

For the year Jan 1 - Dec 31, 2011, or other tax year beginning 2011, ending 2011, See separate instructions.

Your first name **William F Rosso** MI Last name **William F Rosso** Your social security number **543-00-2111**

If a joint return, spouse's first name **Barbara J Rosso** MI Last name **Barbara J Rosso** Spouse's social security number **543-00-1222**

Home address (number and street). If you have a P.O. box, see instructions. **4427 East Lake Road** Apartment no. **▲** Make sure the SSN(s) above and on line 6c are correct.

City, town or post office. If you have a foreign address, also complete spaces below (see instructions). **Wilson, NY 14172** State ZIP code **NY 14172** Presidential Election Campaign

Foreign country name Foreign province/county Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund? Checking a box below will not change your tax or refund.  You  Spouse

**Filing Status**  
 1  Single  
 2  Married filing jointly (even if only one had income)  
 3  Married filing separately. Enter spouse's SSN above & full name here . . .  
 4  Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here ▶  
 5  Qualifying widow(er) with dependent child

**Exemptions**  
 6a  Yourself. If someone can claim you as a dependent, do not check box 6a.  
 b  Spouse  
 c Dependents:  
 (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4)  if child under age 17 qualifying for child tax cr (see instrs)  
 If more than four dependents, see instructions and check here . . .   
 d Total number of exemptions claimed. **2**

**Income**

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7	10,908.
8a	Taxable interest. Attach Schedule B if required.	8a	595.
b	Tax-exempt interest. Do not include on line 8a.	8b	
9a	Ordinary dividends. Attach Schedule B if required.	9a	
b	Qualified dividends.	9b	
10	Taxable refunds, credits, or offsets 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). Att Sch D if reqd. If not reqd, ck here <input type="checkbox"/>	13	-1,224.
14	Other gains or (losses). Attach Form 4797.	14	1,175.
15a	IRA distributions	15a	
b	Taxable amount.	15b	
16a	Pensions and annuities.	16a	
b	Taxable amount.	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E.	17	
18	Farm income or (loss). Attach Schedule F.	18	63,792.
19	Unemployment compensation.	19	
20a	Social security benefits.	20a	
b	Taxable amount.	20b	
21	Other income.	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income.	22	75,246.

**Adjusted Gross Income**

23	Educator expenses.	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ.	24	
25	Health savings account deduction. Attach Form 8889.	25	
26	Moving expenses. Attach Form 3903.	26	
27	Deductible part of self-employment tax. Attach Schedule SE.	27	4,506.
28	Self-employed SEP, SIMPLE, and qualified plans.	28	
29	Self-employed health insurance deduction.	29	7,042.
30	Penalty on early withdrawal of savings.	30	
31a	Alimony paid b Recipient's SSN. . . . ▶	31a	
32	IRA deduction.	32	
33	Student loan interest deduction.	33	
34	Tuition and fees. Attach Form 8917.	34	
35	Domestic production activities deduction. Attach Form 8903.	35	5,733.
36	Add lines 23 through 35.	36	17,281.
37	Subtract line 36 from line 22. This is your adjusted gross income.	37	57,965.

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 57,965.

39a Check if: [ ] You were born before January 2, 1947, [ ] Blind. Total boxes checked 39a [ ]
[ ] Spouse was born before January 2, 1947, [ ] Blind. 39b [ ]

b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b [ ]

Standard Deduction for -
• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
• All others: Single or Married filing separately, \$5,800 Married filing jointly or Qualifying widow(er), \$11,600 Head of household, \$8,500

40 Itemized deductions (from Schedule A) or your standard deduction (see instructions) 40 15,000.

41 Subtract line 40 from line 38 41 42,965.

42 Exemptions. Multiply \$3,700 by the number on line 6d. 42 7,400.

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 35,565.

44 Tax (see instrs). Check if any from: a [ ] Form(s) 8814 c [ ] 962 election b [ ] Form 4972 44 3,556.

45 Alternative minimum tax(see instructions). Attach Form 6251 45 0.

46 Add lines 44 and 45 46 3,556.

47 Foreign tax credit. Attach Form 1116 if required. 47

48 Credit for child and dependent care expenses. Attach Form 2441. 48

49 Education credits from Form 8863, line 23. 49

50 Retirement savings contributions credit. Attach Form 8880 50

51 Child tax credit (see instructions). 51

52 Residential energy credits. Attach Form 5695 52

53 Other crs from Form: a [ ] 3800 b [ ] 8801 c [ ] 53

54 Add lines 47 through 53. These are your total credits 54

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- 55 3,556.

Other Taxes

56 Self-employment tax. Attach Schedule SE. 56 7,835.

57 Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919 57

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 58

59a Household employment taxes from Schedule H 59a

b First-time homebuyer credit repayment. Attach Form 5405 if required 59b

60 Other taxes. Enter code(s) from instructions 60

61 Add lines 55-60. This is your total tax 61 11,391.

Payments

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099 62 1,435.

63 2011 estimated tax payments and amount applied from 2010 return 63

64a Earned income credit (EIC) No 64a

b Nontaxable combat pay election. 64b

65 Additional child tax credit. Attach Form 8812 65

66 American opportunity credit from Form 8863, line 14 66

67 First-time homebuyer credit from Form 5405, line 10 67

68 Amount paid with request for extension to file 68

69 Excess social security and tier 1 RRTA tax withheld 69

70 Credit for federal tax on fuels. Attach Form 4136 70 350.

71 Credits from Form: a [ ] 2439 b [ ] 8839 c [ ] 8801 d [ ] 8885 71

72 Add lns 62, 63, 64a, & 65-71. These are your total pmts 72 1,785.

Refund

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid 73

74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here. 74a

b Routing number. c Type: [ ] Checking [ ] Savings

d Account number.

Direct deposit? See instructions.

75 Amount of line 73 you want applied to your 2012 estimated tax 75

Amount You Owe

76 Amount you owe. Subtract line 72 from line 61. For details on how to pay see instructions. 76 9,606.

77 Estimated tax penalty (see instructions) 77

Third Party Designee

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

Designee's name Phone no. Personal identification number (PIN)

Sign Here

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

Your signature Date Your occupation Daytime phone number

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst)

Joint return? See instructions.

Keep a copy for your records.

Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN

Paid Preparer's Use Only

Firm's name Firm's address Firm's EIN Phone no.

Self-Prepared

**SCHEDULE A**  
**(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

**2011**

Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

▶ **See Instructions for Schedule A (Form 1040).**

Name(s) shown on Form 1040

**William F and Barbara J Rosso**

Your social security number

**543-00-2111**

<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see instructions) .....	1			
	2 Enter amount from Form 1040, line 38 .....	2			
	3 Multiply line 2 by 7.5% (.075) .....	3			
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- .....	4		0.	
<b>Taxes You Paid</b>	5 State and local (check only one box):	5			
	a <input type="checkbox"/> Income taxes, or				
	b <input type="checkbox"/> General sales taxes				
	6 Real estate taxes (see instructions) .....	6	15,000.		
	7 Personal property tax .....	7			
	8 Other taxes. List type and amount ▶ .....	8			
	9 Add lines 5 through 8 .....	9		15,000.	
	<b>Interest You Paid</b>	10 Home mtg interest and points reported to you on Form 1098 .....	10		
		11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ▶ .....	11		
<b>Note.</b> Your mortgage interest deduction may be limited (see instrs). .....					
12 Points not reported to you on Form 1098. See instrs for spl rules .....		12			
13 Mortgage insurance premiums (see instructions) .....		13			
14 Investment interest. Attach Form 4952 if required. (See instrs.) .....		14			
	15 Add lines 10 through 14 .....	15		0.	
<b>Gifts to Charity</b>	16 Gifts by cash or check. If you made any gift of \$250 or more, see instrs. ....	16			
	If you made a gift and got a benefit for it, see instructions.				
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500. ....	17			
	18 Carryover from prior year .....	18			
	19 Add lines 16 through 18 .....	19		0.	
<b>Casualty and Theft Losses</b>	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) .....	20		0.	
<b>Job Expenses and Certain Miscellaneous Deductions</b>	21 Unreimbursed employee expenses – job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ .....	21			
	22 Tax preparation fees .....	22			
	23 Other expenses – investment, safe deposit box, etc. List type and amount ▶ .....	23			
	24 Add lines 21 through 23 .....	24			
	25 Enter amount from Form 1040, line 38 .....	25			
	26 Multiply line 25 by 2% (.02) .....	26			
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- .....	27		0.	
<b>Other Miscellaneous Deductions</b>	28 Other – from list in instructions. List type and amount ▶ .....	28		0.	
<b>Total Itemized Deductions</b>	29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 .....	29		15,000.	
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here .....		<input type="checkbox"/>		

**SCHEDULE D**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).  
▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

**2011**

Attachment  
Sequence No. **12**

Name(s) shown on return

William F and Barbara J Rosso

Your social security number

543-00-2111

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

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
1 Short-term totals from all Forms 8949 with <b>box A</b> checked in <b>Part I</b> .....				
2 Short-term totals from all Forms 8949 with <b>box B</b> checked in <b>Part I</b> .....				
3 Short-term totals from all Forms 8949 with <b>box C</b> checked in <b>Part I</b> .....				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.....				<b>4</b>
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.....				<b>5</b>
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions.....				<b>6</b>
7 <b>Net short-term capital gain or (loss)</b> Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2.....				<b>7</b>

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

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
8 Long-term totals from all Forms 8949 with <b>box A</b> checked in <b>Part II</b> .....				
9 Long-term totals from all Forms 8949 with <b>box B</b> checked in <b>Part II</b> .....	1,000.	15,000.		-14,000.
10 Long-term totals from all Forms 8949 with <b>box C</b> checked in <b>Part II</b> .....				
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.....				<b>11</b> 12,776.
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.....				<b>12</b>
13 Capital gain distributions. See instrs.....				<b>13</b>
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions.....				<b>14</b>
15 <b>Net long-term capital gain or (loss)</b> Combine lines 8 through 14 in column (h). Then go to Part III on page 2.....				<b>15</b> -1,224.

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

Schedule D (Form 1040) 2011

**Part III Summary**

<p>16 Combine lines 7 and 15 and enter the result .....</p>	<p>16</p>	<p>-1,224.</p>
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
<p>17 Are lines 15 and 16 <b>both</b> gains?</p>		
<p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p>18 Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions. .... ▶</p>	<p>18</p>	
<p>19 Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions. .... ▶</p>	<p>19</p>	
<p>20 Are lines 18 and 19 <b>both</b> zero or blank?</p>		
<p><input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:</p>		
<ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) ] .....</li> </ul>		
<p>21</p>	<p>-1,224.</p>	
<p><b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p>		
<p><input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).</p> <p><input checked="" type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.</p>		

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

Your social security number

William F and Barbara J Rosso

543-00-2111

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

Note. You must check one of the boxes below. Complete a separate Form 8949, page 2, for each box that is checked.

Caution. Do not complete column (b) or (g) until you have read the instructions for those columns (see Instructions for Schedule D (Form 1040)). Columns (b) and (g) do not apply for most transactions and should generally be left blank.

- (A) Long-term transactions reported on Form 1099-B with basis reported to the IRS
(B) Long-term transactions reported on Form 1099-B but basis not reported to the IRS
(C) Long-term transactions for which you cannot check box A or B

Table with 7 columns: (a) Description of property, (b) Code, (c) Date acquired, (d) Date sold, (e) Sales price, (f) Cost or other basis, (g) Adjustments to gain or loss. Row 1: 140 Circle Corp, 10/16/87, 6/05/11, 1,000., 15,000.

4 Totals. Add the amounts in columns (e) and (f). Also, combine the amounts in column (g). Enter here and include on Schedule D, line 8 (if box A above is checked), line 9 (if box B above is checked), or line 10 (if box C above is checked) 4 1,000. 15,000. 0.

**SCHEDULE F**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Farming**

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.  
▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

**2011**

Attachment  
Sequence No. **14**

Name of proprietor <b>William F Rosso</b>		Social security number (SSN) <b>543-00-2111</b>
A Principal crop or activity <b>Milk</b>	B Enter code from Part IV ▶ <b>112120</b>	C Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual
E Did you 'materially participate' in the operation of this business during 2011? If 'No,' see instructions for limit on passive losses.....		D Employer ID number (EIN), (see instr) <b>91-1234567</b>
F Did you make any payments in 2011 that would require you to file Form(s) 1099 (see instructions)?.....		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
G If 'Yes,' did you or will you file all required Forms 1099?.....		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Part I Farm Income – Cash Method. Complete Parts I and II (Accrual method. Complete Parts II & III, & Part I, line 9.)			
1a Specified sales of livestock and other resale items (see instructions).....	1a		
b Sales of livestock and other resale items not reported on line 1a.....	1b	13,596.	
c Total of lines 1a and 1b (see instructions).....	1c	13,596.	
d Cost or other basis of livestock or other items reported on line 1c.....	1d	6,523.	
e Subtract line 1d from line 1c.....	1e		7,073.
2a Specified sales of products you raised (see instructions).....	2a		
b Sales of products you raised not reported on line 2a.....	2b		263,018.
3a Cooperative distributions (Form(s) 1099-PATR).....	3a	1,145.	3b Taxable amount.....
4a Agricultural program payments (see instructions).....	4a	6,781.	4b Taxable amount.....
5a Commodity Credit Corporation (CCC) loans reported under election.....	5a		665.
b CCC loans forfeited.....	5b		5c Taxable amount.....
6 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2011.....	6a		6b Taxable amount.....
c If election to defer to 2012 is attached, check here. ▶ <input type="checkbox"/>		6d Amount deferred from 2010.....	6d
7a Specified custom hire (machine work) income (see instructions).....	7a		
b Custom hire income not reported on line 7a.....	7b		1,258.
8a Specified other income (see instructions).....	8a		
b Other income not reported on line 8a (see instructions).....	8b		142.
9 <b>Gross income.</b> Add amounts in the right column (lines 1e, 2a, 2b, 3b, 4b, 5a, 5c, 6b, 6d, 7a, 7b, 8a, and 8b). If you use the accrual method, enter the amount from Part III, line 50 (see instructions).....	9		280,082.

Part II Farm Expenses – Cash and Accrual Method. Do not include personal or living expenses (see instrs).			
10 Car and truck expenses (see instructions). Also attach Form 4562.....	10	1,090.	23 Pension and profit-sharing plans.....
11 Chemicals.....	11	8,055.	24 Rent or lease (see instructions):
12 Conservation expenses (see instructions).....	12	6,781.	a Vehicles, machinery, equipment.....
13 Custom hire (machine work).....	13	3,879.	b Other (land, animals, etc).....
14 Depreciation and section 179 expense (see instructions).....	14	33,705.	25 Repairs and maintenance.....
15 Employee benefit programs other than on line 23.....	15		26 Seeds and plants.....
16 Feed.....	16	50,814.	27 Storage and warehousing.....
17 Fertilizers and lime.....	17	6,544.	28 Supplies.....
18 Freight and trucking.....	18	2,906.	29 Taxes.....
19 Gasoline, fuel, and oil.....	19	6,216.	30 Utilities.....
20 Insurance (other than health).....	20	3,362.	31 Veterinary, breeding, and medicine.....
21 Interest:			32 Other expenses (specify):
a Mortgage (paid to banks, etc).....	21a	3,175.	a <u>Dues, commissions, fees</u> .....
b Other.....	21b	7,738.	b <u>Milk assessments</u> .....
22 Labor hired (less employment credits).....	22	26,368.	c <u>Office expense</u> .....
			d <u>Travel &amp; meals</u> .....
			e.....
			f.....
33 <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions.....	33		216,290.
34 <b>Net farm profit or (loss).</b> Subtract line 33 from line 19.....	34		63,792.
If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.			
35 Did you receive an applicable subsidy in 2011? (see instructions).....			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
36 Check the box that describes your investment in this activity and see instructions for where to report your loss.			
a <input type="checkbox"/> All investment is at risk	b <input type="checkbox"/> Some investment is not at risk		

In cooperation with the participating land-grant universities, this project is supported by USDA-Risk Management Agency grant 11-E-53102-092. The information reflects the views of the author(s) and not USDA-RMA. This return was prepared for RuralTax.org.

**SCHEDULE SE**  
**(Form 1040)**

**Self-Employment Tax**

OMB No. 1545-0074

**2011**

Attachment  
Sequence No. **17**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.** ▶ See separate instructions.

Name of person with self-employment income (as shown on Form 1040)

William F Rosso

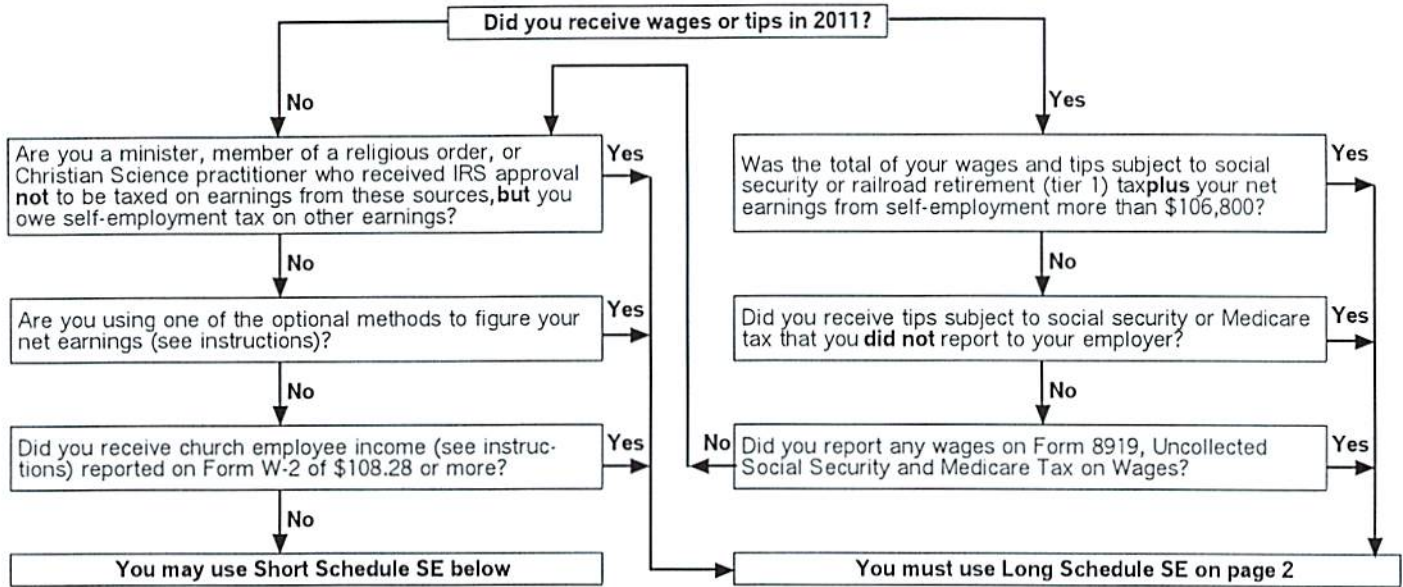
Social security number of person  
with self-employment income ▶

543-00-2111

**Before you begin:** To determine if you must file Schedule SE, see the instructions.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

**Note.** Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE*, in the instructions.



**Section A – Short Schedule SE. Caution.** Read above to see if you can use Short Schedule SE.

1 a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A.....	1 a	63,792.
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y.....	1 b	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report.....	2	
3 Combine lines 1a, 1b, and 2.....	3	63,792.
4 Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax do not file this schedule unless you have an amount on line 1b.....	4	58,912.
<b>Note.</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5 <b>Self-employment tax.</b> If the amount on line 4 is: • \$106,800 or less, multiply line 4 by 13.3% (.133). Enter the result here and on <b>Form 1040, line 56,</b> or <b>Form 1040NR, line 54.</b> • More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$11,107.20 to the result. Enter the total here and on <b>Form 1040, line 56,</b> or <b>Form 1040NR, line 54.</b>	5	7,835.
6 <b>Deduction for employer-equivalent portion of self-employment tax.</b> If the amount on line 5 is: • \$14,204.40 or less, multiply line 5 by 57.51% (.5751) • More than \$14,204.40, multiply line 5 by 50% (.50) and add \$1,067 to the result. Enter the result here and on <b>Form 1040, line 27</b> or <b>Form 1040NR, line 27</b> .....	6	4,506.

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

Schedule SE (Form 1040) 2011

FDIA1101L 10/17/11



**SCHEDULE J**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Income Averaging for  
Farmers and Fishermen**

▶ Attach to Form 1040 or Form 1040NR.  
▶ See Instructions for Schedule J (Form 1040).

OMB No. 1545-0074

**2011**

Attachment  
Sequence No. **20**

Name(s) shown on return

William F and Barbara J Rosso

Social security number (SSN)

543-00-2111

1	Enter the taxable income from your 2011 Form 1040, line 43 or Form 1040NR, line 41.	1	35,565.
2a	Enter your <b>elected farm income</b> (see instructions). Do not enter more than the amount on line 1.	2a	35,565.
<b>Capital gain included on line 2a:</b>			
b	Excess, if any, of net long-term capital gain over net short-term capital loss.	2b	
c	Unrecaptured section 1250 gain.	2c	
3	Subtract line 2a from line 1.	3	
4	Figure the tax on the amount on line 3 using the 2011 tax rates (see instructions).	4	
5	If you used Schedule J to figure your tax for: • 2010, enter the amount from your 2010 Schedule J, line 11. • 2009 but not 2010, enter the amount from your 2009 Schedule J, line 15. • 2008 but not 2009 or 2010, enter the amount from your 2008 Schedule J, line 3. Otherwise, enter the taxable income from your 2008 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	5	1,112.
6	Divide the amount on line 2a by 3.0.	6	11,855.
7	Combine lines 5 and 6. If zero or less, enter -0.	7	12,967.
8	Figure the tax on the amount on line 7 using 2008 tax rates (see the instructions).	8	1,297.
9	If you used Schedule J to figure your tax for: • 2010, enter the amount from your 2010 Schedule J, line 15. • 2009 but not 2010, enter the amount from your 2009 Schedule J, line 3. Otherwise, enter the taxable income from your 2009 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	9	667.
10	Enter the amount from line 6.	10	11,855.
11	Combine lines 9 and 10. If less than zero, enter as a negative amount.	11	12,522.
12	Figure the tax on the amount on line 11 using 2009 tax rates (see the instructions).	12	1,252.
13	If you used Schedule J to figure your tax for 2010, enter the amount from your 2010 Schedule J, line 3. Otherwise, enter the taxable income from your 2010 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	13	3,968.
14	Enter the amount from line 6.	14	11,855.
15	Combine lines 13 and 14. If less than zero, enter as a negative amount.	15	15,823.
16	Figure the tax on the amount on line 15 using the 2010 tax rates (see the instructions).	16	1,582.
17	Add lines 4, 8, 12, and 16.	17	4,131.

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

Schedule J (Form 1040) 2011

18 Amount from line 17.....	18	4,131.
19 If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2010, enter the amount from your 2010 Schedule J, line 12.</li> <li>• 2009 but not 2010, enter the amount from your 2009 Schedule J, line 16.</li> <li>• 2008 but not 2009 or 2010, enter the amount from your 2008 Schedule J, line 4.</li> </ul> Otherwise, enter the tax from your <b>2008</b> Form 1040, line 44*; Form 1040A, line 28*; Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040-EZ, line 15.	19	111.
20 If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2010, enter the amount from your 2010 Schedule J, line 16.</li> <li>• 2009 but not 2010, enter the amount from your 2009 Schedule J, line 4.</li> </ul> Otherwise, enter the tax from your <b>2009</b> Form 1040, line 44*; Form 1040A, line 28*; Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040-EZ, line 15.	20	66.
21 If you used Schedule J to figure your tax for 2010, enter the amount from your 2010 Schedule J, line 4. Otherwise, enter the tax from your <b>2010</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15..... * <b>Do not</b> include any tax reported on this line from Forms 8814, 4972 or 8889, or from recapture of an education credit or charitable contribution deduction. Also, <b>do not</b> include alternative minimum tax from Form 1040A.	21	398.
22 Add lines 19 through 21..... <p style="text-align: right; margin-right: 100px;"><b>Regular Tax</b></p>	22	575. 4,486.
23 <b>Tax.</b> Subtract line 22 from line 18. Also include this amount on Form 1040, line 44 or Form 1040NR, line 42..... <b>Caution.</b> Your tax may be less if you figure it using the 2011 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.	23	3,556.

Name (as shown on your income tax return)

Taxpayer identification number

William F and Barbara J Rosso

543-00-2111

**Caution:** Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.

**1 Nontaxable Use of Gasoline** Note. CRN is credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Off-highway business use . . . . .		\$ .183	1,913	\$ 350.	362
b Use on a farm for farming purposes . . . . .		.183			
c Other nontaxable use (see <b>Caution</b> above line 1) . . . . .		.183			
d Exported . . . . .		.184			411

**2 Nontaxable Use of Aviation Gasoline**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use in commercial aviation (other than foreign trade) . . . . .		\$ .15*		\$	354
b Other nontaxable use (see <b>Caution</b> above line 1) . . . . .		.193*			324
c Exported . . . . .		.194*			412
d LUST tax on aviation fuels used in foreign trade . . . . .		.001			433

\*See instructions for possible rate changes.

**3 Nontaxable Use of Undyed Diesel Fuel**

Claimant certifies that the diesel fuel did not contain visible evidence of dye **Exception**. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use . . . . .		\$ .243		\$	360
b Use on a farm for farming purposes . . . . .		.243			
c Use in trains . . . . .		.243			
d Use in certain intercity and local buses (see <b>Caution</b> above line 1) . . . . .		.17			350
e Exported . . . . .		.244			413

**4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)**

Claimant certifies that the kerosene did not contain visible evidence of dye **Exception**. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use taxed at \$.244 . . . . .		\$ .243		\$	346
b Use on a farm for farming purposes . . . . .		.243			
c Use in certain intercity and local buses (see <b>Caution</b> above line 1) . . . . .		.17			
d Exported . . . . .		.244			414
e Nontaxable use taxed at \$.044 . . . . .		.043			377
f Nontaxable use taxed at \$.219 . . . . .		.218			369

**5 Kerosene Used in Aviation** (see Caution above line 1)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244	\$.200		\$	417
b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219*	.175*			355
c	Nontaxable use (other than use by state or local government) taxed at \$.244	.243			346
d	Nontaxable use (other than use by state or local government) taxed at \$.219*	.218*			369
e	LUST tax on aviation fuels used in foreign trade	.001			433

\*See instructions for possible rate changes.

**6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel**

Registration No. ▶

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye. **Exception.** If any of the diesel fuel included in this claim did contain visible evidence of dye, attach an explanation and check here.

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a state or local government	\$.243	\$	360
b	Use in certain intercity and local buses	.17		350

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)**

Registration No. ▶

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye. **Exception.** If any of the kerosene included in this claim did contain visible evidence of dye, attach an explanation and check here.

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a state or local government	\$.243	\$	346
b	Sales from a blocked pump	.243		
c	Use in certain intercity and local buses	.17		347

**8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation**

Reg No. ▶

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade) taxed at \$.219*	\$.175*		\$	355
b	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200			417
c	Nonexempt use in noncommercial aviation	.025*			418
d	Other nontaxable uses taxed at \$.244	.243			346
e	Other nontaxable uses taxed at \$.219*	.218*			369
f	LUST tax on aviation fuels used in foreign trade	.001			433

\*See instructions for possible rate changes.

**9 Alcohol Fuel Mixture Credit**

Registration No. ▶

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
a Alcohol fuel mixtures containing ethanol .....	\$ .45*		\$	393
b Alcohol fuel mixtures containing alcohol (other than ethanol) .....	.60*			394

\*These credits were scheduled to expire December 31, 2011

**10 Biodiesel or Renewable Diesel Mixture Credit**

Registration No. ▶

**Biodiesel mixtures.** Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for information about renewable diesel used in aviation.

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
a Biodiesel (other than agri-biodiesel) mixtures .....	\$ 1.00*		\$	388
b Agri-biodiesel mixtures .....	\$ 1.00*			390
c Renewable diesel mixtures .....	\$ 1.00*			307

\*These credits were scheduled to expire December 31, 2011

**11 Nontaxable Use of Alternative Fuel**

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG) .....		\$		\$	419
b 'P Series' fuels .....					420
c Compressed natural gas (CNG) (GGE=126.67 cu ft) .....					421
d Liquefied hydrogen .....					422
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process .....					423
f Liquid fuel derived from biomass .....					424
g Liquefied natural gas (LNG) .....					425
h Liquefied gas derived from biomass .....					435

**12 Alternative Fuel Credit and Alternative Fuel Mixture Credit**

Registration No. ▶

	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG) .....	\$ .50*		\$	426
b 'P Series' fuels .....	.50*			427
c Compressed natural gas (CNG) (GGE=121 cu ft) .....	.50*			428
d Liquefied hydrogen .....	.50			429
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process .....	.50*			430
f Liquid fuel derived from biomass .....	.50*			431
g Liquefied natural gas (LNG) .....	.50*			432
h Liquefied gas derived from biomass .....	.50*			436
i Compressed gas derived from biomass (GGE=121 cu ft) .....	.50*			437

\*These credits were scheduled to expire December 31, 2011

**13 Registered Credit Card Issuers**

Registration No. ▶

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Diesel fuel sold for the exclusive use of a state or local government .	\$ .243		\$	360
b Kerosene sold for the exclusive use of a state or local government . .	.243			346
c Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219* . . . . .	.218*			369

\*See instructions for possible rate changes.

**14 Nontaxable Use of a Diesel-Water Fuel Emulsion**

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use . . . . .		\$		\$	309
b Exported . . . . .		.198			306

**15 Diesel-Water Fuel Emulsion Blending**

Registration No. ▶

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit . . . . .	\$ .046		\$	310

**16 Exported Dyed Fuels and Exported Gasoline Blendstocks**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001 . . . . .	\$ .001		\$	415
b Exported dyed kerosene . . . . .	.001			416

<b>17 Total income tax credit claimed.</b> Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70; Form 1120, Schedule J, line 19b; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. . . . . ▶	17	\$	350.	
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----	----	------	--

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

Identifying number

William F and Barbara J Rosso

543-00-2111

SECTION B - Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property A Dairy cow #62 6/22/2007

Property B

Property C

Property D

Table with 4 columns (A, B, C, D) and rows 20-28. Row 20: 224. Row 21: 109. Row 22: Gain from casualty or theft. Row 23: 500. Row 24: 0. Row 25: 500. Row 26: 224. Row 27: 115. Row 28: 115.

Part II Summary of Gains & Losses (from separate Parts I) (b) Losses from casualties or thefts (c) Gains from casualties or thefts includible in income

Table with 4 columns (a, (b)(i), (b)(ii), (c)) and rows 29-32. Row 29: Casualty or Theft of Property Held One Year or Less. Row 30: Totals. Row 31: Combine line 30, columns (b)(i) and (c). Row 32: Enter the amount from line 30, column (b)(ii).

Casualty or Theft of Property Held More Than One Year

Table with 4 columns (a, (b)(i), (b)(ii), (c)) and rows 33-39. Row 33: Casualty or theft gains from Form 4797, line 32. Row 34: Killed by lightning. Row 35: Total losses. Row 36: Total gains. Row 37: Add amounts on line 35, columns (b)(i) and (b)(ii). Row 38: If the loss on line 37 is more than the gain on line 36. Row 39: If the loss on line 37 is less than or equal to the gain on line 36.

**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))  
▶ Attach to your tax return. ▶ See separate instructions.

Name(s) shown on return: **William F and Barbara J Rosso** Identifying number: **543-00-2111**

1 Enter the gross proceeds from sales or exchanges reported to you for 2011 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) ..... **1** **15,158.**

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft – Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	Raised dairy cows held over	24 months					
		Various	Various	13,160.		325.	12,835.
	Bull	7/15/07	2/03/11	303.	1,750.	2,112.	-59.

3 Gain, if any, from Form 4684, line 39 ..... **3**

4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 ..... **4**

5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 ..... **5**

6 Gain, if any, from line 32, from other than casualty or theft ..... **6**

7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: ..... **7** **12,776.**

**Partnerships (except electing large partnerships) and S corporations:** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

**Individuals, partners, S corporation shareholders, and all others:** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years (see instructions) ..... **8**

9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) ..... **9**

**Part II Ordinary Gains and Losses** (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

10	Description	Date acquired	Date sold	Gross sales price	Depreciation	Cost or other basis	Gain or (loss)
	Raised dairy heifer held for breeding	10/02/10	3/03/11	255.		5.	250.

11 Loss, if any, from line 7 ..... **11**

12 Gain, if any, from line 7 or amount from line 8, if applicable ..... **12**

13 Gain, if any, from line 31 ..... **13** **1,040.**

14 Net gain or (loss) from Form 4684, lines 31 and 38a ..... **14** **-115.**

15 Ordinary gain from installment sales from Form 6252, line 25 or 36 ..... **15**

16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 ..... **16**

17 Combine lines 10 through 16. .... **17** **1,175.**

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:

**a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from 'Form 4797, line 18a.' See instructions ..... **18a**

**b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14. .... **18b** **1,175.**

**BAA For Paperwork Reduction Act Notice, see separate instructions.**



**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**  
(see instructions)

19(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)
A Dairy cow #60	2/21/08	10/28/11
B Pickup truck	6/22/01	7/09/11
C Mower	4/21/02	8/12/11
D		

These columns relate to the properties on lines 19A through 19D	Property A	Property B	Property C	Property D
20 Gross sales price (Note: See line 1 before completing.)	20 670.	700.	70.	
21 Cost or other basis plus expense of sale	21 1,200.	4,390.	1,200.	
22 Depreciation (or depletion) allowed or allowable	22 800.	4,390.	1,200.	
23 Adjusted basis. Subtract line 22 from line 21	23 400.			
24 Total gain. Subtract line 23 from line 20	24 270.	700.	70.	
<b>25 If section 1245 property:</b>				
a Depreciation allowed or allowable from line 22	25a 800.	4,390.	1,200.	
b Enter the smaller of line 24 or 25a	25b 270.	700.	70.	
<b>26 If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a Additional depreciation after 1975 (see instrs)	26a			
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b			
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d Additional depreciation after 1969 & before 1976	26d			
e Enter the smaller of line 26c or 26d	26e			
f Section 291 amount (corporations only)	26f			
g Add lines 26b, 26e, and 26f	26g			
<b>27 If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).				
a Soil, water, and land clearing expenses	27a			
b Line 27a multiplied by applicable percentage (see instructions)	27b			
c Enter the smaller of line 24 or 27b	27c			
<b>28 If section 1254 property:</b>				
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a			
b Enter the smaller of line 24 or 28a	28b			
<b>29 If section 1255 property:</b>				
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a			
b Enter the smaller of line 24 or 29a (see instrs)	29b			

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	1,040.
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	1,040.
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	0.

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**  
(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	
34 Recomputed depreciation (see instructions)	34	
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

## Domestic Production Activities Deduction

▶ Attach to your tax return. ▶ See separate instructions.

Name(s) as shown on return

Identifying number

**William F and Barbara J Rosso**

**543-00-2111**

		(a) Oil-related production activities	(b) All activities
<b>Note.</b> Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.			
1 Domestic production gross receipts (DPGR) .....	1		301,872.
2 Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3. ....	2		
3 Enter deductions and losses allocable to DPGR (see instructions) .....	3		
4 If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4. ....	4		224,129.
5 Add lines 2 through 4 .....	5		224,129.
6 Subtract line 5 from line 1 .....	6		77,743.
7 Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) .....	7		
8 Add line 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10. ....	8		77,743.
9 Amount allocated to beneficiaries of the estate or trust (see instructions) .....	9		
<b>10a Oil-related qualified production activities income</b> Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here .....	10a	0.	
<b>b Qualified production activities income</b> Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22. ....	10b		77,743.
<b>11 Income limitation (see instructions):</b>			
• Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction .....			
• All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) .....	11		63,698.
12 Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22. ....	12		63,698.
13 Enter 9% of line 12 .....	13		5,733.
<b>14a</b> Enter the smaller of line 10a or line 12 .....	14a		
<b>b</b> Reduction for oil-related qualified production activities income. Multiply line 14a by 3% .....	14b		
15 Subtract line 14b from line 13. ....	15		5,733.
16 Form W-2 wages (see instructions) .....	16		27,773.
17 Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) .....	17		
18 Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20. ....	18		27,773.
19 Amount allocated to beneficiaries of the estate or trust (see instructions) .....	19		
20 Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18 .....	20		27,773.
21 Form W-2 wage limitation. Enter 50% of line 20 .....	21		13,887.
22 Enter the smaller of line 15 or line 21 .....	22		5,733.
23 Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 .....	23		
24 Expanded affiliated group allocation (see instructions) .....	24		
<b>25 Domestic production activities deduction</b> Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return. ....	25		5,733.

**BAA For Paperwork Reduction Act Notice, see separate instructions.**

Form **4562**

Department of the Treasury  
Internal Revenue Service (99)

**Depreciation and Amortization  
(Including Information on Listed Property)**

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

**2011**

Attachment  
Sequence No. **179**

Name(s) shown on return

William F and Barbara J Rosso

Identifying number

543-00-2111

Business or activity to which this form relates

Schedule F / Form 4835 - Milk

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	100,250.
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	500,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	Dairy facility equipment	72,000.	19,450.
7	Listed property. Enter the amount from line 29	7	0.
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	19,450.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	19,450.
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	0.
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	108,101.
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	19,450.
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12	13	0.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Do not include listed property) (See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	5,303.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2011 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		52,550.	7	HY	150DB	5,630.
d 10-year property		28,250.	10	HY	150DB	2,119.
e 15-year property						
f 20-year property		650.	20	HY	150DB	24.
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

**Section C - Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	1,179.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations- see instructions	22	33,705.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIZ0812L 05/20/11

Form **4562** (2011)

**Part V Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)**

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No								24b If 'Yes,' is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25				
26 Property used more than 50% in a qualified business use:											
Pickup truck	5/18/08	100.0	7,076.	7,076.	5.0	150DBHY	1,179.				
Pickup truck	6/22/01	100.0	4,390.	4,390.	5.0	150DBHY					
27 Property used 50% or less in a qualified business use:											
							28	1,179.			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28	1,179.		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29	0.		

**Section B – Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person if you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a)		(b)		(c)		(d)		(e)		(f)	
	Vehicle 1	Vehicle 2	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4	Vehicle 5	Vehicle 6	Vehicle 1	Vehicle 2	Vehicle 3	Vehicle 4
30 Total business/investment miles driven during the year (do not include commuting miles)	11,350	4,310										
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32	11,350	4,310										
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?	X		X									
35 Was the vehicle used primarily by a more than 5% owner or related person?	X		X									
36 Is another vehicle available for personal use?	X		X									

**Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees where not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

**Note:** If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year (see instructions):					
43 Amortization of costs that began before your 2011 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report.					44

**Election to Not Claim Additional Depreciation**

Pursuant to IRC Section 168(k)(2)(D)(iii), the Taxpayer hereby elects to not claim the additional depreciation deduction for the following classes of property in the tax year ended 12/31/11.

5, 7, 10, and 20 year property

File only if you are making a payment with Form 1040. Return this voucher with check or money order payable to the "United States Treasury." Please write your social security number, daytime phone number, and "2011 Form 1040" on your check or money order. Please do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

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Make your check payable to the "United States Treasury" and mail Form 1040-V payments with your return to:

Internal Revenue Service  
P.O. Box 37008  
Hartford, CT 06176-0008

Form 1040-V (2011)

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▼ Detach Here and Mail With Your Payment and Return ▼  
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Department of the Treasury  
Internal Revenue Service (99)

**2011**

## Form 1040-V Payment Voucher

- ▶ Use this voucher when making a payment with Form 1040.
- ▶ Do not staple this voucher or your payment to Form 1040.
- ▶ Make your check or money order payable to the "United States Treasury."
- ▶ Write your social security number (SSN) on your check or money order.

Enter the amount  
of your payment . . . . . ▶

9,606.

FDIA8601L 05/19/11 1030

WILLIAM F & BARBARA J ROSSO  
4427 EAST LAKE ROAD  
WILSON NY 14172

INTERNAL REVENUE SERVICE  
HARTFORD CT 06176-0008

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