, lines 43 and 48; Form 2555-EZ, line 18; and Form 4563, line 15.
 1040A filers: Enter -0-. 3 0.
4. Add lines 2 and 3. Enter the result. 4 716,295.
5. Enter the amount shown below for your filing status.
  - Married filing jointly - \$110,000
  - Single, head of household, or qualifying widow(er) - \$75,000
  - Married filing separately - \$55,0005 110,000.
6. Is the amount on line 4 more than the amount on line 5?
  - ☐ No. Leave line 6 blank. Enter -0- on line 7.
  - ☒ Yes. Subtract line 5 from line 4. 6 607,000.
 If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000 (for example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc).
7. Multiply the amount on line 6 by 5% (.05). Enter the result. 7 30,350.
8. Is the amount on line 1 more than the amount on line 7?
  - ☒ No. **STOP**
  - ☐ Yes. Subtract line 7 from line 1. Enter the result. 8
 You cannot take the child tax credit on Form 1040, line 43, or Form 1040A, line 28.

## Part 2

9. Enter the amount from Form 1040, line 40, or Form 1040A, line 25. 9
10. Add the amounts from- Form 1040: or Form 1040A:

Line 41	Line 26	
Line 42	Line 27	+
Line 44	Line 29	+

 Enter the total. 10
11. Is the amount on line 1 of this worksheet \$1,500 or more AND are you claiming any of the following credits?
  - Adoption credit, Form 8839
  - Mortgage interest credit, Form 8396
  - District of Columbia first-time homebuyer credit, Form 8859☐ No. Enter the amount from line 10. 11  
☐ Yes. Complete the Line 11 Worksheet below to figure the amount to enter here.
12. Subtract line 11 from line 9. Enter the result. 12
13. Is the amount on line 8 of this worksheet more than the amount on line 12?
  - ☐ No. Enter the amount from line 8.
  - ☐ Yes. Enter the amount from line 12. 13
 This is your child tax credit.

## Line 11

Use this worksheet only if you answered "Yes" on line 11 of the Child Tax Credit Worksheet above.

## Worksheet

1. Enter the amount from line 8 of the Child Tax Credit Worksheet above. 1
2. Enter the total of the following amounts from Form(s) W-2:
  - Social security taxes from box 4, and
  - Medicare taxes from box 62
3. 1040 filers: Enter the total of any-
  - Amounts from Form 1040, lines 27 and 52, and
  - Uncollected social security and Medicare or RRTA taxes shown in box 13 of your Form(s) W-2 with codes A, B, M, and N.
 1040A filers: Enter -0-. 3
4. Add lines 2 and 3. Enter the result. 4
5. 1040 filers: Enter the total of the amounts from Form 1040, lines 59a and 62.
  - 1040A filers: Enter the total of any-
    - Amount from Form 1040A, line 37a, and
    - Excess social security and RRTA taxes withheld that you entered to the left of Form 1040A, line 39.5
6. Is the amount on line 4 more than the amount on line 5?
  - ☐ No. **STOP** Do not complete the rest of this worksheet. Instead, go back to the Child Tax Credit Worksheet above and do the following. Enter the amount from line 10 on line 11 and complete lines 12 and 13.
  - ☐ Yes. Subtract line 5 from line 4. Enter the result. 6
7. Is the amount on line 6 of this worksheet more than the amount on line 1?
  - ☐ No. Subtract line 6 from line 1. Enter the result. 7
  - ☐ Yes. Enter -0-. 7
8. Enter the total of the amounts from - Form 8839, line 15, and Form 8396, line 11, and Form 8859, line 11. 8
9. Enter the amount from line 10 of the Child Tax Credit Worksheet above. 9
10. Add lines 8 and 9. Enter the result on line 11 of the Child Tax Credit Worksheet above. 10

If you're claiming Forms 8839, 8396 or 8859 credit, use the amount from line 7 when you're asked to enter the amount from 1040, line 43, or 1040A, line 28. Then go to line 8.

**SCHEDULES A&B**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on Form 1040

**Schedule A - Itemized Deductions**

(Schedule B is on page 2)

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

OMB No. 1545-0074

**1999**

Attachment  
Sequence No. 07

Your social security number

**ROY E & MARIE BARNES**

<b>Medical and Dental Expenses</b>		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 34	2		
3	Multiply line 2 above by 7.5% (.075)	3		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		
<b>Taxes You Paid</b>				
5	State and local income taxes	5	SEE STATEMENT 4	112,976.
6	Real estate taxes (see page A-2)	6		3,533.
7	Personal property taxes	7		221.
8	Other taxes. List type and amount	8		
9	Add lines 5 through 8	9		116,730.
<b>Interest You Paid</b>				
10	Home mortgage interest and points reported to you on Form 1098	10		1,738.
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-3 and show that person's name, identifying no., and address	11		
12	Points not reported to you on Form 1098. (See page A-3.)	12		
13	Investment interest. Attach Form 4952 if required. (See page A-3.)	13	STMT 6	17,465.
14	Add lines 10 through 13	14		19,203.
<b>Gifts to Charity</b>				
15	Gifts by cash or check. If you made any gift of \$250 or more, see page A-4	15	SEE STATEMENT 5	55,373.
16	Other than by cash or check. If any gift of \$250 or more, see page A-4. You MUST attach Form 8283 if over \$500	16		
17	Carryover from prior year	17		
18	Add lines 15 through 17	18		55,373.
<b>Casualty and Theft Losses</b>				
19	Casualty or theft loss(es). Attach Form 4684. (See page A-5.)	19		
<b>Job Expenses and Other Miscellaneous Deductions</b>				
20	Unreimbursed employee expenses - job travel, union dues, job education, etc. You MUST attach Form 2106 or 2106-EZ if required. (See page A-5.)	20		
	FROM FORM 2106			19,109.
	FROM FORM 2106			4,126.
21	Tax preparation fees	21		
22	Other expenses - investment, safe deposit box, etc. List type and amount	22		
23	Add lines 20 through 22	23		23,235.
24	Enter amount from Form 1040, line 34	24		716,295.
25	Multiply line 24 above by 2% (.02)	25		14,326.
26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26		8,909.
<b>Other Miscellaneous Deductions</b>				
27	Other - from list on page A-6. List type and amount	27		
<b>Total Itemized Deductions</b>				
28	Is Form 1040, line 34, over \$126,600 (over \$63,300 if married filing separately)?	28	STMT 7	182,524.
	<input type="checkbox"/> NO. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter on Form 1040, line 36.			
	<input checked="" type="checkbox"/> YES. Your deduction may be limited. See page A-6 for the amount to enter.			

Name(s) shown on Form 1040. Do not enter name and social security number if shown on page 1.

Your social security number

ROY E &amp; MARIE BARNES

## Schedule B - Interest and Ordinary Dividends

Attachment  
Sequence No. 08Part I  
Interest

Note. If you had over \$400 in taxable interest, you must also complete Part III.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶

GEORGIA STATE BANK

GEORGIA STATE BANK

GEORGIA STATE BANK

GEORGIA STATE BANK

IRS

WOODMEN OF THE WORLD

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

Amount

12.

983.

6,102.

51.

37.

20.

- 2 Add the amounts on line 1

- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989 from Form 8815, line 14. You **MUST** attach Form 8815.

- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶

7,205.

7,205.

Part II  
Ordinary  
Dividends

Note. If you had over \$400 in ordinary dividends, you must also complete Part III.

- 5 List name of payer. Include only ordinary dividends. If you received any capital gain distributions, see the instructions for Form 1040, line 13. ▶

FIRST UNION SECURITIES

JBC BANCSHARES

JBC BANCSHARES

UNITED COMMUNITY BANKS

ALABAMA NATIONAL BANCORPORATED

REGIONS FINANCIAL

FIRST UNION SECURITIES

MORGAN STANLEY

FROM K-1 - ROY BARNES BLIND TRUST

Amount

500.

540.

648.

19.

53,847.

10,161.

8.

19.

61,807.

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9

127,549.

Part III  
Foreign  
Accounts  
and  
Trusts

You must complete this part if you (a) had over \$400 of interest or ordinary dividends (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes No

- 7a At any time during 1999, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?

X

- b If "Yes," enter the name of the foreign country ▶

- 8 During 1999, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

If "Yes," you may have to file Form 3520. See page B-2

X

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

Your social security number

ROY E &amp; MARIE BARNES

Note: If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below.

Real Estate professionals must complete line 42 below.

**Part II Income or Loss From Partnerships and S Corporations** Note: If you report a loss from an at-risk activity, you MUST check either column (e) or (f) on line 27 to describe your investment in the activity. If you check column (f) you must attach Form 6198.

27	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	Investment At Risk? (e) All is at risk (f) Some is not at risk
A	ROY BARNES BLIND TRUST	P			X
B					
C					
D					
E					

Passive Income and Loss		Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss from Schedule K-1	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A				213,909.
B				
C				
D				
E				
28a Totals				213,909.
b Totals				
29 Add columns (h) and (k) of line 28a			29	213,909.
30 Add columns (g), (i), and (j) of line 28b			30	( )
31 Total partnership and S corporation income or (loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below			31	213,909.

**Part III Income or Loss From Estates and Trusts**

32	(a) Name		(b) Employer identification number	
A	SEE STATEMENT 8			
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				
33a	Totals .....	45,401.		
b	Totals ..... 12,612.			
34	Add columns (d) and (f) of line 33a .....			34 45,401.
35	Add columns (c) and (e) of line 33b .....			35 ( 12,612. )
36	Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include in the total on line 40 below .....			36 32,789.

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

37	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
38	Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below				38

**Part V Summary**

39	Net farm rental income or (loss) from Form 4835. Also, complete line 41 below	39	
40	TOTAL income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 17	40	246,698.
41	Reconciliation of Farming and Fishing Income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 1120S), line 23; and Schedule K-1 (Form 1041), line 14 (see page E-6).	41	
42	Reconciliation for Real Estate Professionals. If you were a real estate professional, enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules	42	

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## 1999 Income from Passthroughs

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ROY BARNES BLIND TRUST

I.D. NUMBER: [REDACTED]

TYPE: ESTATE OR TRUST

ACTIVITY INFORMATION:

ROY BARNES BLIND TRUST

OTHER PASSIVE ACTIVITY

ORDINARY INCOME (LOSS)

-1,755

SCHEDULE E ACTIVITY INCOME (LOSS)

-1,755

ALLOWABLE PASSIVE LOSS FROM FORM 8582

-1,755

OTHER K-1 INFORMATION:

INTEREST - TOTAL

26,270

DIVIDENDS - TOTAL

61,807

INTEREST AND DIVIDENDS DETAIL:

TAX-EXEMPT INTEREST - STATE NONTAXABLE

26,270

ORDINARY DIVIDENDS

61,807



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## 1999 Income from Passthroughs

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ROY BARNES BLIND TRUST

I.D. NUMBER: [REDACTED]

TYPE: PARTNERSHIP

### ACTIVITY INFORMATION:

ROY BARNES BLIND TRUST

TRADE OR BUSINESS - MATERIAL PARTICIPATION

ORDINARY INCOME (LOSS)	213,909
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SCHEDULE E ACTIVITY INCOME (LOSS)	213,909
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### TAX PREFERENCE ITEMS:

BENEFICIARIES OF ESTATES AND TRUSTS	1,506
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### OTHER K-1 INFORMATION:

CONTRIBUTIONS - 50% LIMITATION	140
SELF-EMPLOYMENT EARNINGS (LOSS)	213,909

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## 1999 Income from Passthroughs

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ROY BARNES BLIND TRUST

I.D. NUMBER: [REDACTED]

TYPE: ESTATE OR TRUST

### ACTIVITY INFORMATION:

ROY BARNES BLIND TRUST

OTHER PASSIVE ACTIVITY

RENTAL REAL ESTATE INCOME (LOSS)	45,401
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SCHEDULE E ACTIVITY INCOME (LOSS)	45,401
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## 1999 Income from Passthroughs

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ROY BARNES BLIND TRUST

I.D. NUMBER: [REDACTED]

TYPE: ESTATE OR TRUST

### ACTIVITY INFORMATION:

ROY BARNES BLIND TRUST

OTHER PASSIVE ACTIVITY

RENTAL REAL ESTATE INCOME (LOSS)

-2,089

SCHEDULE E ACTIVITY INCOME (LOSS)

-2,089

PAL CARRYOVER FROM 1998 - SCHEDULE E

-8,768

ALLOWABLE PASSIVE LOSS FROM FORM 8582

-10,857

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## 1999 Income from Passthroughs

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### SUMMARY OF K-1 INFORMATION FOR ALL PASSTHROUGHS

#### OTHER K-1 INFORMATION:

INTEREST - TOTAL	26,270
DIVIDENDS - TOTAL	61,807
INTEREST AND DIVIDENDS DETAIL:	
TAX-EXEMPT INTEREST - STATE NONTAXABLE	26,270
ORDINARY DIVIDENDS	61,807
SELF-EMPLOYMENT EARNINGS (LOSS) (CALCULATED)	213,909

#### DEDUCTIONS:

CONTRIBUTIONS - 50% LIMITATION	140
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#### TAX PREFERENCE ITEMS:

BENEFICIARIES OF ESTATES AND TRUSTS	1,506
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Name of person with self-employment income (as shown on Form 1040)

Social security number of  
person with self-employment  
income ▶

ROY E. BARNES

## Section B - Long Schedule SE

**Part I** Self-Employment Tax

**Note:** If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I <input type="checkbox"/>	
1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. <b>Note:</b> Skip this line if you use the farm optional method. See page SE-3	1
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. <b>Note:</b> Skip this line if you use the nonfarm optional method. See page SE-3	2 443,247.
3 Combine lines 1 and 2	3 443,247.
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a 409,339.
b If you elected one or both of the optional methods, enter the total of lines 15 and 17 here	4b
c Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had church employee income, enter -0- and continue. ▶	4c 409,339.
5a Enter your church employee income from Form W-2. <b>Caution:</b> See page SE-1 for definition of church employee income	5a
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b
6 Net earnings from self-employment. Add lines 4c and 5b	6 409,339.
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 1999	7 72,600.00
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation	8a 72,600.
b Unreported tips subject to social security tax (from Form 4137, line 9)	8b
c Add lines 8a and 8b	8c 72,600.
9 Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11. ▶	9 0.
10 Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10 0.
11 Multiply line 6 by 2.9% (.029)	11 11,871.
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 50	12 11,871.
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27	13 5,936.

**Part II** Optional Methods To Figure Net Earnings (See page SE-3.)

Farm Optional Method. You may use this method only if:

- Your gross farm income<sup>1</sup> was not more than \$2,400, or
- Your net farm profits<sup>2</sup> were less than \$1,733.

14 Maximum income for optional methods	14 1,600.00
15 Enter the smaller of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) or \$1,600. Also include this amount on line 4b above	15

Nonfarm Optional Method. You may use this method only if:

- Your net nonfarm profits<sup>3</sup> were less than \$1,733 and also less than 72.189% of your gross nonfarm income<sup>4</sup>, and
- You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.

**Caution:** You may use this method no more than five times.

16 Subtract line 15 from line 14	16
17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17

<sup>1</sup> From Sch. F, line 11, and Sch. K-1 (Form 1065), line 15b.<sup>2</sup> From Sch. F, line 36, and Sch. K-1 (Form 1065), line 15a.<sup>3</sup> From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), line 15a; and Sch. K-1 (Form 1065-B), box 9.<sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), line 15c; and Sch. K-1 (Form 1065-B), box 9.

# Alternative Minimum Tax - Individuals

OMB No. 1545-0227

**1999**

Attachment  
Sequence No. 32

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040

Your social security number

**ROY E & MARIE BARNES**

## Part I Adjustments and Preferences

1 If you itemized deductions on Schedule A (Form 1040), go to line 2. Otherwise, enter your standard deduction from Form 1040, line 36, here and go to line 6.....	1	
2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4or 2 1/2% of Form 1040, line 34.....	2	
3 Taxes. Enter the amount from Schedule A (Form 1040), line 9.....	3	116,730.
4 Certain interest on a home mortgage <del>not</del> used to buy, build, or improve your home.....	4	
5 Miscellaneous itemized deductions. Enter the amount from Schedule A (Form 1040), line 26.....	5	8,909.
6 Refund of taxes. Enter any tax refund from Form 1040, line 10 or line 21.....	6	
7 Investment interest. Enter difference between regular tax and AMT deduction.....	7	
8 Post-1986 depreciation. Enter difference between regular tax and AMT depreciation.....	8	
9 Adjusted gain or loss. Enter difference between AMT and regular tax gain or loss.....	9	
10 Incentive stock options. Enter excess of AMT income over regular tax income.....	10	
11 Passive activities. Enter difference between AMT and regular tax income or loss <b>SEE STATEMENT</b> .....	11	8,768.
12 Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 9.....	12	1,506.
13 Tax-exempt interest from private activity bonds issued after 8/7/86.....	13	
14 Other. Enter the amount, if any, for each item below and enter the total on line 14.		
a Circulation expenditures.....		
b Depletion.....		
c Depreciation (pre-1987).....		
d Installment sales.....		
e Intangible drilling costs.....		
f Large partnerships.....		
g Long-term contracts.....		
h Loss limitations.....		
i Mining costs.....		
j Patron's adjustment.....		
k Pollution control facilities.....		
l Research and experimental.....		
m Section 1202 exclusion.....		
n Tax shelter farm activities.....		
o Related adjustments.....		
15 Total Adjustments and Preferences. Combine lines 1 through 14.....	15	135,913.

## Part II Alternative Minimum Taxable Income

16 Enter the amount from Form 1040, line 37. If less than zero, enter as a (loss).....	16	533,771.
17 Net operating loss deduction, if any, from Form 1040, line 21. Enter as a positive amount.....	17	
18 If Form 1040, line 34, is over \$126,600 (over \$63,300 if married filing separately), and you itemized deductions, enter the amount, if any, from line 9 of the worksheet for Schedule A (Form 1040), line 28.....	18	<17,691.>
19 Combine lines 15 through 18.....	19	651,993.
20 Alternative tax net operating loss deduction.....	20	
21 Alternative Minimum Taxable Income. Subtract line 20 from line 19. (If married filing separately and line 21 is more than \$165,000, see instructions.).....	21	651,993.

## Part III Exemption Amount and Alternative Minimum Tax

22 Exemption Amount. (If this form is for a child under age 14, see instructions.)												
<p>If your filing status is:                      AND line 21 is not over:                      THEN enter on line 22:</p> <table border="0"> <tr> <td>Single or head of household.....</td> <td>\$112,500</td> <td>\$33,750</td> <td rowspan="3">}.....</td> </tr> <tr> <td>Married filing jointly or qualifying widow(er).....</td> <td>150,000</td> <td>45,000</td> </tr> <tr> <td>Married filing separately.....</td> <td>75,000</td> <td>22,500</td> </tr> </table> <p>If line 21 is over the amount shown above for your filing status, see instructions.</p>			Single or head of household.....	\$112,500	\$33,750	}.....	Married filing jointly or qualifying widow(er).....	150,000	45,000	Married filing separately.....	75,000	22,500
Single or head of household.....	\$112,500	\$33,750	}.....									
Married filing jointly or qualifying widow(er).....	150,000	45,000										
Married filing separately.....	75,000	22,500										
23 Subtract line 22 from line 21. If zero or less, enter -0- here and on lines 26 and 28.....	23	651,993.										
24 If you reported capital gain distributions directly on Form 1040, line 13or you completed Schedule D (Form 1040) and have an amount on line 25 or line 27 (or would have had an amount on either line if you had completed Part IV) (as refigured for the AMT, if necessary), go to Part IV of Form 6251 to figure line 24. All others: If line 23 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 23 by 26% (.26). Otherwise, multiply line 23 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.....	24	179,058.										
25 Alternative minimum tax foreign tax credit.....	25											
26 Tentative minimum tax. Subtract line 25 from line 24.....	26	179,058.										
27 Enter your tax from Form 1040, line 40 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 46).....	27	184,534.										
28 Alternative Minimum Tax. Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 51.....	28	0.										

**Part IV** Line 24 Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Part IV of Schedule D (Form 1040), see the instructions before you complete this part.

29	Enter the amount from Form 6251, line 23.....		29
30	Enter the amount from Schedule D (Form 1040), line 27 (as refigured for the AMT, if necessary) .....	30	
31	Enter the amount from Schedule D (Form 1040), line 25 (as refigured for the AMT, if necessary) .....	31	
32	Add lines 30 and 31 .....	32	
33	Enter the amount from Schedule D (Form 1040), line 22 (as refigured for the AMT, if necessary) .....	33	
34	Enter the <b>smaller</b> of line 32 or line 33 .....		34
35	Subtract line 34 from line 29. If zero or less, enter -0.....		35
36	If line 35 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 35 by 26% (.26). Otherwise, multiply line 35 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result .....		36
37	Enter the amount from Schedule D (Form 1040), line 36 (as figured for the regular tax) .....	37	
38	Enter the <b>smallest</b> of line 29, line 30, or line 37 .....	38	
39	Multiply line 38 by 10% (.10) .....		39
40	Enter the <b>smaller</b> of line 29 or line 30 .....	40	
41	Enter the amount from line 38 .....	41	
42	Subtract line 41 from line 40 .....	42	
43	Multiply line 42 by 20% (.20) .....		43
	Note: If line 31 is zero or blank, go to line 48.		
44	Enter the amount from line 29 .....	44	
45	Add lines 35, 38, and 42 .....	45	
46	Subtract line 45 from line 44 .....	46	
47	Multiply line 46 by 25% (.25) .....		47
48	Add lines 36, 39, 43, and 47 .....		48
49	If line 29 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result .....		49
50	Enter the <b>smaller</b> of line 48 or line 49 here and on line 24 .....		50





Form 2106

Department of the Treasury  
Internal Revenue Service (99)

## Employee Business Expenses

▶ See separate instructions.

▶ Attach to Form 1040.

OMB No. 1545-0139

1999

Attachment  
Sequence No. 54

Your name

ROY E BARNES

Occupation in which you incurred expenses

GOVERNOR OF GEORGIA

Social security number

**Part I** Employee Business Expenses and Reimbursements**STEP 1 Enter Your Expenses**

	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22c or line 29. (Rural mail carriers: See instructions.)	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment. SEE STATEMENT 11	4	19,109.
5 Meals and entertainment expenses (see instructions)	5	
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	19,109.

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

**STEP 2 Enter Reimbursements Received From Your Employer for Expenses Listed in STEP 1**

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 13 of your Form W-2 (see instructions)	7	
---	---	--

**STEP 3 Figure Expenses To Deduct on Schedule A (Form 1040)**

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7	8	19,109.
Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.		
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses by 55% (.55) instead of 50%. For more details, see instructions.)	9	19,109.
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 20. (Fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter the total.)	10	19,109.

LHA For Paperwork Reduction Act Notice, see instructions.

Form 2106 (1999)

**Part II Vehicle Expenses****Section A - General Information** (You must complete this section if you are claiming vehicle expenses.)

	(a) Vehicle	(b) Vehicle
11 Enter the date the vehicle was placed in service	11	
12 Total miles the vehicle was driven during 1999	12 miles	miles
13 Business miles included on line 12	13 miles	miles
14 Percent of business use. Divide line 13 by line 12	14 %	%
15 Average daily roundtrip commuting distance	15 miles	miles
16 Commuting miles included on line 12	16 miles	miles
17 Other miles. Add lines 13 and 16 and subtract the total from line 12	17 miles	miles
18 Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

19 If your employer provided you with a vehicle, is personal use during off-duty hours permitted? ☐ Yes ☐ No ☐ Not applicable

20 Do you have evidence to support your deduction? ☐ Yes ☐ No

21 If "Yes," is the evidence written? ☐ Yes ☐ No

**Section B - Standard Mileage Rate** (See the instructions for Part II to find out whether to complete this section or Section C.)

22a Multiply business miles driven before April 1, 1999, by 32 1/2¢ (.325)	22a
b Multiply business miles driven after March 31, 1999, by 31¢ (.31)	22b
c Add lines 22a and 22b. Enter the result here and on line 1	22c

**Section C - Actual Expenses**

	(a) Vehicle	(b) Vehicle
23 Gasoline, oil, repairs, vehicle insurance, etc.	23	
24a Vehicle rentals	24a	
b Inclusion amount (see instructions)	24b	
c Subtract line 24b from line 24a	24c	
25 Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25	
26 Add lines 23, 24c, and 25	26	
27 Multiply line 26 by the percentage on line 14	27	
28 Depreciation. Enter amount from line 38 below	28	
29 Add lines 27 and 28. Enter total here and on line 1	29	

**Section D - Depreciation of Vehicles** (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

	(a) Vehicle	(b) Vehicle
30 Enter cost or other basis (see instructions)	30	
31 Enter amount of section 179 deduction (see instructions)	31	
32 Multiply line 30 by line 14 (see instructions if you elected the section 179 deduction)	32	
33 Enter depreciation method and percentage (see instructions)	33	
34 Multiply line 32 by the percentage on line 33 (see instructions)	34	
35 Add lines 31 and 34	35	
36 Enter the limit from the table in the line 36 instructions	36	
37 Multiply line 36 by the percentage on line 14	37	
38 Enter the smaller of line 35 or line 37. Also enter this amount on line 28 above	38	

# Employee Business Expenses

▶ See separate instructions.  
▶ Attach to Form 1040.

OMB No. 1545-0139

**1999**

Attachment  
Sequence No. **54**

Your name

**ROY E BARNES**

Occupation in which you incurred expenses

**ATTORNEY**

Social security number

**Part I** Employee Business Expenses and Reimbursements

**STEP 1 Enter Your Expenses**

	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22c or line 29. (Rural mail carriers: See instructions.)	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment. <b>SEE STATEMENT 12</b>	4	4,126.
5 Meals and entertainment expenses (see instructions)	5	
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	4,126.

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

**STEP 2 Enter Reimbursements Received From Your Employer for Expenses Listed in STEP 1**

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 13 of your Form W-2 (see instructions)	7		
---	---	--	--

**STEP 3 Figure Expenses To Deduct on Schedule A (Form 1040)**

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7	8	4,126.	
Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses by 55% (.55) instead of 50%. For more details, see instructions.)	9	4,126.	
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 20. (Fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter the total.)	10		4,126.

LHA For Paperwork Reduction Act Notice, see instructions.

Form 2106 (1999)

**Part II** Vehicle Expenses**Section A - General Information** (You must complete this section if you are claiming vehicle expenses.)

		(a) Vehicle	(b) Vehicle
11	Enter the date the vehicle was placed in service	11	
12	Total miles the vehicle was driven during 1999	12	miles
13	Business miles included on line 12	13	miles
14	Percent of business use. Divide line 13 by line 12	14	%
15	Average daily roundtrip commuting distance	15	miles
16	Commuting miles included on line 12	16	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17	miles
18	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

19 If your employer provided you with a vehicle, is personal use during off-duty hours permitted? ☐ Yes ☐ No ☐ Not applicable

20 Do you have evidence to support your deduction? ☐ Yes ☐ No

21 If "Yes," is the evidence written? ☐ Yes ☐ No

**Section B - Standard Mileage Rate** (See the instructions for Part II to find out whether to complete this section or Section C.)

22a	Multiply business miles driven before April 1, 1999, by 32 1/2¢ (.325)	22a	
b	Multiply business miles driven after March 31, 1999, by 31¢ (.31)	22b	
c	Add lines 22a and 22b. Enter the result here and on line 1	22c	

**Section C - Actual Expenses**

		(a) Vehicle	(b) Vehicle
23	Gasoline, oil, repairs, vehicle insurance, etc.	23	
24a	Vehicle rentals	24a	
b	Inclusion amount (see instructions)	24b	
c	Subtract line 24b from line 24a	24c	
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2--see instructions)	25	
26	Add lines 23, 24c, and 25	26	
27	Multiply line 26 by the percentage on line 14	27	
28	Depreciation. Enter amount from line 38 below	28	
29	Add lines 27 and 28. Enter total here and on line 1	29	

**Section D - Depreciation of Vehicles** (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

		(a) Vehicle	(b) Vehicle
30	Enter cost or other basis (see instructions)	30	
31	Enter amount of section 179 deduction (see instructions)	31	
32	Multiply line 30 by line 14 (see instructions if you elected the section 179 deduction)	32	
33	Enter depreciation method and percentage (see instructions)	33	
34	Multiply line 32 by the percentage on line 33 (see instructions)	34	
35	Add lines 31 and 34	35	
36	Enter the limit from the table in the line 36 instructions	36	
37	Multiply line 36 by the percentage on line 14	37	
38	Enter the smaller of line 35 or line 37. Also enter this amount on line 28 above	38	

# Investment Interest Expense Deduction

► Attach to your tax return.

OMB No. 1545-0191

**1999**

Attachment  
Sequence No. 72

Name(s) shown on return

Identifying number

ROY E & MARIE BARNES

## Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 1999. See instructions	SEE STATEMENT 13	1	17,465.
2	Disallowed investment interest expense from 1998 Form 4952, line 7		2	
3	Total investment interest expense. Add lines 1 and 2		3	17,465.

## Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	SEE STATEMENT 14	4a	134,754.
b	Net gain from the disposition of property held for investment	4b		
c	Net capital gain from the disposition of property held for investment	4c		
d	Subtract line 4c from line 4b. If zero or less, enter -0-		4d	
e	Enter all or part of the amount on line 4c, if any, that you elect to include in investment income. Do not enter more than the amount on line 4b. See instructions		4e	
f	Investment income. Add lines 4a, 4d, and 4e. See instructions		4f	134,754.
5	Investment expenses. See instructions		5	
6	Net investment income. Subtract line 5 from line 4f. If zero or less, enter -0-		6	134,754.

## Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2000. Subtract line 6 from line 3. If zero or less, enter -0-	7	0.
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	17,465.

ALTERNATIVE MINIMUM TAX

Form **4952**  
Department of the Treasury  
Internal Revenue Service (99)

**Investment Interest Expense Deduction**

► Attach to your tax return.

OMB No. 1545-0191

**1999**

Attachment  
Sequence No. 72

Name(s) shown on return

Identifying number

ROY E & MARIE BARNES

**Part I Total Investment Interest Expense**

1	Investment interest expense paid or accrued in 1999. See instructions.....	1	17,465.
2	Disallowed investment interest expense from 1998 Form 4952, line 7.....	2	
3	Total investment interest expense. Add lines 1 and 2.....	3	17,465.

**Part II Net Investment Income**

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment).....	4a	134,754.
b	Net gain from the disposition of property held for investment.....	4b	
c	Net capital gain from the disposition of property held for investment.....	4c	
d	Subtract line 4c from line 4b. If zero or less, enter -0-.....	4d	
e	Enter all or part of the amount on line 4c, if any, that you elect to include in investment income. Do not enter more than the amount on line 4b. See instructions.....	4e	
f	Investment income. Add lines 4a, 4d, and 4e. See instructions.....	4f	134,754.
5	Investment expenses. See instructions.....	5	
6	Net investment income. Subtract line 5 from line 4f. If zero or less, enter -0-.....	6	134,754.

**Part III Investment Interest Expense Deduction**

7	Disallowed investment interest expense to be carried forward to 2000. Subtract line 6 from line 3. If zero or less, enter -0-.....	7	0.
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.....	8	17,465.

REGULAR FORM 4952, LINE 8	17,465.
LESS RECOMPUTED FORM 4952, LINE 8	17,465.
INTEREST ADJUSTMENT - FORM 6251, LINE 7	

Form **8582**Department of the Treasury  
Internal Revenue Service (99)**Passive Activity Loss Limitations**▶ See separate Instructions.  
▶ Attach to Form 1040 or Form 1041.

OMB No. 1545-1008

**1999**Attachment  
Sequence No. 88

Name(s) shown on return

Identifying number

**ROY E & MARIE BARNES****Part I 1999 Passive Activity Loss**

Caution: See the instructions for Worksheets 1 and 2 on page 7 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation see Active Participation in a Rental Real Estate Activity in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a)).....

1a

b Activities with net loss (enter the amount from Worksheet 1, column (b)).....

1b

c Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) .....

1c

d Combine lines 1a, 1b, and 1c .....

1d

**All Other Passive Activities**

2a Activities with net income (enter the amount from Worksheet 2, column (a)).....

2a

45,401.

b Activities with net loss (enter the amount from Worksheet 2, column (b)).....

2b

&lt;3,844.&gt;

c Prior year unallowed losses (enter the amount from Worksheet 2, column (c)) .....

2c

&lt;8,768.&gt;

d Combine lines 2a, 2b, and 2c .....

2d

32,789.

3 Combine lines 1d and 2d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Do not complete Form 8582. Take the losses to the form or schedule you normally report them on.

3

32,789.

If this line and line 1d are losses, go to Part II. Otherwise, enter -0- on line 9 and go to line 10.

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

Note: Enter all numbers in Part II as positive amounts. See page 7 for examples.

Note: 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. Instead, enter -0- on line 9 and go to line 10.

4 Enter the smaller of the loss on line 1d or the loss on line 3 .....

4

5 Enter \$150,000. If married filing separately, see the instructions.....

5

6 Enter modified adjusted gross income, but not less than zero.....

6

Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8, enter -0- on line 9, and go to line 10. Otherwise, go to line 7.

7 Subtract line 6 from line 5 .....

7

8 Multiply line 7 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions .....

8

9 Enter the smaller of line 4 or line 8 .....

9

**Part III Total Losses Allowed**

10 Add the income, if any, on lines 1a and 2a and enter the total.....

10

11 Total losses allowed from all passive activities for 1999. Add lines 9 and 10. See the instructions to find out how to report the losses on your tax return .....

11

12,612.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 8582 (1999)

# ALTERNATIVE MINIMUM TAX Passive Activity Loss Limitations

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

OMB No. 1545-1008

**1999**

Attachment  
Sequence No. 88

Name(s) shown on return

Identifying number

**ROY E & MARIE BARNES**

## Part I 1999 Passive Activity Loss

Caution: See the instructions for Worksheets 1 and 2 on page 7 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation see Active Participation in a Rental Real Estate Activity in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))

1a

b Activities with net loss (enter the amount from Worksheet 1, column (b))

1b

c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))

1c

d Combine lines 1a, 1b, and 1c

1d

## All Other Passive Activities

2a Activities with net income (enter the amount from Worksheet 2, column (a))

2a

45,401.

b Activities with net loss (enter the amount from Worksheet 2, column (b))

2b

<3,844.>

c Prior year unallowed losses (enter the amount from Worksheet 2, column (c))

2c

d Combine lines 2a, 2b, and 2c

2d

41,557.

3 Combine lines 1d and 2d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Do not complete Form 8582. Take the losses to the form or schedule you normally report them on. If this line and line 1d are losses, go to Part II. Otherwise, enter -0- on line 9 and go to line 10.

3

41,557.

## Part II Special Allowance for Rental Real Estate With Active Participation

Note: Enter all numbers in Part II as positive amounts. See page 7 for examples.

Note: 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. Instead, enter -0- on line 9 and go to line 10.

4 Enter the smaller of the loss on line 1d or the loss on line 3

4

5 Enter \$150,000. If married filing separately, see the instructions

5

6 Enter modified adjusted gross income, but not less than zero

6

Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8, enter -0- on line 9, and go to line 10. Otherwise, go to line 7.

7 Subtract line 6 from line 5

7

8 Multiply line 7 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions

8

9 Enter the smaller of line 4 or line 8

9

## Part III Total Losses Allowed

10 Add the income, if any, on lines 1a and 2a and enter the total

10

11 Total losses allowed from all passive activities for 1999. Add lines 9 and 10. See the instructions to find out how to report the losses on your tax return

11

3,844.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 8582 (1999)



FORM 1040

PERSONAL EXEMPTION WORKSHEET

STATEMENT 1

1. IS THE AMOUNT ON FORM 1040, LINE 34, MORE THAN THE AMOUNT SHOWN ON LINE 4 BELOW FOR YOUR FILING STATUS?  
NO. STOP. MULTIPLY \$2,750 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D, AND ENTER THE RESULT ON LINE 38.  
YES. GO TO LINE 2.
2. MULTIPLY \$2,750 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D . . . . . 8,250.
3. ENTER THE AMOUNT FROM FORM 1040, LINE 34 . . . . . 716,295.
4. ENTER THE AMOUNT FOR YOUR FILING STATUS . . . . . 189,950.  
MARRIED FILING SEPARATE \$ 94,975  
SINGLE \$126,600  
HEAD OF HOUSEHOLD \$158,300  
MARRIED FILING JOINT OR WIDOW(ER) \$189,950
5. SUBTRACT LINE 4 FROM LINE 3 . . . . . 526,345.  
IF LINE 5 IS MORE THAN \$122,500 (\$61,250 IF MARRIED FILING SEPARATE) ENTER ZERO ON FORM 1040, LINE 38.
6. DIVIDE LINE 5 BY \$2,500 (\$1,250 IF MFS) . . . . .
7. MULTIPLY LINE 6 BY 2% (.02) AND ENTER THE RESULT AS A DECIMAL . . . . .
8. MULTIPLY LINE 2 BY LINE 7 . . . . .
9. SUBTRACT LINE 8 FROM LINE 2. TOTAL TO FORM 1040, LINE 38. 0.

FORM 1040

TAX-EXEMPT INTEREST

STATEMENT 2

NAME OF PAYER	AMOUNT
FROM K-1 - ROY BARNES BLIND TRUST	26,270.
TOTAL TO FORM 1040, LINE 8B	26,270.

FORM 1040

WAGES RECEIVED AND TAXES WITHHELD

STATEMENT 3

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T GENERAL ASSY. OF GA	80.				5.	1.
T OFFICE OF PLANNING AND BUDGET	111,361.	21,071.	5,597.		4,496.	1,615.
TOTALS	111,441.	21,071.	5,597.		4,501.	1,616.

SCHEDULE A STATE AND LOCAL INCOME TAXES STATEMENT 4

DESCRIPTION	AMOUNT
OFFICE OF PLANNING AND BUDGET	5,597.
GEORGIA ESTIMATE PAYMENTS	14,500.
GEORGIA PRIOR YEAR ESTIMATE PAYMENTS	92,044.
GEORGIA PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS	835.
TOTAL TO SCHEDULE A, LINE 5	112,976.

SCHEDULE A CASH CONTRIBUTIONS STATEMENT 5

DESCRIPTION	AMOUNT 50% LIMIT	AMOUNT 30% LIMIT
UNION HILL UNITED METHODIST	1,000.	
CASTLEWOOD BAPTIST CHURCH	2,500.	
FIRST UNITED METH. CHURCH	31,000.	
YOUNG LIFE	1,000.	
MISCELLANEOUS ORGANIZED CHARITIES	1,385.	
MUST MINISTRIES	10,000.	
UNIV OF GEORGIA FOUNDATION	1,000.	
GEORGIA STUDENT EDUCATION FOUNDATION	2,100.	
PEBBLEBROOK HIGHSCHOOL	250.	
ABE ENDOWMENT	998.	
WESLEY WOODS FOUNDATION	500.	
LAWYERS FOUNDATION OF GEORGIA	1,000.	
NANCY BARNES MEMORIAL FUND	2,500.	
FROM K-1 - ROY BARNES BLIND TRUST	140.	
SUBTOTALS	55,373.	
TOTAL TO SCHEDULE A, LINE 15		55,373.

SCHEDULE A INVESTMENT INTEREST STATEMENT 6

DESCRIPTION	AMOUNT
COLUMBUS BANK AND TRUST	10,665.
DOUGLAS COUNTY BANK	6,793.
INDEPENDENT BANK AND TRUST	7.
TOTAL TO SCHEDULE A, LINE 13	17,465.

SCHEDULE A	ITEMIZED DEDUCTIONS WORKSHEET	STATEMENT	7
1.	ADD THE AMOUNTS ON SCHEDULE A, LINES 4, 9, 14, 18, 19, 26, AND 27 . . . . .		
2.	ADD THE AMOUNTS ON SCHEDULE A, LINES 4, 13, AND 19, PLUS ANY GAMBLING AND CASUALTY OR THEFT LOSSES INCLUDED ON LINE 27 . . . . .	200,215.	
3.	IS THE AMOUNT ON LINE 2 LESS THAN THE AMOUNT ON LINE 1? IF NO, YOUR DEDUCTION IS NOT LIMITED. ENTER THE AMOUNT FROM LINE 1 ABOVE ON SCHEDULE A, LINE 28. IF YES, SUBTRACT LINE 2 FROM LINE 1 . . . . .	17,465.	
4.	MULTIPLY LINE 3 ABOVE BY 80% (.80) . . . . .	146,200.	
5.	ENTER THE AMOUNT FROM FORM 1040, LINE 34. . . . .	716,295.	
6.	ENTER: \$126,600 IF SINGLE, MARRIED FILING JOINTLY, HEAD OF HOUSEHOLD, OR QUALIFYING WIDOW(ER); \$63,300 IF MARRIED FILING SEPARATELY . . . . .	126,600.	
7.	IS THE AMOUNT ON LINE 6 LESS THAN THE AMOUNT ON LINE 5? IF NO, YOUR DEDUCTION IS NOT LIMITED. ENTER THE AMOUNT FROM LINE 1 ABOVE ON SCHEDULE A, LINE 28. IF YES, SUBTRACT LINE 6 FROM LINE 5 . . . . .	589,695.	
8.	MULTIPLY LINE 7 ABOVE BY 3% (.03) . . . . .	17,691.	
9.	ENTER THE SMALLER OF LINE 4 OR LINE 8 . . . . .	17,691.	
10.	TOTAL ITEMIZED DEDUCTIONS. SUBTRACT LINE 9 FROM LINE 1. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 28 . . . . .	182,524.	

SCHEDULE E	INCOME OR (LOSS) FROM ESTATES AND TRUSTS				STATEMENT	8
NAME	EMPLOYER ID NO.	PASSIVE LOSS	PASSIVE INCOME	NONPASSIVE LOSS	NONPASSIVE INCOME	
ROY BARNES BLIND TRUST	58-6412640	1,755.				
ROY BARNES BLIND TRUST	58-6412640		45,401.			
ROY BARNES BLIND TRUST	58-6412640	10,857.				
TOTALS TO SCHEDULE E, LINE 33		12,612.	45,401.			

ROY E & MARIE BARNES

[REDACTED]

SCHEDULE SE

NON-FARM INCOME

STATEMENT 9

DESCRIPTION

AMOUNT

FROM K-1

213,909.

ROY BARNES BLIND TRUST

229,338.

TOTAL TO SCHEDULE SE, LINE 2

443,247.

ROY E & MARIE BARNES

FORM 6251

PASSIVE ACTIVITIES

STATEMENT 10

NAME OF ACTIVITY	FORM	NET INCOME (LOSS)		ADJUSTMENT
		AMT	REGULAR	
ROY BARNES BLIND TRUST SCH E		<1,755.>	<1,755.>	
ROY BARNES BLIND TRUST SCH E		45,401.	45,401.	
ROY BARNES BLIND TRUST SCH E		<2,089.>	<10,857.>	8,768.
TOTAL TO FORM 6251, LINE 11				8,768.

ROY E & MARIE BARNES

FORM 2106/SBE	OTHER BUSINESS EXPENSES	STATEMENT 11
---------------	-------------------------	--------------

GOVERNOR OF GEORGIA

DESCRIPTION	AMOUNT
LEGAL & ACCOUNTING	18,121.
OFFICE SUPPLIES	988.
TOTAL TO FORM 2106/SBE, PART I, LINE 4	19,109.

FORM 2106/SBE	OTHER BUSINESS EXPENSES	STATEMENT 12
---------------	-------------------------	--------------

ATTORNEY

DESCRIPTION	AMOUNT
DUES	1,489.
BOOKS AND SUBSCRIPTIONS	2,637.
TOTAL TO FORM 2106/SBE, PART I, LINE 4	4,126.

FORM 4952	INVESTMENT INTEREST EXPENSE	STATEMENT 13
-----------	-----------------------------	--------------

DESCRIPTION	CURRENT	CARRYOVER
COLUMBUS BANK AND TRUST	10,665.	
DOUGLAS COUNTY BANK	6,793.	
INDEPENDENT BANK AND TRUST	7.	
TOTALS TO FORM 4952	17,465.	

FORM 4952	INCOME FROM PROPERTY HELD FOR INVESTMENT	STATEMENT 14
-----------	--	--------------

DESCRIPTION	AMOUNT
INTEREST INCOME	7,205.
DIVIDEND INCOME	127,549.
TOTAL TO FORM 4952, LINE 4A	134,754.

FORM 8582

OTHER PASSIVE ACTIVITIES - WORKSHEET 2

STATEMENT 15

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
ROY BARNES BLIND TRUST	0.	<1,755.>			<1,755.>
ROY BARNES BLIND TRUST	45,401.	0.		45,401.	
ROY BARNES BLIND TRUST	0.	<2,089.>	<8,768.>		<10,857.>
TOTALS	45,401.	<3,844.>	<8,768.>	45,401.	<12,612.>

FORM 8582

SUMMARY OF PASSIVE ACTIVITIES

STATEMENT 16

NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
ROY BARNES BLIND TRUST	SCH E	<1,755.>		<1,755.>		1,755.
ROY BARNES BLIND TRUST	SCH E	45,401.		45,401.		
ROY BARNES BLIND TRUST	SCH E	<2,089.>	<8,768.>	<10,857.>		10,857.
TOTALS		41,557.	<8,768.>	32,789.		12,612.
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
TOTAL TO FORM 8582, LINE 11						12,612.

FORM 8582

ALTERNATIVE MINIMUM TAX  
OTHER PASSIVE ACTIVITIES - WORKSHEET 2

STATEMENT 17

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
ROY BARNES BLIND TRUST	0.	<1,755.>			<1,755.>
ROY BARNES BLIND TRUST	45,401.	0.		45,401.	
ROY BARNES BLIND TRUST	0.	<2,089.>			<2,089.>
TOTALS	45,401.	<3,844.>		45,401.	<3,844.>

FORM 8582AMT

SUMMARY OF PASSIVE ACTIVITIES - AMT

STATEMENT 18

R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
ROY BARNES BLIND TRUST	SCH E	<1,755.>		<1,755.>		1,755.
ROY BARNES BLIND TRUST	SCH E	45,401.		45,401.		
ROY BARNES BLIND TRUST	SCH E	<2,089.>		<2,089.>		2,089.
TOTALS		41,557.		41,557.		3,844.

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL TO FORM 8582AMT, LINE 11

3,844.



GEORGIA FORM 500  
INDIVIDUAL INCOME TAX RETURN

1999

Page 1



Fiscal Year

Beginning: \_\_\_\_\_

Ending: \_\_\_\_\_

Mo. Day Yr.

YOUR FIRST NAME INITIAL YOUR SOCIAL SECURITY NUMBER

1. ROY E

DEPARTMENT USE ONLY

L YOUR LAST NAME SUFFIX

BARNES

DEPARTMENT USE ONLY

Del Ext

SPOUSE'S FIRST NAME INITIAL SPOUSE'S SOCIAL SECURITY NUMBER

MARIE

USE BLACK INK ONLY

SPOUSE'S LAST NAME SUFFIX

BARNES

CHECK IF FOREIGN ADDRESS  
ADDRESS LINE 2 OR APARTMENT NUMBER

2. ADDRESS LINE 1

391 WEST PACES FERRY ROAD

3. CITY

STATE

ZIP CODE

COUNTRY IF FOREIGN

ATLANTA

GA

30305

ELECTRONIC FILING MAY SPEED YOUR REFUND BY 8 WEEKS

4. Use one number only and enter in the Residency Code box. PART YEAR RESIDENTS AND NONRESIDENTS MUST OMIT LINES 9 THROUGH 14 OF STEPS 3 AND 4 AND USE SCHEDULE 3 ON FORM 500, PAGE 4.

RESIDENCY CODE NUMBER

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

1

5. Fill in Filing Status Block with appropriate letter. (Must be same status as used on your Federal Return.)

FILING STATUS

A. SINGLE

C. MARRIED FILING SEPARATE, SPOUSE'S SOCIAL SECURITY NO. MUST BE ENTERED ABOVE

B. MARRIED FILING JOINT

D. HEAD OF HOUSEHOLD OR QUALIFYING WIDOW(ER)

B

6. Number of Exemptions from Federal Form 1040 or 1040A

3

Dependent's  
First name

Last name

Dependent's  
social security number

Dependent's  
relationship to you

7. If more than six dependents, attach schedule

MARY ALYSSA BARNES

DAUGHTER

If the amount on line 8 is \$40,000 or more, or your adjusted gross income is less than your W-2s, you are required to attach a copy of your Federal 1040 pages 1 and 2. Do not attach other Federal Schedules.

8. Federal adjusted gross income (From Federal Form 1040 or 1040A or 1040EZ)  
Do not use Federal Taxable Income.

8

716,295.

9. Adjustments from Schedule 1. (See instructions on page 7, Line 9)

9

10. Georgia adjusted gross income (Net total of Line 8 and Line 9)

10

716,295.

11. STANDARD Deduction (SEE INSTRUCTIONS-Line 11)  
Do not use Federal Standard Deduction.

11a

b. Are YOU 65 or over blind SPOUSE 65 or over blind X 1,300 =

11b

Use EITHER  
Line 11c or Line 12  
(DO NOT WRITE ON BOTH)

c. TOTAL STANDARD deduction (Line 11a + Line 11b)

11c

12. TOTAL ITEMIZED deductions used in computing federal taxable income

Schedule A - form 1040

182,524.

Less: See Line 12 instructions Page 8

12=

182,524.

13. Subtract either Line 11c or Line 12 from Line 10; enter balance

13

533,771.

14. Number from block on Line 8 3 multiplied by \$2,700

14

8,100.

15. Georgia taxable income (Line 13 less Line 14 or Line 14, Schedule 3)

15

525,671.

ATTACH GEORGIA COPY OF WITHHOLDING STATEMENT(S) HERE  
ALSO, IF TAX IS DUE, ATTACH CHECK ON TOP OF W-2 FORM(S)

IF YOU USE STANDARD DEDUCTION ON YOUR  
FEDERAL RETURN YOU MUST USE STANDARD  
DEDUCTION ON YOUR GEORGIA RETURN

STEP 1  
USE GEORGIA LABEL IF CORRECT  
OTHERWISE PRINT OR TYPE

STEP 2  
EXEMPTIONS  
AND DEPENDENTS

STEP 3  
INCOME

STEP 4  
DEDUCTIONS



Social Security Number \_\_\_\_\_

Georgia Taxable Income (Amount from Line 15) \_\_\_\_\_ 525,671.

STEP 5  
TAX COMPUTATION

16. Tax (Use Tax Table on pages 9 and 10) ..... 16 31,280.

17. Credits (Enter total but not more than the amount shown on Line 16) From Schedule 2 page 3 ..... 17

18. Balance (Line 16 less Line 17) if zero or less than zero enter zero ..... 18 31,280.

19. GEORGIA INCOME TAX WITHHELD (attach withholding statements) ..... 19 5,597.

20. Estimated tax for 1999 and Form IT-560 ..... 20 26,000.

21c. Low Income Credit (See worksheet on page 11) ▶ 21a \_\_\_\_ X 21b \_\_\_\_ ..... 21c

22. Department use only ..... 22

23. Total prepayment credits (Add Lines 19, 20, and 21C) ..... 23 31,597.

24. If Line 18 exceeds Line 23 enter BALANCE DUE STATE ..... 24

25. If Line 23 exceeds Line 18 enter OVERPAYMENT amount ..... 25 317.

26. Amount to be credited to 2000 ESTIMATED TAX ..... 26

27. Georgia Nongame-Endangered Wildlife Conservation Fund ..... 27  
(No gift of less than \$1.00 can be processed)

28. Georgia Children and Elderly Fund ..... 28  
(No gift of less than \$1.00 can be processed)

29. Form 500 UET (Estimated Tax Penalty) ..... 29

30. Add Lines 24, 27, 28, and 29 (Balance due) ..... 30  
**MAKE CHECK PAYABLE FOR THIS AMOUNT TO GEORGIA INCOME TAX DIVISION**

31. Amount to be refunded, Line 25 minus Lines 26, 27, 28, and 29 if applicable ..... 31 317.

OVERPAYMENTS  
GEORGIA INCOME TAX DIVISION  
P.O. BOX 740380  
ATLANTA, GEORGIA 30374-0380

PAYMENTS AND OTHER  
GEORGIA INCOME TAX DIVISION  
P.O. BOX 740399  
ATLANTA, GEORGIA 30374-0399

Under penalty of perjury, I declare that I 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 the taxpayer) is based on all information of which the preparer has any knowledge.

YOUR SIGNATURE

X Steve Barnes

DATE

4/14/00

DAYTIME PHONE NUMBER

SPOUSE'S SIGNATURE

SIGN  
HERE

X Marie Barnes

DATE

4/14/00

By initialing this box  
I/We authorize the Georgia  
Department of Revenue to  
discuss this tax return with  
the preparer named below.

SIGNATURE OF PREPARER IF OTHER THAN TAXPAYER

X C. Frank Moore

IDENTIFICATION NUMBER OF PREPARER

\_\_\_\_\_

DATE

4/19/00

Name: BARNES, ROY E & MARIESocial Security Number: [REDACTED]**SCHEDULE 1 ADJUSTMENTS TO INCOME BASED ON GEORGIA LAW (see page 7 of instructions)****ADDITIONS TO INCOME**

1. Interest on Non-Georgia Municipal and State Bonds ..... \$ \_\_\_\_\_
2. Lump Sum Distributions ..... \$ \_\_\_\_\_
3. Other (specify) ..... \$ \_\_\_\_\_
4. Total Additions (enter sum of lines 1-3 here) ..... \$ \_\_\_\_\_

**SUBTRACTIONS FROM INCOME**

5. Retirement Income Exclusion  
(See Retirement income exclusion worksheet page 13.)
- A. Self: Date of Birth \_\_\_\_\_ Type of Disability: \_\_\_\_\_  
Date of Disability: \_\_\_\_\_ \$ \_\_\_\_\_
- B. Spouse: Date of Birth \_\_\_\_\_ Type of Disability: \_\_\_\_\_  
Date of Disability: \_\_\_\_\_ \$ \_\_\_\_\_
6. Social Security Benefits (Taxable Portion) ..... \$ \_\_\_\_\_
7. Railroad Retirement Benefits (Taxable Portion) ..... \$ \_\_\_\_\_
8. Interest on United States Obligations ..... \$ \_\_\_\_\_
9. Other (specify) ..... \$ \_\_\_\_\_
10. Total Subtractions (enter sum of Lines 5-9 here) ..... \$ \_\_\_\_\_
11. Net Adjustments (Line 4 less Line 10, enter net total here on Line 9 of Page 1) (+ or -) ..... \$ \_\_\_\_\_

**SCHEDULE 2 CREDITS FOR LINE 17 PAGE 2**

1. Other State Credit (see worksheet, page 11) ..... \$ \_\_\_\_\_
2. Low Emission Vehicle Credit ..... \$ \_\_\_\_\_
3. Rural Physicians Credit (complete Form IND-CR. See page 18). ..... \$ \_\_\_\_\_  
County of Residence \_\_\_\_\_ County of Practice \_\_\_\_\_ Type of Practice \_\_\_\_\_
4. Disabled Person Home Purchase or Retrofit Credit (complete Form IND-CR, See page 18). ..... \$ \_\_\_\_\_
5. Qualified Caregiving Expense Credit (complete Form IND-CR. See page 18). ..... \$ \_\_\_\_\_  
**Pass Through Credits from Ownership of Sole Proprietor, S Corp., LLC, LLP or Partnership Interest**
6. Employer's Credit for Basic Skills Education ..... \$ \_\_\_\_\_  
Name of Business Entity \_\_\_\_\_
7. Employer's Credit for Approved Employee Retraining ..... \$ \_\_\_\_\_  
Name of Business Entity \_\_\_\_\_
8. Employer's New Jobs Credit ..... \$ \_\_\_\_\_  
Name of Business Entity \_\_\_\_\_
9. Employer's Credit for Providing or Sponsoring Childcare for Employees ..... \$ \_\_\_\_\_  
Name of Business Entity \_\_\_\_\_
10. Manufacturer's Investment Tax Credit ..... \$ \_\_\_\_\_  
Name of Business Entity \_\_\_\_\_
11. Optional Investment Tax Credit ..... \$ \_\_\_\_\_  
Name of Business Entity \_\_\_\_\_
12. Enter the Total of Lines 1 through 11 here and  
on Line 17 page 2 ..... \$ \_\_\_\_\_



Social Security Number: \_\_\_\_\_

**SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR PART-YEAR RESIDENTS AND NONRESIDENTS**  
 Income earned in another state as a Georgia resident is taxable. See other state credit, page 8, line 17, and page 11.

DO NOT USE LINES 9 THROUGH 14-PAGE 1, FORM 500

	Federal Income as shown on Return 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 from Form 500 Schedule 1 page 3 (see instructions Line 9, page 7) .....	_____	_____	_____
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 .....	_____	_____	<b>Not to exceed 100%</b>
10. Itemized or Standard Deduction (see instructions for Line 10, page 12) .....	_____	_____	_____
11. Personal Exemption from form 500 page 1, line 6, multiplied by \$2700 .....	_____	_____	_____
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, Column C Enter here and on Line 15, Page 1 of Form 500 .....	_____	_____	_____

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.

Form

**8582**Department of the Treasury  
Internal Revenue Service (99)**Passive Activity Loss Limitations**

- See separate Instructions.  
► Attach to Form 1040 or Form 1041.

GA  
OMB No. 1545-1008**1999**Attachment  
Sequence No. **88**

Name(s) shown on return

Identifying number

**ROY E & MARIE BARNES****Part I 1999 Passive Activity Loss**

Caution: See the instructions for Worksheets 1 and 2 on page 7 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation see Active Participation in a Rental Real Estate Activity in the instructions.)

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

  
**All Other Passive Activities**

2a Activities with net income (enter the amount from Worksheet 2, column (a))	2a	45,401.
b Activities with net loss (enter the amount from Worksheet 2, column (b))	2b	<3,844.>
c Prior year unallowed losses (enter the amount from Worksheet 2, column (c))	2c	<8,768.>
d Combine lines 2a, 2b, and 2c	2d	32,789.

  
**3** Combine lines 1d and 2d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Do not complete Form 8582. Take the losses to the form or schedule you normally report them on.  
If this line and line 1d are losses, go to Part II. Otherwise, enter -0- on line 9 and go to line 10.
 

3	32,789.
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**Part II Special Allowance for Rental Real Estate With Active Participation**

Note: Enter all numbers in Part II as positive amounts. See page 7 for examples.

**Note:** 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. Instead, enter -0- on line 9 and go to line 10.

4 Enter the smaller of the loss on line 1d or the loss on line 3	4	
5 Enter \$150,000. If married filing separately, see the instructions	5	
6 Enter modified adjusted gross income, but not less than zero	6	
7 Subtract line 6 from line 5	7	
8 Multiply line 7 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	8	
9 Enter the smaller of line 4 or line 8	9	

**Part III Total Losses Allowed**

10 Add the income, if any, on lines 1a and 2a and enter the total	10	
11 Total losses allowed from all passive activities for 1999. Add lines 9 and 10. See the instructions to find out how to report the losses on your tax return	11	12,612.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 8582 (1999)

<b>500 U E T</b> Department of Revenue Income Tax Division Rev 8/95	<b>GEORGIA</b> UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS/FIDUCIARY (Attach this form to Form 500 or 501)	<b>1999</b> YEAR																																		
NAME(S) AS SHOWN ON FORM 500/501		SOCIAL SECURITY OR I.D. NUMBER																																		
BARNES, ROY E & MARIE		[REDACTED]																																		
<b>HOW TO FIGURE YOUR UNDERPAYMENT (Complete lines 1 through 4)</b> If you meet any of the exceptions which avoid the underpayment for all quarters go directly to line 10																																				
1. Year <b>1999</b> tax (from Form 500 line 16 or Form 501 line 8)	31,280																																			
2. Other credits																																				
3. Balance (Line 1 less Line 2)	31,280																																			
4. Enter 70% of the amount shown on Line 3	21,896																																			
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td rowspan="2" style="width: 40%; vertical-align: top;">           5. Divide amount on line 4 by the number of installments required for the year (See instruction B), Enter the results in appropriate columns            6. Amounts paid on estimate for each period and tax withheld            7. Overpayment of previous installment (See Instruction E)            8. Total (Add lines 6 and 7)            9. Underpayment (line 5 less line 8) or Overpayment (line 8 less line 5)         </td> <td colspan="4" style="text-align: center;">DUE DATE OF INSTALLMENTS</td> </tr> <tr> <td style="width: 15%;">April 15, 1999</td> <td style="width: 15%;">June 15, 1999</td> <td style="width: 15%;">Sept. 15, 1999</td> <td style="width: 15%;">Jan. 15, 2000</td> </tr> <tr> <td></td> <td style="text-align: center;">5,474</td> <td style="text-align: center;">5,474</td> <td style="text-align: center;">5,474</td> <td style="text-align: center;">5,474</td> </tr> <tr> <td></td> <td style="text-align: center;">2,899</td> <td style="text-align: center;">2,899</td> <td style="text-align: center;">12,899</td> <td style="text-align: center;">12,900</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center;">7,425</td> </tr> <tr> <td></td> <td style="text-align: center;">2,899</td> <td style="text-align: center;">2,899</td> <td style="text-align: center;">12,899</td> <td style="text-align: center;">20,325</td> </tr> <tr> <td></td> <td style="text-align: center;">2,575</td> <td style="text-align: center;">2,575</td> <td style="text-align: center;">&lt;7,425&gt;</td> <td style="text-align: center;">&lt;14,851&gt;</td> </tr> </table>			5. Divide amount on line 4 by the number of installments required for the year (See instruction B), Enter the results in appropriate columns 6. Amounts paid on estimate for each period and tax withheld 7. Overpayment of previous installment (See Instruction E) 8. Total (Add lines 6 and 7) 9. Underpayment (line 5 less line 8) or Overpayment (line 8 less line 5)	DUE DATE OF INSTALLMENTS				April 15, 1999	June 15, 1999	Sept. 15, 1999	Jan. 15, 2000		5,474	5,474	5,474	5,474		2,899	2,899	12,899	12,900					7,425		2,899	2,899	12,899	20,325		2,575	2,575	<7,425>	<14,851>
5. Divide amount on line 4 by the number of installments required for the year (See instruction B), Enter the results in appropriate columns 6. Amounts paid on estimate for each period and tax withheld 7. Overpayment of previous installment (See Instruction E) 8. Total (Add lines 6 and 7) 9. Underpayment (line 5 less line 8) or Overpayment (line 8 less line 5)	DUE DATE OF INSTALLMENTS																																			
	April 15, 1999	June 15, 1999	Sept. 15, 1999	Jan. 15, 2000																																
	5,474	5,474	5,474	5,474																																
	2,899	2,899	12,899	12,900																																
				7,425																																
	2,899	2,899	12,899	20,325																																
	2,575	2,575	<7,425>	<14,851>																																
<b>EXCEPTIONS WHICH AVOID THE PENALTY (See Instruction D)</b> (Farmers and fishermen see Instruction G for special exception)																																				
10. Total amount paid and withheld from January 1, through the installment date indicated	2,899	5,798	18,697	31,597																																
11. Exception 1. - Prior Years Tax \$ <u>109,538.</u>	27,385	54,769	82,154	109,538																																
12. Exception 2. - Tax on prior years income using current year rates and exemptions																																				
13. Exception 3. - Tax on annualized current year income <u>SEE STATEMENT 3</u>	0	0	0	NOT																																
14. Exception 4. - Tax on current years income over 3, 5, 8, month periods	0	0	0	APPLICABLE																																
<b>HOW TO FIGURE THE PENALTY</b> (Complete lines 15 through 19 for installments not avoided by an exception)																																				
15. Amount of underpayment (from line 9)																																				
16. Date of payment or April 15, <u>2000</u> whichever is earlier (See Instruction F)																																				
17. Number of days from due date of installment to date shown on line 16																																				
18. Penalty (9 percent a year on amount shown on line 15 for the number of days shown on line 17)																																				
19. Penalty (Add amounts on line 18) show this amount in the space provided on Form 500 or 501				0																																

FORM 8582 OTHER PASSIVE ACTIVITIES - WORKSHEET 2 STATEMENT 1

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
ROY BARNES BLIND TRUST	0.	<1,755.>			<1,755.>
ROY BARNES BLIND TRUST	45,401.	0.		45,401.	
ROY BARNES BLIND TRUST	0.	<2,089.>	<8,768.>		<10,857.>
TOTALS	45,401.	<3,844.>	<8,768.>	45,401.	<12,612.>

FORM 8582 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 2

NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
ROY BARNES BLIND TRUST	SCH E	<1,755.>		<1,755.>		1,755.
ROY BARNES BLIND TRUST	SCH E	45,401.		45,401.		
ROY BARNES BLIND TRUST	SCH E	<2,089.>	<8,768.>	<10,857.>		10,857.
TOTALS		41,557.	<8,768.>	32,789.		12,612.

GA 500 UET

COMPUTATION OF EXCEPTIONS 3 AND 4

STATEMENT 3

EXCEPTION 3	FIRST 3 MONTHS	FIRST 5 MONTHS	FIRST 8 MONTHS
1 ADJUSTED GROSS INCOME	61,900	102,900	164,800
2 DEDUCTIONS	182,524	182,524	182,524
3 ANNUALIZED AMOUNTS	4.0	2.4	1.5
4 ANNUALIZED INCOME	<482,496>	<191,097>	<26,586>
5 EXEMPTIONS	8,100	8,100	8,100
6 NET INCOME (LINE 4 MINUS LINE 5)	0	0	0
7 TAX	0	0	0
8 ALLOWABLE CREDITS	0	0	0
9 TAX AFTER CREDITS (LINE 7 MINUS LINE 8)	0	0	0
10 APPLICABLE PERCENTAGE	.175	.350	.525
11 EXCEPTION 3 TAX	0	0	0
EXCEPTION 4			
1 ADJUSTED GROSS INCOME	61,900	102,900	164,800
2 DEDUCTIONS	182,524	182,524	182,524
3 EXEMPTIONS	8,100	8,100	8,100
4 NET INCOME (LINE 1 MINUS LINES 2 & 3)	0	0	0
5 TAX	0	0	0
6 ALLOWABLE CREDITS	0	0	0
7 TAX AFTER CREDITS (LINE 4 MINUS 5)	0	0	0
8 APPLICABLE PERCENT	.90	.90	.90
9 EXCEPTION 4 TAX	0	0	0