

2010 Form 1040-SS, U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)

Purpose: This is the first circulated draft of the 2010 Form 1040-SS for your review and comments. See below for a discussion of the major changes.

TPCC Meeting: None, but one may be arranged if requested.

Prior Version: The 2009 Form 1040-SS is available at:
<http://www.irs.gov/pub/irs-pdf/f1040ss.pdf>.

Instructions: The 2010 Instructions for Form 1040-SS will be circulated at a later date. The 2009 Instructions are available at <http://www.irs.gov/pub/irs-pdf/i1040ss.pdf>.

Other Products: Circulations of draft tax forms, instructions, notices, and publications are posted at: <http://taxforms.web.irs.gov/Circulations/index.htm>.

Comments: Please email, fax, call, or mail any comments to me by **July 20, 2010**. Comments submitted by telephone must be followed up in writing to be considered. Send a copy of any email comments to the form's reviewer, Judith Pohlmann, at judith.l.pohlmann@irs.gov

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Major Changes to the 2010 Form 1040-SS

- Part I, line 10 deleted. Subsequent lines in Part I have been renumbered accordingly. Pub. L. 111-5, Div. B, 2202.
- Part I, line 10 (new). The text has been changed to allow for instructions to add in the amount paid with request for extension of time to file.
- Part I, lines 12a and 13 (new). Text revised to conform to Form 1040.
- Page 1, paid preparer's TIN. Heading in box changed to reflect REG-134235-08. 3/25/2010 email from Sr. Tech. Adv.
- Part V. Note added after line 4a for taxpayers with Conservation Reserve Program payments. Request from Submission Processing.

- Part VI, line 1, the fillable amount has been changed to \$4,480. 2010 Social Security Changes. Available at, <http://www.socialsecurity.gov/pressoffice/factsheets/colafacts2010.htm>.
- Part VI, line 2, the fillable amount has been changed to \$4,480. 2010 Social Security Changes. Available at, <http://www.socialsecurity.gov/pressoffice/factsheets/colafacts2010.htm>.