

**Application for Additional Extension of Time to File U.S. Individual Income Tax Return**

CMB No. 1545-0066

**2002**

Department of the Treasury  
Internal Revenue Service

▶ See instructions.

▶ You must complete all items that apply to you.

Please type or print.  File by the due date for filing your return.	Your first name <b>Douglas F. Copp</b>	MI	Last name	Your social security number <b>046-46-1692</b>
	If a joint return, spouse's first name <b>Paulina E. Copp</b>	MI	Last name	Spouse's social security number <b>560-45-0095</b>
Home address (number and street) <b>P.O. Box 534</b>				
City, town or post office <b>Sandia Park, NM 87047</b>				
State ZIP Code				

Please fill in the Return Label at the bottom of this page.

- I request an extension of time until 10/15/2003, to file Form 1040EZ, Form 1040A, Form 1040, Form 1040NR-EZ, or Form 1040NR for the calendar year 2002, or other tax year ending \_\_\_\_\_.
  - Explain why you need an extension. You must give an adequate explanation.
 

Taxpayer respectfully requests additional time to gather information necessary to file a complete and accurate tax return.
  - Have you filed Form 4868 to request an automatic extension of time to file for this tax year?  Yes  No  
If you checked 'No,' we will grant your extension only for undue hardship. Fully explain the hardship in item 2. Attach any information you have that helps explain the hardship.
- If you expect to file a gift or generation-skipping transfer (GST) tax return, complete line 4.
- If you or your spouse plan to file a gift or GST tax return (Form 709 or 709-A) for 2002, generally due by April 15, 2003, see the instructions and check here.
 

<input type="checkbox"/> Yourself	▶ <input type="checkbox"/>
<input type="checkbox"/> Spouse	▶ <input type="checkbox"/>

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Signature of spouse ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Signature of preparer other than taxpayer ▶ [Signature] CPA Date ▶ 8/16/03

(if filing jointly, both must sign even if only one had income)

Please fill in the Return Label below with your name, address, and social security number. The IRS will complete the Notice to Applicant and return it to you. If you want it sent to another address or to an agent acting for you, enter the other address and add the agent's name.

(Do not detach)

**Notice to Applicant**

We have approved your application.  
 We have not approved your application. However, we have granted a 10-day grace period to \_\_\_\_\_. This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return.  
 We have not approved your application. After considering the information you provided in item 2 above, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.  
 We cannot consider your application because it was filed after the due date of your return.  
 Other \_\_\_\_\_

**To Be Completed by the IRS**

Director \_\_\_\_\_ Date \_\_\_\_\_

Return Label (Please type or print)	Taxpayer's name (and agent's name, if applicable). If a joint return, also give spouse's name. <b>Douglas F. Copp Paulina E. Copp Burt &amp; Nagel, CPA's, LLC</b>	Taxpayer's social security number <b>046-46-1692</b>
	Number and street (include suite, room, or apt no.) or P.O. box number <b>4001 Indian School Rd NE, #321</b>	Spouse's social security number <b>560-45-0095</b>
	City, town or post office <b>Albuquerque, NM 87110</b>	Agents: Always include taxpayer's name on return label.
	State ZIP Code	



Form **4868**

Department of the Treasury  
Internal Revenue Service (99)

### Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

For calendar year 2002, or other tax year beginning

, 2002, ending

OMB No. 1545-0188

**2002**

**Part I Identification**

**1** Your name(s) (see instructions)

Douglas F. Copp  
Paulina E. Copp  
Burt & Nagel, CPA's, LLC

Address (see instructions)

4001 Indian School Rd NE, #321

City, town or post office

State ZIP code

Albuquerque, NM 87110

**2** Your social security number

**3** Spouse's social security number

046-46-1692

560-45-0095

**Part II Complete ONLY If Filing Gift/GST Tax Return**

**Caution:** Only for gift/GST tax extension! Checking box(es) may result in correspondence if Form 709 or 709-A is not filed.

This form also extends the time for filing a gift or generation-skipping transfer (GST) tax return if you file a calendar (not fiscal) year income tax return. Enter your gift or GST tax payment(s) in Part IV and:

Check this box  if you are requesting a Gift or GST tax return extension.

Check this box  if your spouse is requesting a Gift or GST tax return extension.

**Part III Individual Income Tax**

<b>4</b> Estimate of total tax liability for 2002 .....	\$	1,000.
<b>5</b> Total 2002 payments .....		3,000.
<b>6</b> Balance due. Subtract 5 from 4 .....		0.

**Part IV Gift/GST Tax** – If you are not filing a gift or GST tax return, go to Part V now. See the instructions.

<b>7</b> Your gift or GST tax payment ....	\$	
<b>8</b> Your spouse's gift/GST tax payment .....		

**Part V Total**

<b>9</b> Total liability. Add lines 6, 7, and 8 .....	\$	0.
<b>10</b> Amount you are paying .....		0.

**Confirmation Number**

If you file electronically, you will receive a confirmation number telling you that your Form 4868 has been accepted. Enter the confirmation number here and keep it for your records. .... ▶

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

Form 4868 (2002)

▲ Detach Here ▲

Mail Form 4868 to:

Internal Revenue Service  
Austin, TX 73301



For the year Jan 1 - Dec 31, 2002, or other tax year beginning , 2002, ending , 20

OMB No. 1545-0074

**Label** (See instructions.)  
Your first name MI Last name  
Douglas F. Copp  
Your social security number  
046-46-1692

**Use the IRS label.** Otherwise, please print or type.  
If a joint return, spouse's first name MI Last name  
Paulina E. Copp  
Spouse's social security number  
560-45-0095

Home address (number and street). If you have a P.O. box, see instructions. Apartment no.  
P.O. Box 534  
City, town or post office. If you have a foreign address, see instructions. State ZIP code  
Sandia Park, NM 87047

**▲ Important! ▲**  
You must enter your social security number(s) above.

Presidential Election Campaign (See instructions.)

Note: Checking "Yes" will not change your tax or reduce your refund.  
Do you, or your spouse if filing a joint return, want \$3 to go to this fund? ...  Yes  No  Yes  No

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 (year spouse died ...). (See instructions.)

Exemptions

If more than five dependents, see instructions.

6a  Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a. No. of boxes checked on 6a and 6b ... 2

b  Spouse. No. of children on 6c who:  
• lived with you ...  
• did not live with you due to divorce or separation (see instrs) ...  
Dependents on 6c not entered above.

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instrs)

d Total number of exemptions claimed ... 2

Income

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

If you did not get a W-2, see 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

8a Taxable interest. Attach Schedule B if required ... 8a

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

9 Ordinary dividends. Attach Schedule B if required ... 9

10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions) ... 10 316.

11 Alimony received ... 11

12 Business income or (loss). Attach Schedule C or C-EZ ... 12 28,833.

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

18 Farm income or (loss). Attach Schedule F ... 18

19 Unemployment compensation ... 19

20a Social security benefits ... 20a b Taxable amount (see instrs) 20b

21 Other income See Statement 1 ... 21 15,904.

22 Add the amounts in the far right column for lines 7 through 21. This is your total income ... 22 45,053.

Adjusted Gross Income

23 Educator expenses (see instructions) ... 23

24 IRA deduction (see instructions) ... 24

25 Student loan interest deduction (see instructions) ... 25

26 Tuition and fees deduction (see instructions) ... 26

27 Archer MSA deduction. Attach Form 8853 ... 27

28 Moving expenses. Attach Form 3903 ... 28

29 One-half of self-employment tax. Attach Schedule SE ... 29 3,161.

30 Self-employed health insurance deduction (see instructions) ... 30 2,568.

31 Self-employed SEP, SIMPLE, and qualified plans ... 31

32 Penalty on early withdrawal of savings ... 32

33a Alimony paid b Recipient's SSN ... 33a

34 Add lines 23 through 33a ... 34 5,729.

35 Subtract line 34 from line 22. This is your adjusted gross income ... 35 39,324.



**Tax and Credits**

**Standard Deduction for -**  
 • People who checked any box on line 37a or 37b or who can be claimed as a dependent, see instructions.  
 • All others:  
 Single, \$4,700  
 Head of household, \$6,900  
 Married filing jointly or Qualifying widow(er), \$7,850  
 Married filing separately, \$3,925

36	Amount from line 35 (adjusted gross income)	36	39,324.
37a	Check if: <input type="checkbox"/> You were 65/older, <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65/older, <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here	37a	
37b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see instructions and check here	37b	
38	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	38	23,770.
39	Subtract line 38 from line 36	39	15,554.
40	If line 36 is \$103,000 or less, multiply \$3,000 by the total number of exemptions claimed on line 6d. If line 36 is over \$103,000, see the worksheet in the instructions	40	6,000.
41	Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0-	41	9,554.
42	Tax (see instrs). Check if any tax is from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	42	958.
43	Alternative minimum tax (see instructions). Attach Form 6251	43	
44	Add lines 42 and 43	44	958.
45	Foreign tax credit. Attach Form 1116 if required	45	
46	Credit for child and dependent care expenses. Attach Form 2441	46	
47	Credit for the elderly or the disabled. Attach Schedule R	47	
48	Education credits. Attach Form 8863	48	
49	Retirement savings contributions credit. Attach Form 8880	49	
50	Child tax credit (see instructions)	50	
51	Adoption credit. Attach Form 8839	51	
52	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	52	
53	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	53	
54	Add lines 45 through 53. These are your total credits	54	
55	Subtract line 54 from line 44. If line 54 is more than line 44, enter -0-	55	958.

**Other Taxes**

56	Self-employment tax. Attach Schedule SE	56	6,321.
57	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	57	
58	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	58	
59	Advance earned income credit payments from Form(s) W-2	59	
60	Household employment taxes. Attach Schedule H	60	
61	Add lines 55-60. This is your total tax	61	7,279.

**Payments**

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2002 estimated tax payments and amount applied from 2001 return	63	3,590.
64	Earned income credit (EIC) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	64	
65	Excess social security and tier I RRTA tax withheld (see instructions)	65	
66	Additional child tax credit. Attach Form 8812	66	
67	Amount paid with request for extension to file (see instructions)	67	
68	Other pmts from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	68	
69	Add lines 62 through 68. These are your total payments	69	3,590.

**Refund**

Direct deposit? See instructions and fill in 71b, 71c, and 71d.

70	If line 69 is more than line 61, subtract line 61 from line 69. This is the amount you overpaid	70	
71a	Amount of line 70 you want refunded to you	71a	
	b Routing number		
	d Account number		
	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
72	Amount of line 70 you want applied to your 2003 estimated tax	72	

**Amount You Owe**

73	Amount you owe. Subtract line 69 from line 61. For details on how to pay, see instructions	73	3,690.
74	Estimated tax penalty (see instructions)	74	1.

**Third Party Designee**

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

Designee's name: **Preparer** 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: **Rescue Chief** Daytime phone number: \_\_\_\_\_

Spouse's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Spouse's occupation: **Case Manager**

**Paid Preparer's Use Only**

Preparer's signature: **Roger C. Nagel** Date: **8/01/03** Check if self-employed  Preparer's SSN or PTIN: **512-70-9522**

Firm's name (or yours if self-employed): **Burt & Nagel, CPA's, LLC** EIN: **85-0383230**

Address: **4001 Indian School Rd NE, #321** Phone no.: **(505) 265-6604**

ZIP code: **Albuquerque, NM 87110**



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

**Itemized Deductions**

OMB No. 1545-0074

**2002**  
**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

Your social security number

**Douglas F. and Paulina E. Copp**

**046-46-1692**

<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	6,327.	
	2	Enter amount from Form 1040, line 36	2	39,324.	
	3	Multiply line 2 by 7.5% (.075)	3	2,949.	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		3,378.
<b>Taxes You Paid</b>  (See instructions.)	5	State and local income taxes	5	730.	
	6	Real estate taxes (see instructions)	6		
	7	Personal property taxes	7		
	8	Other taxes. List type and amount ▶	8		
	9	Add lines 5 through 8	9		730.
<b>Interest You Paid</b>  (See instructions.)	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 ▶			
	12	Points not reported to you on Form 1098. See instrs for spec rules	12		
	13	Investment interest. Attach Form 4952 if required. (See instrs.)	13		
	14	Add lines 10 through 13	14		0.
<b>Gifts to Charity</b>  If you made a gift and got a benefit for it, see instructions.	15	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	15	25,088.	
	16	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	16		
	17	Carryover from prior year	17	9,822.	
	18	Add lines 15 through 17	18	-15,248.	19,662.
<b>Casualty and Theft Losses</b>	19	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	19		0.
<b>Job Expenses and Most Other Miscellaneous Deductions</b>  (See instructions for expenses to deduct here.)	20	Unreimbursed employee expenses — job travel, union dues, job education, etc. You must attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	20		
	21	Tax preparation fees	21		
	22	Other expenses — investment, safe deposit box, etc. List type and amount ▶	22		
	23	Add lines 20 through 22	23		
	24	Enter amount from Form 1040, line 36	24		
	25	Multiply line 24 by 2% (.02)	25		
	26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26		0.
<b>Other Miscellaneous Deductions</b>	27	Other — from list in the instructions. List type and amount ▶	27		0.
<b>Total Itemized Deductions</b>	28	Is Form 1040, line 36, over \$137,300 (over \$68,650 if MFS)?			
	<input checked="" type="checkbox"/> No.	Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 38.	28		23,770.
	<input type="checkbox"/> Yes.	Your deduction may be limited. See instructions for the amount to enter.			



**SCHEDULE C**  
**(Form 1040)**

**Profit or Loss from Business**  
**(Sole Proprietorship)**

OMB No. 1545-0074

**2002**  
**09**

Department of the Treasury  
Internal Revenue Service (99)

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

Name of proprietor  
**Paulina E. Copp**

Social security number (SSN)  
**560-45-0095**

**A** Principal business or profession, including product or service (see instructions)  
**Case Management**

**B** Enter code from instructions  
▶ **624100**

**C** Business name. If no separate business name, leave blank.  
**Professional Case Management**

**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)  Cash (2)  Accrual (3)  Other (specify) ▶

**G** Did you 'materially participate' in the operation of this business during 2002? If 'No,' see instructions for limit on losses. ...  Yes  No

**H** If you started or acquired this business during 2002, check here

<b>Part I Income</b>	
1 Gross receipts or sales. <b>Caution.</b> If this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, see the instructions and check here. <input type="checkbox"/>	1 51,166.
2 Returns and allowances	2
3 Subtract line 2 from line 1	3 51,166.
4 Cost of goods sold (from line 42 on page 2)	4
5 <b>Gross profit.</b> Subtract line 4 from line 3	5 51,166.
6 Other income, including Federal and state gasoline or fuel tax credit or refund	6
7 <b>Gross income.</b> Add lines 5 and 6	7 51,166.

<b>Part II Expenses.</b> Enter expenses for business use of your home <b>only</b> on line 30.			
8 Advertising	8	19 Pension and profit-sharing plans	19
9 Bad debts from sales or services (see instructions)	9	20 Rent or lease (see instructions):	20
10 Car and truck expenses (see instructions)	10 6,123.	a Vehicles, machinery, and equipment	20a
11 Commissions and fees	11	b Other business property	20b 6,300.
12 Depletion	12	21 Repairs and maintenance	21
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	22 Supplies (not included in Part III)	22
14 Employee benefit programs (other than on line 19)	14	23 Taxes and licenses	23
15 Insurance (other than health)	15 210.	24 Travel, meals, and entertainment:	24
16 Interest:		a Travel	24a
a Mortgage (paid to banks, etc)	16a	b Meals and entertainment	513.
b Other	16b	c Enter nondeductible amount included on line 24b (see instrs)	257.
17 Legal & professional services	17	d Subtract line 24c from line 24b	24d 256.
18 Office expense	18 5,117.	25 Utilities	25
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27 in columns	28 22,333.	26 Wages (less employment credits)	26
29 Tentative profit (loss). Subtract line 28 from line 7	29 28,833.	27 Other expenses (from line 48 on page 2)	27 4,327.
30 Expenses for business use of your home. Attach Form 8829	30		
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29.	31 28,833.		
<ul style="list-style-type: none"> <li>• If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.</li> <li>• If a loss, you must go to line 32.</li> </ul>			
32 If you have a loss, check the box that describes your investment in this activity (see instructions).			
<ul style="list-style-type: none"> <li>• If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.</li> <li>• If you checked 32b, you must attach Form 6198.</li> </ul>		32a <input type="checkbox"/> All investment is at risk.	
		32b <input type="checkbox"/> Some investment is not at risk.	

**BAA For Paperwork Reduction Act Notice, see Form 1040 instructions.**







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

**Self-Employment Tax**

OMB No. 1545-0074

**2002**

17

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040. ▶ See instructions for Schedule SE (Form 1040).

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

Douglas F. Copp

Social security number of person with self-employment income ▶

046-46-1692

**Who Must File Schedule SE**

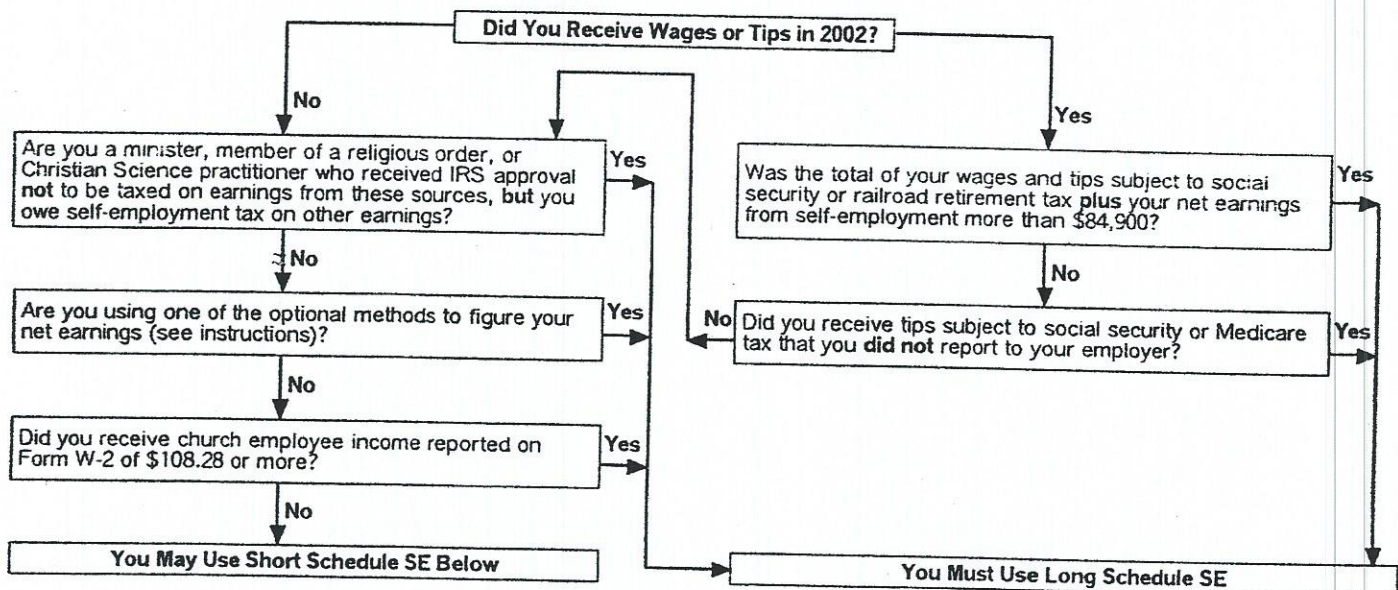
You must file Schedule SE if:

- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more or
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is **not** church employee income. See instructions.

**Note.** Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either 'optional method' in Part II of Long Schedule SE. See instructions.

**Exception.** If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361 and received IRS approval not to be taxed on those earnings, do not file Schedule SE. Instead, write 'Exempt - Form 4361' on Form 1040, line 56.

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



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

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a.	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see instructions for amounts to report on this line. See instructions for other income to report.	2	15,904.
3	Combine lines 1 and 2.	3	15,904.
4	<b>Net earnings from self-employment.</b> Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax.	4	14,687.
5	<b>Self-employment tax.</b> If the amount on line 4 is: • \$84,900 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56. • More than \$84,900, multiply line 4 by 2.9% (.029). Then, add \$10,527.60 to the result. Enter the total here and on Form 1040, line 56.	5	2,247.
6	<b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 29.	6	1,124.

BAA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule SE (Form 1040) 2002



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

**Self-Employment Tax**

OMB No. 1545-0074

**2002**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040. ▶ See instructions for Schedule SE (Form 1040).

17

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

Social security number of person  
with self-employment income ▶

560-45-0095

**Who Must File Schedule SE**

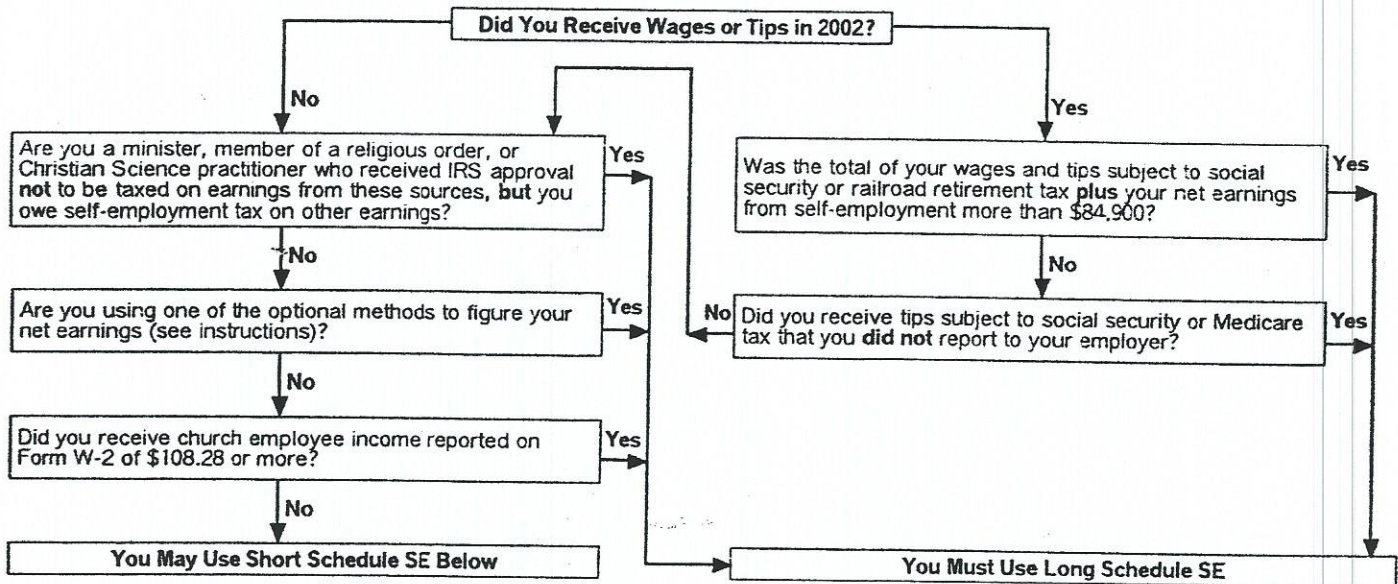
You must file Schedule SE if:

- You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more or
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is not church employee income. See instructions.

**Note.** Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either 'optional method' in Part II of Long Schedule SE. See instructions.

**Exception.** If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361 and received IRS approval not to be taxed on those earnings, do not file Schedule SE. Instead, write 'Exempt - Form 4361' on Form 1040, line 56.

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



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

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a.	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming) and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders see instructions for amounts to report on this line. See instructions for other income to report.	2	28,833.
3	Combine lines 1 and 2.	3	28,833.
4	<b>Net earnings from self-employment.</b> Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax.	4	26,627.
5	<b>Self-employment tax.</b> If the amount on line 4 is: • \$84,900 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56. • More than \$84,900, multiply line 4 by 2.9% (.029). Then, add \$10,527.60 to the result. Enter the total here and on Form 1040, line 56.	5	4,074.
6	<b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 29.	6	2,037.

BAA For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule SE (Form 1040) 2002



**Underpayment of  
Estimated Tax by Individuals, Estates, and Trusts**

Department of the Treasury  
Internal Revenue Service

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

Name(s) shown on tax return

**Douglas F. and Paulina E. Copp**

Identifying number

**046-46-1692**

In most cases, you do not need to file Form 2210. The IRS will figure any penalty you owe and send you a bill. File Form 2210 only if one or more boxes in Part I apply to you. If you do not need to file Form 2210, you still may use it to figure your penalty. Enter the amount from Part III, line 22, or Part IV, line 36, on the penalty line of your return, but do not attach Form 2210.

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

- 1 Check whichever boxes apply (if none apply, see the text above Part I and do not file Form 2210):
- a  You request a **waiver**. In certain circumstances, the IRS will waive all or part of the penalty. See **Waiver of Penalty** in the instructions.
  - b  You use the **annualized income installment method**. If your income varied during the year, this method may reduce the amount of one or more required installments. See the instructions.
  - c  You had Federal income tax withheld from wages and, for estimated tax purposes, you treat the withheld tax as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. See the instructions for line 23.
  - d  Your required annual payment (line 15 below) is based on your 2001 tax and you filed or are filing a joint return for either 2001 or 2002 but not for both years.

**Part II Required Annual Payment**

2 Enter your 2002 tax after credits (see instructions) .....	2	958.
3 Other taxes (see instructions) .....	3	6,321.
4 Add lines 2 and 3 .....	4	7,279.
5 Earned income credit .....	5	
6 Additional child tax credit .....	6	
7 Credit for Federal tax paid on fuels .....	7	
8 Health insurance credit for eligible recipients .....	8	
9 Add lines 5 through 8 .....	9	0.
10 Current year tax. Subtract line 9 from line 4 .....	10	7,279.
11 Multiply line 10 by 90% (.90) .....	11	6,551.
12 Withholding taxes. Do not include any estimated tax payments on this line (see instructions) .....	12	
13 Subtract line 12 from line 10. If less than \$1,000, stop here; you do not owe the penalty. Do not file Form 2210 .....	13	7,279.
14 Enter the tax shown on your 2001 tax return (112% of that amount if the adjusted gross income shown on that return is more than \$150,000, or, if married filing separately for 2002, more than \$75,000). Caution: See instructions .....	14	2,393.
15 Required annual payment. Enter the smaller of line 11 or line 14. .... If line 12 is equal to or more than line 15, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked box 1d above.	15	2,393.

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

16 Enter the amount, if any, from line 12 above .....	16	
17 Enter the total amount, if any, of estimated tax payments you made .....	17	
18 Add lines 16 and 17 .....	18	
19 Total underpayment for year. Subtract line 18 from line 15. If zero or less, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked box 1d above .....	19	
20 Multiply line 19 by .03713 .....	20	
21 • If the amount on line 19 was paid on or after 4/15/03, enter -0-. • If the amount on line 19 was paid before 4/15/03, make the following computation to find the amount to enter on line 21.		
Amount on line 19      x      Number of days paid before 4/15/03      x      .00014 .....	21	
22 Penalty. Subtract line 21 from line 20. Enter the result here and on Form 1040, line 74; Form 1040A, line 48; Form 1040NR, line 73; Form 1040NR-EZ, line 26; or Form 1041, line 26. but do not file Form 2210 unless you checked one or more of the boxes in Part I above .....	22	

BAA For Paperwork Reduction Act Notice, see separate instructions.



**Part IV Regular Method** (See the instructions if you are filing Form 1040NR or 1040NR-EZ.)

**Section A – Figure Your Underpayment**

		Payment Due Dates			
		(a) 4/15/02	(b) 6/15/02	(c) 9/15/02	(d) 1/15/03
<b>23</b> Required installments. If box 1b applies, enter the amounts from Schedule AI, line 25. Otherwise, enter 25% (.25) of line 15, Form 2210, in each column	23	598.	598.	598.	599.
<b>24</b> Estimated tax paid and tax withheld (see instructions). For column (a) only, also enter the amount from line 24 on line 28. If line 24 is equal to or more than line 23 for all payment periods, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked a box in Part I	24	842.		1,448.	1,300.
<i>Complete lines 25 through 31 of one column before going to the next column.</i>					
<b>25</b> Enter amount, if any, from line 31 of previous column	25		244.		496.
<b>26</b> Add lines 24 and 25	26		244.	1,448.	1,796.
<b>27</b> Add amounts on lines 29 and 30 of the previous column	27			354.	
<b>28</b> Subtract line 27 from line 26. If zero or less, enter -0-. For column (a) only, enter the amount from line 24	28	842.	244.	1,094.	1,796.
<b>29</b> If the amount on line 28 is zero, subtract line 26 from line 27. Otherwise, enter -0-	29		0.	0.	
<b>30</b> Underpayment. If line 23 is equal to or more than line 28, subtract line 28 from line 23. Then go to line 25 of next column. Otherwise, go to line 31	30		354.		
<b>31</b> Overpayment. If line 28 is more than line 23, subtract line 23 from line 28. Then go to line 25 of next column	31	244.		496.	

**Section B – Figure the Penalty** (Complete lines 32 through 35 of one column before going to the next column.)

RATE PERIOD		4/15/02				6/15/02				9/15/02			
		Days:	Days:	Days:	Days:	Days:	Days:	Days:	Days:	Days:	Days:	Days:	
1	April 16, 2002 – December 31, 2002												
	<b>32</b> Number of days from the date shown above line 32 to the date the amount on line 30 was paid or 12/31/02, whichever is earlier	32					22						
	<b>33</b> Underpayment on line 30 x $\frac{\text{Number of days on line 32}}{365}$ x .06	33	\$		\$	1.28	\$		\$		\$		
2	January 1, 2003 – April 15, 2003												
	<b>34</b> Number of days from the date shown above line 34 to the date the amount on line 30 was paid or 4/15/03, whichever is earlier	34											
	<b>35</b> Underpayment on line 30 x $\frac{\text{Number of days on line 34}}{365}$ x .05	35	\$		\$		\$		\$		\$		
<b>36</b> Penalty. Add all amounts on lines 33 and 35 in all columns. Enter the total here and on Form 1040, line 74; Form 1040A, line 48; Form 1040NR, line 73; Form 1040NR-EZ, line 26; or Form 1041, line 26, but do not file Form 2210 unless you checked one or more of the boxes in Part I	36	\$		\$		\$		\$		\$	1.		



## Underpayment Penalty Log

Required Installment	Payment			Penalty				
	Date	Type *	Amount	Underpayment	Days Late	Rate	Amount of Penalty **	Penalty per Period
First Qtr 598.	4/15/02							
	4/15/02	3	598.	598.				
Second Qtr 598.	6/15/02	3	244.	354.	22	0.060	1.28	
	7/07/02	3	354.					
Total								1.28
Third Qtr 598.	7/07/02	3	234.	364.				
	8/29/02	3	364.					
Fourth Qtr 599.	9/15/02	3	496.	103.				
	1/10/03	3	103.					

**TOTAL UNDERPAYMENT PENALTY** ..... 1.

\* 1 = Overpayment  
 2 = Withholding  
 3 = Estimate  
 4 = Extension  
 5 = Paid with return

\*\* Underpayment  $\times \frac{\text{Days Late}}{365} \times \text{Rate}$



**Alternative Minimum Tax – Individuals**

Department of the Treasury  
Internal Revenue Service (99)

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

**2002**

32

Name(s) shown on Form 1040

Your social security number

**Douglas F. and Paulina E. Copp**

**046-46-1692**

**Part I Alternative Minimum Taxable Income** (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 39, and go to line 2. Otherwise, enter the amount from Form 1040, line 36, and go to line 7. (If zero or less, enter as a negative amount.)	1	15,554.
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 2-1/2% of Form 1040, line 36	2	983.
3	Taxes from Schedule A (Form 1040), line 9	3	730.
4	Certain interest on a home mortgage not used to buy, build, or improve your home	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5	
6	If Form 1040, line 36, is over \$137,300 (over \$68,650 if married filing separately), enter the amount from line 9 of the worksheet for Schedule A (Form 1040), line 28	6	
7	Tax refund from Form 1040, line 10 or line 21	7	-316.
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Interest from specified private activity bonds exempt from the regular tax	11	
12	Qualified small business stock (42% of gain excluded under section 1202)	12	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13	
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9)	14	
15	Ejecting large partnerships (amount from Schedule K-1 (Form 1065-B), box 5)	15	
16	Disposition of property (difference between AMT and regular tax gain or loss)	16	
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17	
18	Passive activities (difference between AMT and regular tax income or loss)	18	
19	Loss limitations (difference between AMT and regular tax income or loss)	19	
20	Circulation costs (difference between regular tax and AMT)	20	
21	Long-term contracts (difference between AMT and regular tax income)	21	
22	Mining costs (difference between regular tax and AMT)	22	
23	Research and experimental costs (difference between regular tax and AMT)	23	
24	Income from certain installment sales before January 1, 1987	24	
25	Intangible drilling costs preference	25	
26	Other adjustments, including income-based related adjustments	26	
27	Alternative tax net operating loss deduction	27	
28	<b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$173,000, see instructions.)	28	16,951.

**Part II Alternative Minimum Tax**

29	Exemption. (If this form is for a child under age 14, see instructions.)																
	<table border="0"> <tr> <td><b>IF your filing status is ...</b></td> <td><b>AND line 28 is not over ...</b></td> <td><b>THEN enter on line 29 ...</b></td> <td></td> </tr> <tr> <td>Single or head of household</td> <td>\$112,500</td> <td>\$35,750</td> <td rowspan="3">}</td> </tr> <tr> <td>Married filing jointly or qualifying widow(er)</td> <td>150,000</td> <td>49,000</td> </tr> <tr> <td>Married filing separately</td> <td>75,000</td> <td>24,500</td> </tr> </table>	<b>IF your filing status is ...</b>	<b>AND line 28 is not over ...</b>	<b>THEN enter on line 29 ...</b>		Single or head of household	\$112,500	\$35,750	}	Married filing jointly or qualifying widow(er)	150,000	49,000	Married filing separately	75,000	24,500	29	49,000.
<b>IF your filing status is ...</b>	<b>AND line 28 is not over ...</b>	<b>THEN enter on line 29 ...</b>															
Single or head of household	\$112,500	\$35,750	}														
Married filing jointly or qualifying widow(er)	150,000	49,000															
Married filing separately	75,000	24,500															
	If line 28 is over the amount shown above for your filing status, see instructions.																
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here	30	0.														
31	<ul style="list-style-type: none"> <li>if you reported capital gain distributions directly on Form 1040, line 13, or you had a gain on both lines 16 and 17 of Schedule D (Form 1040) (as figured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 57 here.</li> <li><b>All others:</b> 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.</li> </ul>	31															
32	Alternative minimum tax foreign tax credit (see instructions)	32															
33	Tentative minimum tax. Subtract line 32 from line 31.	33	0.														
34	Tax from Form 1040, line 42 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 45)	34															
35	<b>Alternative minimum tax.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 43	35	0.														



**Statement 1**  
**Form 1040, Line 21**  
**Other Income**

Film income.....	\$	2,500.
Net consulting income.....		13,404.
Total	\$	<u>15,904.</u>



**2002 PIT-1 New Mexico Personal Income Tax**  
1032

For the year January 1 - December 31, 2002,  
or other fiscal year beginning ending



Check this box if address is new or changed.

DOUGLAS F. COPP

PAULINA E. COPP

P.O. BOX 534

SANDIA PARK

NM 87047

**1 Your Social Security Number**  
046-46-1692  R Resident Enter 'R'  Non-Resident Enter 'N'

**1 Spouse's Social Security Number**  
560-45-0095  R Resident Enter 'R'  Non-Resident Enter 'N'

Check if taxpayer is deceased

Check if taxpayer's spouse is deceased

Date of Death

Claimant's Name if Taxpayer is Deceased

Claimant's SSN

**2a Amended Return** - Check if applicable.

**2b Extension of Time to File** - Check the box if you have a federal or New Mexico state extension  
Extended to: 10/15/2003  X

NMIA0112L 12/15/02

**3 Exemptions.** Number of qualified exemptions if you are a dependent of another taxpayer, enter 00. **2**

(See instructions)

**4 Filing Status** - Check only one box below.

(1) Single  X (2) Married filing jointly (3) Married filing separately (enter spouse's SSN on line 1)

(4) Head of household (enter name of person qualifying you as head of household)

(5) Qualifying widow(er) with dependent child indicate year spouse died

2000 2001

<b>5 Federal Adjusted Gross Income</b> (line 36, federal Form 1040 or line 22, 1040A or line 4, 1040EZ or line 1, Telefile.)	5	39324
<b>6 Additions to federal income from line 16, attach PIT-ADJ.</b>	6 +	
<b>7 Federal standard or itemized deduction amount</b> (line 38, federal Form 1040 or line 24, 1040A or line 5, 1040EZ or line J, Telefile, standard deduction)	7 -	23770
<b>8 Federal exemption amount</b> (line 40, federal Form 1040 or line 26, 1040A or leave blank if filed 1040EZ or line J, Telefile, exemption amount)	8 -	6000
<b>9 Deductions/exemptions from federal income</b> (line 12, attach PIT-ADJ)	9 -	
<b>10 Medical care expenses</b> (see instructions)	10 -	442
<b>11 New Mexico Taxable Income</b> (add lines 5 and 6 minus lines 7, 8, 9 and 10)	11 =	9112
<b>12 Tax on amount on line 11 from:</b> Rate Table <input checked="" type="checkbox"/> R line 15 of Schedule PIT-B Enter 'R' Enter 'B'	12	173
<b>13 Additional amount for tax on lump-sum distributions</b> (see instructions)	13 +	
<b>14 Subtract total non-refundable credits</b> (line 25, attach PIT-ADJ)	14 -	
<b>15 Net New Mexico Income Tax</b> (add lines 12 and 13 minus line 14) (Cannot be less than zero)	15 =	173
<b>16 Total claimed on rebate and credit schedule</b> (line 23 of PIT-1-RC, attach PIT-1-RC)	16	
<b>17 New Mexico income tax withheld</b> (include W-2 forms)	17 +	
<b>18 2002 estimated income tax payments</b> (see instructions) Enter 1, 2, 3, 4 or 5, if you owe penalty on underpayment of estimated tax and you qualify for special penalty calculation methods; attach RPD-41272.	18 +	1120
<b>19 Total payments and credits</b> (add lines 16 through 18) (if amending return, see instructions.)	19 =	1120
<b>20 Tax due</b> (if line 15 is greater than line 19, enter difference here)	20	
<b>21 Overpayment</b> (if line 15 is less than line 19, enter difference here)	21 ▶	947
<b>22 Refund donations from PIT-D</b> (line 7)	22 -	
<b>23 Amount from line 21 you want applied to year 2003 estimated tax</b>	23 -	
<b>24 Amount to be Refunded</b> (line 21 minus lines 22 and 23)	24 =	947



**2002 PIT-1** (page 2) New Mexico Personal Income Tax

Your Social Security Number  
 046-46-1692  
 560-45-0095



Do not submit a *photocopy* of this form to the Department. A photocopy will delay the processing of your return. Submit only original forms and retain a copy for your records.

**Filing Checklist**

- Are name(s) and address complete, correct and legible?
- Are social security numbers legible, accurate and entered on page 1 and page 2 of each form where indicated? Spouse's social security number must be included if filing 'Married Filing Separately'.
- Are W-2 Forms included?
- If required, is Schedule PIT-ADJ completed and included with Form PIT-1?
- If there is an entry on line 16 of Form PIT-1, is Schedule PIT-1-RC included? Are questions A, B, and C answered?
- If required, is Schedule PIT-B included? (Required for first-year residents, part-year residents and non-residents.)
- If there is an entry on line 22 of Form PIT-1, is Form PIT-D included?
- Have you checked the arithmetic on your forms? Are all required fields completed and correct?
- Have you included all forms and attachments with your return?
- Is the return properly signed and dated? Is a contact telephone number included on the bottom of this form?
- Did you prepare the original forms for mailing to the Department, and make a copy of all documents for your records?
- If tax is Due, did you mail Form PIT-PV and check for the full amount to PO Box 8390 Santa Fe, NM 87504-8390? Are social security number(s) and '2002 PIT-1' written on your check?
- If you must make estimated tax payments for tax year 2003, did you mail PIT-ES and check to P.O. Box 8390 Santa Fe, NM 87504-8390? Are all social security number(s) and '2003 PIT-ES' written on your check?

**!! Refund Express !!**  
**Have it Directly Deposited!!**  
 See Instructions and Fill in 1, 2 and 3.

1 Routing number:

3 Type:

Checking  
Enter 'C'

Savings  
Enter 'S'

2 Account number:

BURT & NAGEL, CPAs, LLC  
 4001 INDIAN SCHOOL RD NE, #321 ALBUQUERQUE, NM 87110

I declare I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your Signature \_\_\_\_\_

Date \_\_\_\_\_

Spouse's Signature \_\_\_\_\_

(If filing jointly, both must sign even if only one had income)

Date \_\_\_\_\_

Taxpayer's Phone Number \_\_\_\_\_

02148158000  
 Preparer's NM CRS ID Number  
**ROGER C. NAGEL**  
 Signature of Preparer Other Than Taxpayer  
 Date: 8/01/03  
 Include Preparer's SSN or PTIN  
 Preparer's Phone Number: 505-265-6604