

Form 1040 U.S. Individual Income Tax Return 2004 (99) IRS Use Only—Do not write or staple in this space. OMB No. 1545-0074

Label
(See instructions.)
Use the IRS label. Otherwise, please print or type.
Presidential Election Campaign (See instructions.)

For the year Jan. 1–Dec. 31, 2004, or other tax year beginning 2004, ending 20

Your first name and initial: Matthew I Last name: Stirling

If a joint return, spouse's first name and initial: Last name:

Home address (number and street) If you have a P.O. box, see instructions: 112 E College Ave Apt. no. 9

City, town or post office, state, and ZIP code. If you have a foreign address, see instructions: State College PA 16801

Your social security number: 185-56-3394

Spouse's social security number:

Important!
You must enter your SSN(s) above

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

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here

4 Head of household (with qualifying person) (See instr.) If 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

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) X if qualifying child for child tax credit (see instr.)

d Total number of exemptions claimed: 1

7	Wages, salaries, tips, etc. Attach Form(s) W-2	SCH	3,500	7	3,500
8a	Taxable interest. Attach Schedule B if required	8b	0	8a	
9a	Ordinary dividends. Attach Schedule B if required	9b	0	9a	0
10	Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	10		10	0
11	Alimony received	11		11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	-3,216	12	-3,216
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here	13	272	13	272
14	Other gains or (losses). Attach Form 4797	14		14	
15a	IRA distributions	15a		15b	6,725
16a	Pensions and annuities	16a		16b	0
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	1,111	17	1,111
18	Farm income or (loss). Attach Schedule F	18	0	18	0
19	Unemployment compensation	19		19	
20a	Social security benefits	20a		20b	
21	Other income. List type and amount (see instructions)	21		21	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income	22		22	8,332

23	Educator expenses (see instructions)	23	0	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	0	24	
25	IRA deduction (see instructions)	25	0	25	
26	Student loan interest deduction (see instructions)	26	158	26	158
27	Tuition and fees deduction (see instructions)	27	0	27	
28	Health savings account deduction. Attach Form 8889	28	0	28	
29	Moving expenses. Attach Form 3903	29	0	29	
30	One-half of self-employment tax. Attach Schedule SE	30	0	30	
31	Self-employed health insurance deduction (see instructions)	31	0	31	
32	Self-employed SEP, SIMPLE, and qualified plans	32	0	32	
33	Penalty on early withdrawal of savings	33	0	33	
34a	Alimony paid b Recipient's SSN	34a		34a	
35	Add lines 23 through 34a	35	158	35	158
36	Subtract line 35 from line 22. This is your adjusted gross income	36		36	8,234

Tax and Credits

37	Amount from line 36 (adjusted gross income)	37	8,234
38a	Check <input type="checkbox"/> You were born before January 2, 1940, <input type="checkbox"/> Blind. Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1940, <input type="checkbox"/> Blind checked 38a <input type="checkbox"/> 0		
b	If your spouse itemizes on a separate return, or you were a dual-status alien, see instructions and check here 38b <input type="checkbox"/>		
39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39	4,850
40	Subtract line 39 from line 37	40	3,384
41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet in the instructions	41	3,100
42	Taxable income Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	264
43	Tax (see instructions) Check if any tax is from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	43	15
44	Alternative minimum tax (see instructions). Attach Form 6251	44	0
45	Add lines 43 and 44	45	15
46	Foreign tax credit. Attach Form 1116 if required	46	0
47	Credit for child and dependent care expenses. Attach Form 2441	47	
48	Credit for the elderly or the disabled. Attach Schedule R	48	
49	Education Credits. Attach Form 8863	49	15
50	Retirement savings contributions credit. Attach Form 8880	50	0
51	Child tax credit (see instructions)	51	
52	Adoption credit. Attach Form 8839	52	
53	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	53	0
54	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	54	0
55	Add lines 46 through 54. These are your total credits	55	15
56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0-	56	0

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	0
58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58	0
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	0
60	Advance earned income credit payments from Form(s) W-2	60	0
61	Household employment taxes. Attach Schedule H	61	0
62	Add lines 56 through 61. This is your total tax	62	0

Payments

If you have a qualifying child, attach Schedule EIC

63	Federal income tax withheld from Forms W-2 and 1099	63	0
64	2004 estimated tax payments and amount applied from 2003 return	64	0
65a	Earned income credit (EIC) NO	65a	0
b	Nontaxable combat pay election 65b		
66	Excess social security and tier 1 RRTA tax withheld (see instructions)	66	0
67	Additional child tax credit. Attach Form 8812	67	
68	Amount paid with request for extension to file (see instructions)	68	0
69	Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	69	0
70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	0

Refund

Direct deposit? See instructions and fill in 72b, 72c, and 72d

71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	
72a	Amount of line 71 you want refunded to you	72a	
b	Routing number: XXXXXXXXXX c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number: XXXXXXXXXXXXXXXXXXXX		
73	Amount of line 71 you want applied to your 2005 estimated tax	73	

Amount You Owe

74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see the instructions	74	0
75	Estimated tax penalty (see instructions)	75	

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 _____ 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 Student	Daytime phone number 814-574-2583
Spouse's signature If a joint return, both must sign.	Date	Spouse's occupation	

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 _____ EIN _____ Phone no. _____

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No 1545-0074

2004

Department of the Treasury
Internal Revenue Service

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) Attachment Sequence No. 09

Name of proprietor Matthew I Stirling	Social security number (SSN) 185-56-3394
A Principal business or profession, including product or service (see the instructions) Internet textbook retailer	B Enter code from instructions 451211
C Business name. If no separate business name, leave blank. The Textbook Guy, LLC	D Employer ID number (EIN), if any 20-1813761
E Business address (including suite or room no.) City, town or post office, state, and ZIP code	
F Accounting method. (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify)	
G Did you "materially participate" in the operation of this business during 2004? If "No," see instructions for limit on losses. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
H If you started or acquired this business during 2004, check here <input checked="" type="checkbox"/>	

Part I Income

1 Gross receipts or sales. Caution: 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	0
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	0
4 Cost of goods sold (from line 42 on page 2)	4	0
5 Gross profit. Subtract line 4 from line 3	5	0
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)	6	154
7 Gross income. Add lines 5 and 6	7	154

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

8 Advertising	8		19 Pension and profit-sharing plans	19	
9 Car and truck expenses (see instructions)	9	0	20 Rent or lease (see instructions):		
10 Commissions and fees	10		a Vehicles, machinery, & equipment	20a	0
11 Contract labor (see instructions)	11	500	b Other business property	20b	
12 Depletion	12		21 Repairs and maintenance	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	614	22 Supplies (not included in Part III)	22	
14 Employee benefit programs (other than on line 19)	14		23 Taxes and licenses	23	125
15 Insurance (other than health)	15		24 Travel, meals, and entertainment:		
16 Interest:			a Travel	24a	
a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment		177
b Other	16b		c Enter nondeductible amount included on line 24b (see instructions)		89
17 Legal and professional services	17	260	d Subtract line 24c from line 24b	24d	88
18 Office expense	18	902	25 Utilities	25	804
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28	3,370	26 Wages (less employment credits)	26	
29 Tentative profit (loss). Subtract line 28 from line 7	29	-3,216	27 Other expenses (from line 48 on page 2)	27	77
30 Expenses for business use of your home. Attach Form 8829	30	0			
31 Net profit or (loss). Subtract line 30 from line 29.	31	-3,216			

- 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.
- If a loss, you must go on to line 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 Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.
- If you checked 32b, you must attach Form 6198.

32a All investment is at risk
32b Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33 Methods(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	0
36 Purchases less cost of items withdrawn for personal use	36	0
37 Cost of labor. Do not include any amounts paid to yourself	37	0
38 Materials and supplies	38	0
39 Other costs	39	0
40 Add lines 35 through 39	40	0
41 Inventory at end of year	41	0
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	0

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 2004, enter the number of miles you used your vehicle for:

a Business _____ b Commuting _____ c Other _____

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

46 Was your vehicle available for personal use during off-duty hours? 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.

Fraudulent Credit Card Charges		77

48 Total other expenses. Enter here and on page 1, line 27	48	77

Form **1040**

Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2005

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

OMB No. 1545-0074

Label
 (See instructions.)
Use the IRS label.
 Otherwise, please print or type.

For the year Jan. 1–Dec. 31, 2005, or other tax year beginning _____, 2005, ending _____, 20

Your first name and initial Matthew I	Last name Stirling
If a joint return, spouse's first name and initial	Last name
Home address (number and street). If you have a P.O. box, see instructions. 902 W 13th St	Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. Tempe AZ 85281	

Your social security number
185-56-3394

Spouse's social security number

▲ You must enter your SSN(s) above. ▲

Checking a box below will not change your tax or refund

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) You Spouse

Filing Status

- 1 Single
- 2 Married filing jointly (even if only one had income)
- 3 Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 Head of household (with qualifying person). (See instr.) 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

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) X if qualifying child for child tax credit (see instr.)
(1) First name	Last name			

d Total number of exemptions claimed 1

Income

Attach Form(s) W-2 here. Also attach Form(s) 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	0
8a	Taxable interest. Attach Schedule B if required	8a	44
b	Tax-exempt interest. Do not include on line 8a	8b	0
9a	Ordinary dividends. Attach Schedule B if required	9a	28
b	Qualified dividends (see instructions)	9b	0
10	Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	10	0
11	Alimony received	11	0
12	Business income or (loss). Attach Schedule C or C-EZ	12	4,006
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here	13	0
14	Other gains or (losses). Attach Form 4797	14	0
15a	IRA distributions	15a	0
b	Taxable amount (see instructions)	15b	0
16a	Pensions and annuities	16a	0
b	Taxable amount (see instructions)	16b	0
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	0
18	Farm income or (loss). Attach Schedule F	18	0
19	Unemployment compensation	19	0
20a	Social security benefits	20a	0
b	Taxable amount (see instructions)	20b	0
21	Other income. List type and amount (see instructions)	21	0
22	Add the amounts in the far right column for lines 7 through 21. This is your total income	22	4,078

Adjusted Gross Income

23	Educator expenses (see instructions)	23	0
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	0
25	Health savings account deduction. Attach Form 8889	25	0
26	Moving expenses. Attach Form 3903	26	0
27	One-half of self-employment tax. Attach Schedule SE	27	283
28	Self-employed SEP, SIMPLE, and qualified plans	28	0
29	Self-employed health insurance deduction (see instructions)	29	898
30	Penalty on early withdrawal of savings	30	0
31a	Alimony paid b Recipient's SSN ▶	31a	0
32	IRA deduction (see instructions)	32	0
33	Student loan interest deduction (see instructions)	33	270
34	Tuition and fees deduction (see instructions)	34	0
35	Domestic production activities deduction. Attach Form 8903	35	0
36	Add lines 23 through 31a and 32 through 35	36	1,451
37	Subtract line 36 from line 22. This is your adjusted gross income	37	2,627

Tax and Credits	38	Amount from line 37 (adjusted gross income)	38	2,627
	39a	Check <input type="checkbox"/> You were born before January 2, 1941, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1941, <input type="checkbox"/> Blind. Total boxes checked	39a	0
Standard Deduction for— • People who checked any box on line 39a or 39b or who can be claimed as a dependent, see instrucs. • All others: Single or Married filing separately \$5,000 Married filing jointly or Qualifying widow(er), \$10,000 Head of household, \$7,300	b	If your spouse itemizes on a separate return, or you were a dual-status alien, see instructions and check here	39b	<input type="checkbox"/>
	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	5,000
	41	Subtract line 40 from line 38	41	-2,373
	42	If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see instructions. Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d.	42	3,200
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0
	44	Tax (see instructions). Check if any tax is from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	0
	45	Alternative minimum tax (see instructions). Attach Form 6251	45	0
	46	Add lines 44 and 45	46	0
	47	Foreign tax credit. Attach Form 1116 if required	47	0
	48	Credit for child and dependent care expenses. Attach Form 2441	48	
	49	Credit for the elderly or the disabled. Attach Schedule R	49	
	50	Education credits. Attach Form 8863	50	
	51	Retirement savings contributions credit. Attach Form 8880	51	0
	52	Child tax credit (see instructions). Attach Form 8901 if required	52	
	53	Adoption credit. Attach Form 8839	53	
54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	54	0	
55	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	55	0	
56	Add lines 47 through 55. These are your total credits	56	0	
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	0	
Other Taxes	58	Self-employment tax. Attach Schedule SE	58	566
	59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	0
	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	0
	61	Advance earned income credit payments from Form(s) W-2	61	0
	62	Household employment taxes. Attach Schedule H	62	0
	63	Add lines 57 through 62. This is your total tax	63	566
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64	0
	65	2005 estimated tax payments and amount applied from 2004 return	65	0
	66a	Earned income credit (EIC)	66a	285
	b	Nontaxable combat pay election <input type="checkbox"/> 66b 0	66b	0
	67	Excess social security and tier 1 RRTA tax withheld (see instructions)	67	0
	68	Additional child tax credit. Attach Form 8812	68	
	69	Amount paid with request for extension to file (see instructions)	69	
	70	Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70	0
71	Add lines 64, 65, 66a, and 67 through 70. These are your total payments	71	285	
Refund	72	If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you overpaid	72	
	73a	Amount of line 72 you want refunded to you	73a	
	b	Routing number XXXXXXXXXXXX c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number XXXXXXXXXXXXXXXXXXXX		
74	Amount of line 72 you want applied to your 2006 estimated tax	74		
Amount You Owe	75	Amount you owe. Subtract line 71 from line 63. For details on how to pay, see the instructions	75	281
	76	Estimated tax penalty (see instructions)	76	

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 _____ Phone no. _____ Personal identification number (PIN) _____

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

Your signature	Date	Your occupation	Daytime phone number
		Self Employed	814-574-2583
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature _____ Date _____ Check if self-employed

Firm's name (or yours if self-employed), address, and ZIP code _____ Preparer's SSN or PTIN _____

_____ EIN _____

_____ Phone no. _____

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2005

Attachment Sequence No. **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: Matthew I Stirling
Social security number (SSN): 185-56-3394

A Principal business or profession, including product or service (see the instructions): Internet textbook retailer
B Enter code from Instructions: 451211

C Business name. If no separate business name, leave blank: The Textbook Guy, LLC
D Employer ID number (EIN), if any: 20-1813761

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 2005? If "No," see instructions for limit on losses Yes No

H If you started or acquired this business during 2005, check here

Part I Income

1	Gross receipts or sales. Caution: 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	1	141,189
2	Returns and allowances	2	4,681
3	Subtract line 2 from line 1	3	136,508
4	Cost of goods sold (from line 42 on page 2)	4	84,429
5	Gross profit. Subtract line 4 from line 3	5	52,079
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)	6	401
7	Gross income. Add lines 5 and 6	7	52,480

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

8	Advertising	8	763	18	Office expense	18	4,266
9	Car and truck expenses (see instructions)	9	2,795	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10	5,292	20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	19,395	20a	a Vehicles, machinery, & equipment	20a	0
12	Depletion	12	0	20b	b Other business property	20b	0
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	1,405	21	Repairs and maintenance	21	336
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	0
15	Insurance (other than health)	15	0	23	Taxes and licenses	23	28
16	Interest:			24	Travel, meals, and entertainment:		
16a	a Mortgage (paid to banks, etc.)	16a	0	24a	a Travel	24a	1,258
16b	b Other	16b	1,009	24b	b Deductible meals and entertainment (see instructions)	24b	551
17	Legal and professional services	17	1,500	25	Utilities	25	1,324
26				26	Wages (less employment credits)	26	
27				27	Other expenses (from line 48 on page 2)	27	0
28	Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28	39,922	28		28	39,922
29	Tentative profit (loss). Subtract line 28 from line 7	29	12,558	29		29	12,558
30	Expenses for business use of your home. Attach Form 8829	30	8,552	30		30	8,552
31	Net profit or (loss). Subtract line 30 from line 29. • 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. • If a loss, you must go on to line 32.	31	4,006	31		31	4,006
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 Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.			32a	<input checked="" type="checkbox"/> All investment is at risk.		
				32b	<input type="checkbox"/> Some investment is not at risk.		

Form **1040**

Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2006

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

OMB No. 1545-0074

Label
(See instructions.)

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

LABEL HERE

For the year Jan. 1–Dec. 31, 2006, or other tax year beginning _____, 2006, ending _____, 20

Your first name and initial Matthew I	Last name Stirling
If a joint return, spouse's first name and initial	Last name
Home address (number and street). If you have a P.O. box, see instructions. 902 W 13th St	Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. Tempe AZ 85281	

Your social security number
185-56-3394

Spouse's social security number

▲ You must enter your SSN(s) above. ▲

Checking a box below will not change your tax or refund

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

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 and full name here. ▶
- 4 Head of household (with qualifying person). (See instr.) 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

If more than four dependents, see instructions.

6a Yourself. If someone can claim you as a dependent, do not check box 6a } Boxes checked on 6a and 6b 1

b Spouse } No. of children on 6c who:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) X if qualifying child for child tax credit (see instr.)

• lived with you
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above

Add numbers on lines above ▶ 1

d Total number of exemptions claimed

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	0
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	0
9a	Ordinary dividends. Attach Schedule B if required	9a	0
b	Qualified dividends (see instructions)	9b	0
10	Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	10	0
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	-24,470
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here	13	0
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount (see instructions)	15b	0
16a	Pensions and annuities	16a	
b	Taxable amount (see instructions)	16b	0
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	0
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount (see instructions)	20b	0
21	Other income. List type and amount (see instructions)	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income	22	-24,470

Adjusted Gross Income

23	Archer MSA deduction. Attach Form 8853.	23	0
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	0
25	Health savings account deduction. Attach Form 8889	25	0
26	Moving expenses. Attach Form 3903	26	0
27	One-half of self-employment tax. Attach Schedule SE	27	0
28	Self-employed SEP, SIMPLE, and qualified plans	28	0
29	Self-employed health insurance deduction (see instructions)	29	0
30	Penalty on early withdrawal of savings	30	0
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction (see instructions)	32	0
33	Student loan interest deduction (see instructions)	33	611
34	Jury duty pay you gave to your employer	34	
35	Domestic production activities deduction. Attach Form 8903	35	0
36	Add lines 23 through 31a and 32 through 35	36	611
37	Subtract line 36 from line 22. This is your adjusted gross income	37	-25,081

Tax and Credits

Standard Deduction for—
 • People who checked any box on line 39a or 39b or who can be claimed as a dependent, see instr.
 • All others:
 Single or Married filing separately, \$5,150
 Married filing jointly or Qualifying widow(er), \$10,300
 Head of household, \$7,550

38	Amount from line 37 (adjusted gross income)	38	-25,081
39a	Check if: <input type="checkbox"/> You were born before January 2, 1942, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1942, <input type="checkbox"/> Blind. Total boxes checked 39a	0	
b	If your spouse itemizes on a separate return, or you were a dual-status alien, see instructions and check here 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	6,219
41	Subtract line 40 from line 38	41	-31,300
42	If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina, see instructions. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d	42	3,300
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0
44	Tax (see instructions). Check if any tax is from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	0
45	Alternative minimum tax (see instructions). Attach Form 6251	45	0
46	Add lines 44 and 45	46	0
47	Foreign tax credit. Attach Form 1116 if required	47	0
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	0
52	Residential energy credits. Attach Form 5695	52	
53	Child tax credit (see instructions). Attach Form 8901 if required	53	
54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8839 c <input type="checkbox"/> Form 8859	54	0
55	Other credits: a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	55	0
56	Add lines 47 through 55. These are your total credits	56	0
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	0

Other Taxes

58	Self-employment tax. Attach Schedule SE	58	0
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	0
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	0
61	Advance earned income credit payments from Form(s) W-2, box 9	61	0
62	Household employment taxes. Attach Schedule H	62	0
63	Add lines 57 through 62. This is your total tax	63	0

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	0
65	2006 estimated tax payments and amount applied from 2005 return	65	0
66a	Earned income credit (EIC) NO	66a	0
b	Nontaxable combat pay election 66b		
67	Excess social security and tier 1 RRTA tax withheld (see instructions)	67	0
68	Additional child tax credit. Attach Form 8812	68	
69	Amount paid with request for extension to file (see instructions)	69	
70	Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70	0
71	Credit for federal telephone excise tax paid. Attach Form 8913 if required	71	30
72	Add lines 64, 65, 66a, and 67 through 71. These are your total payments	72	30

Refund

Direct deposit? See instructions and fill in 74b, 74c, and 74d, or Form 8888.

73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid	73	30
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	30
b	Routing number XXXXXXXXXX	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number XXXXXXXXXXXXXXXXXXXX		
75	Amount of line 73 you want applied to your 2007 estimated tax	75	0

Amount You Owe

76	Amount you owe. Subtract line 72 from line 63. For details on how to pay, see the instructions	76	
77	Estimated tax penalty (see instructions)	77	

Third Party Designee

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

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

Sign Here

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

Your signature	Date	Your occupation	Daytime phone number
_____	_____	Self Employed	814-574-2583
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
_____	_____		

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 _____ EIN _____ Phone no. _____

SCHEDULES A&B
(Form 1040)

Schedule A—Itemized Deductions

OMB No. 1545-0074

(Schedule B is on page 2)

2006

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedules A&B (Form 1040).**

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Matthew I Stirling

185-56-3394

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	3,591
	2	Enter amount from Form 1040, line 38	2	-25,081
	3	Multiply line 2 by 7.5% (.075)	3	0
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	3,591
Taxes You Paid <small>(See instructions.)</small>	5	State and local income taxes	5	0
	6	Real estate taxes (see instructions)	6	188
	7	Personal property taxes	7	0
	8	Other taxes. List type and amount ▶	8	0
	9	Add lines 5 through 8	9	188
Interest You Paid <small>(See instructions.)</small>	10	Home mortgage interest and points reported to you on Form 1098	10	2,440
	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 no., and address ▶	11	0
	12	Points not reported to you on Form 1098. See instructions for special rules	12	0
	13	Investment interest. Attach Form 4952 if required. (See instructions.)	13	
	14	Add lines 10 through 13	14	2,440
Gifts to Charity <small>If you made a gift and got a benefit for it, see instructions.</small>	15	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	15	0
	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	0
	17	Carryover from prior year	17	360
	18	Add lines 15 through 17	18	0
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	19	0
Job Expenses and Other Miscellaneous Deductions <small>(See instructions.)</small>	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	20	0
	21	Tax preparation fees	21	
	22	Other expenses—investment, safe deposit box, etc. List type and amount ▶	22	0
	23	Add lines 20 through 22	23	0
	24	Enter amount from Form 1040, line 38	24	-25,081
	25	Multiply line 24 by 2% (.02)	25	0
	26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26	0
Other Miscellaneous Deductions	27	Other—from list in the instructions. List type and amount ▶	27	0
Total Itemized Deductions	28	Is Form 1040, line 38, over \$150,500 (over \$75,250 if married filing separately)? <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 40. <input type="checkbox"/> Yes. Your deduction may be limited. See instructions for the amount to enter	28	6,219
	29	If you elect to itemize deductions even though they are less than your standard deduction, check here		

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2006

Attachment Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

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

Name of proprietor Matthew I Stirling		Social security number (SSN) 185-56-3394
A Principal business or profession, including product or service (see the instructions). Internet textbook retailer		B Enter code from instructions ▶
C Business name. If no separate business name, leave blank. The Textbook Guy, LLC		D Employer ID number (EIN), if any 20-1813761
E Business address (including suite or room no.) ▶ 902 W 13th St City, town or post office, state, and ZIP code Tempe AZ 85281		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2006? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2006, check here <input type="checkbox"/>		

Part I Income			
1	Gross receipts or sales. Caution. 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	227,583
2	Returns and allowances	2	6,626
3	Subtract line 2 from line 1	3	220,957
4	Cost of goods sold (from line 42 on page 2)	4	156,857
5	Gross profit. Subtract line 4 from line 3	5	64,100
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	26
7	Gross income. Add lines 5 and 6 ▶	7	64,126

Part II Expenses. Enter expenses for business use of your home only on line 30.			
8	Advertising	8	1,249
9	Car and truck expenses (see instructions)	9	1,988
10	Commissions and fees	10	17,280
11	Contract labor (see instructions)	11	31,709
12	Depletion	12	0
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	1,774
14	Employee benefit programs (other than on line 19)	14	0
15	Insurance (other than health)	15	0
16	Interest:		
	a Mortgage (paid to banks, etc.)	16a	0
	b Other	16b	8,879
17	Legal and professional services	17	837
18	Office expense	18	3,278
19	Pension and profit-sharing plans	19	0
20	Rent or lease (see instructions):		
	a Vehicles, machinery, & equipment	20a	0
	b Other business property	20b	0
21	Repairs and maintenance	21	823
22	Supplies (not included in Part III)	22	0
23	Taxes and licenses	23	257
24	Travel, meals, and entertainment:		
	a Travel	24a	385
	b Deductible meals and entertainment (see instructions)	24b	765
25	Utilities	25	5,066
26	Wages (less employment credits)	26	0
27	Other expenses (from line 48 on page 2)	27	0
28	Total expenses before expenses for business use of home. Add lines 8 through 27 in columns ▶	28	74,290
29	Tentative profit (loss). Subtract line 28 from line 7	29	-10,164
30	Expenses for business use of your home. Attach Form 8829	30	14,306
31	Net profit or (loss). Subtract line 30 from line 29. <ul style="list-style-type: none"> • If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2 or on Form 1040NR, line 13 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go on to line 32. 	31	-24,470
32	If you have a loss, check the box that describes your investment in this activity (see instructions). <ul style="list-style-type: none"> • If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2 or on Form 1040NR, line 13 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited. 		
		32a	<input checked="" type="checkbox"/> All investment is at risk.
		32b	<input type="checkbox"/> Some investment is not at risk.

Form 1040 Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return 2007**

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

Label
(See instructions.)
Use the IRS label.
Otherwise, please print or type.

For the year Jan. 1–Dec. 31, 2007, or other tax year beginning _____, 2007, ending _____, 20		OMB No. 1545-0074
Your first name and initial Matthew I	Last name Stirling	Your social security number 185-56-3394
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. 200 Rosecrans Ave		▲ You must enter your SSN(s) above. ▲
Apt. no. A		
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. Manhattan Beach CA 90266		Checking a box below will not change your tax or refund

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

Filing Status

- 1 Single
- 2 Married filing jointly (even if only one had income)
- 3 Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 Head of household (with qualifying person) (See instr.) 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

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) X if qualifying child for child tax credit (see instr.)
(1) First name	Last name			

d Total number of exemptions claimed **1**

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	0
8a	Taxable interest. Attach Schedule B if required	8a	92
b	Tax-exempt interest. Do not include on line 8a	8b	0
9a	Ordinary dividends. Attach Schedule B if required	9a	0
b	Qualified dividends (see instructions)	9b	0
10	Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	10	25
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	-67,551
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here	13	0
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount (see inst.)	15b	0
16a	Pensions and annuities	16a	
b	Taxable amount (see inst.)	16b	0
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	0
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount (see inst.)	20b	
21	Other income. List type and amount (see instructions)	21	0
22	Add the amounts in the far right column for lines 7 through 21. This is your total income	22	-67,434

Adjusted Gross Income

23	Educator expenses (see instructions)	23	0
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	0
25	Health savings account deduction. Attach Form 8889	25	0
26	Moving expenses. Attach Form 3903	26	0
27	One-half of self-employment tax. Attach Schedule SE	27	0
28	Self-employed SEP, SIMPLE, and qualified plans	28	0
29	Self-employed health insurance deduction (see instructions)	29	0
30	Penalty on early withdrawal of savings	30	0
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction (see instructions)	32	0
33	Student loan interest deduction (see instructions)	33	468
34	Tuition and fees deduction. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	0
36	Add lines 23 through 31a and 32 through 35	36	468
37	Subtract line 36 from line 22. This is your adjusted gross income	37	-67,902

Tax and Credits

Standard Deduction for—
 • People who checked any box on line 39a or 39b or who can be claimed as a dependent, see instr
 • All others:
 Single or Married filing separately, \$5,350
 Married filing jointly or Qualifying widow(er), \$10,700
 Head of household, \$7,850

38	Amount from line 37 (adjusted gross income)		38	-67,902
39a	Check <input type="checkbox"/> You were born before January 2, 1943, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1943, <input type="checkbox"/> Blind. Total boxes checked ▶	39a	0	
b	If your spouse itemizes on a separate return, or you were a dual-status alien, see instructions and check here ▶	39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40		5,350
41	Subtract line 40 from line 38	41		-73,252
42	If line 38 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 38 is over \$117,300, see the worksheet in the instructions	42		3,400
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43		0
44	Tax (see instructions). Check if any tax is from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> Form(s) 8889	44		0
45	Alternative minimum tax (see instructions). Attach Form 6251	45		0
46	Add lines 44 and 45	46		0
47	Credit for child and dependent care expenses. Attach Form 2441	47		
48	Credit for the elderly or the disabled. Attach Schedule R	48		
49	Education credits. Attach Form 8863	49		
50	Residential energy credits. Attach Form 5695	50		
51	Foreign tax credit. Attach Form 1116 if required	51		0
52	Child tax credit (see instructions). Attach Form 8901 if required	52		
53	Retirement savings contributions credit. Attach Form 8880	53		0
54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859 c <input type="checkbox"/> Form 8839	54		0
55	Other credits: a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	55		0
56	Add lines 47 through 55. These are your total credits	56		0
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57		0

Other Taxes

58	Self-employment tax. Attach Schedule SE	58		0
59	Unreported social security and Medicare tax from: a <input type="checkbox"/> Form 4137 b <input type="checkbox"/> Form 8919	59		0
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60		0
61	Advance earned income credit payments from Form(s) W-2, box 9	61		0
62	Household employment taxes. Attach Schedule H	62		0
63	Add lines 57 through 62. This is your total tax	63		0

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64		0
65	2007 estimated tax payments and amount applied from 2006 return	65		0
66a	Earned income credit (EIC) NO	66a		
b	Nontaxable combat pay election ▶ 66b	66b		
67	Excess social security and tier 1 RRTA tax withheld (see instructions)	67		0
68	Additional child tax credit. Attach Form 8812	68		
69	Amount paid with request for extension to file (see instructions)	69		
70	Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70		0
71	Refundable credit for prior year minimum tax from Form 8801, line 27	71		
72	Add lines 64, 65, 66a, and 67 through 71. These are your total payments	72		0

Refund

Direct deposit? See instructions and fill in 74b, 74c, and 74d, or Form 8888.

73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid	73		
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ▶ <input type="checkbox"/>	74a		
b	Routing number XXXXXXXXXXXX ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
d	Account number XXXXXXXXXXXXXXXXXXXX			
75	Amount of line 73 you want applied to your 2008 estimated tax ▶	75		

Amount You Owe

76	Amount you owe. Subtract line 72 from line 63. For details on how to pay, see the instructions ▶	76		0
77	Estimated tax penalty (see instructions)	77		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete the following No
 Designee's name **▶** Phone no. **▶** Personal identification number (PIN) **▶**

Sign Here

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

Your signature	Date	Your occupation	Daytime phone number
		Self Employed	480-273-1344
Spouse's signature. If a joint return, both must sign.		Date	Spouse's occupation

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶			EIN
			Phone no.

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

OMB No 1545-0074

2007

Attachment Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

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

Name of proprietor Matthew I Stirling	Social security number (SSN) 185-56-3394
A Principal business or profession, including product or service (see the instructions) Internet textbook retailer	B Enter code from instructions 451211
C Business name. If no separate business name, leave blank. The Textbook Guy, LL	D Employer ID number (EIN), if any 20-1813761
E Business address (including suite or room no.) City, town or post office, state, and ZIP code 902 W 13th St Tempe AZ 85281	
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____	
G Did you "materially participate" in the operation of this business during 2007? If "No," see instructions for limit on losses	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2007, check here	<input type="checkbox"/>

Part I Income

1 Gross receipts or sales. Caution. 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	259,760
2 Returns and allowances		2	16,430
3 Subtract line 2 from line 1		3	243,330
4 Cost of goods sold (from line 42 on page 2)		4	150,006
5 Gross profit. Subtract line 4 from line 3		5	93,324
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	0
7 Gross income. Add lines 5 and 6		7	93,324

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

8 Advertising	8	4,018	18 Office expense	18	4,200
9 Car and truck expenses (see instructions)	9	2,426	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10	38,790	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	47,925	a Vehicles, machinery, & equipment	20a	0
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	228	21 Repairs and maintenance	21	542
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15	474	23 Taxes and licenses	23	2,995
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	1,460
b Other	16b	18,954	b Deductible meals and entertainment (see instructions)	24b	586
17 Legal and professional services	17	15,130	25 Utilities	25	4,975
			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2)	27	0

28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns		28	142,703
29 Tentative profit (loss). Subtract line 28 from line 7		29	-49,379
30 Expenses for business use of your home. Attach Form 8829		30	18,172
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 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.		31	-67,551
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 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.		32a	<input checked="" type="checkbox"/> All investment is at risk
		32b	<input type="checkbox"/> Some investment is not at risk

