

2001

Label (See instructions on page 19.) Use the IRS label. Otherwise, please print or type.	LABEL HERE	For the year Jan. 1-Dec. 31, 2001, or other tax year beginning _____, 2001, ending _____, 20		OMB No. 1545-0074																																																																																																																
		Your first name and initial ROY E	Last name BARNES	Your social security number [REDACTED]																																																																																																																
		If a joint return, spouse's first name and initial MARIE	Last name BARNES	Spouse's social security number [REDACTED]																																																																																																																
		Home address (number and street). If you have a P.O. box, see page 19. 391 WEST PACES FERRY ROAD		Apt. no.																																																																																																																
City, town or post office, state, and ZIP code. If you have a foreign address, see page 19. ATLANTA, GA 30305		▲ Important! ▲ You must enter your SSN(s) above.																																																																																																																		
Presidential Election Campaign (See page 19.)		Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? <table border="0"> <tr> <td>You</td> <td>Spouse</td> </tr> <tr> <td><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</td> <td><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> </table>			You	Spouse	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																																																																																																												
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Filing Status Check only one box.		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 social security no. above and full name here. _____ 4 <input type="checkbox"/> Head of household (with qualifying person). (See page 19.) 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 _____). (See page 19.)																																																																																																																		
Exemptions If more than six dependents, see page 20.		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 b <input checked="" type="checkbox"/> Spouse c Dependents: <table border="1"> <thead> <tr> <th>(1) First name</th> <th>Last name</th> <th>(2) Dependent's social security number</th> <th>(3) Dependent's relationship to you</th> <th>(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 20)</th> </tr> </thead> <tbody> <tr> <td>MARY ALYSSA</td> <td>BARNES</td> <td>[REDACTED]</td> <td>DAUGHTER</td> <td><input checked="" type="checkbox"/></td> </tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> d Total number of exemptions claimed 3			(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 20)	MARY ALYSSA	BARNES	[REDACTED]	DAUGHTER	<input checked="" type="checkbox"/>																																																																																																						
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Income Attach 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 21. Enclose, but do not attach, any payment. Also, please use Form 1040-V.		<table border="1"> <tr><td>7</td><td>Wages, salaries, tips, etc. Attach Form(s) W-2</td><td>7</td><td>120,183.</td></tr> <tr><td>8a</td><td>Taxable interest. Attach Schedule B if required</td><td>8a</td><td>6,326.</td></tr> <tr><td>b</td><td>Tax-exempt interest. Do not include on line 8a</td><td>8b</td><td>71,095.</td></tr> <tr><td>9</td><td>Ordinary dividends. Attach Schedule B if required</td><td>9</td><td>162,246.</td></tr> <tr><td>10</td><td>Taxable refunds, credits, or offsets of state and local income taxes</td><td>10</td><td>13,334.</td></tr> <tr><td>11</td><td>Alimony received</td><td>11</td><td></td></tr> <tr><td>12</td><td>Business income or (loss). Attach Schedule C or C-EZ</td><td>12</td><td></td></tr> <tr><td>13</td><td>Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/></td><td>13</td><td>3,035.</td></tr> <tr><td>14</td><td>Other gains or (losses). Attach Form 4797</td><td>14</td><td></td></tr> <tr><td>15a</td><td>Total IRA distributions</td><td>15b</td><td></td></tr> <tr><td>16a</td><td>Total pensions and annuities</td><td>16b</td><td></td></tr> <tr><td>17</td><td>Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E</td><td>17</td><td>24,605.</td></tr> <tr><td>18</td><td>Farm income or (loss). Attach Schedule F</td><td>18</td><td></td></tr> <tr><td>19</td><td>Unemployment compensation</td><td>19</td><td></td></tr> <tr><td>20a</td><td>Social security benefits</td><td>20b</td><td></td></tr> <tr><td>21</td><td>Other income. List type and amount (see page 27) ROY BARNES BLIND TRUST 454,374.</td><td>21</td><td>454,374.</td></tr> <tr><td>22</td><td>Add the amounts in the far right column for lines 7 through 21. This is your total income</td><td>22</td><td>784,103.</td></tr> <tr><td>23</td><td>IRA deduction (see page 27)</td><td>23</td><td></td></tr> <tr><td>24</td><td>Student loan interest deduction (see page 28)</td><td>24</td><td></td></tr> <tr><td>25</td><td>Archer MSA deduction. Attach Form 8853</td><td>25</td><td></td></tr> <tr><td>26</td><td>Moving expenses. Attach Form 3903</td><td>26</td><td></td></tr> <tr><td>27</td><td>One-half of self-employment tax. Attach Schedule SE</td><td>27</td><td>6,085.</td></tr> <tr><td>28</td><td>Self-employed health insurance deduction (see page 30)</td><td>28</td><td></td></tr> <tr><td>29</td><td>Self-employed SEP, SIMPLE, and qualified plans</td><td>29</td><td></td></tr> <tr><td>30</td><td>Penalty on early withdrawal of savings</td><td>30</td><td></td></tr> <tr><td>31a</td><td>Alimony paid</td><td>31a</td><td></td></tr> <tr><td>32</td><td>Add lines 23 through 31a</td><td>32</td><td>6,085.</td></tr> <tr><td>33</td><td>Subtract line 32 from line 22. This is your adjusted gross income</td><td>33</td><td>778,018.</td></tr> </table>			7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	120,183.	8a	Taxable interest. Attach Schedule B if required	8a	6,326.	b	Tax-exempt interest. Do not include on line 8a	8b	71,095.	9	Ordinary dividends. Attach Schedule B if required	9	162,246.	10	Taxable refunds, credits, or offsets of state and local income taxes	10	13,334.	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 <input type="checkbox"/>	13	3,035.	14	Other gains or (losses). Attach Form 4797	14		15a	Total IRA distributions	15b		16a	Total pensions and annuities	16b		17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	24,605.	18	Farm income or (loss). Attach Schedule F	18		19	Unemployment compensation	19		20a	Social security benefits	20b		21	Other income. List type and amount (see page 27) ROY BARNES BLIND TRUST 454,374.	21	454,374.	22	Add the amounts in the far right column for lines 7 through 21. This is your total income	22	784,103.	23	IRA deduction (see page 27)	23		24	Student loan interest deduction (see page 28)	24		25	Archer MSA deduction. Attach Form 8853	25		26	Moving expenses. Attach Form 3903	26		27	One-half of self-employment tax. Attach Schedule SE	27	6,085.	28	Self-employed health insurance deduction (see page 30)	28		29	Self-employed SEP, SIMPLE, and qualified plans	29		30	Penalty on early withdrawal of savings	30		31a	Alimony paid	31a		32	Add lines 23 through 31a	32	6,085.	33	Subtract line 32 from line 22. This is your adjusted gross income	33	778,018.
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Tax and Credits**Standard Deduction for -**

• People who checked any box on line 35a or 35b of who can be claimed as a dependent.

• All others:

Single,
\$4,550

Head of household,
\$6,650

Married filing jointly or Qualifying widow(er),
\$7,600

Married filing separately,
\$3,800

34	Amount from line 33 (adjusted gross income)	34	778,018.
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	35b	
36	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	36	82,670.
37	Subtract line 36 from line 34	37	695,348.
38	If line 34 is \$99,725 or less, multiply \$2,900 by the total number of exemptions claimed on line 6d. If line 34 is over \$99,725, see the worksheet on page 32	38	0.
39	Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0-	39	695,348.
40	Tax. Check if tax from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	40	243,344.
41	Alternative minimum tax. Attach Form 6251	41	
42	Add lines 40 and 41	42	243,344.
43	Foreign tax credit. Attach Form 1116 if required	43	
44	Credit for child and dependent care expenses. Attach Form 2441	44	
45	Credit for the elderly or the disabled. Attach Schedule R	45	
46	Education credits. Attach Form 8863	46	
47	Rate reduction credit. See the worksheet on page 36	47	
48	Child tax credit (see page 37)	48	
49	Adoption credit. Attach Form 8839	49	
50	Other credits 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)	50	
51	Add lines 43 through 50. These are your total credits	51	
52	Subtract line 51 from line 42. If line 51 is more than line 42, enter -0-	52	243,344.
53	Self-employment tax. Attach Schedule SE	53	12,169.
54	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	54	
55	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach 5329 if required	55	
56	Advance earned income credit payments from Form(s) W-2	56	
57	Household employment taxes. Attach Schedule H	57	
58	Add lines 52 through 57. This is your total tax	58	255,513.
59	Federal income tax withheld from Forms W-2 and 1099	59	22,494.
60	2001 estimated tax payments and amount applied from 2000 return	60	69,558.
61a	Earned income credit (EIC)	61a	
b	Nontaxable earned income	61b	
62	Excess social security and RRTA tax withheld (see page 51)	62	
63	Additional child tax credit. Attach Form 8812	63	
64	Amount paid with request for extension to file (see page 51)	64	
65	Other payments. Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	65	
66	Add lines 59, 60, 61a, and 62 through 65. These are your total payments	66	92,052.
67	If line 66 is more than line 58, subtract line 58 from line 66. This is the amount you overpaid	67	
68a	Amount of line 67 you want refunded to you	68a	
b	Routing number <input type="checkbox"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Account number		
69	Amount of line 67 you want applied to your 2002 estimated tax	69	
70	Amount you owe. Subtract line 66 from line 58. For details on how to pay, see page 52	70	163,597.
71	Estimated tax penalty. Also include on line 70	71	136.

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 51 and fill in 68b, 68c, and 68d.

Amount**You Owe****Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 53)? ☐ Yes. Complete the following. ☐ No

Designee's name

Phone no.

Personal identification number (PIN)

Sign Here

Joint return? See page 19. 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 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

Date

Check if self-employed ☐

Preparer's SSN or PTIN

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

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

EIN

Phone no. (770) 422-0500

Child Tax Credit Worksheet (keep for your records)

Name(s): First ROY E & MARIE	Last BARNES	Your SSN [REDACTED]
--------------------------------------------	-----------------------	-------------------------------

Part 1

1. Number of qualifying children: 1 X \$600. Enter the result. 1 600.

2. Enter the amount from Form 1040, line 34, or Form 1040A, line 20. 2 778,018.

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. } 3 0.
 1040A filers: Enter -0-.

4. Add lines 2 and 3. Enter the total. 4 778,018.

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 - \$55,000 } 5 110,000.

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. 6 669,000.
 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 33,450.

8. Is the amount on line 1 more than the amount on line 7?
☒ No. **STOP**
 You cannot take the child tax credit on Form 1040, line 48, or Form 1040A, line 31.
☐ Yes. Subtract line 7 from line 1. Enter the result. 8 _____

Part 2

9. Enter the amount from Form 1040, line 42, or Form 1040A, line 26. 9 _____

10. Add the amounts from- **Form 1040:** or **Form 1040A:**
 Line 43 _____
 Line 44 _____ Line 27 _____ + _____
 Line 45 _____ Line 28 _____ + _____
 Line 46 _____ Line 29 _____ + _____
 Line 47 _____ Line 30 _____ + _____
 Enter the total. 10 _____

11. 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 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. } **This is your**
☐ Yes. Enter the amount from line 12. } **child tax credit.** 13 _____

Form **2210**Department of the Treasury
Internal Revenue Service**Underpayment of
Estimated Tax by Individuals, Estates, and Trusts**

▶ See separate instructions.

▶ Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

OMB No. 1545-0140

2001Attachment
Sequence No. **06**

Name(s) shown on tax return

Identifying number

ROY E & MARIE BARNES

In most cases, you do not need to file Form 2210. The IRS will figure any penalty you owe and send you a bill. File Form 2210 only if one or more boxes in Part I apply to you. If you do not need to file Form 2210, you still may use it to figure your penalty. Enter the amount from Part III, line 21, or Part IV, line 37, on the penalty line of your return, but do not attach Form 2210.

Part I Reasons for Filing - If 1a, 1b, or 1c below applies to you, you may be able to lower or eliminate your penalty. But you must check the boxes that apply and file Form 2210 with your tax return. If 1d below applies to you, check that box and file Form 2210 with your tax return.

- 1 Check whichever boxes apply (if none apply, see the text above Part I and **do not file Form 2210**):
- a ☐ You request a **waiver**. In certain circumstances, the IRS will waive all or part of the penalty.
See **Waiver of Penalty** on page 2 of the instructions.
- b ☒ You use the **annualized income installment method**. If your income varied during the year, this method may reduce the amount of one or more required installments. See page 5 of the instructions.
- c ☐ You had Federal income tax withheld from wages and, for estimated tax purposes, you treat the withheld tax as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. See the instructions for line 23 on page 3.
- d ☐ Your required annual payment (line 14 below) is based on your 2000 tax and you filed or are filing a joint return for either 2000 or 2001 but not for both years.

Part II Required Annual Payment

2	Enter your 2001 tax after credits (see page 2 of the instructions)	2	243,344.
3	Other taxes (see page 2 of the instructions)	3	12,169.
4	Add lines 2 and 3	4	255,513.
5	Earned income credit	5	
6	Additional child tax credit	6	
7	Credit for Federal tax paid on fuels	7	
8	Add lines 5, 6, and 7	8	
9	Current year tax. Subtract line 8 from line 4	9	255,513.
10	Multiply line 9 by 90% (.90)	10	229,962.
11	Withholding taxes. Do not include any estimated tax payments on this line (see page 3 of the instructions)	11	22,494.
12	Subtract line 11 from line 9. If less than \$1,000, stop here; you do not owe the penalty. Do not file Form 2210	12	233,019.
13	Enter the tax shown on your 2000 tax return (110% of that amount if the adjusted gross income shown on that return is more than \$150,000, or, if married filing separately for 2001, more than \$75,000). Caution: See instructions	13	87,078.
14	Required annual payment. Enter the smaller of line 10 or line 13 If line 11 is equal to or more than line 14, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked box 1d above.	14	87,078.

Part III Short Method (Caution: See page 3 of the instructions to find out if you can use the short method. If you checked box 1b or 1c in Part I, skip this part and go to Part IV.)

15	Enter the amount, if any, from line 11 above	15	
16	Enter the total amount. If any, of estimated tax payments you made	16	
17	Add lines 15 and 16	17	
18	Total underpayment for year. Subtract line 17 from line 14. If zero or less, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked box 1d above	18	
19	Multiply line 18 by .04397 (see page 3 of the instructions if you are eligible for relief due to the September 11, 2001, terrorist attacks)	19	
20	<ul style="list-style-type: none"> • If the amount on line 18 was paid on or after 4/15/02, enter -0-. • If the amount on line 18 was paid before 4/15/02, make the following computation to find the amount to enter on line 20. <div style="text-align: center;"> Amount on line 18 x Number of days paid before 4/15/02 x .00016 = </div>	20	
21	Penalty. Subtract line 20 from line 19. Enter the result here and on Form 1040, line 71; Form 1040A, line 46; Form 1040NR, line 69; Form 1040NR-EZ, line 26; or Form 1041, line 26, but do not file Form 2210 unless you checked one or more of the boxes in Part I above	21	

LHA For Paperwork Reduction Act Notice, see page 6 of separate instructions.

Form **2210** (2001)

Part IV Regular Method (See page 3 of the instructions if you are filing Form 1040NR or 1040NR-EZ.)**Section A - Figure Your Underpayment**

Section A - Figure Your Underpayment		Payment Due Dates				
		(a) 4/15/01	(b) 6/15/01	(c) 9/24/01	(d) 1/15/02	
22	Required installments. If box 1b applies, enter the amounts from Schedule AI, line 25. Otherwise, enter 25% (.25) of line 14, Form 2210, in each column	22	14,398.	11,077.	18,394.	43,209.
23	Estimated tax paid and tax withheld. For column (a) only, also enter the amount from line 23 on line 27. If line 23 is equal to or more than line 22 for all payment periods, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked a box in Part 1	23	12,810.	12,810.	12,810.	53,622.
Complete lines 24 through 30 of one column before going to the next column.						
24	Enter amount, if any, from line 30 of previous column ...	24		145.		
25	Add lines 23 and 24	25		12,810.	12,955.	53,622.
26	Add amounts on lines 28 and 29 of the previous column	26		1,588.		5,439.
27	Subtract line 26 from line 25. If zero or less, enter -0-. For column (a) only, enter the amount from line 23	27	12,810.	11,222.	12,955.	48,183.
28	If the amount on line 27 is zero, subtract line 25 from line 26. Otherwise, enter -0-	28		0.	0.	
29	Underpayment. If line 22 is equal to or more than line 27, subtract line 27 from line 22. Then go to line 24 of next column. Otherwise, go to line 30	29	1,588.		5,439.	
30	Overpayment. If line 27 is more than line 22, subtract line 22 from line 27. Then go to line 24 of next column ...	30		145.		4,974.

Section B - Figure the Penalty (Complete lines 31 through 36 of one column before going to the next column.)

Rate Period 1	April 16, 2001-June 30, 2001		4/15/01	6/15/01		
	31 Number of days from the date shown above line 31 to the date the amount on line 29 was paid or 6/30/01, whichever is earlier	31	Days:	Days:		
	32 Underpayment on line 29 $\times \frac{\text{Number of days on line 31}}{365} \times .08$	32	\$	\$		
Rate Period 2	July 1, 2001-December 31, 2001		6/30/01	6/30/01	9/24/01	
	33 Number of days from the date shown above line 33 to the date the amount on line 29 was paid or 12/31/01, whichever is earlier	33	Days:	Days:	Days:	
	34 Underpayment on line 29 $\times \frac{\text{Number of days on line 33}}{365} \times .07$	34	\$	\$	\$	
Rate Period 3	January 1, 2002-April 15, 2002		12/31/01	12/31/01	12/31/01	1/15/02
	35 Number of days from the date shown above line 35 to the date the amount on line 29 was paid or 4/15/02, whichever is earlier	35	Days:	Days:	Days:	Days:
	36 Underpayment on line 29 $\times \frac{\text{Number of days on line 35}}{365} \times .06$	36	\$	\$	\$	\$
37 Penalty. Add all amounts on lines 32, 34, and 36 in all columns. Enter the total here and on Form 1040, line 71; Form 1040A, line 46; Form 1040NR, line 69; Form 1040NR-EZ, line 26; or Form 1041, line 26, but do not file Form 2210 unless you checked one or more of the boxes in Part I						37 \$ 136.

Schedule AI - Annualized Income Installment Method (See instructions.)

Estates and trusts, **do not** use the period ending dates shown to the right. Instead, use the following: 2/28/01, 4/30/01, 7/31/01, and 11/30/01.

(a)
1/1/01 - 3/31/01(b)
1/1/01 - 5/31/01(c)
1/1/01 - 8/31/01(d)
1/1/01 - 12/31/01**Part I Annualized Income Installments**

1 Enter your adjusted gross income for each period (see instructions). (Estates and trusts, enter your taxable income without your exemption for each period.)	1	73,745.	115,062.	198,362.	778,018.
2 Annualization amounts. (Estates and trusts, see instructions.)	2	4	2.4	1.5	1
3 Annualized income. Multiply line 1 by line 2	3	294,980.	276,149.	297,543.	778,018.
4 Enter your itemized deductions for the period shown in each column. If you do not itemize, enter -0- and skip to line 7. (Estates and trusts, enter -0-, skip to line 9, and enter the amount from line 3 on line 9.)	4	24,291.	40,720.	64,724.	82,670.
5 Annualization amounts	5	4	2.4	1.5	1
6 Multiply line 4 by line 5 (see instructions if line 3 is more than \$66,475)	6	97,164.	97,728.	97,086.	82,670.
7 In each column, enter the full amount of your standard deduction from Form 1040, line 36; or Form 1040A, line 22 (Form 1040NR or 1040NR-EZ filers, enter -0-. Exception: Indian students and business apprentices, enter standard deduction from Form 1040NR, line 35 or Form 1040NR-EZ, line 11.)	7	7,600.	7,600.	7,600.	7,600.
8 Enter the larger of line 6 or line 7	8	97,164.	97,728.	97,086.	82,670.
9 Subtract line 8 from line 3	9	197,816.	178,421.	200,457.	695,348.
10 In each column, multiply \$2,900 by the total number of exemptions claimed (see instructions if line 3 is more than line \$99,725). (Estates and trusts and Form 1040NR or 1040NR-EZ filers, enter the exemption amount shown on your tax return.)	10	1,914.	3,306.	1,740.	0.
11 Subtract line 10 from line 9	11	195,902.	175,115.	198,717.	695,348.
12 Figure your tax on the amount on line 11 (see instructions)	12	51,822.	44,443.	52,822.	243,344.
13 Form 1040 filers only, complete Part II and enter your self-employment tax from line 34 below	13	12,169.	12,169.	12,169.	12,169.
14 Enter other taxes for each payment period (see instructions)	14	0.	0.	0.	0.
15 Total tax. Add lines 12, 13, and 14	15	63,991.	56,612.	64,991.	255,513.
16 For each period, enter the same type of credits as allowed on Form 2210, lines 2, 5, 6, and 7 (see instructions)	16	0.	0.	0.	0.
17 Subtract line 16 from line 15. If zero or less, enter -0-	17	63,991.	56,612.	64,991.	255,513.
18 Applicable percentage	18	22.5%	45%	67.5%	90%
19 Multiply line 17 by line 18	19	14,398.	25,475.	43,869.	229,962.
Caution: Complete lines 20-25 of one column before going to the next column.					
20 Add the amounts in all previous columns of line 25	20		14,398.	25,475.	43,869.
21 Subtract line 20 from line 19. If zero or less, enter -0-	21	14,398.	11,077.	18,394.	186,093.
22 Enter 25% (.25) of line 14 on page 1 of Form 2210 in each column	22	21,769.	21,769.	21,770.	21,770.
23 Subtract line 25 of the previous column from line 24 of the previous column	23		7,371.	18,063.	21,439.
24 Add lines 22 and 23 and enter the total	24	21,769.	29,140.	39,833.	43,209.
25 Enter the smaller of line 21 or line 24 here and on Form 2210, line 22	25	14,398.	11,077.	18,394.	43,209.

Part II Annualized Self-Employment Tax

26 Net earnings from self-employment for the period (see instructions)	26				
27 Prorated social security tax limit	27	\$20,100	\$33,500	\$53,600	\$80,400
28 Enter actual wages for the period subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax	28				
29 Subtract line 28 from line 27. If zero or less, enter -0-	29				
30 Annualization amounts	30	0.496	0.2976	0.186	0.124
31 Multiply line 30 by the smaller of line 26 or line 29	31				
32 Annualization amounts	32	0.116	0.0696	0.0435	0.029
33 Multiply line 26 by line 32	33				
34 Add lines 31 and 33. Enter the result here and on line 13 above	34				

UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

Name(s) ROY E & MARIE BARNES					Identifying Number [REDACTED]	
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty	
		-0-				
04/15/01	14,398.	14,398.				
04/15/01	<5,624.>	8,774.				
04/15/01	<7,186.>	1,588.	61	.000219178	21.	
06/15/01	11,077.	12,665.				
06/15/01	<5,624.>	7,041.				
06/15/01	<7,186.>	<145.>				
06/30/01	0.	<145.>	86	.000191781		
09/24/01	18,394.	18,249.				
09/24/01	<5,624.>	12,625.				
09/24/01	<7,186.>	5,439.	98	.000191781	102.	
12/31/01	0.	5,439.	15	.000164384	13.	
01/15/02	43,209.	48,648.				
01/15/02	<5,622.>	43,026.				
01/15/02	<48,000.>	<4,974.>				

Penalty Due (Sum of Column F).
136.

* Date of estimated tax payment, withholding credit date or installment due date.

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

2001

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-2)	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			
Taxes You Paid		5	State and local income taxes	SEE STATEMENT 7	48,042.
(See page A-2.)	6	Real estate taxes (see page A-2)	6		4,213.
	7	Personal property taxes	7		257.
	8	Other taxes. List type and amount	8		
	9	Add lines 5 through 8	9		52,512.
Interest You Paid		10	Home mortgage interest and points reported to you on Form 1098	10	984.
(See page A-3.)	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		
Note: Personal interest is not deductible.	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 9	13,456.
	14	Add lines 10 through 13	14		14,440.
Gifts to Charity		15	Gifts by cash or check. If you made any gift of \$250 or more, see page A-4	15	34,231.
If you made a gift and got a benefit for it, see page A-4.	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		34,231.
Casualty and Theft Losses		19	Casualty or theft loss(es). Attach Form 4684. (See page A-5.)	19	
Job Expenses and Most Other Miscellaneous Deductions		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	1,583.
		▶ UNION AND PROFESSIONAL DUES		1,096.	
		PROFESSIONAL SUBSCRIPTIONS		487.	
	21	Tax preparation fees	21		1,000.
	22	Other expenses - investment, safe deposit box, etc. List type and amount	22		13,816.
(See page A-5 for expenses to deduct here.)		▶ ROY BARNES BLIND TRUST -			
		FID. FEES		10,704.	
		LAW BOOKS		3,112.	
	23	Add lines 20 through 22	23		16,399.
	24	Enter amount from Form 1040, line 34	24	778,018.	
	25	Multiply line 24 above by 2% (.02)	25		15,560.
	26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26		839.
Other Miscellaneous Deductions		27	Other - from list on page A-6. List type and amount	27	
Total Itemized Deductions		28	Is Form 1040, line 34, over \$132,950 (over \$66,475 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 27. Also, enter this amount on Form 1040, line 36.			82,670.
		<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 & MARIE BARNES**Schedule B - Interest and Ordinary Dividends**Attachment
Sequence No. **08****Part I
Interest**

- 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 BANKGEORGIA STATE BANKGEORGIA STATE BANKGEORGIA STATE BANK

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

82.

6,178.

1.

65.

1

- 2 Add the amounts on line 1 2 6,326.
- 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 3
- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a 4 6,326.

Note. If line 4 is over \$400, you must complete Part III.

**Part II
Ordinary
Dividends**

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

EQUITABLEFROM K-1 - ROY BARNES BLIND TRUSTFROM K-1 - MARIE BARNES BLIND TRUST

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.

Amount

25.

150,713.

11,508.

5

- 6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9 6 162,246.

Note. If line 6 is over \$400, you must complete Part III.

**Part III
Foreign
Accounts
and
Trusts**

You must complete this part if you (a) had over \$400 of taxable 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.

- 7a At any time during 2001, 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 2001, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? X

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

SCHEDULE D
(Form 1040)

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

Capital Gains and Losses

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

OMB No. 1545-0074

2001

Attachment
Sequence No. **12**

Your social security number

ROY E & MARIE BARNES

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired	(d) Sales price	(e) Cost or other basis	(f) Gain or (loss) Subtract (e) from (d)
	(c) Date sold			
1				
2 Enter your short-term totals	2			
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)	3			
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4			
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5			
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 2000 Capital Loss Carryover Worksheet	6			
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f).	7			

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired	(d) Sales price	(e) Cost or other basis	(f) Gain or (loss) Subtract (e) from (d)	(g) 28% rate gain or (loss) * (see instr. below)
	(c) Date sold				
8					
9 Enter your long-term totals	9				
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)	10				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11				
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12			3,035.	
13 Capital gain distributions	13				
14 Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 13 of your 2000 Capital Loss Carryover Worksheet	14				
15 Combine lines 8 through 14 in column (g)	15				
16 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f) Next: Go to Part III on page 2.	16			3,035.	

* 28% rate gain or loss includes all "collectibles gains and losses" and up to 50% of the eligible gain on qualified small business stock. See instructions.

Part III Taxable Gain or Deductible Loss

17 Combine lines 7 and 16 and enter the result. If a loss, go to line 18. If a gain, enter the gain on Form 1040, line 13, and complete Form 1040 through line 39.

17 3,035.

Next:

- If both lines 16 and 17 are gains and Form 1040, line 39, is more than zero, complete Part IV below.
- Otherwise, skip the rest of Schedule D and complete Form 1040.

18 If line 17 is a loss, enter here and on Form 1040, line 13, the **smaller** of (a) that loss or (b) (\$3,000) (or, if married filing separately, (\$1,500)). Then complete Form 1040 through line 37.

18 ()

Next:

- If the loss on line 17 is more than the loss on line 18 or if Form 1040, line 37, is less than zero, skip Part IV below and complete the **Capital Loss Carryover Worksheet** on page D-6 of the instructions before completing the rest of Form 1040.
- Otherwise, skip Part IV below and complete the rest of Form 1040.

Part IV Tax Computation Using Maximum Capital Gains Rates

19 Enter your unrecaptured section 1250 gain, if any, from line 17 of the worksheet on page D-7 of the instructions.

19

If line 15 or line 19 is more than zero, complete the worksheet on page D-9 of the instructions to figure the amount to enter on lines 22, 29, and 40 below, and skip all other lines below. Otherwise, go to line 20.

20 Enter your taxable income from Form 1040, line 39.

20 695,348.

21 Enter the **smaller** of line 16 or line 17 of Schedule D.

21 3,035.

22 If you are deducting investment interest expense on Form 4952, enter the amount from Form 4952, line 4e. Otherwise, enter -0-.

22 0.

23 Subtract line 22 from line 21. If zero or less, enter -0-.

23 3,035.

24 Subtract line 23 from line 20. If zero or less, enter -0-.

24 692,313.

25 Figure the tax on the amount on line 24. Use the Tax Table or Tax Rate Schedules, whichever applies.

25 242,737.

26 Enter the **smaller** of:

- The amount on line 20 or
- \$45,200 if married filing jointly or qualifying widow(er);
\$27,050 if single;
\$36,250 if head of household; or
\$22,600 if married filing separately

26 45,200.

If line 26 is greater than line 24, go to line 27. Otherwise, skip lines 27 through 33 and go to line 34.

27 Enter the amount from line 24.

27

28 Subtract line 27 from line 26. If zero or less, enter -0- and go to line 34.

28

29 Enter your qualified 5-year gain, if any, from line 7 of the worksheet on page D-8.

29

30 Enter the **smaller** of line 28 or line 29.

30

31 Multiply line 30 by 8% (.08).

31

32 Subtract line 30 from line 28.

32

33 Multiply line 32 by 10% (.10).

33

If the amounts on lines 23 and 28 are the same, skip lines 34 through 37 and go to line 38.

34 Enter the **smaller** of line 20 or line 23.

34 3,035.

35 Enter the amount from line 28 (if line 28 is blank, enter -0-).

35 0.

36 Subtract line 35 from line 34.

36 3,035.

37 Multiply line 36 by 20% (.20).

37 607.

38 Add lines 25, 31, 33, and 37.

38 243,344.

39 Figure the tax on the amount on line 20. Use the Tax Table or Tax Rate Schedules, whichever applies.

39 243,924.

40 Tax on all taxable income (including capital gains). Enter the **smaller** of line 38 or line 39 here and on Form 1040, line 40.

40 243,344.

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

Your social security number
45.**ROY E & 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	(e) All investment is at risk?	(f) Some investment is not at risk?
A						
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				
B				
C				
D				
E				
28a	Totals			
b	Totals			
29	Add columns (h) and (k) of line 28a			29
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

Part III Income or Loss From Estates and Trusts

32	(a) Name	(b) Employer identification number
A	ROY BARNES BLIND TRUST	
B	MARIE BARNES BLIND TRUST	
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
A	27,331.	
B	2,726.	
33a	Totals	27,331.
b	Totals	2,726.
34	Add columns (d) and (f) of line 33a	34 27,331.
35	Add columns (c) and (e) of line 33b	35 (2,726.)
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 24,605.

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 24,605.
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

2001 Income from Passthroughs

ROY BARNES BLIND TRUST

I.D. NUMBER: [REDACTED]

TYPE: ESTATE OR TRUST

ACTIVITY INFORMATION:

ROY BARNES BLIND TRUST

OTHER PASSIVE ACTIVITY

ORDINARY INCOME (LOSS)

27,331

SCHEDULE E ACTIVITY INCOME (LOSS)

27,331

OTHER K-1 INFORMATION:

DIVIDENDS - TOTAL

150,713

LONG-TERM CAPITAL GAIN (LOSS)

3,035

2001 Income from Passthroughs

MARIE BARNES BLIND TRUST

I.D. NUMBER: [REDACTED]

TYPE: ESTATE OR TRUST

ACTIVITY INFORMATION:

MARIE BARNES BLIND TRUST

OTHER PASSIVE ACTIVITY

ORDINARY INCOME (LOSS)

-2,726

SCHEDULE E ACTIVITY INCOME (LOSS)

-2,726

ALLOWABLE PASSIVE LOSS FROM FORM 8582

-2,726

OTHER K-1 INFORMATION:

DIVIDENDS - TOTAL

11,508

2001 Income from Passthroughs

SUMMARY OF K-1 INFORMATION FOR ALL PASSTHROUGHS

OTHER K-1 INFORMATION:

DIVIDENDS - TOTAL	162,221
LONG-TERM CAPITAL GAIN (LOSS)	3,035

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 ☐

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. Note. 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. Note. Skip this line if you use the nonfarm optional method. See page SE-3	2	454,374.
3	Combine lines 1 and 2	3	454,374.
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a	419,614.
4b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
4c	Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue	4c	419,614.
5a	Enter your church employee income from Form W-2. Caution: See page SE-1 for definition of church employee income	5a	
5b	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	419,614.
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 2001	7	80,400.00
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	80,400.
8b	Unreported tips subject to social security tax (from Form 4137, line 9)	8b	
8c	Add lines 8a and 8b	8c	80,400.
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	12,169.
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 53	12	12,169.
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	6,085.

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 income¹ was not more than \$2,400, or
- Your net farm profits² 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 ¹ (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 profits³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income,⁴ 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 ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17	

¹ From Sch. F, line 11, and Sch. K-1 (Form 1065), line 15b.

² From Sch. F, line 36, and Sch. K-1 (Form 1065), line 15a.

³ 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.

⁴ 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.

Form **4952**Department of the Treasury
Internal Revenue Service (99)**Investment Interest Expense Deduction**

▶ Attach to your tax return.

OMB No. 1545-0191

2001Attachment
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 2001. See instructions	SEE STATEMENT 12	1	13,456.
2	Disallowed investment interest expense from 2000 Form 4952, line 7		2	
3	Total investment interest expense. Add lines 1 and 2		3	13,456.

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 13	4a	168,572.
b	Net gain from the disposition of property held for investment	4b 3,035.		
		STMT 15		
c	Net capital gain from the disposition of property held for investment	4c 3,035.		
d	Subtract line 4c from line 4b. If zero or less, enter -0-		4d	0.
e	Enter the amount from line 4c 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	168,572.
5	Investment expenses. See instructions	SEE STATEMENT 14	5	839.
6	Net investment income. Subtract line 5 from line 4f. If zero or less, enter -0-		6	167,733.

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2002. 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	13,456.

Passive Activity Loss Limitations

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

OMB No. 1545-1008

2001
Attachment
Sequence No. **88**

Name(s) shown on return

Identifying number

ROY E & MARIE BARNES

Part I 2001 Passive Activity Loss

Caution: See the instructions for Worksheets 1 and 2 on page 8 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))
- b** Activities with net loss (enter the amount from Worksheet 1, column (b))
- c** Prior years unallowed losses (enter the amount from Worksheet 1, column (c))

1a

1b

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))
- b** Activities with net loss (enter the amount from Worksheet 2, column (b))
- c** Prior years unallowed losses (enter the amount from Worksheet 2, column (c))

2a

2b

2c

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

2d

- 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. Report the losses on the forms and schedules normally used. If this line and line 1d are losses, go to Part II. Otherwise, enter -0- on line 9 and go to line 10.

3

Part II Special Allowance for Rental Real Estate With Active Participation

Note: Enter all numbers in Part II as positive amounts. See page 8 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 (see the instructions)

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 the 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 2001. Add lines 9 and 10. See the instructions to find out how to report the losses on your tax return

11

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 8582 (2001)

ROY E & MARIE BARNES

FORM 1040

STATE AND LOCAL INCOME TAX REFUNDS

STATEMENT 1

	2000	1999	1998
	GEORGIA		
GROSS STATE/LOCAL INC TAX REFUNDS	16,751.		
LESS: TAX PAID IN FOLLOWING YEAR	3,417.		
NET TAX REFUNDS GEORGIA	13,334.		
TOTAL NET TAX REFUNDS	13,334.		

- .. IS THE AMOUNT ON FORM 1040, LINE 34, MORE THAN THE AMOUNT SHOWN ON LINE 4 BELOW FOR YOUR FILING STATUS?
NO. STOP. MULTIPLY \$2,900 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 \$2,900 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D 8,700.
3. ENTER THE AMOUNT FROM FORM 1040, LINE 34 778,018.
4. ENTER THE AMOUNT FOR YOUR FILING STATUS 199,450.
MARRIED FILING SEPARATE \$ 99,725
SINGLE \$132,950
HEAD OF HOUSEHOLD \$166,200
MARRIED FILING JOINT OR WIDOW(ER) \$199,450
5. SUBTRACT LINE 4 FROM LINE 3 578,568.
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

TAXABLE STATE AND LOCAL INCOME TAX REFUNDS

STATEMENT

3

	2000	1999	1998
NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.	13,334.		
LESS: REFUNDS-NO BENEFIT DUE TO AMT			
1 NET REFUNDS FOR RECALCULATION	13,334.		
2 TOTAL ITEMIZED DEDUCTIONS BEFORE PHASEOUT	92,468.		
3 DEDUCTION NOT SUBJ TO PHASEOUT	6,634.		
4 NET REFUNDS FROM LINE 1	13,334.		
5 LINE 2 MINUS LINES 3 AND 4	72,500.		
6 MULTIPLY LINE 5 BY 80% (.80)	58,000.		
7 PRIOR YEAR AGI	347,671.		
8 ITEM. DED. PHASEOUT THRESHOLD	128,950.		
9 SUBTRACT LINE 8 FROM LINE 7 (IF ZERO OR LESS, SKIP LINES 10 THROUGH 15, AND ENTER AMOUNT FROM LINE 1 ON LINE 16)	218,721.		
10 MULTIPLY LINE 9 BY 3% (.03)	6,562.		
11 ALLOWABLE ITEMIZED DEDUCTIONS (LINE 5 LESS THE LESSER OF LINE 6 OR LINE 10)	65,938.		
12 ITEM DED. NOT SUBJ TO PHASEOUT	6,634.		
13A TOTAL ADJ. ITEMIZED DEDUCTIONS	72,572.		
13B PRIOR YR. STD. DED. AVAILABLE	7,350.		
14 PRIOR YR. ALLOWABLE ITEM. DED.	85,906.		
15 SUBTRACT THE GREATER OF LINE 13A OR LINE 13B FROM LINE 14	13,334.		
16 TAXABLE REFUNDS (LESSER OF LINE 15 OR LINE 1)	13,334.		
17 ALLOWABLE PRIOR YR. ITEM. DED.	85,906.		
18 PRIOR YEAR STD. DED. AVAILABLE	7,350.		
19 SUBTRACT LINE 18 FROM LINE 17	78,556.		
20 LESSER OF LINE 16 OR LINE 19	13,334.		
21 PRIOR YEAR TAXABLE INCOME	261,765.		
22 AMOUNT TO INCLUDE ON FORM 1040, LINE 10 * IF LINE 21 IS -0- OR MORE, USE AMOUNT FROM LINE 20 * IF LINE 21 IS A NEGATIVE AMOUNT, NET LINES 20 AND 21			13,334.
STATE AND LOCAL INCOME TAX REFUNDS PRIOR TO 1998			
TOTAL TO FORM 1040, LINE 10			13,334.

ROY E & MARIE BARNES

FORM 1040 TAX-EXEMPT INTEREST STATEMENT 4

NAME OF PAYER	AMOUNT
ROY BARNES BLIND TRUST	71,095.
TOTAL TO FORM 1040, LINE 8B	71,095.

FORM 1040 REFUNDS ATTRIBUTABLE TO EST. TAX PAID FOLLOWING YR STATEMENT 5

	2000	STATE REFUND	AMOUNT SUBTRACTED FROM TAXABLE REFUND
STATE TAX PAID IN FOLLOW YEAR	6,468.		
	X	16,751. =	3,417.
TOTAL STATE TAX PAID 2000	31,711.		

FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 6

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T OFFICE OF PLANNING AND BUDGET	120,183.	22,494.	6,073.		4,985.	1,743.
TOTALS	120,183.	22,494.	6,073.		4,985.	1,743.

SCHEDULE A STATE AND LOCAL INCOME TAXES STATEMENT 7

DESCRIPTION	AMOUNT
OFFICE OF PLANNING AND BUDGET	6,073.
GEORGIA ESTIMATE PAYMENTS	37,612.
GEORGIA PRIOR YEAR OVERPAYMENT APPLIED	1,306.
GEORGIA PRIOR YEAR ESTIMATE PAYMENTS	6,468.
REDUCTION OF STATE TAX DEDUCTION - STATE REFUNDS	<3,417.>
TOTAL TO SCHEDULE A, LINE 5	48,042.



SCHEDULE A	CASH CONTRIBUTIONS	STATEMENT	8
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DESCRIPTION	AMOUNT 50% LIMIT	AMOUNT 30% LIMIT
FIRST UNITED METH. CHURCH	20,000.	
MISCELLANEOUS ORGANIZED CHARITIES	881.	
MUST MINISTRIES	7,500.	
NANCY BARNES MEMORIAL FUND	2,500.	
ST. LUKES AME CHURCH	500.	
GEORGIA EDUCATIONAL ENHANCEMENT FUND	2,100.	
YWCA OF GREATER ATLANTA	750.	
SUBTOTALS	34,231.	
TOTAL TO SCHEDULE A, LINE 15		34,231.

SCHEDULE A	INVESTMENT INTEREST	STATEMENT	9
------------	---------------------	-----------	---

DESCRIPTION	AMOUNT
ROY BARNES BLIND TRUST	5,883.
REGIONS BANK	2,533.
GEORGIA STATE BANK	5,040.
TOTAL TO SCHEDULE A, LINE 13	13,456.

SCHEDULE A	ITEMIZED DEDUCTIONS WORKSHEET	STATEMENT 10
1.	ADD THE AMOUNTS ON SCHEDULE A, LINES 4, 9, 14, 18, 19, 26, AND 27	102,022.
2.	ADD THE AMOUNTS ON SCHEDULE A, LINES 4, 13, AND 19, PLUS ANY GAMBLING AND CASUALTY OR THEFT LOSSES INCLUDED ON LINE 27	13,456.
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	88,566.
4.	MULTIPLY LINE 3 ABOVE BY 80% (.80)	70,853.
5.	ENTER THE AMOUNT FROM FORM 1040, LINE 34.	778,018.
6.	ENTER: \$132,950 IF SINGLE, MARRIED FILING JOINTLY, HEAD OF HOUSEHOLD, OR QUALIFYING WIDOW(ER); \$66,475 IF MARRIED FILING SEPARATELY	132,950.
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	645,068.
8.	MULTIPLY LINE 7 ABOVE BY 3% (.03)	19,352.
9.	ENTER THE SMALLER OF LINE 4 OR LINE 8	19,352.
10.	TOTAL ITEMIZED DEDUCTIONS. SUBTRACT LINE 9 FROM LINE 1. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 28	82,670.

SCHEDULE SE	NON-FARM INCOME	STATEMENT 11
DESCRIPTION	AMOUNT	
ROY BARNES BLIND TRUST	454,374.	
TOTAL TO SCHEDULE SE, LINE 2	454,374.	

FORM 4952	INVESTMENT INTEREST EXPENSE	STATEMENT 12
DESCRIPTION	CURRENT	CARRYOVER
ROY BARNES BLIND TRUST	5,883.	
REGIONS BANK	2,533.	
GEORGIA STATE BANK	5,040.	
TOTALS TO FORM 4952	13,456.	

FORM 4952 INCOME FROM PROPERTY HELD FOR INVESTMENT STATEMENT 13

DESCRIPTION	AMOUNT
INTEREST INCOME	6,326.
DIVIDEND INCOME	162,246.
TOTAL TO FORM 4952, LINE 4A	168,572.

FORM 4952 INVESTMENT EXPENSES STATEMENT 14

DESCRIPTION	AMOUNT
SCHEDULE A DEDUCTIONS	839.
TOTAL TO FORM 4952, LINE 5	839.

FORM 4952 NET CAPITAL GAIN FROM THE DISPOSITION OF PROPERTY HELD FOR INVESTMENT STATEMENT 15

DESCRIPTION	AMOUNT
GAIN OR LOSS FROM PARTNERSHIPS, S CORPS, TRUSTS, ETC.	3,035.
TOTAL TO FORM 4952, LINE 4C	3,035.

FORM 8582 OTHER PASSIVE ACTIVITIES - WORKSHEET 2 STATEMENT 16

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
ROY BARNES BLIND TRUST	27,331.	0.		27,331.	
MARIE BARNES BLIND TRUST	0.	<2,726.>			<2,726.>
TOTALS	27,331.	<2,726.>		27,331.	<2,726.>

NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
ROY BARNES BLIND TRUST	SCH E	27,331.		27,331.		
MARIE BARNES BLIND TRUST	SCH E	<2,726.>		<2,726.>		2,726.
TOTALS		24,605.		24,605.		2,726.
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
TOTAL TO FORM 8582, LINE 11						2,726.



0100401811

GEORGIA FORM 500
INDIVIDUAL INCOME TAX RETURN
2001
Page 1

FISCAL YEAR BEGINNING 01-01-01
FISCAL YEAR ENDING 12-31-01
ROY E [REDACTED]
BARNES [REDACTED]
MARIE [REDACTED]
BARNES

DO NOT USE LABEL

CHECK BOX
IF YOU DO NOT
WANT A BOOKLET
NEXT YEAR

DEPARTMENT USE ONLY
DEL. EXT. MISC.

CHECK IF ADDRESS CHANGE
391 WEST PACES FERRY ROAD

ATLANTA GA 30305

4. Use one number only and enter in the Residency Code box. 4. 1
PART-YEAR RESIDENTS AND NONRESIDENTS MUST OMIT LINES 9 THROUGH 14 AND USE SCHEDULE 3 OF FORM 500, PAGE 4
1. FULL-YEAR RESIDENT 2. PART-YEAR RESIDENT FROM TO 3. NONRESIDENT
5. Fill in Filing Status Block with appropriate letter. (Must be same status as used on your Federal Return) 5. B
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)

6. Dependents: DEPENDENT'S DEPENDENT'S
FIRST NAME LAST NAME SOCIAL SECURITY # RELATIONSHIP TO YOU
If more than 4 dependents, enclose a list. MARY ALYSSA BARNES [REDACTED] DAUGHTER

7. Total Number of Exemptions from Federal Form 1040 or 1040A 7. 3
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 enclose a copy of your Federal Form 1040 Pages 1 and 2. Do not enclose other Federal Schedules.
8. Federal adjusted gross income 8. 778,018
(From Federal Form 1040 or 1040A or 1040EZ) DO NOT USE FEDERAL TAXABLE INCOME
9. Adjustments from Schedule 1. 9.
10. Georgia adjusted gross income (Net total of Line 8 and Line 9) 10. 778,018
11. STANDARD Deduction DO NOT USE FEDERAL STANDARD DEDUCTION 11a.
b. Self 65 or over? blind?
SPOUSE 65 or over? blind?
Total of boxes x 1,300=
c. TOTAL STANDARD Deduction (Line 11a + Line 11b) 11b.
12. TOTAL ITEMIZED Deductions used in computing Federal taxable income 11c.
Schedule A-Form 1040 82,670 Less: 12. 82,670
CCH 50 2001 GA 004 T1 01 1019 1019

GEORGIA FORM 500

INDIVIDUAL INCOME TAX RETURN

2001

Page 2



0100401821

Your Social Security Number

13. Subtract either Line 11c or Line 12 from Line 10; enter balance
14. Number from block on Line 7 multiplied by \$2,700
15. Georgia taxable income (Line 13 less Line 14 or Line 14, Schedule 3)
16. Tax
17. Credits from Schedule 2, Page 3 (Enter total but not more than the amount on Line 16)
18. Balance (Line 16 less Line 17) if zero or less than zero, enter zero
19. **GEORGIA INCOME TAX WITHHELD**
(Enter Withholding Only here & Enclose withholding statements)
20. **Estimated tax for 2001 and Form IT-560**
21. Low Income Credit 21a 21b

22. Department Use Only

23. Total prepayment credits (Add Lines 19, 20, and 21C)
24. If Line 18 exceeds Line 23 enter BALANCE DUE STATE
25. If Line 23 exceeds Line 18 enter OVERPAYMENT amount
26. Amount to be credited to 2002 ESTIMATED TAX
27. Georgia Wildlife Conservation Fund (No gift of less than \$1.00)
28. Georgia Children and Elderly Fund (No gift of less than \$1.00)
29. Georgia Cancer Research Fund (No gift of less than \$1.00)
30. Form 500 UET (Estimated tax penalty)
31. Add Lines 24, 27, 28, 29 and 30 (Balance Due)

MAKE CHECK PAYABLE FOR THIS AMOUNT TO GEORGIA INCOME TAX DIVISION**DO NOT STAPLE YOUR CHECK AND W-2'S TO PAGE 1, ENCLOSE THEM IN THE RETURN ENVELOPE**

32. Amount to be Refunded. Line 25 minus Lines 26, 27, 28, 29 and 30 if applicable

13. 695,348

14. 8,100

15. 687,248

16. 40,975

17.

18. 40,975

19. 6,073

20. 38,918

21c.

22.

23. 44,991

24.

25. 4,016

26. 4,016

27.

28.

29.

30.

31.

32. 0

OVERPAYMENTS (REFUNDS) TO:
GEORGIA INCOME TAX DIVISION P.O. BOX 740380
ATLANTA, GEORGIA 30374-0380

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

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.

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 any knowledge.

x Dee El Barnes April 12, 2002 404-651-7709
YOUR SIGNATURE DATE DAYTIME PHONE NUMBER

x Maria Barnes 4/12/2002
SPOUSE'S SIGNATURE DATE

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

x C. Frank M. [Redacted] (770) 422-0500
SIGNATURE OF PREPARER IF OTHER THAN TAXPAYER ID NUMBER OF PREPARER PHONE NUMBER

4/9/02
DATE

ELECTRONIC FILING MAY SPEED YOUR REFUND BY 8 WEEKS

GEORGIA FORM 500
INDIVIDUAL INCOME TAX RETURN

2001

Page 3



0100401831

Your Social Security Number

[REDACTED]

**SCHEDULE 1 ADJUSTMENTS TO INCOME BASED ON GEORGIA LAW
ADDITIONS TO INCOME**

- | | |
|------------------------------------------------------|----|
| 1. Interest on Non-Georgia Municipal and State Bonds | 1. |
| 2. Lump Sum Distributions | 2. |
| 3. Other (Specify) | 3. |
| 4. Total Additions (Enter sum of Lines 1-3 here) | 4. |

SUBTRACTIONS FROM INCOME

- | | | | |
|-------------------------------------------------------------------------------------------------|---------------------|--|-----|
| 5. Retirement Income Exclusion | | | |
| A. Self: Date of Birth | Type of Disability: | | 5A. |
| | Date of Disability: | | |
| B. Spouse: Date of Birth | Type of Disability: | | 5B. |
| | Date of Disability: | | |
| 6. Social Security Benefits (Taxable portion) | | | 6. |
| 7. Railroad Retirement Benefits (Taxable portion) | | | 7. |
| 8. Interest on United States Obligations | | | 8. |
| 9. Other (Specify) | | | 9. |
| 10. Total Subtractions (Enter sum on Lines 5-9 here) | | | 10. |
| 11. Net Adjustments (Line 4 less Line 10, enter net total here and on Line 9 of Page 1)(+ or -) | | | 11. |

SCHEDULE 2 CREDITS FOR LINE 17, PAGE 2

- | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| 1. Other State(s) Tax Credit | 1. |
| 2. Low and Zero Emission Vehicle Credit | 2. |
| 3. Credits from Form IND-CR (Rural Physicians Credit, Disabled Person Home Purchase or Retrofit Credit, Driver Education Credit, Disaster Assistance Credit and Qualified Caregiving Expense Credit) | 3. |
| 4. Other Credits, Please Specify
<u>Pass Through Credits from Ownership of Sole Proprietor, S Corp., LLC, LLP or Partnership Interest</u> | 4. |
| 5. Employer's Credit for Basic Skills Education
Name of Business Entity | 5. |
| 6. Employer's Credit for Approved Employee Retraining
Name of Business Entity | 6. |
| 7. Employer's New Jobs Credit
Name of Business Entity | 7. |
| 8. Employer's Credit for Providing or Sponsoring Childcare for Employees
Name of Business Entity | 8. |
| 9. Manufacturer's Investment Tax Credit
Name of Business Entity | 9. |
| 10. Optional Investment Tax Credit
Name of Business Entity | 10. |
| 11. Other Credits, Please Specify Type of Credit
Name of Business Entity | 11. |
| 12. Enter the Total of Lines 1 through 11 here and on Line 17, Page 2 | 12. |



Your 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 but other state(s) tax credit may apply.

DO NOT USE LINES 9 THROUGH 14 OF PAGES 1 AND 2, FORM 500

	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			
<u>Adjustments to Income:</u>			
6. Total adj. from Federal Form 1040			
7. Total adj. from Form 500, Schedule 1, Page 3			
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			% Not to exceed 100%
10. Itemized or Standard Deduction			
11. Personal Exemption from Form 500, Page 1, Line 7, multiplied by \$2,700			
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 2 of Form 500			

Label

(See instructions on page 19.)

Use the IRS label.

Otherwise, please print or type.

Presidential

Election Campaign (See page 19.)

For the year Jan. 1-Dec. 31, 2001, or other tax year beginning

2001, ending

20

OMB No. 1545-0074

L
A
B
E
L

H
E
R
E

Your first name and initial

ROY E

Last name

BARNES

Your social security number

If a joint return, spouse's first name and initial

MARIE

Last name

BARNES

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 19.

Apt. no.

391 WEST PACES FERRY ROAD

City, town or post office, state, and ZIP code. If you have a foreign address, see page 19.

ATLANTA, GA 30305

▲ Important! ▲

You must enter your SSN(s) above.

Note. Checking "Yes" will not change your tax or reduce your refund.

You

Spouse

Do you, or your spouse if filing a joint return, want \$3 to go to this fund?

☒ Yes☐ No☒ Yes☐ No

Filing Status

1 Single

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

3 Married filing separate return. Enter spouse's social security no. above and full name here. ▶

4 Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 Qualifying widow(er) with dependent child (year spouse died ▶). (See page 19.)

Check only one box.

Exemptions

6a ☒ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6ab ☒ Spouse

c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ If qualifying child for child tax credit (see page 20)

MARY ALYSSA BARNES

DAUGHTER

No. of boxes checked on 6a and 6b

2

No. of your children on 6c who:

● lived with you

1

● did not live with you due to divorce or separation (see page 20)

Dependents on 6c not entered above

Add numbers entered on lines above

3

d Total number of exemptions claimed

Income

Attach 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 21.

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

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

8a Taxable interest. Attach Schedule B if required

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

8b 71,095.

9 Ordinary dividends. Attach Schedule B if required

10 Taxable refunds, credits, or offsets of state and local income taxes

STMT 1 STMT 3

11 Alimony received

STMT 5

12 Business income or (loss). Attach Schedule C or C-EZ

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

14 Other gains or (losses). Attach Form 4797

15a Total IRA distributions

15a

b Taxable amount (see page 23)

16a Total pensions and annuities

16a

b Taxable amount (see page 23)

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

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

20a

b Taxable amount (see page 25)

21 Other income. List type and amount (see page 27)

ROY BARNES BLIND TRUST

454,374.

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

Adjusted Gross Income

23 IRA deduction (see page 27)

24 Student loan interest deduction (see page 28)

25 Archer MSA deduction. Attach Form 8853

26 Moving expenses. Attach Form 3903

27 One-half of self-employment tax. Attach Schedule SE

28 Self-employed health insurance deduction (see page 30)

29 Self-employed SEP, SIMPLE, and qualified plans

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN ▶

32 Add lines 23 through 31a

33 Subtract line 32 from line 22. This is your adjusted gross income

7 120,183.

8a 6,326.

9 162,246.

10 13,334.

13 3,035.

17 24,605.

21 454,374.

22 784,103.

27 6,085.

32 6,085.

33 778,018.

Tax and Credits**Standard Deduction for -**

• People who checked any box on line 35a or 35b of who can be claimed as a dependent:

• All others:

Single,
\$4,550

Head of
household,
\$6,650

Married filing
jointly or
Qualifying
widower(s),
\$7,900

Married filing
separately,
\$3,900

34	Amount from line 33 (adjusted gross income)	34	778,018.
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	35b	
36	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	36	82,670.
37	Subtract line 36 from line 34	37	695,348.
38	If line 34 is \$99,725 or less, multiply \$2,900 by the total number of exemptions claimed on line 6d. If line 34 is over \$99,725, see the worksheet on page 32	38	0.
39	Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0-	39	695,348.
40	Tax. Check if tax from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	40	243,344.
41	Alternative minimum tax. Attach Form 6251	41	
42	Add lines 40 and 41	42	243,344.
43	Foreign tax credit. Attach Form 1116 if required	43	
44	Credit for child and dependent care expenses. Attach Form 2441	44	
45	Credit for the elderly or the disabled. Attach Schedule R	45	
46	Education credits. Attach Form 8863	46	
47	Rate reduction credit. See the worksheet on page 36	47	
48	Child tax credit (see page 37)	48	
49	Adoption credit. Attach Form 8839	49	
50	Other credits 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)	50	
51	Add lines 43 through 50. These are your total credits	51	
52	Subtract line 51 from line 42. If line 51 is more than line 42, enter -0-	52	243,344.

Other Taxes

53	Self-employment tax. Attach Schedule SE	53	12,169.
54	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	54	
55	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach 5329 if required	55	
56	Advance earned income credit payments from Form(s) W-2	56	
57	Household employment taxes. Attach Schedule H	57	
58	Add lines 52 through 57. This is your total tax	58	255,513.

Payments

59	Federal income tax withheld from Forms W-2 and 1099	59	22,494.
60	2001 estimated tax payments and amount applied from 2000 return	60	69,558.
61a	Earned income credit (EIC)	61a	
b	Nontaxable earned income	61b	
62	Excess social security and RRTA tax withheld (see page 51)	62	
63	Additional child tax credit. Attach Form 8812	63	
64	Amount paid with request for extension to file (see page 51)	64	
65	Other payments. Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	65	
66	Add lines 59, 60, 61a, and 62 through 65. These are your total payments	66	92,052.

Refund

67	If line 66 is more than line 58, subtract line 58 from line 66. This is the amount you overpaid	67	
68a	Amount of line 67 you want refunded to you	68a	
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	d Account number
69	Amount of line 67 you want applied to your 2002 estimated tax	69	
70	Amount you owe. Subtract line 66 from line 58. For details on how to pay, see page 52	70	163,597.

Amount You Owe

71	Estimated tax penalty. Also include on line 70	71	136.
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Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 53)? ☐ Yes. Complete the following. ☐ No

Designee's name	Phone no.	Personal identification number (PIN)
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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	Daytime phone number
		ATTORNEY	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
		HOUSEWIFE	

Paid

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Preparer's Use Only	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		(770) 422-0500