Department of the Treasury — Internal Revenue Service

Form 1040 U.S. Individual Income Tax Return 2009

(99) IRS Use Only — Do not write or staple in this space.

For the year Jan 1 - Dec 31, 2009, or other tax year beginning , 2009, ending , 20

OMB No. 1545-0074

Label (See instructions.)

Use the IRS label. Otherwise, please print or type.

Your first name	MI	Last name	Your social security number
Richard	J	Santorum	[redacted]
If a joint return, spouse's first name	MI	Last name	Spouse's social security number
Karen	G	Santorum	[redacted]
[redacted]			You **must** enter your social security number(s) above.
City, town or post office. If you have a foreign address, see instructions.		State ZIP code	
[redacted]			

Presidential Election Campaign — Check here if you, or your spouse if filing jointly, want $3 to go to this fund? (see instructions) ☐ You ☐ Spouse

Checking a box below will not change your tax or refund.

Filing Status

Check only one box.

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 (see instructions)

Exemptions

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☒ **Spouse**

Boxes checked on 6a and 6b: 2

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 instrs)
Elizabeth A Santorum		Daughter	☐
Richard J Santorum, Jr.		Son	☐
Daniel J Santorum		Son	☒
Sarah M Santorum		Daughter	☒

If more than four dependents, see instructions and check here ☒

No. of children on 6c who:
- lived with you: 7
- did not live with you due to divorce or separation (see instrs):

Dependents on 6c not entered above:

Add numbers on lines above: 9

d Total number of exemptions claimed: SEE STMT — 9

Income

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

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	286,065.
8a	**Taxable** interest. Attach Schedule B if required	8a	219.
b	**Tax-exempt** interest. **Do not** include on line 8a (8b)		
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends (see instrs) (9b)		
10	Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	786,382.
13	Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here ☐	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions (15a) b Taxable amount (see instrs)	15b	
16a	Pensions and annuities (16a) b Taxable amount (see instrs)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	54,600.
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation in excess of $2,400 per recipient (see instructions)	19	
20a	Social security benefits (20a) b Taxable amount (see instrs)	20b	
21	Other income	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income**	22	1,127,266.

Adjusted Gross Income

23	Educator expenses (see instructions) (23)		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ (24)		
25	Health savings account deduction. Attach Form 8889 (25)		
26	Moving expenses. Attach Form 3903 (26)		
27	One-half of self-employment tax. Attach Schedule SE (27)	10,530.	
28	Self-employed SEP, SIMPLE, and qualified plans (28)		
29	Self-employed health insurance deduction (see instructions) (29)		
30	Penalty on early withdrawal of savings (30)		
31a	Alimony paid b Recipient's SSN (31a)		
32	IRA deduction (see instructions) (32)		
33	Student loan interest deduction (see instructions) (33)		
34	Tuition and fees deduction. Attach Form 8917 (34)		
35	Domestic production activities deduction. Attach Form 8903 (35)		
36	Add lines 23 - 31a and 32 - 35	36	10,530.
37	Subtract line 36 from line 22. This is your **adjusted gross income**	37	1,116,736.

Tax and Credits	38	Amount from line 37 (adjusted gross income)	38	1,116,736.
	39a	Check if: [ ] You were born before January 2, 1945, [ ] Blind. [ ] Spouse was born before January 2, 1945, [ ] Blind. Total boxes checked ► 39a [ ]		
		b If your spouse itemizes on a separate return, or you were a dual-status alien, see instrs and ck here ► 39b [ ]		
Standard Deduction for — • People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $5,700 Married filing jointly or Qualifying widow(er), $11,400 Head of household, $8,350	40a	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40a	197,373.
	b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see instructions) ► 40b [ ]		
	41	Subtract line 40a from line 38	41	919,363.
	42	Exemptions. If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see instructions	42	21,897.
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	897,466.
	44	Tax (see instrs). Check if any tax is from: a [ ] Form(s) 8814 b [ ] Form 4972	44	284,475.
	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
	46	Add lines 44 and 45 ►	46	284,475.
	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 29 — 49		
	50	Retirement savings contributions credit. Attach Form 8880 — 50		
	51	Child tax credit (see instructions) — 51		
	52	Credits from Form: a [ ] 8396 b [ ] 8839 c [X] 5695 — 52	945.	
	53	Other crs from Form: a [ ] 3800 b [ ] 8801 c [ ] — 53		
	54	Add lines 47 through 53. These are your total credits	54	945.
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ►	55	283,530.
Other Taxes	56	Self-employment tax. Attach Schedule SE	56	21,060.
	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	
	59	Additional taxes: a [ ] AEIC payments b [X] Household employment taxes. Attach Schedule H	59	5,622.
	60	Add lines 55-59. This is your total tax ►	60	310,212.
Payments	61	Federal income tax withheld from Forms W-2 and 1099 — 61 26,489.		
	62	2009 estimated tax payments and amount applied from 2008 return — 62 238,332.		
If you have a qualifying child, attach Schedule EIC.	63	Making work pay and government retiree credit. Attach Schedule M — 63 0.		
	64a	Earned income credit (EIC) — 64a		
	b	Nontaxable combat pay election ► 64b		
	65	Additional child tax credit. Attach Form 8812 — 65		
	66	Refundable education credit from Form 8863, line 16 — 66		
	67	First-time homebuyer credit. Attach Form 5405 — 67		
	68	Amount paid with request for extension to file (see instructions) — 68		
	69	Excess social security and tier 1 RRTA tax withheld (see instructions) — 69 11,702.		
	70	Credits from Form: a [ ] 2439 b [ ] 4136 c [ ] 8801 d [ ] 8885 — 70		
	71	Add lns 61-63, 64a, & 65-70. These are your total pmts ►	71	276,523.
Refund Direct deposit? See instructions and fill in 73b, 73c, and 73d or Form 8888.	72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid	72	
	73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here ► [ ]	73a	
	b	► Routing number XXXXXXXXX ► c Type: [ ] Checking [ ] Savings		
	d	► Account number XXXXXXXXXXXXXXXXX		
	74	Amount of line 72 you want applied to your 2010 estimated tax ► 74		
Amount You Owe	75	Amount you owe. Subtract line 71 from line 60. For details on how to pay, see instructions ►	75	33,772.
	76	Estimated tax penalty (see instructions) — 76 83.		

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

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

Sign Here Joint return? See instructions. 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
		Corporate Executive	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	
		Housewife	

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	Self-Prepared	EIN	
		Phone no.	

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

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

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2009

Attachment Sequence No. **07**

Name(s) shown on Form 1040: Richard J & Karen G Santorum

Your social security number:

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	47,410.	
	2	Enter amount from Form 1040, line 38 ..... 2 1,116,736.			
	3	Multiply line 2 by 7.5% (.075)	3	83,755.	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4 0.
Taxes You Paid	5	State and local **(check only one box):**			
	a	[X] Income taxes, or			
	b	[ ] General sales taxes	5	70,898.	
	6	Real estate taxes (see instructions)	6	20,352.	
(See instructions.)	7	New motor vehicle taxes from line 11 of the worksheet on page 2. Skip this line if you checked box 5b	7		
	8	Other taxes. List type and amount ► Personal Property & Other taxes 857.	8	857.	
	9	Add lines 5 through 8			9 92,107.
Interest You Paid	10	Home mtg interest and points reported to you on Form 1098	10	84,943.	
	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		
Note. Personal interest is not deductible.	12	Points not reported to you on Form 1098. See instrs for spcl rules	12		
	13	Qualified mortgage insurance premiums (see instructions)	13		
	14	Investment interest. Attach Form 4952 if required. (See instrs.)	14		
	15	Add lines 10 through 14			15 84,943.
Gifts to Charity If you made a gift and got a benefit for it, see instructions.	16	Gifts by cash or check. If you made any gift of $250 or more, see instrs	16	29,773.	
	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	49.	
	18	Carryover from prior year	18		
	19	Add lines 16 through 18			19 29,822.
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses — job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	21		
	22	Tax preparation fees	22	120.	
(See instructions.)	23	Other expenses — investment, safe deposit box, etc. List type and amount ►	23		
	24	Add lines 21 through 23	24	120.	
	25	Enter amount from Form 1040, line 38 ..... 25 1,116,736.			
	26	Multiply line 25 by 2% (.02)	26	22,335.	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27 0.
Other Miscellaneous Deductions	28	Other — from list in the instructions. List type and amount ►			28
Total Itemized Deductions	29	Is Form 1040, line 38, over $166,800 (over $83,400 if married filing separately)?			
		[ ] **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40a.			► 29 197,373.
		[X] **Yes.** Your deduction may be limited. See instructions for the amount to enter.			
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ► [ ]			

Itemized Deductions Limited per IRC Sec. 68.

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► Partnerships, joint ventures, etc, generally must file Form 1065 or 1065-B.
► Attach to Form 1040, 1040NR, or 1041. ► See instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2009

Attachment Sequence No. 09

Name of proprietor: Richard J Santorum

Social security number (SSN):

A Principal business or profession, including product or service (see instructions): Consulting

B Enter code from instructions: ► 999999

C Business name. If no separate business name, leave blank: Excelsior, LLC

D Employer ID number (EIN), if any:

E Business address (including suite or room no.) ►

City, town or post office, state, and ZIP code

F Accounting method: (1) [X] Cash (2) [ ] Accrual (3) [ ] Other (specify) ►

G Did you 'materially participate' in the operation of this business during 2009? If 'No,' see instructions for limit on losses ... [X] Yes [ ] No

H If you started or acquired this business during 2009, check here ► [ ]

Part I Income

1	Gross receipts or sales. **Caution.** See the instructions and check the box if: • This income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, or • You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses ► [ ]	1	820,225.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	820,225.
4	Cost of goods sold (from line 42 on page 2)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	820,225.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	**Gross income.** Add lines 5 and 6 ►	7	820,225.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense	18	8,781.
9	Car and truck expenses (see instructions)	9	4,628.	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10	6,000.	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11			a Vehicles, machinery, and equipment	20a	
12	Depletion	12			b Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	0.	21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest:			24	Travel, meals, and entertainment:		
	a Mortgage (paid to banks, etc)	16a			a Travel	24a	8,452.
	b Other	16b			b Deductible meals and entertainment (see instructions)	24b	1,689.
17	Legal & professional services	17	2,013.	25	Utilities	25	3,424.
				26	Wages (less employment credits)	26	
				27	Other expenses (from line 48 on page 2)	27	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27 ►	28	34,987.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	785,238.
30	Expenses for business use of your home. Attach **Form 8829**	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Form 1040, line 12,** and **Schedule SE, line 2** or on **Form 1040NR, line 13** (if you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	785,238.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.**

32a [ ] All investment is at risk.

• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32b [ ] Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If 'Yes,' attach explanation ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ► 04/01/2008

44 Of the total number of miles you drove your vehicle during 2009, enter the number of miles you used your vehicle for:
a Business 8,414 b Commuting (see instructions) c Other 7,286

45 Was your vehicle available for personal use during off-duty hours? ☒ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☒ Yes ☐ No

47a Do you have evidence to support your deduction? ☒ Yes ☐ No

b If 'Yes,' is the evidence written? ☒ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

48 **Total other expenses.** Enter here and on page 1, line 27 | 48 |

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► Partnerships, joint ventures, etc, generally must file Form 1065 or 1065-B.
► Attach to Form 1040, 1040NR, or 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2009

Attachment Sequence No. 09

Name of proprietor: Richard J Santorum

Social security number (SSN):

A Principal business or profession, including product or service (see instructions): Author

B Enter code from instructions ► 999999

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.) ►

City, town or post office, state, and ZIP code

F Accounting method: (1) [X] Cash (2) [ ] Accrual (3) [ ] Other (specify) ►

G Did you 'materially participate' in the operation of this business during 2009? If 'No,' see instructions for limit on losses ... [X] Yes [ ] No

H If you started or acquired this business during 2009, check here ► [ ]

Part I Income

1	Gross receipts or sales. **Caution.** See the instructions and check the box if: • This income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, or • You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses ► [ ]	1	2,326.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	2,326.
4	Cost of goods sold (from line 42 on page 2)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	2,326.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	**Gross income.** Add lines 5 and 6 ►	7	2,326.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense	18	539.
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11			a Vehicles, machinery, and equipment	20a	
12	Depletion	12			b Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	643.
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest:			24	Travel, meals, and entertainment:		
	a Mortgage (paid to banks, etc)	16a			a Travel	24a	
	b Other	16b			b Deductible meals and entertainment (see instructions)	24b	
17	Legal & professional services	17		25	Utilities	25	
				26	Wages (less employment credits)	26	
				27	Other expenses (from line 48 on page 2)	27	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27 ►	28	1,182.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	1,144.
30	Expenses for business use of your home. Attach **Form 8829**	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Form 1040, line 12,** and **Schedule SE, line 2** or on **Form 1040NR, line 13** (if you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	1,144.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.**

32a [ ] All investment is at risk.

• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32b [ ] Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If 'Yes,' attach explanation ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ► _____.

44 Of the total number of miles you drove your vehicle during 2009, enter the number of miles you used your vehicle for:
a Business _____ b Commuting (see instructions) _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If 'Yes,' is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

48	**Total other expenses.** Enter here and on page 1, line 27	48	

SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc)

► Attach to Form 1040, 1040NR, or Form 1041.

► See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2009

Attachment Sequence No. 13

Name(s) shown on return

Richard J & Karen G Santorum

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

1 List the type and address of each **rental real estate property:**

A Rental Condominium

B Rental Condominium

C Rental Condominium

2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:
- 14 days, or
- 10% of the total days rented at fair rental value?

(See instructions.)

	Yes	No
A		X
B		X
C		X

Income:		Properties A	Properties B	Properties C		Totals (Add columns A, B, and C.)
3 Rents received	3	19,065.	19,065.	18,675.	3	112,830.
4 Royalties received	4				4	
Expenses:						
5 Advertising	5					
6 Auto and travel (see instructions)	6					
7 Cleaning and maintenance	7	816.	666.	1,028.		
8 Commissions	8					
9 Insurance	9	127.	127.	192.		
10 Legal and other professional fees	10					
11 Management fees	11	1,144.	1,144.	1,121.		
12 Mortgage interest paid to banks, etc (see instructions)	12	3,204.	3,204.	3,204.	12	19,224.
13 Other interest	13					
14 Repairs	14					
15 Supplies	15					
16 Taxes	16	1,755.	1,755.	1,633.		
17 Utilities	17	6.				
18 Other (list) ►	18					
Condo Fee		2,376.	2,376.			
Permit		39.				
Leasing Fee		100.	100.	100.		
License Fee			39.	39.		
Condo Fees				2,352.		
19 Add lines 5 through 18	19	9,567.	9,411.	9,669.	19	56,911.
20 Depreciation expense or depletion (see instructions)	20	434.	794.	91.	20	1,319.
21 Total expenses. Add lines 19 and 20	21	10,001.	10,205.	9,760.		
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see instructions to find out if you must file Form 6198	22	9,064.	8,860.	8,915.		
23 Deductible rental real estate loss. **Caution.** Your rental real estate loss on line 22 may be limited. See instructions to find out if you must file **Form 8582.** Real estate professionals must complete line 43 on page 2	23					
24 **Income.** Add positive amounts shown on line 22. **Do not** include any losses					24	54,600.
25 **Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here					25	
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2					26	54,600.

SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc)

► Attach to Form 1040, 1040NR, or Form 1041.

► See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2009

Attachment Sequence No. 13

Name(s) shown on return

Richard J & Karen G Santorum

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

1 List the type and address of each **rental real estate property:**	2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days, or • 10% of the total days rented at fair rental value? (See instructions.)	Yes	No
A Rental Condominium	A		X
B Rental Condominium	B		X
C Rental Condominium	C		X

Income:		Properties A	Properties B	Properties C	Totals (Add columns A, B, and C.)
3 Rents received	3	18,675.	18,675.	18,675.	3
4 Royalties received	4				4
Expenses:					
5 Advertising	5				
6 Auto and travel (see instructions)	6				
7 Cleaning and maintenance	7	962.	729.	467.	
8 Commissions	8				
9 Insurance	9	127.	127.	127.	
10 Legal and other professional fees	10				
11 Management fees	11	1,121.	1,211.	1,121.	
12 Mortgage interest paid to banks, etc (see instructions)	12	3,204.	3,204.	3,204.	12
13 Other interest	13				
14 Repairs	14	317.			
15 Supplies	15				
16 Taxes	16	1,604.	1,622.	1,622.	
17 Utilities	17	22.			
18 Other (list) ►	18				
Condo Fee		2,352.			
License Fee		39.	39.	39.	
Leasing Fee		100.	100.	100.	
Condo Fees			2,352.	2,352.	
19 Add lines 5 through 18	19	9,848.	9,384.	9,032.	19
20 Depreciation expense or depletion (see instructions)	20				20
21 Total expenses. Add lines 19 and 20	21	9,848.	9,384.	9,032.	
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see instructions to find out if you must file Form 6198	22	8,827.	9,291.	9,643.	
23 Deductible rental real estate loss. **Caution.** Your rental real estate loss on line 22 may be limited. See instructions to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2	23				
24 **Income.** Add positive amounts shown on line 22. **Do not** include any losses					24
25 **Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here					25
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2					26

Name of person with self-employment income (as shown on Form 1040): Richard J Santorum

Social security number of person with self-employment income ►

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 instructions.

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 ► ☐

1a	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see instructions)	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	
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. **Note.** Skip this line if you use the nonfarm optional method (see instructions)	2	786,382.
3	Combine lines 1a, 1b and 2	3	786,382.
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a	726,224.
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
c	Combine lines 4a and 4b. If less than $400, **stop;** you do not owe self-employment tax. **Exception.** If less than $400 and you had **church employee income,** enter -0- and continue ►	4c	726,224.
5a	Enter your **church employee income** from Form W-2. See the instructions for definition of church employee income — 5a		
b	Multiply line 5a by 92.35% (.9235). If less than $100, enter -0-	5b	0.
6	**Net earnings from self-employment.** Add lines 4c and 5b	6	726,224.
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 2009	7	106,800.
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $106,800 or more, skip lines 8b through 10, and go to line 11 — 8a: 295,553.		
b	Unreported tips subject to social security tax (from Form 4137, line 10) — 8b		
c	Wages subject to social security tax (from Form 8919, line 10) — 8c		
d	Add lines 8a, 8b, and 8c	8d	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ►	9	
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (.124)	10	
11	Multiply line 6 by 2.9% (.029)	11	21,060.
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 56**	12	21,060.
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (.50). Enter the result here and on **Form 1040, line 27** — 13: 10,530.		

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income(1) was not more than $6,540 **or (b)** your net farm profits(2) were less than $4,721.

14	Maximum income for optional methods	14	4,360.
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income(1) (not less than zero) **or** $4,360. Also, include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits(3) were less than $4,721 and also less than 72.189% of your gross nonfarm income(4) **and (b)** 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 Schedule F, line 11, and Schedule K-1 (Form 1065), box 14, code B.

(2) From Schedule F, line 36, and Schedule K-1 (Form 1065), box 14, code A — minus the amount you would have entered on line 1b had you not used the optional method.

(3) From Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A; and Schedule K-1 (Form 1065-B), box 9, code J1.

(4) From Schedule C, line 7; Schedule C-EZ, line 1; Schedule K-1 (Form 1065), box 14, code C; and Schedule K-1 (Form 1065-B), box 9, code J2.

SCHEDULE H
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

► **Attach to Form 1040, 1040NR, 1040-SS, or 1041.**
► **See separate instructions.**

OMB No. 1545-1971

2009

Attachment Sequence No. **44**

Name of employer

Richard J Santorum

Social security number

Employer identification number

A Did you pay **any one** household employee cash wages of $1,700 or more in 2009? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

[X] **Yes.** Skip lines B and C and go to line 1.
[ ] **No.** Go to line B.

B Did you withhold federal income tax during 2009 for any household employee?

[ ] **Yes.** Skip line C and go to line 5.
[ ] **No.** Go to line C.

C Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2008 or 2009 to **all** household employees? (**Do not** count cash wages paid in 2008 or 2009 to your spouse, your child under age 21, or your parent.)

[ ] **No. Stop.** Do not file this schedule.

[ ] **Yes.** Skip lines 1-9 and go to line 10 on page 2. (Calendar year taxpayers having no household employees in 2009 **do not** have to complete this form for 2009).

Part I Social Security, Medicare, and Federal Income Taxes

1	Total cash wages subject to social security taxes (see instructions)	1	33,913.	
2	Social security taxes. Multiply line 1 by 12.4% (.124)		2	4,205.
3	Total cash wages subject to Medicare taxes (see instructions)	3	33,913.	
4	Medicare taxes. Multiply line 3 by 2.9% (.029)		4	983.
5	Federal income tax withheld, if any		5	
6	**Total social security, Medicare, and federal income taxes.** Add lines 2, 4, and 5		6	5,188.
7	Advance earned income credit (EIC) payments, if any		7	
8	**Net taxes** (subtract line 7 from line 6)		8	5,188.

9 Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2008 or 2009 to **all** household employees? (**Do not** count cash wages paid in 2008 or 2009 to your spouse, your child under age 21, or your parent.)

[ ] **No. Stop.** Include the amount from line 8 above on Form 1040, line 59, and check box **b** on that line. If you are not required to file Form 1040, see the line 9 instructions.

[X] **Yes.** Go to line 10 on page 2.

Part II Federal Unemployment (FUTA) Tax

			Yes	No
10	Did you pay unemployment contributions to only one state? (If you paid contributions to Michigan, check 'No.')	10	X	
11	Did you pay all state unemployment contributions for 2009 by April 15, 2010? Fiscal year filers, see instructions	11		X
12	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12	X	

Next: If you checked the **'Yes'** box on **all** the lines above, complete Section A.
If you checked the **'No'** box on **any** of the lines above, skip Section A and complete Section B.

Section A

13	Name of the state where you paid unemployment contributions ►			
14	State reporting number as shown on state unemployment tax return ►			
15	Contributions paid to your state unemployment fund (see instructions)	15		
16	Total cash wages subject to FUTA tax (see instructions)		16	
17	**FUTA tax.** Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26		17	

Section B

18 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) State reporting number as shown on state unemployment tax return	(c) Taxable wages (as defined in state act)	(d) State experience rate period From	(d) To	(e) State experience rate	(f) Multiply column (c) by .054	(g) Multiply column (c) by column (e)	(h) Subtract column (g) from column (f). If zero or less, enter -0-.	(i) Contributions paid to state unemployment fund
VA									

19	Totals	19		
20	Add columns (h) and (i) of line 19	20		
21	Total cash wages subject to FUTA tax (see the line 16 instructions)		21	7,000.
22	Multiply line 21 by 6.2% (.062)		22	434.
23	Multiply line 21 by 5.4% (.054)	23	378.	
24	Enter the **smaller** of line 20 or line 23 (Michigan employers must use the worksheet in the separate instructions and check here) ☐		24	0.
25	**FUTA tax.** Subtract line 24 from line 22. Enter the result here and go to line 26		25	434.

Part III Total Household Employment Taxes

26	Enter the amount from line 8. If you checked the 'Yes' box on line C of page 1, enter -0-	26	5,188.
27	Add line 17 (or line 25) and line 26 (see instructions)	27	5,622.

28 Are you required to file Form 1040?

☒ **Yes. Stop.** Include the amount from line 27 above on Form 1040, line 59, and check box **b** on that line. **Do not** complete Part IV below.

☐ **No.** You may have to complete Part IV. See instructions.

Part IV Address and Signature — Complete this part **only** if required. See the line 28 instructions.

Address (number and street) or P.O. box if mail is not delivered to street address — Apt, room, or suite number

City, town or post office, state, and ZIP code

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

► Employer's signature — ► Date

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 ► Self-Prepared — EIN — Phone no.

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

2009

Attachment Sequence No. **67**

Name(s) shown on return

Richard J & Karen G Santorum

Identifying number

Business or activity to which this form relates

Sch E Rental Condominium

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 the instructions for a higher limit for certain businesses	1	$250,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	$800,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
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	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 ►	13	

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	362.
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 2009	17	
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 ► ☐		

Section B — Assets Placed in Service During 2009 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		361.	5.0 yrs	HY	200 DB	72.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
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 2009 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	
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	434.
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	

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

2009

Attachment Sequence No. **67**

Name(s) shown on return

Richard J & Karen G Santorum

Identifying number

Business or activity to which this form relates

Sch E Rental Condominium

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 the instructions for a higher limit for certain businesses	1	$250,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	$800,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
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	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 ►	13	

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	662.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	0.

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 2009	17	
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 ► ☐		

Section B — Assets Placed in Service During 2009 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		662.	5.0 yrs	HY	200 DB	132.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
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 2009 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	
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	794.
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	

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

2009

Attachment Sequence No. **67**

Name(s) shown on return

Richard J & Karen G Santorum

Identifying number

Business or activity to which this form relates

Sch E Rental Condominium

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 the instructions for a higher limit for certain businesses	1	$250,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	$800,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
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	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 ►	13	

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	76.
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 2009	17	
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 ► ☐		

Section B — Assets Placed in Service During 2009 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		75.	5.0 yrs	HY	200 DB	15.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
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 2009 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	
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	91.
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	

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

► See instructions.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2009

Attachment Sequence No. **158**

Name(s) shown on return

Richard J & Karen G Santorum

Your social security number

Before you begin Part I: Figure the amount of any credit for the elderly or the disabled you are claiming

Part I Nonbusiness Energy Property Credit (See instructions before completing this part.)

1	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ►		1	[X] Yes [ ] No
	Caution: *If you checked the 'No' box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.*			
2	Qualified energy efficiency improvements (see instructions).			
	a Insulation material or system specifically and primarily designed to reduce the heat loss or gain of your home		2a	
	b Exterior windows (including certain storm windows) and skylights		2b	3,151.
	c Exterior doors (including certain storm doors)		2c	
	d Metal roof with appropriate pigmented coatings, or asphalt roof with appropriate cooling granules, that are specifically and primarily designed to reduce the heat gain of your home, and the roof meets or exceeds the Energy Star program requirements in effect at the time of purchase or installation		2d	
3	Residential energy property costs (see instructions).			
	a Energy-efficient building property		3a	
	b Qualified natural gas, propane, or oil furnace or hot water boiler		3b	
	c Advanced main air circulating fan used in a natural gas, propane, or oil furnace		3c	
4	Add lines 2a through 3c		4	3,151.
5	Multiply line 4 by 30% (.30)		5	945.
6	Maximum credit amount. (If you jointly occupied the home, see instructions)		6	1,500.
7	Enter the smaller amount of line 5 or line 6		7	945.
8	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	8 284,475.		
9	Enter the total, if any, of your credits from Form 1040, lines 47 through 50, and Schedule R, line 24; or Form 1040NR, lines 44 through 46	9		
10	Subtract line 9 from line 8. If zero or less, **stop.** You cannot take the nonbusiness energy property credit		10	284,475.
11	**Nonbusiness energy property credit.** Enter the smaller of line 7 or line 10		11	945.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form **5695** (2009)

Before you begin Part II:

Figure the amount of any of the following credits you are claiming.

- Credit for the elderly or the disabled.
- District of Columbia first-time homebuyer credit.
- Alternative motor vehicle credit.
- Qualified plug-in electric vehicle credit.
- Qualified plug-in electric drive motor vehicle credit.

Part II Residential Energy Efficient Property Credit (See instructions before completing this part.)

Note. *Skip lines 12 through 21 if you only have a* ***credit carryforward from 2008.***

12	Qualified solar electric property costs		12	
13	Qualified solar water heating property costs		13	
14	Qualified small wind energy property costs		14	
15	Qualified geothermal heat pump property costs		15	
16	Add lines 12 through 15		16	
17	Multiply line 16 by 30% (.30)		17	
18	Qualified fuel cell property costs	18		
19	Multiply line 18 by 30% (.30)	19		
20	Kilowatt capacity of property on line 18 above ► _____ X $1,000	20		
21	Enter the smaller of line 19 or line 20		21	
22	Credit carryforward from 2008. Enter the amount, if any, from your 2008 Form 5695, line 28		22	
23	Add lines 17, 21, and 22		23	
24	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	24		
25	**1040 filers:** Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 11 of this form; line 12 of the Line 11 Worksheet in Pub 972 (see instructions); Form 8396, line 11; Form 8839, line 18; Form 8859, line 11; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 24. **1040NR filers:** Enter the amount, if any, from Form 1040NR, lines 44 through 46; line 11 of this form; line 12 of the Line 11 worksheet in Pub 972 (see instructions); Form 8396, line 11; Form 8839, line 18, Form 8859, line 11; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14.	25		
26	Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27		26	
27	**Residential energy efficient property credit.** Enter the smaller of line 23 or line 26		27	
28	Credit carryforward to 2010. If line 27 is less than line 23, subtract line 27 from line 23	28		

Part III Current Year Residential Energy Credits

29	Add lines 11 and 27. Enter the result here and on Form 1040, line 52, or Form 1040NR, line 48, and check box c on that line		29	945.