# MAURINE P. HAMILTON ESTATE 

 2005 FORM 1040Davila: Buschhorn \& Associates, P. C.
Your Future, Our Business

Davila, Buschhorn \& Associates, P.C.
7207 McNeil Dr.
Austin, Texas 78729-7610
512-258-6637 / 512-258-7699 Fax

September 2, 2008

Maurine P. Hamilton Estate 9008 East Dr. Austin, TX 78753-5112

Enclosed is the decedent's 2005 income tax return. The return should be signed and dated by the executor of the estate.

Specific filing instructions are as follows.
FEDERAL INCOME TAX RETURN:
Mail your return on or before September 15, 2008 .
Mail to - Internal Revenue Service Center Austin, TX 73301-0002

No payment is required.
Your copy of the return is enclosed for your files. We suggest that you retain this copy indefinitely.

Very truly yours,

Daniel Dafila III, PPA, CPA, PFS, CRC

## Two-Year Comparison Worksheet





 Note. If line 6 is over $\$ 1,500$, you must complete Part III.

| Part III Foreign | ©ou must complete this part if you (a) had over $\$ 1,500$ of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. | Yes | No |
| :---: | :---: | :---: | :---: |
| Accounts and | 7a At any time during 2005, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? <br> b If "Yes," enter the name of the foreign country |  | X |
| Trusts |  |  |  |
| $\stackrel{52750}{11-21-05}$ | 8 During 2005, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520 . See page B-2 |  | X |

MAURINE P. HAMILTON
459-20-2593
Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.


## Part III Income or Loss From Estates and Trusts



| 38 | (a) Name | (b) Employer identification number | (c) Excess inclusion from Schedules Q, line 2c |  | $\begin{aligned} & \binom{d T a x}{\text { loss }} . \end{aligned}$ |  | (e) Income from Schedules Q, line 3b |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |
| 39 Combine coiumns (d) and (e) only. Enter the result here and include in the total on line 41 below | Combine coiumns (d) and (e) only. Enter the result here and include in the total on line 41 below |  |  |  |  |  | 39 |  |
| Part V Summary ${ }^{\circ} \stackrel{\square}{\wedge}$ |  |  |  |  |  |  |  |  |
| 40 | Net farm rental income or (loss) from Form 4835. Also, complete line 42 below |  |  |  |  |  | 40 | -2480. |
| 41 | Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17................ |  |  |  |  |  | 41 | -2480. |
| 42 | Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code N; and Schedule K-1 (Form 1041), line 14, code F (see page E-7) |  |  | 42 |  | 70. |  |  |
| 43 | Reconciliation for real estate professionals. If you were a real estate professional (see page $\mathrm{E}-1$ ), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules |  |  | 43 |  |  |  |  |

(Rev. January 2006)
Department of the Treasury
Internal Revenue Service (99)
Alternative Minimum Tax - Individuals
OMB No. 1545-0074
2005
Attachment
Attachment
Sequence No. 32
Name(s) shown on Form 1040

## Attach to Form 1040 or Form 1040NR.

## MAURINE P. HAMILTON

Your social security number

## Part I Alternative Minimum Taxable Income

If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2), and go to line 2. Otherwise, enter
the amount from Form 1040, line 38 (minus any amount on Form 8914, line 2), and go to line 7 . (ff less than zero, enter as a negative amount.)
Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or $21 / 2 \%$ of Form 1040, line 38
Taxes from Schedule A (Form 1040), line 9
Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions
Miscellaneous deductions from Schedule A (Form 1040), line 26
6 If Form 1040, line 38, is over $\$ 145,950$ (over $\$ 72,975$ if married filing separately), enter the amount from line 9 of the Itemized Deductions Worksheet on page A-9 of the instructions for Schedules A \& B (Form 1040)
Tax refund from Form 1040, line 10 or line 21
Investment interest expense (difference between regular tax and AMT)
Depletion (difference between regular tax and AMT) $\qquad$
Net operating loss deduction from Form 1040, line 21. Enter as a positive amount
interest from specified private activity bonds exempt from the regular tax
Qualified small business stock (7\% of gain excluded under section 1202).
Exercise of incentive stock options (excess of AMT income over reguiar tax income)
Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)
5 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)
6) $\qquad$
Disposition of property (difference between AMT and regular tax gain or loss)


Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)
18
Loss limitations (difference between AMT and regular tax income or loss)
Circulation costs (difference between regular tax and AMT)
SEE STATEMENT 2

Long-term contracts (difference between AMT and regular tax income)
Mining costs (difference between regular tax and AMT)
Research and experimental costs (difference between regular tax and AMT)
4 Income from certain instaliment sales before January 1, 1987
Intangible drilling costs preference
Other adjustments, including income-based related adjustments
27 Alternative tax net operating loss deduction
28 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than $\$ 191,000$, see instructions)

|  |  |
| :---: | :---: |
| 1 |  |
| 2 |  |
| 3 |  |
| 4 |  |
| 5 |  |
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| 21 |  |
| 22 |  |
| 23 |  |
| 24 |  |
| 25 |  |
| 26 |  |
| 27 |  |
|  |  |
| 2480 |  |

## Part II Alternative Minimum Tax

29 Exemption. (If this form is for a child under age 14 , see instructions.)

| IF your filing status is ... | AND line 28 is not over... | THEN enter on line $29 .$. |
| :---: | :---: | :---: |
| Single or head of household | \$112,500 | \$40,250 |
| Married filing jointly or qualifying widow(er) | 150,000 | 58,000 |
| Married filing | 75,000 | 29,000 |

If line 28 is over the amount shown above for your filing status, see instructions.
30 Subtract line 29 from line 28 , lfzero or less, enter -0 - here and on lines 33 and 35 and stop here
31 - If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 55 here.

- All others: If line 30 is $\$ 175,000$ or less ( $\$ 87,500$ or less if married filing separately), multiply line 30 by $26 \%$ (.26). Otherwise, multiply line 30 by $28 \%$ (.28) and subtract $\$ 3,500$ ( $\$ 1,750$ if married filing separately) from the result.
32 Alternative minimum tax foreign tax credit (see instructions)
33 Tentative minimum tax. Subtract line 32 from line 31
34 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule $J$ to figure your tax, the amount for line 44 of Form 1040 must be refigured without using Schedule $J$ (see instructions)
35 Alternative minimum tax. Subtract line 34 from line 33 . If zero or less, enter -0 - Enter here and on Form 1040, line 45

| 29 | 40250. |
| :---: | :---: |
| 30 | 0. |
| 31 |  |
| 32 |  |
| 33 | 0 . |
| 34 |  |
| 35 | 0. |


Form 6251 (2005) (Rev. 1-2006)



519911
$05-01-05$


Part II Expenses - Farm Rental Property. Do not include personal or living expenses.


[^0]Department of the Treasury Internal Revenue Service (99)

## Passive Activity Loss Limitations <br> See separate instructions. <br> Attach to Form 1040 or Form 1041.

MAURINE P. HAMILTON

## Identifying number

| Part I | 2005 Passive Activity Loss Caution: Complete Worksheets 1, 2, and 3 on page 2 before completing Part 1. |
| :--- | :--- |

Rental Real Estate Activities With Active Participation (For the definition of active participation see
Special Allowance for Rental Real Estate Activities on page 3 of the instructions.)
1a Activities with net income (enter the amount from Worksheet 1 , column (a))
b Activities with net loss (enter the amount from Worksheet 1, column (b))
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))
d Combine lines 1a, 1b, and 1 c .
Commercial Revitalization Deductions From Rental Real Estate Activities
2a Commercial revitalization deductions from Worksheet 2, column (a)
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)
c Add lines $2 a$ and $2 b$
All Other Passive Activities
3a Activities with net income (enter the amount from Worksheet 3, column (a))
b Activities with net loss (enter the amount from Worksheet 3, column (b))
c Prior years unallowed losses (enter the amount from Worksheet 3 , column (c))
d Combine lines $3 \mathrm{a}, 3 \mathrm{~b}$, and 3 c .
4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Do not complete Form 8582. Report the losses on the forms and schedules normally used

Line 1d is a loss, go to Part II...........................................

- Line 2 c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete
Part II or Part III. Instead, go to line 15.

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

Note: Enter all numbers in Part II as positive amounts. See page 8 of the instructions for an example.

| 6 | Enter the smalier of the loss on line 1d or theloss on line 4 |  |  | 5 | 2480 |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Enter \$150,000. If married filing separately, see the instructions | 6 | 150000. |  |  |
|  | Enter modified adjusted gross income, but not less than zero (see the instr.) | 7 | 7910. |  | STATEMENT 8 |
|  | Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9 , enter-0- on line 10. Otherwise, go to line 8. |  |  |  |  |
| 8 | Subtract line 7 from line 6 .... | 8 | 142090. |  |  |
| 9 | Multiply line 8 by $50 \%$ (.5). Do not enter more than \$25,000. If married filing sepa |  | tructions | 9 | 25000. |
|  | Enter the smalier of line 5 or line 9 |  |  | 10 | 2480. |

If line 2 c is a loss, go to Part III. Otherwise, go to line 15.
Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities
Note: Enter all numbers in Part III as positive amounts. See the example for Part II on page 8 of the instructions.

| 11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions | 11 |  |
| :---: | :---: | :---: |
| 12 Enter the lossfrom line 4 | 12 |  |
| 13 Reduce line 12 by the amount on line 10 | 13 |  |
| 14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13 | 14 |  |
| Part IV Total Losses Allowed |  |  |
| 15 Add the income, if any, on lines 1a and 3a and enter the total | 15 |  |
| 16 Total losses allowed from all passive activities for 2005. Add lines 10, 14, and 15. See the instructions <br> to find out how to report the losses on your tax return <br> S.EE...S.TAT.EMENT....7... | 16 | 2480. |

LHA 519761 11-10-05 For Paperwork Reduction Act Notice, see separate instructions.
Form 8582 (2005)

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.
Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

| Name of activity | Current year |  | Prior years | Overall gain or loss |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | (a) Net income (line 1a) | (b) Net loss (line 1b) | (c) Unallowed loss (line 1c) | (d) Gain | (e) Loss |
|  |  |  |  |  | N |
|  |  |  |  |  | 80 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  | SEE ATTACHED STATEMENT FOR WORKSHEET 1 |  |  |  |  |
| Total. Enter on Form 8582, lines 1a, 1b, and 1 c |  | -1626 | -854 |  |  | Worksheet 2 - For Form 8582, Lines 2a and 2b (See instructions.)


| Name of activity | (a) Current year <br> deductions (line 2a) | (b) Prior year |
| :--- | :--- | :--- |
|  |  |  |
|  |  |  |
|  |  |  | and 2b

2, Lines 3a, 3b, and 3c (See instructions.)

| Name of activity | Current year |  | Prior years | Overall gain or loss |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | (a) Net income (line 3a) | (b) Net loss (line 3b) | (c) Unallowed loss (line 3c) | (d) Gain | (e) Loss |
|  |  | ${ }^{0}$ |  |  |  |
|  |  | $\therefore 0$ |  |  |  |
|  |  | $\stackrel{y}{4}$ |  |  |  |
|  |  | 2 |  |  |  |
|  |  |  |  |  |  |
| Total. Enter on Form 8582, lines 3a, 3b, and 3c | $\begin{aligned} & 80 \\ & \end{aligned}$ |  |  |  |  |

Worksheet 4 - Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)
 Worksheet 5-Allocation of Unallowed Losses (See instructions.)

| Name of activity | Form or schedule and line number to be reported on (see instructions) | (a) Loss | (b) Ratio | (c) Unallowed loss |
| :---: | :---: | :---: | :---: | :---: |
| ar |  |  |  |  |
| A |  |  |  |  |
| 0 |  |  |  |  |
| 4 |  |  |  |  |
|  |  |  |  |  |
| Total | $\cdots$ |  |  |  |
| 519762 11-10-05 |  |  |  | Form 8582 (2005) |



## Worksheet 7 - Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

| Name of Activity: (a) | (b) | (c) Ratio | (d) Unallowed loss | (e) Allowed loss |
| :---: | :---: | :---: | :---: | :---: |
| Form or schedule and line number to be reported on (see instructions): <br> 1a Net loss plus prior year unallowed loss from form or schedule $\qquad$ <br> b Net income from form or schedule |  |  |  |  |
| c Subtract line 1b from line 1a. If zero or less, enter -0............ |  | $\frac{4 \theta}{2 \theta}$ |  |  |
| Form or schedule and line number to be reported on (see <br> instructions): $\qquad$ <br> 1a Net loss plus prior year unallowed loss from form or schedule $\qquad$ <br> b Net income from form or schedule $\qquad$ |  |  |  |  |
| c Subtract line 1b from line 1a. If zero or less, enter -0-............ |  |  |  |  |
| Form or schedule and line number to be reported on (see instructions): |  |  |  |  |
| 1a Net loss plus prior year unallowed loss from form or schedule $\qquad$ <br> b Net income from form or schedule $\qquad$ |  |  |  | b |
| c Subtract line 1b from line 1a. If zero or less, enter - 0 - |  |  |  |  |
| Total |  |  |  |  |




522211 05-01-05

CHECK ONLY ONE BOX:
X A. SINGLE, HEAD OF HOUSEHOLD, OR QUALIFYING WIDOW(ER)
B. MARRIED FILING JOINTLY
C. MARRIED FILING SEPARATELY AND LIVED WITH YOUR SPOUSE AT ANY TIME DURING 2005
D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE FOR ALL OF 2005

1. ENTER THE TOTAL AMOUNT FROM BOX 5 OF ALL YOUR FORMS SSA-1099 AND RRB-1099. . . . . . . . . . . . . . . . 22610.
2. ENTER ONE HALF OF LINE 1 . . . . . . . . . . . . . . . . . 11305.
3. ADD THE AMOUNTS ON FORM 1040, LINE 7, 8B, 9A, 10 THRU 12, 13, 14, 15B, 16B, 17 THRU 19, 21 AND SCHEDULE B, LINE 2. DO NOT INCLUDE ANY AMOUNTS FROM BOX 5 OF FORMS SSA-1099 OR RRB-1099
4. ENTER THE AMOUNT OF ANY EXCLUSIONS FROM FOREIGN EARNED INCOME, FOREIGN HOUSING, INCOME FROM U.S. POSSESSIONS, OR INCOME FROM PUERTO RICO BY BONA FIDE RESIDENTS OF PUERTO RICO THAT YOU CLAIMED
5. $A D D$ LINES 2, 3, AND 4. . . . . . . . . . . . . . . . . . . 16735.
6. ADD THE AMOUNTS ON FORM 1040, LINES 23 THROUGH LINE 32, PLUS

ANY AMOUNT YOU ENTERED ON THE DOTTED LINE NEXT TO LINE 36. 0 .
7. SUBTRACT LINE 6 FROM LINE 5 . . . . . . . . . . . . . . 16735.
8. ENTER: $\$ 25,000$ IF YOU CHECKED BOX A ORD, OR $\$ 32,000$ IF YOU CHECKED BOX B, OR $\$-0-\quad$ IF YOU CHECKED BOX C. ${ }^{2}$. . . . . . . . . . 25000.
9. IS THE AMOUNT ON LINE 8 LESS THAN THE AMOUNT ON LINE 7?
[X] NO. STOP. NONE OF YOUR SOCIAL SECURITY BENEFITS ARE
TAXABLE. YOU DO NOT HAVE TO ENTER ANY AMOUNTS ON LINES
20A OR 20B OF FORM 1040. BUT IF YOU ARE MARRIED FILING SEPARATELY AND YOU LIVED APART FROM YOUR SPOUSE FOR ALL OF 2005, ENTER -O- ON LINE 20B. BE SURE YOU ENTERED 'D' TO THE LEFT OF LINE 20A.
[ ] YES. SUBTRACT LINE 8 FROM LINE 7 . . . . . . . . . . . 0 .
10. ENTER $\$ 9,000$ IF YOU CHECKED BOX A OR D,

$$
\$ 12,000 \text { IF YOU CHECKED BOX B }
$$

\$-0- IF YOU CHECKED BOX C
11. SUBTRACT LINE 10 FROM LINE 9. IF ZERO OR LESS, ENTER -0-.
12. ENTER THE SMALLER OF LINE 9 OR LINE 10
13. ENTER ONE HALF OF LINE 12.
14. ENTER THE SMALLER OF LINE 2 OR LINE 13
15. MULTIPLY LINE 11 BY 85\% (.85). IF LINE 11 IS ZERO, ENTER -0-
16. ADD LINES 14 AND 15.
17. MULTIPLY LINE 1 BY 85\% (.85)
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 * ENTER THE AMOUNT FROM LINE 1 ABOVE ON FORM 1040, LINE 20A $\bar{\square}$ * ENTER THE AMOUNT FROM LINE 18 ABOVE ON FORM 1040, LINE 20B

| MAURINE P. HAMILTON |  |  |
| :--- | :--- | :--- |
| FORM 6251 | PASSIVE ACTIVITIES |  |


| FORM 4835 |
| :--- |
| DESCRIPTION |

RENTS
TOTAL TO FORM 4835, PART I, LINE 6
570.
FORM 8582 ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 1 Q STATEMENT 4

|  |  | CURREN | YEAR | PRIOR YEAR | OVERALI | OR LOSS |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| NAME OF ACTIVITY | NET | INCOME | NET LOSS | LOSS | GAIN | LOSS |
| MAURINE P. HAMILTON (DEC. 10/06/06) |  | 0. | -1626. | -854. |  | -2480. |
| TOTALS |  | 0. | -1626. | s-854. |  | -2480. |

FORM 8582 LOSSES FROM ACTIVE RENTAL OF REAL ESTATE-WORKSHEET 4 STATEMENT 5


## NAME OF ACTIVITY

MAURINE P. HAMILTON (DEC. 10/06/06)

|  | LOSS | UNALLOWED LOSS | $\begin{gathered} \text { ALLOWED } \\ \text { LOSS } \end{gathered}$ |
| :---: | :---: | :---: | :---: |
| FORM 4835 | 2480. | 0. | 2480. |
|  | 2480. | 0. | 2480 . |


| FORM 8582 | SUMMARY OF PASSIVE ACTIVITIES | STATEMENT 7 |
| :--- | :--- | :--- |

R
R
E
A NAME

-     - 

X MAURINE P . HAMILTON (DEC. 10/06/06)

TOTALS

| $\begin{aligned} & \text { FORM } \\ & \text { OR } \end{aligned}$ |  | PRIOR | NET | UNALLOWED | ALLOWED |
| :---: | :---: | :---: | :---: | :---: | :---: |
| SCHEDULE | GAIN/LOSS | YEAR C/O | GAIN/LOSS | LOSS | LOSS |
| FORM 4835 |  |  |  |  |  |
|  | -1626. | -854. | -2480. |  | 2480. |
|  | -1626. | -854. | -2480. | c | 2480 . |

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME
TOTAL TO FORM 8582, LINE 16
2480 .

| FORM 8582 MODIFIED AGI | STATEMENT 8 |
| :--- | :--- | :--- |

## INCOME

WAGES, SALARIES, TIPS ETC.
DIVIDEND INCOME
TAXABLE REFUNDS
ALIMONY RECEIVED
TAXABLE IRA DISTRIBUTIONS
TAXABLE PENSIONS AND ANNUITIES UNEMPLOYMENT COMPENSATION OTHER INCOME

INTEREST INCOME
ADD: SERIES EE EXCLUSION

BUSINESS INCOME OR LOSS
ADD: PASSIVE LOSSES
SUBTRACT: PASSIVE INCOME

SALE OF ASSETS
ADD: PASSIVE/RREA PROFESSIONAL LOSSES SUBTRACT: PASSIVE INCOME

RENTAL, ROYALTY OR PASSTHROUGH INCOME OR LOSS
ADD: PASSIVE/RREA PROFESSIONAL LOSSES
SUBTRACT: PASSIVE INCOME

FARM OR FARM RENTAL INCOME OR LOSS
ADD: PASSIVE/RREA PROFESSIONAL LOSSES SUBTRACT: PASSIVE INCOME

TOTAL INCOME

ADJUSTMENTS
MOVING EXPENSES
SELF-EMPLOYED HEALTH INSURANCE DEDUCTION PENALTY ON EARLY WITHDRAWAL OF SAVINGS ALIMONY PAID KEOGH/SEP DEDUCTION
OTHER ADJUSTMENTS
TOTAL ADJUSTMENTS
TOTAL TO FORM 8582, LINE 7

INTERNAL REVENUE SERVICE AUSTIN, TX 73301-0002




[^0]:    LHA For Paperwork Reduction Act Notice, see separate instructions.
    *INCLUDES CARRYOVER
    Form 4835 (2005)

