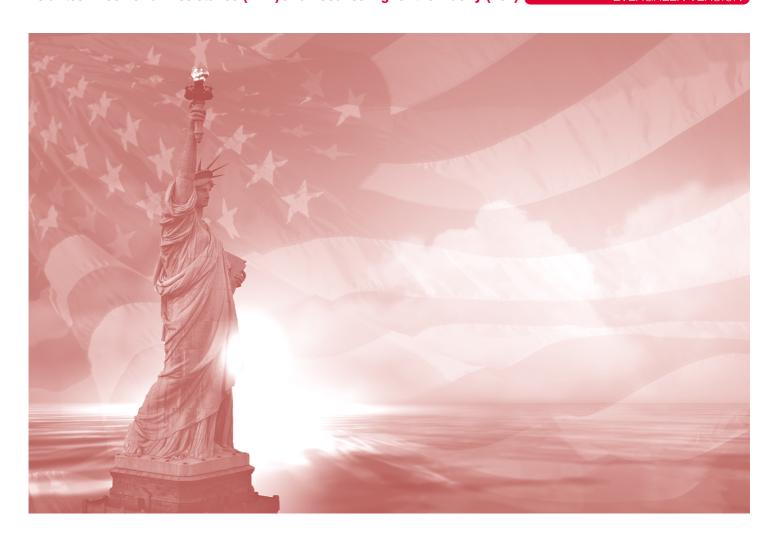


# 4491

# VITA/TCE Problems and Exercises Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE) 2013 RETURNS EVERGREEN VERSION





Take your VITA/TCE training online at www.irs.gov (keyword: Link & Learn Taxes). Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.



#### **How to Get Technical Updates?**

Updates to the volunteer training materials will be contained in Publication 4491X, VITA/TCE Training Supplement. To access this publication, in the upper right hand corner of www.irs.gov, type in "Pub 4491X" in the search field.

During the tax season Volunteer Tax Alerts will be issued periodically. Type "volunteer alerts", in the search field to access all tax alerts.

#### **Volunteer Standards of Conduct**

#### **VITA/TCE Programs**

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing **free** tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

All VITA/TCE volunteers (whether paid or unpaid workers) must complete the *Volunteer Standards of Conduct Training*, and sign Form 13615, *Volunteer Standards of Conduct Agreement*, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, and VITA/TCE tax law instructors must certify in tax law prior to signing this form. This form is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity and signs the form.

As a volunteer in the VITA/TCE Programs, you must:

- 1. Follow the Quality Site Requirements (QSR).
- 2. Not accept payment or solicit donations for federal or state tax return preparation.
- 3. Not solicit business from taxpayers you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.
- 4. Not knowingly prepare false returns.
- 5. Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
- 6. Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

- Your removal from all VITA/TCE Programs;
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely;
- Deactivation of your sponsoring partner's site VITA/TCE EFIN (electronic filing ID number);
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site:
- Termination of your sponsoring organization's partnership with the IRS;
- Termination of grant funds from the IRS to your sponsoring partner; and
- Referral of your conduct for potential TIGTA and criminal investigations.

TaxWise® is a copyrighted software program owned by CCH Small Firm Services (CCH). All screen shots that appear throughout the official Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) training materials are used with the permission of CCH. The screen shots used in this publication—or any other screen shots from TaxWise® or its affiliated programs—may not be extracted, copied, or distributed without written approval from the IRS SPEC Office of Products, Systems, & Analysis.

#### **Confidentiality Statement:**

All tax information you receive from taxpayers in your VOLUNTEER capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.

# Using the Publication 4491-W, 2013 VITA/TCE Workbook

# **Comprehensive Problems and Practice Exercises**

This workbook is designed to assist you in gaining additional practice in completing tax returns similar to the ones that might be encountered at a tax assistance site. For each course (basic, advanced, military, and international), there is a comprehensive problem designed to incorporate as many issues as possible that will be taught in that course. Additionally, there are other practice exercises designed to reinforce specific frequently occurring scenarios.

The Comprehensive Problems and Practice Exercises are self-contained tax-return scenarios. This workbook can be used in a classroom setting or for self-study. It can be used to integrate the teaching of tax law and software tax preparation.

The *Publication 4491-W* is designed to be used with *Publication 4491* and **Link & Learn Taxes** lessons to provide practice problems.

**Link & Learn Taxes,** *linking volunteers to quality e-learning solutions,* is the web-based learning program providing online training in tax return preparation that is available on **irs.gov.** You can select the time and place for training; available 24 hours a day, and Link & Learn can be used in classroom training.

The **Practice Lab**, which is tax software integrated with **Link & Learn Taxes**, will connect you to **tax preparation software** (TaxWise<sup>®</sup> online). This will enable you to prepare returns using the practice scenarios in this publication.

To access the practice lab you will need a password, which you can receive from the IRS or your site coordinator. If you do not know the password, please contact your site coordinator or local IRS SPEC Relationship Manager.

Each problem and exercise is set up to resemble, as closely as possible, the process as it actually will happen at the site. Parts I thru VI of **Form 13614-C**, **Interview/Intake and Quality Review Sheet** is completed by the taxpayer who visits the site. The completed form is to be used as a guide to ensure that all pertinent information is included on the return. (In a real-life situation you will review the information in (parts I through VI) with the taxpayer before completing the tax return.)

The **documents** that follow the interview notes include social security cards, information for direct deposit, income documents, and any other documents the taxpayer may bring.

All returns prepared at a VITA/TCE site must go through the quality review process. **Part VII of Form 13614-C** should be used to ensure that all critical elements are addressed. It is expected that each volunteer will ensure that a quality review is performed on each return prepared during the training process.

Introduction

#### Notes for the Instructor

This workbook can be used in a classroom where the integrated method of instruction is used. After each section is taught, volunteers input the related parts of the comprehensive problem into the software program to give them immediate reinforcement of the tax law application and practice in using the tax return preparation software.

In a classroom where tax law and software applications are treated as two separate classes, the comprehensive problem can be used as the demonstration problem.

For each of the comprehensive problems and practice exercises, the issues, and the Form 1040 line number on which they are reported, are illustrated in Table 1 (shown later).

#### **Notes for the Student**

If you are participating in a volunteer training class, the facilitator will instruct you in the best use of this workbook.

For the volunteer who is using Link & Learn Taxes or utilizing self-study, the comprehensive problem and practice exercises will help ensure that the concepts have been learned correctly.

#### **Notes on the Comprehensive Problems & Practice Exercises**

#### **Answers**

The 2012 answers will be provided for you in the back of the book. Please consult the Publication 4491-X for answers for each current year.

#### Completing the Return

- When Schedule B is required, respond in the negative (unless the problem indicates otherwise) to the questions regarding financial accounts in foreign countries and distributions from, grantors of, or transferors to a foreign trust.
- When completing Form 2106 EZ, Schedule C-EZ or Schedule C, unless otherwise noted, assume that the following apply: the business vehicle was placed in service on January 1 of the tax year; the figure for "Other" mileage is 10,000 miles; written records are available; and there is another vehicle for personal use. If the mileage listed in the problem is for each month, remember to multiply this by the number of applicable months to compute the annual mileage.
- To make the training experience as realistic as possible, complete the to be completed by Certified Volunteer Preparer section on page 1 of Form 13614-C for each practice return after all the return is completed.
- For all first time homebuyers repayments, assume that the taxpayer has paid only the minimum amount for each year since 2010.

#### **Using Software in Training**

This workbook is now evergreen, which means it will be updated every 2-3 years. The problems can be used from year to year. Remember to consult the current tax rates and schedules at www.irs.gov. Current year answers will be posted in the Publication 4491-X.

- While using software, be sure that the same defaults are established for all computers used in the training class.
- When completing the problems/exercises use Practice Lab or TaxWise training mode to ensure that the
  practice returns are not included in the return database for the software program. In this workbook, social
  security numbers (SSN) and employer identification numbers (EIN) begin with three unique digits, followed
  by X's. In TaxWise, replace the X's with the electronic filing identification number (EFIN). If in practice lab,
  replace the X's with the assigned user id numbers.
- When a phone number is requested on the main information screen, use the area code and prefix provided on the intake sheet followed by any four digits.
- On Schedule D, Social Security Benefits worksheet and any other form, CY stands for current tax year. PY stands for prior tax year. For example in TY2013, replace CY with 2013, PY1 with 2012, PY2 with 2011, etc.
- Replace "YS" with the two-letter state abbreviation for your state.
- If your state requires the filing of an income tax return, enter the state abbreviation. If your state does
  not require a tax return, on the main information screen check the box to indicate a return is not being
  prepared.
- For all training scenarios, income from Puerto Rico has not been excluded.
- For all problems with itemized deductions, please use Indiana as the state for calculating the sales tax deduction with no local tax added.
- For problems requesting that a Practitioner PIN personal identification number (PIN) be used, do not enter the data until all return information has been entered. Return to the main information screen to complete the PIN section.
- Most problems use the same routing numbers and account numbers.

Introduction

Table 1 - Comprehensive Training Problems and Exercises - Basic

Table 1 - Comprehensive Training Problems and Exercises - Dasic										
Form 1040	Student Guide	Beringer	Washington	Webster	Graham					
	Exercise									
Line	Chapter Subject		-14							
15	Filing Status	НН	s	MF J	MF J					
6c	Dependent Children	X			Х					
6c	Dependent Others	Х			Х					
7	W-2	X	Х	Х	Х					
8a	Taxable Interest		Х	Х	X					
9a	Dividends		Х		X					
10	Taxable refund				Х					
11	Alimony received									
13	Capital Gains									
15b	IRA Distribution code G									
16b	IRA Distribution code 1				X					
19	Unemployment Compensation	X								
20b	Social Security Benefits				Х					
21	Other Income (W2G)			Х	Х					
23	Educator Expenses		[	Х	Х					

X

X

X

X

Χ

X

X

X

X

Χ

X

X

X

Χ

X

Х

X

Х

X

Х

Penalty on early withdrawals

Standard deduction/itemized

Retirement Savings Credit

Additional Child tax credit

Refundable education credit

Child and Dependent care credit

Additional tax on IRA, other qualified

student loan deduction

Alimony paid

deductions

plans EIC

Tuition and Fees

**Education Credits** 

Child Tax Credit

Direct Deposit

Amount Owed

30

31a

33

34

40

48

49

50

51

58

64a

65 66

74a

76

Table 2 - Comprehensive Training Problems and Exercises - Advanced

Student Guide Sterling Kent Form 1040 Exercise Line Chapter Subject MFS HH 1..5 Filing Status MFJ MFJ 39a Taxpayer or Spouse Blind X 6c Dependent Children X 6c Dependent Others X X W-2 Х Χ 7 X 8a Taxable Interest X X X Dividends 9a X X X 10 Taxable refund X 11 Alimony received X 12 Small Business (C-EZ) X X 13 X X Capital Gains X 15b **IRA Distribution** X X X 16b Pension X X X X 17 Rents/Royalties 19 X **Unemployment Compensation** X 20b Social Security Benefits X X X 21 X Other Income (W2G) 23 **Educator Expenses** 27 Self Employment deduction X X 30 Penalty on early withdrawals X 31a Alimony paid X 32 IRA Deduction X 33 student loan deduction X 34 **Tuition and Fees** 40 Standard deduction/itemized deductions X X 47 Foreign Tax Credit X 48 Child and Dependent care credit X 49 **Education Credits** X 50 retirement Savings credit 51 Child Tax Credit X X 52 X Residential Energy Credits 56 Self Employment Tax X X 57 Unreported Social Security and Medicare tax 58 Additional tax on IRA, other qualified plans 59b First Time Homebuyers Repayment X 64a EIC X 65 Additional Child tax credit 66 Refundable education credit X 74a **Direct Deposit** X X 76 Amount Owed

Introduction

Table 3 - Comprehensive Training Problems and Exercises - Military & International

Form 1040	Student	Woods	Brooks	Lincoln	Surry
	Exercise		- 77.2		0.00
Line	Chapter Subject	24			
15	Filing Status	MFJ	MFJ	MFJ	MF J
6c	Dependent Children	X	X	X	×
6c	Dependent Others				
7	W-2	Х	х	х	x
8a	Taxable Interest		х		x
9a	Dividends				
10	Taxable refund	S			
11	Alimony received				
12	Small Business (C-EZ)				
13	Capital Gains	Х	х		
15b	IRA Distribution				
16b	Pension				
17	Rents/Royalties		х		
19	Unemployment Compensation				
20b	Social Security Benefits				
21	Other Income (Foreign Earned Income Exclusion)				x
23	Educator Expenses	-			+^
24	Reservist business expenses		×		+
26	Moving Expenses		×		$\vdash$
27	Self Employment deduction		_ ^		+
30	Penalty on early withdrawals				$\vdash$
31a	Alimony paid		(2)		+
32	IRA Deduction	X	x		
33	student loan deduction				+
34	Tuition and Fees	-			+
40	Standard deduction/itemized deductions		х		$\top$
47	Foreign Tax Credit			х	
48	Child and Dependent care credit		х		х
49	Education Credits		х	х	
50	retirement Savings credit		Х		×
51	Child Tax Credit	Х	Х		X
52	Residential Energy Credits				
56	Self Employment Tax				
57	Unreported Social Security and Medicare tax				
58	Additional tax on IRA, other qualified plans				
59b	First Time Homebuyers Repayment				
64a	EIC		х		
65	Additional Child tax credit	Х	Х		Х
66	Refundable education credit				
74a	Direct Deposit				
76	Amount Owed				

## **Preface**

# **Quality Return Process**

An accurate return is the most important aspect of providing quality service to the taxpayer; it establishes credibility and integrity in the program and the volunteer who prepared the return. Throughout the training material you were introduced to the major components of the VITA/TCE return preparation process including:

- Understanding and applying tax law
- · Screening and interviewing taxpayers
- · Using references, resources, and tools
- · Conducting quality reviews

The problems and exercises in this workbook will provide you an opportunity to: apply the tax law knowledge you gained in your training course; apply the screening and interview information on the *Intake and Interview Sheet*; use your references, resources, and tools; and be able to conduct a quality review of the returns that you have prepared.

We anticipate that completion of the applicable problems and exercises in this workbook will be a valuable aid to you in achieving the goal of preparing accurate tax returns at your VITA/TCE sites.

We welcome your comments for improving these materials and the VITA/TCE programs. You may follow the evaluation procedures on Link and Learn Taxes or e-mail your comments to partner@IRS.gov.

Preface

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Exercise 8—Lincoln	
International Comprehensive—Surry	

**Basic Practice Exercises 1–** 

Exercise 1

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Form 13614-C (October 2013)  Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet								OMB Number 1545-1964						
You will need:  • Tax Information such as Fo  • Social security cards or ITI  • Picture ID (such as valid dr	N letters for	all persons or				You are accurate	respons informa	ible for the tion.	of this form. information of e ask the IRS				mplete and	
Part I – Your Personal Information	on					•								
Your first name				M.I.	Last name	Э					,	u a U.S. citize		
Sheryl					Beringer							Yes No		
Your spouse's first name				M.I.	Last name	9					ls your ☐ Yes	spouse a U.S	S. citizen ] No	
3. Mailing address 1717 Tudor Ave.			ı				ity our City				State YS		IP code our Zip	
4. Contact information Telephon	e number(s)	704-555-XXX	XX					Email a	address					
5. Your Date of Birth		6. Your job title				7. Last yea	ar, were y	ou:		a. l	Full time stu	udent 🗌 Ye	es 🗷 No	
12/18/1963		Sales Manager				b. Totally a	and perma	anently disab	oled 🗌 Yes	× No	c. Legally	blind   Ye	es 🗷 No	
8. Your spouse's Date of Birth		9. Your spouse	's job title	7 1		10. Last ye	ar, was y	our spouse:		a. l	-ull time stu	udent	es 🗌 No	
						b. Totally a	and perma	anently disab	oled 🗌 Yes	□ No	c. Legally	blind 🗌 Ye	es 🗌 No	
11. Can anyone claim you or your	spouse on th	eir tax return	☐ Yes		<b>≭</b> No		Unsure							
12. Have you or your spouse		a. Been a victin	n of identity	/ theft	☐ Yes	×	No	b. Ado	oted a child	Yes	×	No		
Part II - Marital Status and Hous	ehold Inforr	nation												
1. As of December 31 of last year,	were you:	☐ Single ☐ Married	•			,	• •		nonths of 201	_	Yes 01/01/2009	☐ No		
		<ul><li>Divorced</li><li>Widowed</li></ul>		of spouse		e or illiar de	cree or se	eparate mair	iteriarice agre	ement	01/01/2009			
2. List the names below of:		Widowed	Year				cree or se	<u> </u>	If additional s			here $\square$ and I	ist on page 4	
• everyone who lived with you la		☐ Widowed	Year			e of final de	cree or se	<u> </u>	If additional s	pace is nee	ded check			
		☐ Widowed	Year (		e's death	Single or Married as of 12/31/13 (S/M)	Full-time	<u> </u>	If additional s  To b  Can this person be claimed by someone else as a dependent on	pace is need by completed Did this person provide more than 50% of their own	ded check	Did the taxpayer(s) provide more than 50% of support for this person?	Did the taxpayer(s) pay more than half the cost of maintaining a home for this	
everyone who lived with you la anyone you supported but did  Name (first, last) Do not enter your	not live with Date of Birth	er than you or you you last year Relationship to you (for example: son, daughter, parent, none,	r spouse)  Number of months lived in your home	US Citizen	Resident of US, Canada, or Mexico last year	Single or Married as of 12/31/13	Full-time Student last year	Totally and Permanently Disabled	If additional s  To b  Can this person be claimed by someone else as a	Did this person provide more than 50% of	ded check  by Certifier  Did this person have more than \$3900 of income?	Did the taxpayer(s) provide more than 50% of support for	Did the taxpayer(s) pay more than half the cost of maintaining a	
everyone who lived with you la anyone you supported but did  Name (first, last) Do not enter your name or spouse's name below  (a)	not live with  Date of Birth (mm/dd/yy)	er than you or you you last year  Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/13 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	If additional s  To b  Can this person be claimed by someone else as a dependent on their return?	pace is need by completed Did this person provide more than 50% of their own support?	ded check  by Certifier  Did this person have more than \$3900 of income?	Did the taxpayer(s) provide more than 50% of support for this person?	reparer  Did the taxpayer(s) pay more than half the cost of maintaining a home for this person?	
everyone who lived with you later anyone you supported but did  Name (first, last) Do not enter your name or spouse's name below  (a)  Artis Johnson	not live with  Date of Birth (mm/dd/yy)	widowed  er than you or you you last year  Relationship to you (for example: son, daughter, parent, none, etc)  (c)	Year of r spouse)  Number of months lived in your home last year  (d)	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/13 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	If additional s  To b  Can this person be claimed by someone else as a dependent on their return?	pace is need by completed Did this person provide more than 50% of their own support?	ded check  by Certifier  Did this person have more than \$3900 of income?	Did the taxpayer(s) provide more than 50% of support for this person?	reparer  Did the taxpayer(s) pay more than half the cost of maintaining a home for this person?	
everyone who lived with you la anyone you supported but did  Name (first, last) Do not enter your name or spouse's name below	not live with  Date of Birth (mm/dd/yy)  (b)  12/23/00	widowed  er than you or you you last year  Relationship to you (for example: son, daughter, parent, none, etc)  (c)  Son	Number of months lived in your home last year (d)	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)  (f)  Yes	Single or Married as of 12/31/13 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)  (i)  No	If additional s  To b  Can this person be claimed by someone else as a dependent on their return?	pace is need by completed Did this person provide more than 50% of their own support?	ded check  by Certifier  Did this person have more than \$3900 of income?	Did the taxpayer(s) provide more than 50% of support for this person?	reparer  Did the taxpayer(s) pay more than half the cost of maintaining a home for this person?	

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at <a href="winvoltax@irs.gov">winvoltax@irs.gov</a> or call toll free 1-877-330-1205

			Page 2
Yes	No	Unsure	Check appropriate box for each question in each section
Part III	– Inc	ome – L	ast Year, Did You (or Your Spouse) Receive
×	П		1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1
	×	П	2. (A) Tip Income?
	×		3. (B) Scholarships? (Forms W-2, 1098-T)
	×		4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
	×		5. (B) Refund of state/local income taxes? (Form 1099-G)
	*		6. (B) Alimony income?
	×		7. (A) Self-Employment income? (Form 1099-MISC, cash)
	*		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
	×		9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)
	*		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
	×		11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)
×			12. (B) Unemployment compensation? (Form 1099-G)
	*		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
	*		14. (M) Income (or loss) from Rental Property?
	*		15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify
Part IV			- Last Year, Did You (or Your Spouse) Pay
	*		1. (B) Alimony? If yes, do you have the recipient's SSN? Yes No
×	П		2. Contributions to a retirement account? IRA (A) Roth IRA (B) X 401K (B) Other
	×		3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
	*		4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
	*		5. (B) Medical expenses? (including health insurance premiums)
	*		6. (B) Home mortgage interest? (Form 1098)
	*		7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
	*		8. (B) Charitable contributions?
	*		9. (B) Child or dependent care expenses such as daycare?
H	*		10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc?
	*		11. (A) Expenses related to self-employment income or any other income you received?
Part V		Fvents	s – Last Year, Did You (or Your Spouse)
	*		1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
	*		2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
	*		3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
	*		4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
	*		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
	*		6. (B) Live in an area that was affected by a natural disaster? If yes, where?
	*		7. (A) Receive the First Time Homebuyers Credit in 2008?
×			8. (B) Pay any student loan interest? (Form 1098-E)
	*		9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
	*		10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
 Part VI		ditional	Information and Questions Related to the Preparation of Your Return
			n Campaign Fund (If you check a box, your tax or refund will not change)
			your spouse if filing jointly, want \$3 to go to this fund  You Spouse
If you	are d	lue a ref	fund, would you like
Direct			To purchase U.S. Savings Bonds  To split your refund between different accounts
<b>≭</b> Ye			No Yes No Yes No
-			ce due, would you like to make a payment directly from your bank account Yes No
-			aration sites operate by receiving grant money. The data from the following questions may be used by this site
	-	_	rants. Your answers will be used only for statistical purposes.
		-	what language is spoken in your home None Prefer not to answer
Are you	ı or a	membe	r of your household considered disabled ☐ Yes ■ No ☐ Prefer not to answer
			- 40044.0
nolete	Numb	er 52121	E www.irs.gov Form <b>13614-C</b> (Rev. 10-2013)







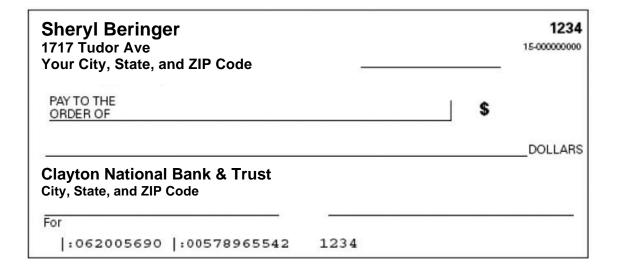




#### **Interview Notes – Beringer**

- Sheryl has two children, Courtney and Artis Johnson, who live with her full time. She has been divorced since 2009. She paid all the household expenses and provided all of her children's support.
- Sheryl's mother, Monica Jesse, also lives with her full time and Sheryl provides over half of her support.
   Monica's only income is from Social Security and a small amount of bank interest. She spends her SSA benefits on her medical expenses and does not contribute to the household expenses.
- · Sheryl does want to contribute to the Presidential Election Campaign Fund.
- If there is a refund, she wants direct deposit. If she has a balance due, she will pay by check.
- Sheryl is repaying a student loan and received a statement from the lending institution showing that she had paid \$395.67 in interest last year.
- Sheryl's friend, Willie Cash, lost his home and moved in with her April 18, of the tax year. He does not have any income and is currently looking for work. Sheryl would like to claim Willie as a dependent.

**Note:** To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.



	e's social security number						
b Employer identification number (EIN) 11-0XXXXXX	1 Wa	ges, tips, other compensation \$35,229.43	2 Federal income tax withheld \$1,025.90				
c Employer's name, address, and ZIP code	0.1110		3 Soc	ial security wages \$36,429.43	4 Social	security tax \$1,53	
WASHINGTON ASSOCIATE 1429 Bond Circle	S INC.		5 Med	ficare wages and tips \$36,429.43	6 Medicare tax withheld \$528.23		
Charlotte, NC 28215			7 Soc	ial security tips	8 Alloca	ted tips	
d Control number	7 M		9		10 Depen	dent care b	enefits
e Employee's first name and initial Last name	ne	Suff.	11 Nor	nqualified plans	12a See in	structions f	or box 12 1,200
Sheryl Beringer 1717 Tudor Avenue		- 1	13 Seet	story Retirement Third-pairty sic	12b		
Your City, State and Zip Cod	е	-	14 Oth	er	12c	ĺ	
					12d		
f Employee's address and ZIP code							
15 State	16 State wages, tips, etc. \$35,229.43	17 State income \$360.0		18 Local wages, tips, etc.	19 Local inco	me tax	20 Locality name
			0/2T(1)(1			115 <u>—1711</u> 571	

PAYER'S name, street address, city, state, ZIP code, and telephone no.  EMPLOYMENT SECURITY COMMISSION 10 Warren Avenue Greensboro, NC 27401	1 Unemployment compensation     2,400.00  2 State or local income tax refunds, credits, or offsets  \$			ո 1099-G	Certain Government Payments	
PAYER'S federal identification number 20-3XXXXXX 031-XX-XXXX  RECIPIENT'S name		ount is for tax year  AA payments	\$ (	deral income tax withheld 240.00 cable grants	Copy B For Recipient This is important tax Information and is being furnished to the	
Sheryl Beringer Street address (including apt. no.) 1717 Tudor Ave		re payments	tra	hecked, box 2 is de or business ome	Internal Revenue Service. If you are required to file a return, a negligence penalty or	
City, state, and ZIP code Your City, State and ZIP Code Account number (see instructions)	9 Market gain \$ 10a State   10b State identificate		tion no. 11 State income tax withheld		other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	

orm 13614-C	
(October 2013)	

Department of the Treasury - Internal Revenue Service

Intake/Interview & Quality Review Sheet

**OMB Number** 1545-1964

Exercise 2

Washington Intake and Interview Sheet, page 1

of 2

#### You will need:

- Tax Information such as Forms W-2, 1099, 1098.
  Social security cards or ITIN letters for all persons on your tax return.

· Please complete pages 1-2 of this form.

- You are responsible for the information on your return. Please provide complete and accurate information.

Picture ID (such as valid driver's li	cinse, for you and	a your spo	use.		i you ii	ave ques	tions, pieas	e ask the IRS	certified v	oluliteel p	reparer.		
Part I – Your Personal Information													
1. Your first name Windsor			M.I. B		ast name Are you a U.S. citizen  Vashington						n No		
2. Your spouse's first name				Last name	Last name Is your spouse a U.S. citi  ☐ Yes ☐ No								
3. Mailing address 200 Sisters Lane		'			City Your City				State YS	I .	P code our Zip		
4. Contact information Telephone numb	er(s)						Email a	address			·		
5. Your Date of Birth 04/16/1972	6. Your job title Clerk			2	7. Last ye b. Totally	,	ou: anently disab	oled 🗌 Yes		Full time stu c. Legally		_	
8. Your spouse's Date of Birth	9. Your spouse	e's job title					our spouse: anently disab	oled 🗌 Yes		Full time stu c. Legally	udent  Ye	_	
11. Can anyone claim you or your spouse	on their tax return	☐ Yes		<b>≭</b> No		Unsure							
12. Have you or your spouse	a. Been a victir	m of identity	/ theft	☐ Yes	×	No	b. Adop	oted a child	Yes	×	No		
Part II – Marital Status and Household I	formation												
2. List the names below of:	☐ Married ☐ Divorced ☐ Widowed	l or Legally		ed Dat			eparate main	nonths of 201	ement		□ No 		
• everyone who lived with you last year	other than you or you	ur spouse)						If additional s	pace is nee	ded check	here 🗌 and I	ist on page 4	
anyone you supported but did not live	with you last year							To b	e completed	by Certified	by Certified Volunteer Preparer		
name or spouse's name below (mm/do	example: son, daughter, parent, none, etc)	months lived in your home last year	Citizen (yes/no)	of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/13 (S/M)	Student last year (yes/no)	Disabled (yes/no)	Can this person be claimed by someone else as a dependent on their return?	person provide more than 50% of their own support?	Did this person have more than \$3900 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person?	
(a) (b)		(d)	(e)	(f)	0	(h)	(i)	(yes/no)	(yes/no)			(yes/no)	
Montel Jesse Scott 01/10	/02 Son	2	Yes	Yes	S	No	No						
						-							

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205

# Exercise 2 – Washington Intake and Interview Sheet, page 2 of 2

			Page 2							
Yes	No	Unsure	Check appropriate box for each question in each section							
Part III	– Inc	ome – L	ast Year, Did You (or Your Spouse) Receive							
×			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1							
	×		2. (A) Tip Income?							
	×		3. (B) Scholarships? (Forms W-2, 1098-T)							
×			. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)							
	*		5. (B) Refund of state/local income taxes? (Form 1099-G)							
$\Box$	*		6. (B) Alimony income?							
$\Box$	*		7. (A) Self-Employment income? (Form 1099-MISC, cash)							
	*		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?							
	*		9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)							
	*		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)							
	<b>*</b>		11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)							
	<b>*</b>		12. (B) Unemployment compensation? (Form 1099-G)							
	<b>*</b>		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)							
	*		14. (M) Income (or loss) from Rental Property?							
	×		15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify							
			- Last Year, Did You (or Your Spouse) Pay							
	*		1. (B) Alimony? If yes, do you have the recipient's SSN? Yes No							
	<b>*</b>		2. Contributions to a retirement account? IRA (A) Roth IRA (B) 401K (B) Other							
×			3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)							
	×		4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)							
	*		(B) Medical expenses? (including health insurance premiums)							
	*		6. (B) Home mortgage interest? (Form 1098)							
			7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)							
	*		8. (B) Charitable contributions?							
片	*		9. (B) Child or dependent care expenses such as daycare?							
	×		10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc?							
片	*		11. (A) Expenses related to self-employment income or any other income you received?							
Part V			- Last Year, Did You (or Your Spouse)							
	×		1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)							
	*		2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)							
			3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)							
	*		4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?							
	*		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)							
	*		6. (B) Live in an area that was affected by a natural disaster? If yes, where?							
	*		· · · · · · · · · · · · · · · · · · ·							
片	*		7. (A) Receive the First Time Homebuyers Credit in 2008?							
닐	×		8. (B) Pay any student loan interest? (Form 1098-E)							
닐	×		9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?							
	× .		10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?							
			Information and Questions Related to the Preparation of Your Return							
			n Campaign Fund (If you check a box, your tax or refund will not change) your spouse if filing jointly, want \$3 to go to this fund     You     □ Spouse							
			und, would you like							
•	depos		To purchase U.S. Savings Bonds  To split your refund between different accounts							
<b>≭</b> Y€	es		No ☐ Yes 🗷 No ☐ Yes 🕱 No							
If you	have	a balanc	e due, would you like to make a payment directly from your bank account Yes No							
			ration sites operate by receiving grant money. The data from the following questions may be used by this site rants. Your answers will be used only for statistical purposes.							
Other t	han E	nglish, v	what language is spoken in your home NONE Prefer not to answer							
		-	of your household considered disabled Yes No Prefer not to answer							
•										
Cataloo	Numb	or 52121	Form <b>13614-C.</b> (Rev. 10-2013)							

Basic - Washington

13



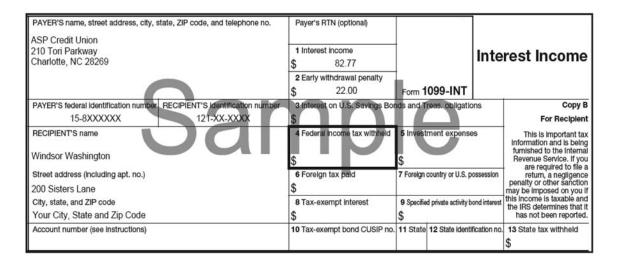


Windsor Washington 200 Sisters Lane Your City, State, and ZIP Code			1234 15-000000000
PAY TO THE ORDER OF		\$	
ASP Credit Union City, State, and ZIP Code			DOLLARS
For  :062005690  :00578965542	1234		

#### Interview Notes - Washington

- · Windsor is single and pays child support for his son Montel.
- · Windsor's son, Montel, lives with his mother, Angie Scott 10 months out of the year.
- · Windsor did not itemize deductions last year.
- Windsor tells you that he is working towards his bachelor's degree in Computer Information Systems. He is considered a sophomore, and he is not a convicted felon. He has never claimed an education credit before. He also was a full time student last year. He paid \$5,000 in tuition and fees to Walker University at 50 Walker Drive, Your City, State, and Zip. The EIN of the University is 15-9XXXXXX.
- If Windsor is due a refund, he wants his refund to be direct deposited in his checking account. If he has a balance due, he will mail in his payment.

**Note:** To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

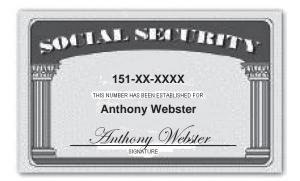


PAYER'S name, street address, city, state, ZIP code, and telephone no.  A&P Financial Services 1513 Wendy Bagwell Parkway Your City, State and Zip Code	\$	71.50 led dividends 71.50	Form 1099-DIV	Dividends and Distributions	
	2a Total	capital gain distr.	2b Unrecap. Sec. 12 \$	50 gain	Copy B
PAYER'S federal identification number RECIPIENT'S identification number	2c Section	on 1202 gain	2d Collectibles (28%) gain		For Recipient
15-9XXXXXX	\$		\$		
RECIPIENT'S name Windsor Washington	3 Nondiv	idend distributions 8.45	4 Federal income tax withheld \$ 5 Investment expenses		This is important tax information and is being furnished to the Internal Revenue
Street address (including apt. no.)	6 Foreign	tax paid	7 Foreign country or U.S.	possession	Service. If you are required to file a return, a negligence
200 Amber Place	\$				penalty or other sanction may be
City, state, and ZIP code Your City, State, and Zip	8 Cash lic	quidation distributions	Noncash liquidation distributions     S		imposed on you if this income is taxable and the IRS
Account number (see instructions)		pt-interest dividends	11 Specified private a bond interest dividend		determines that it has not been reported.
	\$		\$		
	12 State	13 State identification no.	14 State tax withheld		

b Employer identification number (EIN) 15-7XXXXXX		1 Wa	ges, tips, other compensation \$19,980.90		e tax withheld 197.14
c Employer's name, address, and ZIP code		3 Sox	ial security wages \$19,980.90	4 Social security \$83	tax withheld 39.20
KAIZI TECHNOLOGY, INC 1030 Redmond Way	Σ.	5 Me	dicare wages and tips \$19,980.90	6 Medicare tax w	ithheld 89.72
Mount Pleasant, SC 29464		7 Sox	cial security tips	8 Allocated tips	
d Control number		9	114	10 Dependent car	e benefits
	t name	Suff. 11 No	ngualified plans	12a See instruction	ns for box 12
WINDSOR WASHINGTON	1		tutory Retirement Third-part playee plan pay	<sup>rty sick</sup> 12b	
200 Sisters Lane				3	
Your City, State and Zip C	ode	14 Oth	er	12c	
				12d	
f Employee's address and ZIP code					
15 State Employer's state ID number	16 State wages, tips, etc. \$19,980.90	17 State income tax \$1,998.25	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form <b>13614-C</b> (October 2013)		Int				sury - Internal		Service <b>view S</b> l	heet			OMB N 1545-	
You will need:  • Tax Information such as F  • Social security cards or I  • Picture ID (such as valid o	TIN letters for	099, 1098. all persons o	n your tax	return.		Please (     You are accurat	complete respons e informa	pages 1-2 on the pation.		-		-	mplete and
Part I – Your Personal Informat	tion												
Your first name     Anthony				M.I.	Last nam Webster	е					Are yo	u a U.S. citize s	en ] No
Your spouse's first name     Courtney				M.I. O	Last nam Webster						<b>≭</b> Ye		] No
Mailing address     Parron Avenue							our City				State YS	I	P code our Zip
4. Contact information Telepho	one number(s)	215-549-XXX	XX					Email a	address				
5. Your Date of Birth		6. Your job title				7. Last yea	ar, were y	/ou:		a. F	full time st	udent 🗌 Y	es 🗷 No
06/09/1964		General Contrac						anently disat		s 🗷 No	c. Legally	blind   Y	es 🗷 No
8. Your spouse's Date of Birth 06/18/1967		<ol><li>Your spouse Teacher</li></ol>	's job title					your spouse: anently disab			Full time sto c. Legally		_
11. Can anyone claim you or you	r spouse on th	neir tax return	☐ Yes		<b>≭</b> No		Unsure						
12. Have you or your spouse		a. Been a victir	n of identit	y theft	☐ Yes	×	No	b. Ado	pted a child	Yes	×	No	
Part II - Marital Status and Hou	sehold Inforr	nation											
1. As of December 31 of last yea	r, were you:	<ul><li>Single</li><li>★ Married</li><li>Divorced</li><li>Widowed</li></ul>	or Legally		ed Da				months of 201	_	Yes	□ No —	
<ul><li>2. List the names below of:</li><li>everyone who lived with you</li></ul>	last year (other	er than you or you	ır spouse)						If additional s	pace is nee	ded check	here 🗌 and l	ist on page 4
anyone you supported but di												d Volunteer Pr	1
Name (first, last) Do not enter your name or spouse's name below	(mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	months lived in your home last year	Citizen (yes/no)	of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/13 (S/M)	Student last year (yes/no)	Disabled (yes/no)	claimed by someone else as a dependent on their return?	person provide more than 50% of their own support?	Did this person have more than \$3900 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)		(h)	(i)	(yes/no)	(yes/no)			(yes/no)
		are trained ethical beha										1	

			Page 2
Yes	No	Unsure	Check appropriate box for each question in each section
Part III	– Inc	ome – L	ast Year, Did You (or Your Spouse) Receive
×			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 2
	×		2. (A) Tip Income?
	×		3. (B) Scholarships? (Forms W-2, 1098-T)
×			4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
×			5. (B) Refund of state/local income taxes? (Form 1099-G)
	×		6. (B) Alimony income?
	×		7. (A) Self-Employment income? (Form 1099-MISC, cash)
	×		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
	×		9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)
	×		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
	×		11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)
	×		12. (B) Unemployment compensation? (Form 1099-G)
	×		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
	×		14. (M) Income (or loss) from Rental Property?
		×	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify Lotto
Part IV	/ – Ex	penses ·	- Last Year, Did You (or Your Spouse) Pay
	×		1. (B) Alimony? If yes, do you have the recipient's SSN? Yes No
	×		2. Contributions to a retirement account? IRA (A) Roth IRA (B) 401K (B) Other
	×		3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
	×		4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
×			5. (B) Medical expenses? (including health insurance premiums)
×			6. (B) Home mortgage interest? (Form 1098)
×			7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
×			8. (B) Charitable contributions?
	×		9. (B) Child or dependent care expenses such as daycare?
*			10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc?
	×		11. (A) Expenses related to self-employment income or any other income you received?
Part V	– Life	Events	- Last Year, Did You (or Your Spouse)
	×		1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
	×		2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
	×		3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
	×		4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
	×		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
	×		6. (B) Live in an area that was affected by a natural disaster? If yes, where?
	×		7. (A) Receive the First Time Homebuyers Credit in 2008?
	×		8. (B) Pay any student loan interest? (Form 1098-E)
	×		9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
	×		10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
Part V	I – Ad	ditional	Information and Questions Related to the Preparation of Your Return
Check	here i	f you, or	n Campaign Fund (If you check a box, your tax or refund will not change) your spouse if filing jointly, want \$3 to go to this fund You Spouse
_	depo	sit	und, would you like         To purchase U.S. Savings Bonds       To split your refund between different accounts         No
If you	have	a balanc	e due, would you like to make a payment directly from your bank account ■ Yes □ No
-			ration sites operate by receiving grant money. The data from the following questions may be used by this site rants. Your answers will be used only for statistical purposes.
	-	_	/hat language is spoken in your home NONE
		-	of your household considered disabled  Yes No Prefer not to answer
Catalog	Numb	er 52121	E www.irs.gov Form <b>13614-C</b> (Rev. 10-2013)





Anthony Webster Courtney Webster 919 N. Darron Ave. Your City, State and ZIP Code				<b>1234</b> 15-00000000
PAY TO THE ORDER OF				\$
				DOLLARS
YORK NATIONAL BANK Rochester, NY 14603				
For	_			
:062005690  :00578965542	1234	4		

Basic - Webster

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#### **Interview Notes – Webster**

- Anthony and Courtney married last year. Courtney has not filed a name change form with the Social Security Administration.
- Courtney paid \$385 for school supplies for the year, and wasn't reimbursed. She is a full time fifth grade teacher.
- · They would like to handle any refund or payment electronically.
- Anthony won \$25 in the second chance lottery and \$100 playing the slot machines in Atlantic City. He isn't sure if he has to include it on his tax return.
- The Websters itemized deductions last year and received a state refund of \$580. Their itemized deductions totaled \$12,800. The amount from last year's Schedule A, line 5a (income taxes) was \$762, and line 5b (general sales tax) was \$275. The taxable income was \$6,767.

**Note:** To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

	oloyee's social security number 51-XX-XXXX	N		t		
b Employer identification number (EIN) 11-5XXXXX				es, tips, other compensation \$40,990.65	2 Federal income tax \$4,100	
c Employer's name, address, and ZIP code			3 Socia	l security wages	4 Social security tax v	vithheld
AW CONTRACTING SER	VICEC			\$40,990.65	\$1,721	.61
643 Sinclair St.	VICES		5 Medi	care wages and tips \$40,990.65	6 Medicare tax withh \$594	
Evansville, IN 47715	0.10		7 Socia	l security tips	8 Allocated tips	
d Control number	210		9		10 Dependent care be	nefits
e Employee's first name and initial La	t name	Suff.	11 None	qualified plans	12a See instructions fo	r box 12
ANTHONY WEBSTER		_	13 Statute emplo		12b	
919 N. Darron Ave.				yee Nan pay	à	
Your City, State and ZIP 0	Code		14 Other		12c	
					12d	
f Employee's address and ZIP code					d	
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income	tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS   99-5678245	\$40,990.65	\$2,450				
	1.0	_				
a Em 1	ployee's social security number 52-XX-XXXX			= =		
b Employer identification number (EIN) 11-6XXXXX				ges, tips, other compensation \$11,250.40	2 Federal income ta \$1087	
c Employer's name, address, and ZIP code			3 Soci	al security wages \$11,250.40	4 Social security tax \$472	
Southside Elementary Sci	hool		5 Med	ficare wages and tips	6 Medicare tax with	1-01-0
12 Pembroke Street				\$11,250.40	\$163	3.13
Evansville, IN 47715			7 Soci	al security tips	8 Allocated tips	
d Control number			9	160	10 Dependent care b	enefits
	st name	Suff.	11 Non	iqualified plans	12a See instructions f	or box 12
Courtney Webster 919 N. Darren Ave		_	13 Statu	story Retirement Third-party loyee plan pay	12b	
Your City, State and ZIP	Code	_	14 Othe		12c	
Tour Oity, State and Zir V				77.	3	
					12d	
f Employee's address and ZIP code						
15 State Employer's state ID number YS 36-5667845	16 State wages, tips, etc. \$11,250.40	17 State income \$388.		18 Local wages, tips, etc.	19 Local income tax	20 Locality name

PAYER'S name, street address, city, state, ZIP code, and telephone no.  Hampton First National Bank 200 N. Andrea Blvd Evansville, IN 47715	Payer's RTN (optional)  1 Interest income \$ 777.70		Interest Income
	2 Early withdrawal penalty \$ 78.00	Form 1099-INT	
PAYER'S federal identification number RECIPIENT'S identification number	3 Interest on U.S. Savings Bo	nds and Treas, obligation	ns Copy B
11-7XXXXXX 151-XX-XXXX	\$		For Recipient
Anthony Webster	4 Federal Income tax withheld  \$ 35.56	5 Investment expense \$	S This is important tax information and is being furnished to the internal Revenue Service. If you are required to file a
Street address (including apt. no.)	6 Foreign tax paid	7 Foreign country or U.S. po	ssession return, a negligence
919 N. Darron Ave.	\$		penalty or other sanction may be imposed on you if
City, state, and ZIP code	8 Tax-exempt Interest	9 Specified private activity bo	this income is taxable and the IRS determines that it
Your City, State and Zip Code	\$	\$	has not been reported.
Account number (see Instructions)	10 Tax-exempt bond CUSIP no.	. 11 State 12 State Identif	cation no. 13 State tax withheld

# All of the following are unreimbursed expenses for the Websters:

Medical insurance	\$2,520
Medical travel	600 miles
Dental bills	\$375
Vitamins	\$65
New glasses	\$255
Prescription drugs	\$635
Teeth whitening products	\$110
Tithes & Offerings listed on Statement from his church	\$4,550
Donation to the Presidential Election Campaign Fund	\$1,800
Mortgage late payment charge	\$95
Home mortgage interest	\$3,500
Car loan interest	\$1,430
City real estate tax	\$650
County real estate tax	\$1,765
Cash donation to United Way (no written documentation)	\$75
Personal property taxes (value based)	\$495
Gambling losses	\$2,015

Basic - Webster 23

**Basic Comprehensive Problem** 

Graham Intake and Interview Sheet, page 1

<u>o</u> N

**Problem** 

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Form **13614-C** Department of the Treasury - Internal Revenue Service (October 2013)

# Intake/Interview & Quality Review Sheet

**OMB Number** 1545-1964

#### You will need:

- Tax Information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for all persons on your tax return.
   Picture ID (such as valid driver's license) for you and your spouse.

- Please complete pages 1-2 of this form.
  You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS certified volunteer preparer.

(0		c, .c. , c	, ,			,	4	tione, piece			. о. ш		
Part I – Your Personal Information	on												
1. Your first name				M.I.	Last nam	е					Are yo	u a U.S. citize	en
Sean				S	Graham						× Ye	s 🗆	] No
2. Your spouse's first name				M.I.	Last nam	е						spouse a U.	
Stacey				A	Graham						× Ye	s [	] No
3. Mailing address							City				State		P code
2621 Washington Street						Y	Your City				YS	Y	our Zip
4. Contact information Telephon	e number(s)	404 555-XXX	XX					Email a	address				
5. Your Date of Birth	(	6. Your job title				7. Last ye	ar, were y	ou:		a.	Full time stu	udent 🗌 Y	es 🗶 No
11/05/1950	1	Retired				b. Totally	and perma	anently disab	oled 🗌 Yes	s 🗷 No	c. Legally	blind 🔲 Y	es 🗷 No
8. Your spouse's Date of Birth		9. Your spouse	's job title	7 1		10. Last y	ear, was y	our spouse:		a. l	Full time stu	udent 🗌 Y	es 💌 No
07/22/1957	-	Teacher				b. Totally	and perma	anently disab	oled 🗌 Yes	s 🗷 No	c. Legally	blind 🔲 Y	es 💌 No
11. Can anyone claim you or your	spouse on th	eir tax return	☐ Yes		<b>≭</b> No		Unsure						
12. Have you or your spouse	;	a. Been a victin	n of identity	theft	Yes	×	No	b. Ado	oted a child	Yes	×	No	
Part II - Marital Status and House	ehold Inforn	nation											
1. As of December 31 of last year,	,	<ul><li>☐ Single</li><li>■ Married</li><li>☐ Divorced</li><li>☐ Widowed</li></ul>	or Legally	Separate		_			nonths of 201 Itenance agre	_	Yes	□ No —	
List the names below of:     everyone who lived with you la	ast year (othe	r than you or you	ır spouse)		0				If additional s	<u> </u>			
anyone you supported but did	not live with	you last year							To b	e completed	by Certifie	d Volunteer Pr	eparer
Name (first, last) Do not enter your name or spouse's name below	(mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	months lived in your home last year	Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/13 (S/M)	Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Can this person be claimed by someone else as a dependent on their return?	person provide more than 50% of their own support?	Did this person have more than \$3900 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person?
(a)	(b)	(c)	(d)	(e)	(f)		(h)	(i)	(yes/no)	(yes/no)			(yes/no)
Joshua Graham	06/08/01	Son	12	Yes	Yes	S	No	No					
Jeremy Graham	08/11/94	Son	12	Yes	Yes	S	Yes	No					
Gail Forsyth	07/17/1939	Parent	12	Yes	Yes	S	No	No					

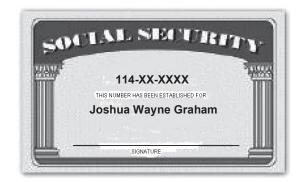
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205

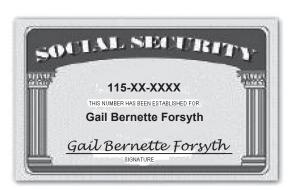
Basic - Graham 25











Sean S. Graham Stacey A. Graham 2621 Washington Street Your City, State, and ZIP Code		 3298
PAY TO THE ORDER OF		\$ DOLLARS
GUILFORD NATIONAL BANK New York, NY 10001		BOLLANO
: 322070239   :0020204523456	3298	

#### Interview Notes - Graham

- They want to file a joint return.
- · Stacey is a ninth grade teacher.
- Stacey's mother, Gail Forsyth, lived with Sean and Stacey for the entire year. Gail's entire income consists of \$2,500 earned as a teacher's aide, \$360 in interest, and \$4,200 in social security benefits. Sean and Stacey provided more than half of Gail's total support. She is a U.S. citizen, widowed.
- Their son, Jeremy, attends college. He is a freshman, and he has not been convicted on any felony charges.
- If Sean and Stacey are due a refund, they would like the refund deposited directly into their checking account. If they owe money, they want the amount paid by direct debit from their checking account.

Basic - Graham

# Line 7—Wages

b Employer identification number (EIN) 21-0XXXXXX		1 Wa	iges, tips, other compensatio \$33,990.65		me tax withheld ,198.13		
c Employer's name, address, and ZIP code	Schooling School (	3 So	cial security wages \$35,290,65		ity tax withheld ,428.21		
CAMDEN SCHOOL DIST	RICT	5 Me	cdicare wages and tips	6 Medicare ta			
1212 Forest Ave			\$3 <u>5,</u> 290.65 \$511.71				
Kirkwood, MO 63122		7 50	cial security tips	8 Allocated tip	OS		
d Control number		9	MA	10 Dependent	care benefits		
e Employee's first name and initial La	t name	Suff. 11 No	nqualified plans	12a See instruc	tions for box 12 \$1,098.75		
STACEY GRAHAM			tutory Retirement Third-pa ployee plan pay	120	******		
2621 Washington Street				E	\$1,300.00		
Your City, State and ZIP C	Code	14 Oti	ner	12c			
				12d			
f Employee's address and ZIP code		_					
15 State Employer's state ID number	16 State wages, tips, etc. \$33,990.65	17 State income tax \$3,400	18 Local wages, tips, etc.	19 Local income ta	20 Locality name		

**Note:** Form 8880 will appear in the TaxWise<sup>®</sup> Forms Tree—do not complete.

b Employer identification number (EIN) 21-1XXXXXX		1 Wa	iges, tips, other compensation \$1,825		tax withheld		
c Employer's name, address, and ZIP code		3 So	3 Social security wages 4 Social security tax withhele \$1.825 \$76.65				
UMBA Institute 110 Brandon Place		5 Me	dicare wages and tips \$1,825	6 Medicaretaxw \$2	rithheld 26.46		
Your City, State and Zip Cod	e	7 So	cial security tips	8 Allocated tips			
d Control number		9		10 Dependent car	re benefits		
e Employee's first name and initial Last name	ne	Suff. 11 No	ngualified plans	12a See instruction	ns for box 12		
Sean Graham		13 Sta	tutory Retirement Third-part playee plan pay	ty sick 12b			
2621 Washington Street			] × _	à			
Your City, State and ZIP Cod	le	14 Ott	ner	12c			
				12d			
f Employee's address and ZIP code							
	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		

## Line 8—Interest

PAYER'S name, street address, city, state, ZIP code, and telephone no.	Payer's RTN (optional)		
BERINGER FEDERAL CREDIT UNION 123 Cherryville Blvd. Hartford, CT 06101	1 Interest income \$ 226.82 2 Early withdrawal penalty \$ 55.00	Form 1099-INT	Interest Income
PAYER'S federal identification number RECIPIENT'S identification number 10-6XXXXXX 111-XX-XXXX	3 Interest on U.S. Savings Bo \$	nds and Treas. obligation	ns Copy B For Recipient
RECIPIENT'S name Stacey Graham	4 Federal Income tax withheld  \$ 47.56	5 Investment expense \$	information and is being furnished to the Internal Revenue Service. If you
Street address (including apt. no.)	6 Foreign tax paid	7 Foreign country or U.S. po	are required to file a return, a negligence
2621 Washington Street	\$	PORT AND THE STATE OF THE PARTY	penalty or other sanction may be imposed on you if
City, state, and ZIP code	8 Tax-exempt Interest	9 Specified private activity be	this income to toughts and
Your City, State and ZIP Code	\$	\$	has not been reported.
Account number (see instructions)	10 Tax-exempt bond CUSIP no.	11 State 12 State Identif	lcation no. 13 State tax withheld \$

# Line 9—Dividends

PAYER'S name, street address, city, state, ZIP code, and telephone no.  C.A.S.H. FINANCIAL INC.  123 Money Circle  Bangor, ME 04401	\$	189.87 allifled dividends 189.87	Form <b>1099-DIV</b>	Dividends and Distributions
	2a To	al capital gain distr.	2b Unrecap. Sec. 1250 gales	Copy B
number number	NT'S Identification 2c Set	ction 1202 gain	2d Collectibles (28%) gain	
RECIPIENT'S name SEAN GRAHAM	3 1 3 100	dividend distributions	Federal income tax withhere     Investment expenses	This is important tax information and is being furnished to the Internal Revenue Service, if you are
Street address (Including apt. no.) 2621 Washington Street	6 Fore	lgn tax paid	7 Foreign country or U.S. possess	retum, a negligence penalty or other sanction may be
City, state, and ZIP code	8 Cash	liquidation distributions	9 Noncash liquidation distribution	imposed on you if this income is taxable
Your City, State and ZIP Code	\$		\$	and the IRS
Account number (see instructions)	50	empt-interest dividends	bond interest dividends	not been reported
	\$ 12 Sta	te 13 State identification no.	\$ 14 State tax withheld \$	

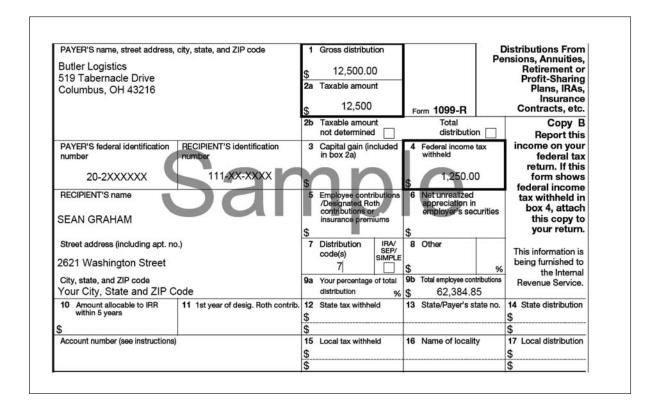
Basic - Graham

29

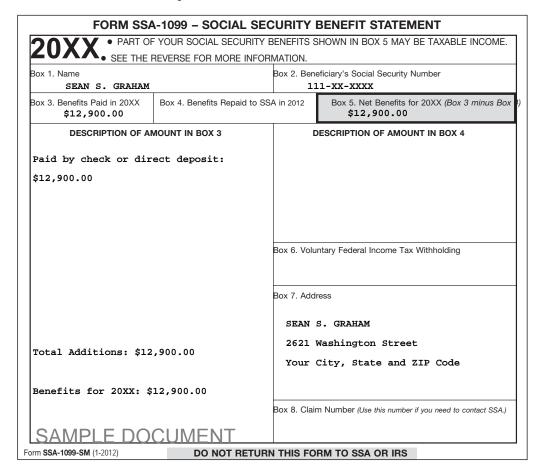
#### Line 10—Taxable Refunds

Sean and Stacey did not itemize their taxes last year but received a refund from the state department of revenue in the amount of \$540. They want to know if it is taxable.

#### Line 16—Pensions and Annuities



#### Line 20a—Social Security Benefits



#### Line 21—Other Income

PAYER'S name, address, ZIP code, federal identification	1 Gross winnings	2 Federal Income tax withheld	OMB No. 1545-0238
number, and telephone number	\$1,000.00	\$100.00	20 XX
REDMOND'S CASINO	3 Type of wager	4 Date won	Z VX
233 Catawba Highway	Poker	07/04/20XX	Form W-2G
Reno, NV 89510	5 Transaction	6 Race	Certain
Payer ID 10-7XXXXXXX 775-555-XXXX	7 Winnings from identical wagers	8 Cashler	Gambling Winnings
WINNER'S name, address (including apt. no.), and ZIP code		10 Window	This information is
STACEY GRAHAM	112-XX-XXXX	40.0	being furnished to
2621 Washington St.	11 First I.D.	12 Second I.D.	the Internal Revenue Service.
Your City, State and Zip Code	13 State/Payer's state identification no.	14 State income tax withheld	Сору В
Under penalties of perjury, I declare that, to the best of my knowledge correctly identify me as the recipient of this payment and any payments to Signature   Signature	Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.		

Stacey had \$2,300 in gambling losses.

#### Line 30—Penalty on Early Withdrawal of Savings Adjustment

Sean received a Form 1099-INT with a penalty amount charged to him. This amount is deductible as an adjustment.

#### Line 31—Alimony Paid Adjustment

Sean paid his ex-wife, Elaine, \$250 each month in alimony. Elaine's SSN is 116-XX-XXXX.

#### **Line 33—Student Loan Interest Deduction**

Stacey paid \$500 in interest on student loans for her Master of Science Degree in Elementary Education.

#### Line 40—Itemized Deductions, Schedule A

Sean and Stacey would like to itemize their deductions this year. In addition, they provide you with the following receipts. Complete Schedule A.

Medical insurance premiums (paid by Stacey)	\$3,520
Hospital bills (unreimbursed)	\$315
Doctor bills (unreimbursed)	\$540
Dentist bills (reimbursed by insurance)	\$1,200
Antihistamine (over the counter)	\$190
Prescription drugs for Gail, paid by Stacey (unreimbursed)	\$650
Life insurance premiums	\$385
Insulin (unreimbursed)	\$250
Vitamins (over the counter)	\$75
Federal income tax	\$4,252
Personal property tax (value based)	\$565
Real estate tax	\$1,300
Taxes paid on utility bills	\$753
Mortgage interest	\$5,656
Credit card interest	\$900
Personal loan interest	\$319
Church contributions paid by check	\$7,550
Chamber of Commerce contributions	\$225
Homeowner's dues	\$425
Raffle tickets at church	\$50
Union dues	\$875
Safety deposit box (for investments)	\$150

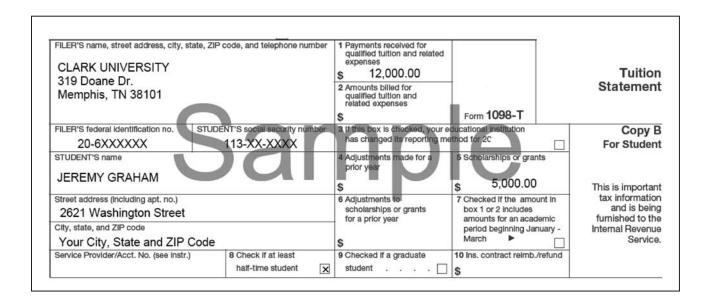
### Line 48—Credit for Child and Dependent Care Expenses, Form 2441

Sean and Stacey paid \$625 to Crossroads Child Care Center for 5 weeks of summer camp care for Joshua while they worked. The center's address is 1648 Baylor Avenue, your City, State, and ZIP. The employer identification number (EIN) for Crossroads Child Care Center is 20-5XXXXXX.

# Line 49—Education Credit, Form 8863

Gail paid \$800 for a college course to improve her classroom management skills. Sean and Stacey ask if the \$800 is deductible on their tax return. She attended Campbell University, 15 Morgan Drive, Your City, State and Zip Code.

Jeremy Graham is a freshman in college. The 1098T shown was issued by his college. The Grahams paid \$7,000 to the institution by check. Complete Form 8863.



### Line 50—Retirement Savings Contribution Credit

Stacey made voluntary contributions to her employer's qualified plan, as shown on her Form W-2. Complete Form 8880 if necessary.

#### Line 51—Child Tax Credit

If using TaxWise<sup>®</sup>, this line will calculate automatically.

### Line 64a—Earned Income Credit

Sean and Stacey want to know if they qualify for Earned Income Credit (EIC) this year. Complete the questions on Schedule EIC, then answer any questions on the EIC worksheet, if necessary.

### Line 65—Additional Child Tax Credit, Schedule 8812

When the taxpayer does not qualify for the full amount of the Child Tax Credit, TaxWise® will calculate the Additional Child Tax Credit on Schedule 8812.

# Line 66—Refundable American Opportunity Credit

Sean and Stacey would like to know if they will qualify for the refundable portion of the American Opportunity Credit. Verify the taxpayer data is entered correctly on Form 8863.

### Line 74—Amount You Want Refunded to You

Sean and Stacey would like their refund direct deposited into their checking account.

### Finishing the Return

Sean and Stacey authorized the use of the Practitioner PIN to sign their return. They signed Form 8879, giving the volunteer tax preparer permission to enter the PINs for them.

**Note:** To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

Advanced Practice Exercises

Exercise

4

**OMB Number** 

1545-1964

Department of the Treasury - Internal Revenue Service

Intake/Interview & Quality Review Sheet

Please complete pages 1-2 of this form.

accurate information.

You are responsible for the information on your return. Please provide complete and

If you have questions, please ask the IRS certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205

(S/M)

(yes/no) (yes/no)

(h)

someone

else as a

(ves/no)

dependent on

their return?

more than

50% of

their own

support?

(yes/no)

than \$3900

of income?

(yes/no)

than 50% of

this person?

support for

(yes/no)

half the cost of

maintaining a home for this

person?

(ves/no)

35

Advanced - Austin

(a)

Form 13614-C

(October 2013)

• Tax Information such as Forms W-2, 1099, 1098.

· Social security cards or ITIN letters for all persons on your tax return.

daughter,

etc)

(b)

parent, none.

(c)

your home

(d)

last vear

Picture ID (such as valid driver's license) for you and your spouse.

You will need:

Mark

or Mexico

last vear

(yes/no)

(e)

			Page 2							
Yes	No	Unsure	Check appropriate box for each question in each section							
Part III	– Inc	ome – L	ast Year, Did You (or Your Spouse) Receive							
×			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1							
	×		2. (A) Tip Income?							
	×		3. (B) Scholarships? (Forms W-2, 1098-T)							
×			4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)							
×			5. (B) Refund of state/local income taxes? (Form 1099-G)							
	×		6. (B) Alimony income?							
	×		7. (A) Self-Employment income? (Form 1099-MISC, cash)							
	×		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?							
	×		9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)							
	×		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)							
×			11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)							
	×		12. (B) Unemployment compensation? (Form 1099-G)							
×			13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)							
	*		14. (M) Income (or loss) from Rental Property?							
	×		15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify							
Part IV	/ – Ex	penses ·	- Last Year, Did You (or Your Spouse) Pay							
	*		1. (B) Alimony? If yes, do you have the recipient's SSN? Yes No							
	*		2. Contributions to a retirement account? IRA (A) Roth IRA (B) 401K (B) Other							
	×		3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)							
	×		4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)							
	×		5. (B) Medical expenses? (including health insurance premiums)							
*			6. (B) Home mortgage interest? (Form 1098)							
*			7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)							
×			8. (B) Charitable contributions?							
	×		9. (B) Child or dependent care expenses such as daycare?							
	×		10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc?							
	×		11. (A) Expenses related to self-employment income or any other income you received?							
Part V	– Life	Events	- Last Year, Did You (or Your Spouse)							
	×		1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)							
	×		2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)							
	×		3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)							
	×		4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?							
	×		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)							
	×		6. (B) Live in an area that was affected by a natural disaster? If yes, where?							
×			7. (A) Receive the First Time Homebuyers Credit in 2008?							
	×		8. (B) Pay any student loan interest? (Form 1098-E)							
	×		9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?							
	×		10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?							
Part V	l – Ad	ditional	Information and Questions Related to the Preparation of Your Return							
			n Campaign Fund (If you check a box, your tax or refund will not change) your spouse if filing jointly, want \$3 to go to this fund        You     □ Spouse							
			your spouse if filing jointly, want \$3 to go to this fund <b>★</b> You Spouse							
Direct			To purchase U.S. Savings Bonds  To split your refund between different accounts							
<b>≭</b> Ye			No ☐ Yes ★ No ☐ Yes ★ No							
If you	have	a balanc	e due, would you like to make a payment directly from your bank account 💌 Yes 🗌 No							
			ration sites operate by receiving grant money. The data from the following questions may be used by this site rants. Your answers will be used only for statistical purposes.							
Other t	han E	nglish, w	what language is spoken in your home NONE Prefer not to answer							
		-	of your household considered disabled Yes 🖈 No Prefer not to answer							
- , •										
Cataloo	Numb	er 52121	Form <b>13614-C</b> (Rev. 10-2013)							



Mark D. Austin 657 Eagles Landing Way Your City, State, and ZIP Code		 1234 15-000000000
PAY TO THE ORDER OF		\$
Yellow Rose Credit Union Austin, TX 73301		DOLLARS
For  :062005690  :00578965542	1234	

## **Interview Notes - Austin**

- Mark and Andrea Austin have been separated since 2006. They have not lived together since the separation, but their divorce is not finalized.
- They have three adult children.
- Andrea has already filed her tax return, and she itemized her deductions. Her SSN is 232-XX-XXXX.
- Mark itemized deductions last year and received a refund from the state department of revenue for \$171.
   His itemized deductions totaled \$13,750, and his taxable income was \$8,549. The amount from last year's Schedule A, line 5a (income taxes) was \$423. His general sales tax was \$350.
- Mark retired from the railroad on June 1, 2004, and now works part-time as a machinist. His annuity does
  not make provisions for a joint and survivor annuity.
- His church contributions were \$1,700 (per statement from church).
- Mark purchased a new home on April 18, 2008 for \$134,000. He received \$7,500 for his First Time Home Buyer's Credit. IRS sent him a CP03A reminding him about the repayment of the annual \$500 that needs to be included on his tax return. He repaid the minimum \$500.00 on all tax returns since 2010 and does not wish to repay a larger amount this year.
- He paid \$125 in personal property taxes (value based).
- Mark wants to contribute to the Presidential Election Campaign Fund.

**Note:** To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

Advanced - Austin

	's social security number <-XXXX				y m
b Employer identification number (EIN) 22-5XXXXXX		1 Wa	ages, tips, other compensation \$12,475.29	2 Federal incom \$1	ne tax withheld ,247.52
c Employer's name, address, and ZIP code	20	3 So	cial security wages \$12,475.29	4 Social security	y tax withheld 523.96
Kraft Knot Tool and Die Company 216 Knotty Pine Trail	/	5 Me	edicare wages and tips \$12,475.29	6 Medicaretax \$	withheld 180.89
Austin, TX 73301		7 So	cial security tips	8 Allocated tips	
d Control number				10 Dependent of	are benefits
e Employee's first name and initial Last name	711	Suff. 11 No	inqualified plans	12a See instructi	ons for box 12
Mark D. Austin 657 Eagles Landing Way Your City, State and Zip Code		13 Str	tutory Retirement Third-party	12b	
Tour City, State and Zip Code		14 Ott	ner	12c	
				12d	
f Employee's address and ZIP code					72-15
15 State Employer's state ID number YS 21-5XXXXXX	16 State wages, tips, etc. \$12,475.29	17 State income tax \$895.63	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

RECIPIENT'S/LENDER'S name, address, and telephone number Yellow Rose Credit Union 9021 Rosewood Way Austin, TX 73301	"Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not relmbursed by another person.	Mortgage Interest Statement	
RECIPIENT'S federal identification no.  22-6XXXXXX  PAYER'S social security number 231-XX-XXXX	Mortgage Interest received from payer(s)/borrower(s)*     4,677.34	Copy B For Payer/Borrower	
PAYER'S/BORROWER'S name	2 Points paid on purchase of principal residence	The information in boxes 1, 2, and 3 is important tax	
Mark D. Austin	\$	information and is being furnished to the Internal Revenue Service. If you are	
Street address (including apt. no.)	3 Refund of overpaid interest	required to file a return, a negligence penalty or other	
657 Eagles Landing Way	\$	sanction may be imposed on you if the IRS determines	
City, state, and ZIP code	4	that an underpayment of tax results because you	
Your City, State and Zip Code	Real Estate Taxes: \$2,012.30	overstated a deduction for this mortgage interest or for	
Account number (see instructions)		these points or because you did not report this refund of interest on your return.	

PAYER'S name, street address, city UBank Brokerage Services 4003 Financial Blvd Austin, TX 73301	r, state, ZIP code, and telephone no.	\$	ordinary dividends 148.53 led dividends		ı	Dividends and Distributions	
		\$	148.53 capital gain distr.	Form 1099-DIV 2b Unrecap. Sec. 129	FO golp		
		\$	74.96	\$	so gain	Copy B	
PAYER'S federal identification number RECIPIENT'S identification number		2c Section	n 1202 gain	2d Collectibles (28%)	galn galn	For Recipient	
22-7XXXXXX	231-XX-XXXX	\$		\$			
RECIPIENT'S name	SOL	3 Nondiv	dend distributions	4 Federal Income tax	withheld	This is important ta	
Mark D. Austin		•		5 Investment expens	98	information and is being furnished to the Internal Revenue Service. If you are	
Street address (including apt. no.)		6 Foreign	tax pald	7 Foreign country or U.S.	possession	required to file a	
657 Eagles Landing Way		\$				penalty or othe sanction may be	
City, state, and ZIP code		8 Cash liq	uldation distributions	9 Noncash liquidation dis	stributions	Imposed on you this income is taxable	
Your City, State and Zip Code				\$		and the IRS	
Account number (see Instructions)		10 Exemp	ot-interest dividends	11 Specified private a bond interest dividend		determines that it has not been reported	
		\$		\$			
		12 State	13 State identification no.	14 State tax withheld			
				\$			

PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD	20XX	PAYMENTS BY THE RAILROAD RETIREME	NT BOARD
844 N RUSH ST CHICAGO IL 60611-2092 PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX	3Gross Social Security Equivalent Benefit Portion of Tier 1 Paid in 20XX	\$ 7,368.00	
Claim Number and Payee Code	Social Security Equivalent Benefit     Portion of Tier 1 Repaid to RRB in 20XX		
Recipient's Identification Number     231-XX-XXXX	Net Social Security Equivalent Benefit     Portion of Tier 1 Paid in 20XX	\$ 7,368.00	COPY C -
Recipient's Name, Street Address, City, State, and Zip Code	6. Workers' Compensation Offset in 20XX		RECIPIENT'S RECORDS
Mark D. Austin 657 Eagles Landing Way	Social Security Equivalent Benefit     Portion of Tier 1 Paid for 20XX		THIS
Your City, State and Zip Code	Social Security Equivalent Benefit     Portion of Tier 1 Paid for 20XX		INFORMATIO IS BEING FURNISHED
	Social Security Equivalent Benefit     Portion of Tier 1 Paid for Years     Prior to 20XX		TO THE INTERNAL REVENUE SERVICE.
	10. Federal Income Tax Withheld \$750.00	11. Medicare Premium Total \$ 1.156.80	

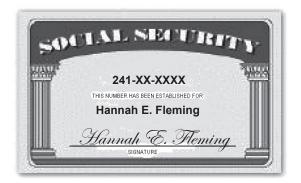
PAYERS' NAME, STREET ADDRESS, CITY, STATE, AND ZI UNITED STATES RAILROAD RETIREMENT B		(X	RAILROAD RETIR	R PENSIONS BY THI EMENT BOARD		
844 N RUSH ST CHICAGO IL 60611-2092	3. Employee Contributions	\$15,397.25				
PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX		ψ10,007.20				
Claim Number and Payee Code	Contributory Amount Paid	\$9,397.25	COPY B -			
Recipient's Identification Number     231-XX-XXX	5. Vested Dual Benefit			S INCOME ON DERAL TAX		
Recipient's Name, Street Address, City, State, and ZIP Code	6. Supplemental Annuity		YOUR FEDERAL TAX RETURN. IF THIS FORM SHOWS FEDERAL INCOME			
Mark D. Austin	7. Total Gross Paid	\$9,397.25	ATTACH TH	ELD IN BOX 9		
657 Eagles Landing Way Your City, State and Zip Code	8. Repayments		YOUR RETUI			
	Federal Income Tax     Withheld	\$1,561.00	FURNISHED TO REVENUE SERVI	THE INTERNAL ICE.		
	10. Rate of Tax		11. Country	12. Medicare Premium Tota		

Advanced - Austin 39

PAYER'S name, street address, Murphy Bank & Trust Company P. O. Box 848 Raleigh, NC 27611	1 \$ 2a \$	268.00 a Taxable amount 268.00			orm 1099-R	100000	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
		2b	Taxable amou not determine			Total distribution	n 🗍	Copy B Report this		
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)	ncluded	4	Federal income withheld	tax	income on your federal tax return. If this		
22-8XXXXXX	231-XX-XXXX	s	7 r		\$			form shows		
RECIPIENT'S name  Mark D. Austin	Jai	5	Employee cont /Designated Ro contributions of insurance premi	oth	6	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to		
		\$		in and the second	\$			your return.		
Street address (including apt. no 657 Eagles Landing Way	.)	7	Distribution code(s)	IRA/ SEP/ SIMPLE	75	Other	.,	This information is being furnished to		
City, state, and ZIP code		9a	Your percentage		\$ 9b	Total employee con	% tributions	the Internal Revenue Service.		
Your City, State and Zip Code			distribution	%	\$	180050		Revenue Service.		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 \$	State tax withh	eld	13	State/Payer's s	tate no.	14 State distribution \$		
\$		\$						\$		
Account number (see instructions)		15 \$	Local tax withh	eld	16	Name of localit	ty	17 Local distribution \$		
		\$	*************			************		\$		

Form <b>13614-C</b> (October 2013)												OMB Number 1545-1964	
You will need:  Tax Information such as F Social security cards or IT Picture ID (such as valid d	'IN letters for	099, 1098. all persons o	n your tax	return.		Please     You are     accurat	complete respons e informa	pages 1-2 of the lation.		-		-	mplete and
Part I – Your Personal Informati	ion												
Your first name				M.I.	Last name	Э						u a U.S. citize	
Hannah				E	Fleming						¥ Ye		No
2. Your spouse's first name				M.I.	Last name	9					ls your ☐ Ye	spouse a U.S	S. citizen   No
3. Mailing address 469 Booths Way							ity our City				State YS	I	P code our Zip
4. Contact information Telepho	ne number(s)	313-555-XXX	XX					Email a	address		'	'	
5. Your Date of Birth		6. Your job title				7. Last yea	ar, were y	ou:		a.	Full time st	udent 🗌 Yo	es 🗷 No
09/16/1965		Editor				b. Totally a	and perm	anently disab	oled 🗷 Yes	s 🗌 No	c. Legally	blind 🗌 Yo	es 🗷 No
8. Your spouse's Date of Birth		9. Your spouse	e's job title	7 1		10. Last ye	ear, was y	our spouse:		a.	Full time st	udent  Y	es 🗌 No
						b. Totally a	and perm	anently disab	oled 🗌 Yes	s 🗌 No	c. Legally	blind Y	es 🗌 No
11. Can anyone claim you or your	spouse on th	eir tax return	☐ Yes		<b>≭</b> No		Unsure						
12. Have you or your spouse		a. Been a victir	n of identity	theft	<b>≭</b> Yes		No	b. Ado	oted a child	Yes	×	No	
Part II - Marital Status and Hou	sehold Inforr	nation											
1. As of December 31 of last year	, were you:	Single											
		Married	Did you	live with	your spou	se during a	ny part of	the last six r	nonths of 201	3?	Yes	☐ No	
		Divorced	or Legally	Separate	ed Dat	e of final de	cree or s	eparate mair	itenance agre	ement	02/18/2008		
		Widowed	Year o	of spouse	s's death								
2. List the names below of:									If additional s	pace is nee	eded check	here $\square$ and I	ist on page 4
<ul> <li>everyone who lived with you</li> <li>anyone you supported but did</li> </ul>			ır spouse)							<u> </u>		d Volunteer Pr	
Name (first, last) Do not enter your	_	Relationship to	Number of	US	Resident	Single or	Full time	Totally and	Can this	Did this	Did this	Did the	Did the
name or spouse's name below	(mm/dd/yy)	you (for	months	Citizen	of US,	Married as	Student	Permanently	person be	person	person	taxpayer(s)	taxpayer(s)
•		example: son,	lived in	(yes/no)	Canada,	of 12/31/13	last year	Disabled	claimed by	provide	have more	provide more	pay more than
		daughter, parent, none,	your home last year		or Mexico last year	(S/M)	(yes/no)	(yes/no)	someone else as a	more than 50% of	than \$3900 of income?	than 50% of support for	half the cost of maintaining a
		etc)			(yes/no)				dependent on	their own	(yes/no)	this person?	home for this
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	their return? (yes/no)	support? (yes/no)		(yes/no)	person? (yes/no)
Jerry Fleming	12/25/05	Son	12	Yes	Yes	S	No	No	(),)	() = =)			()
Tara Fleming	10/16/04	Daughter	12	Yes	Yes	S	No	No					
			1										

			Page 2
Yes	No	Unsure	Check appropriate box for each question in each section
Part III	– Inc	ome – L	ast Year, Did You (or Your Spouse) Receive
×			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 2
	×		2. (A) Tip Income?
	×		3. (B) Scholarships? (Forms W-2, 1098-T)
×			4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
	×		5. (B) Refund of state/local income taxes? (Form 1099-G)
*			6. (B) Alimony income?
×			7. (A) Self-Employment income? (Form 1099-MISC, cash)
	×		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
	×		9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)
×			10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
*			11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)
×			12. (B) Unemployment compensation? (Form 1099-G)
	*		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
	*		14. (M) Income (or loss) from Rental Property?
$\overline{\Box}$	<b>*</b>		15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify
Part IV			- Last Year, Did You (or Your Spouse) Pay
	×		1. (B) Alimony? If yes, do you have the recipient's SSN? Yes No
	*		2. Contributions to a retirement account? IRA (A) Roth IRA (B) 401K (B) Other
*			3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
$\Box$	*		4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
	*		5. (B) Medical expenses? (including health insurance premiums)
	*		6. (B) Home mortgage interest? (Form 1098)
*			7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
_			8. (B) Charitable contributions?
	*		9. (B) Child or dependent care expenses such as daycare?
*			
	×		10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc?
X Dort V	1 :60		11. (A) Expenses related to self-employment income or any other income you received?
			s – Last Year, Did You (or Your Spouse)  1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
님	*		2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
	×		3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
	×		
	×		4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?  5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
닐	*		
닐	*		6. (B) Live in an area that was affected by a natural disaster? If yes, where?
	×		7. (A) Receive the First Time Homebuyers Credit in 2008?
	*		8. (B) Pay any student loan interest? (Form 1098-E)
	*		9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
Dort V	× ^ ~		10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
			Information and Questions Related to the Preparation of Your Return
			on Campaign Fund (If you check a box, your tax or refund will not change)  r your spouse if filing jointly, want \$3 to go to this fund   ▼ You   □ Spouse
			fund, would you like
Direct	depo	sit	To purchase U.S. Savings Bonds To split your refund between different accounts
<b>≭</b> Ye		· ·	No ☐ Yes ■ No ☐ Yes ■ No
If you	have	a baland	ce due, would you like to make a payment directly from your bank account  Yes  No
			aration sites operate by receiving grant money. The data from the following questions may be used by this site
	-	_	rants. Your answers will be used only for statistical purposes.
		-	what language is spoken in your home None Prefer not to answer
Are yo	u or a	membe	r of your household considered disabled 🕱 Yes 🗌 No 📗 Prefer not to answer
			- 40044.0
atalon	ı Nıımh	er 52121	F www.irs.gov Form <b>13614-C</b> (Rev. 10-2013)







# **Interview Notes – Fleming**

- Hannah was employed as an editor. Starting on July 1, 2009, she did some editing work from her home, for Candid Publishing Co., who provided Form 1099-MISC. She kept a record of her expenses: \$1,625 for paper, \$1,047.50 for printer cartridges, \$1,250 for postage, \$350 for a business phone line and long distance calls, and total mileage of 234 for January and February for making deliveries. She had 10,000 other miles on her car. Hannah has one car which she bought in 2007 and began using for her work when she started working at home. She has a written record of her business mileage. She took a word processing course in the evening at the local college to improve her skills. The tuition was \$575. The Business Code for Schedule C-EZ or C is 541990. The address for the college was: One University Way, Your City, State and Zip Code.
- Hannah is divorced. The divorce decree states that her ex-husband is to claim their son, Jerry, as a
  dependent on his return even though Hannah provides all the support for their children, Tara and Jerry. It
  also states that he is to pay her \$300 per month alimony. Due to the loss of his job during the year, he only
  paid for 8 months.
- Get Funds Investment Service notified Hannah that she received \$418.13 in federal and state exempt interest income.
- In January of the tax year, Hannah took an IRA distribution of \$5,000 to pay off credit card debt.
- Hannah wants \$3 to go to the Presidential Election Campaign Fund. She did not itemize deductions last year. If there is a refund she prefers to receive it by direct deposit and has provided a copy of a blank check. If she owes any additional taxes she will mail in the payment.
- As you are going over Form 13614-C with Hannah, she tells you she made a mistake when she wrote her address on the form. Her correct address is 496 Booths Way.
- Hannah paid the Lucas Tiny Tots (EIN 24-2XXXXXX), located at 54 Unique Way, Your City, State and ZIP Code, for Tara and Jerry's care while she was at work. She paid the day-care center \$1,793.
- Hannah had a serious accident in June of the tax year, and stopped working. She collected
  unemployment compensation but was too young to retire. Hannah is now totally and permanently
  disabled.
- Hannah's education expenditures could be a business expense or a credit. Determine the most advantageous benefit for which she is qualified.
- Hannah let you know that a couple of years back she experienced an identity theft issue. She brought
  with her a copy of the CP01A letter. Her letter shows that she was issued a PIN of 459871 for use when
  completing her return.

**Note:** To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

a Employee's social security num 241-XX-XXXX	ber			
b Employer identification number (EIN) 23-5XXXXXX	1 W	ages, tips, other compensation \$11,326.50	2 Federal income t \$1,49	
c Employer's name, address, and ZIP code	3 Sc	ocial security wages \$12,326.50	4 Social security ta \$51	
Bellewood World Herald 1334 Stephens Way	5 M	ledicare wages and tips \$12,326.60	6 Medicare tax wit \$17	hheld 8.73
Dayton, OH 45402	7 5	ocial security tips	8 Allocated tips	
d Control number			10 Dependent care	benefits
e Employee's first name and initial Last name	Suff 11 N	ongualified plans	12a See instructions	for box 12 1,000
Hannah E. Fleming 496 Booths Way Your City, State and Zip Code	13 5	natutory Retirement Third-party si mployee plan pay	12b 5 DD	986.00
Tour City, State and Zip Code	14 0	ther	12c	
			12d	
f Employee's address and ZIP code	35 U.S	70.		
15 State         Employer's state ID number         16 State wages, tips,           YS         24-1XXXXXX         \$11,326.50		18 Local wages, tips, etc.	19 Local income tax	20 Locality name

PAYER'S name, street address, city, state, ZIP code, and telephone no.  Ohio Unemployment Commission 747 Capitol Blvd.  Columbus, OH 43270	\$ 2 State or I	345.00 ocal income tax credits, or offsets		ո 1099-G		Certain Government Payments	
PAYER'S federal identification number. RECIPIENT'S identification number.	3 Box 2 am	ount is for tax year		ieral income tax	withheld	Сору В	
24-1XXXXXX 241-XX-XXXX			\$ (	135.00		For Recipient	
RECIPIENT'S name Hannah E. Fleming	5 ATAA/RT	AA payments	6 Tax	6 Taxable grants		This is important tax information and is being furnished to the internal Revenue	
Street address (including apt. no.)		7 Agriculture payments		hecked, box 2 is de or business	Service. If you are required to file a return,		
496 Booths Way	9 Market g	2427	Inc	ome		a negligence penalty or other sanction may be	
City, state, and ZIP code Your City, State and Zip Code		ain				imposed on you if this income is taxable and	
Account number (see Instructions)	10a State	10b State Identification	tion no.	11 State income to \$	ax withheld	the IRS determines that it has not been reported.	

a Employee's 241-XX	s social security number Z-XXXX		9		
b Employer identification number (EIN) 23-6XXXXXX		1 Wa	ges, tips, other compensation \$2,532.00	2 Federal	income tax withheld \$328.00
c Employer's name, address, and ZIP code		3 Sox	sial security wages \$2,532.00	4 Social se	ecurity tax withheld \$106.34
Wesson, Inc. 1891 Southside Drive		5 Me	dicare wages and tips \$2,532.00	6 Medicar	re tax withheld \$36.71
Dayton, OH 45404		7 Sox	cial security tips	8 Allocate	ed tips
d Control number		9		10 Depend	dent care benefits
e Employee's first name and initial Last name	$A \square$	Suff. 11 No	ngualified plans	· .	structions for box 12
Hannah E. Fleming 496 Booths Way Your City, State and Zip Code		13 Sta	tutory Retirement Third-party	12b	
Tour City, State and Zip Code		14 Oth	er	12c	
				12d	
f Employee's address and ZIP code	D.				
15 State Employer's state ID number YS 23-6XXXXXX	16 State wages, tips, etc. \$2,532.00	17 State income tax \$201.00	18 Local wages, tips, etc.	19 Local incom	ne tax 20 Locality name

PAYER'S name, street address, city, state, ZIP code, and telephone no.  Northern Bank and Trust 201 Investment Avenue Dayton, OH 45402	Payer's RTN (optional)  1 Interest income \$ 416.87 2 Early withdrawal penalty		Inte	Interest Income		
	\$	Form 1099-INT				
PAYER'S federal identification number RECIPIENT'S identification number	3 Interest on U.S. Savings Bor	nds and Treas, obligation	ons	Сору В		
23-7XXXXXX 241-XX-XXXX	\$			For Recipient		
RECIPIENT'S name  Hannah E. Fleming	4 Federal Income tax withheld \$ 38.56	5 Investment expenses	9S	This is important tax information and is being furnished to the Internal Revenue Service. If you		
Street address (including apt. no.)	6 Foreign tax paid	7 Foreign country or U.S. p	ossession			
496 Booths Way	\$			penalty or other sanction may be imposed on you if		
City, state, and ZIP code	8 Tax-exempt Interest	9 Specified private activity b	ond interest	this income is taxable and the IRS determines that it		
Your City, State and Zip Code	\$	\$		has not been reported.		
Account number (see Instructions)	10 Tax-exempt bond CUSIP no.	11 State 12 State Identi	ification no.	13 State tax withheld		

PAYER'S name, street address, Arctic Banking P.O. Box 3457 Fairbanks, AK 99701	city, state, and ZIP code	1 \$ 2a \$	5,000.00 Taxable amount 5,000.00	nt	Fe	orm <b>1099-R</b>	Distributions From Insions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2b	Taxable amous not determined			Total distributio	n 🗌	Copy B Report this
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on your federal tax return. If this
23-8XXXXXX	241-XX-XXXX	\$	$\mathbf{n}$		\$	750.00		form shows federal income
RECIPIENT'S name  Hannah E. Fleming	Jai	5	Employee contr /Designated Ro contributions or insurance prem	oth	6	Net unrealized appreciation in employer's securities		tax withheld in box 4, attach this copy to
68 88 8 60 8 6 0 8		\$			\$			your return.
Street address (including apt. no	.)	7	Distribution code(s)	IRA/ SEP/ SIMPLE	8	Other		This information is
496 Booths Way			1	X	\$		%	being furnished to the Internal
City, state, and ZIP code Your City, State and Zip Code		9a	Your percentage distribution	of total	9b \$	Total employee con	tributions	Revenue Service.
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12	State tax withhe	eld	13	State/Payer's s	tate no.	14 State distribution \$
\$		\$						\$
Account number (see instructions)	/	15 \$	Local tax withhe	eld	16	Name of localit	У	17 Local distribution \$
		\$						\$

PAYER'S name, street address, One World Publishers P.O. Box 474 Cincinnati, OH 45202	city, state, and ZIP code	1 \$ 2a \$	5,400.00		Form <b>1099-R</b>	_	Distributions From Insions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2b	Taxable amount not determined		Total distribution	n 🔲	Copy B Report this
PAYER'S federal identification number 23-9XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	3	Capital gain (includin box 2a)	ded	4 Federal income withheld 586.00	tax	income on your federal tax return. If this form shows
RECIPIENT'S name  Hannah E. Fleming	Jai	5	Employee contributi /Designated Roth contributions or insurance premiums	ns	6 Net unrealized appreciation in employer's sec	i	federal income tax withheld in box 4, attach this copy to your return.
Street address (including apt. no 496 Booths Way	.)	7	code(s) Si		8 Other	%	This information is being furnished to the Internal
City, state, and ZIP code Your City, State and Zip Code		9a	Your percentage of to distribution	total %	9b Total employee cor \$	tributions	Revenue Service.
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 \$	State tax withheld		13 State/Payer's s	tate no.	14 State distribution \$
Account number (see instructions)		\$ 15 \$	Local tax withheld	10210000	16 Name of localit	ty	17 Local distribution \$

PAYER'S name, street address, city	, state, ZIP code, and telephone no.	1 Rents		
Candid Publishing P. O. Box 6717 Dayton, OH 45404		\$ 2 Royaltles		Miscellaneous Income
		\$	Form 1099-MISC	
		3 Other Income \$	4 Federal Income tax with	Copy B For Recipient
PAYER'S federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds	6 Medical and health care payr	
24-0XXXXXX	241-XX-XXXX	\$	\$	
RECIPIENT'S name  Hannah E. Fleming	Sar	7 Nonemployee compensation 12,875.88	8 Substitute payments in li of dividends or interest	This is important tax information and is being furnished to the Internal Revenue Service. If you are
Street address (including apt. no.) 496 Booths Way		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ►	10 Crop Insurance proceed \$	required to file a return, a negligence penalty or other sanction may be
City, state, and ZIP code		11	12	imposed on you if
Your City, State and Zip Code			1 - 37.	this income is taxable and the IRS
Account number (see instructions)		13 Excess golden parachute payments	14 Gross proceeds paid to attorney	an determines that it has not been reported.
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld \$	17 State/Payer's state no.	18 State Income \$
\$	\$	\$		\$

Hannah Fleming 496 Booths Way Your City, State, and ZIP Code	 <b>1234</b> 15-000000000
PAY TO THE ORDER OF	\$
	DOLLARS
Northern Bank & Trust	
201 Investment Ave	
Dayton, OH 45402	
For	
:062005690  :00578965542 1234	

Form <b>13614-C</b> (October 2013)		Int				sury - Interna Quali		Service <b>view S</b> l	heet			OMB N 1545-	
You will need:  • Tax Information such as Fo  • Social security cards or ITII  • Picture ID (such as valid dr	N letters for	all persons or				You are accura	respons te informa	ible for the ation.	of this form. information of se ask the IRS	-		-	mplete and
Part I – Your Personal Information	n												
Your first name				M.I.	Last name	е						u a U.S. citiz	
Timothy				S	Sterling						<b>≭</b> Ye		No
2. Your spouse's first name				M.I.	Last name	е					'	spouse a U.	
Nicole  2 Mailing address				S	Sterling	Ant # 1	<b>7</b> 14.7				¥ Ye		No IP code
3. Mailing address 4822 Broken Arrow Way							City Your City				State		our Zip
- <u> </u>	e number(s)	404-555-XXX	737				Tour City		address		15	1	our Zip
						7 1 2 24 1 12			address		T 11 45 44		D N-
5. Your Date of Birth 09/21/1941		6. Your job title					ar, were y		alad 🗆 Va		Full time st		es 🗷 No
		Retired						anently disat			c. Legally		es 🗷 No
8. Your spouse's Date of Birth		9. Your spouse	's job title					our spouse:			Full time st		es 🗷 No
02/11/1951		Housewife				-	•	anently disat	oled  Yes	s 💌 No	c. Legally	blind 🗶 Y	es 🗌 No
11. Can anyone claim you or your	<u> </u>		Yes		<b>≭</b> No		Unsure			_			
12. Have you or your spouse		a. Been a victin	n of identit	y theft	☐ Yes	×	No	b. Ado	pted a child	Yes	×	No	
Part II – Marital Status and House								_					
1. As of December 31 of last year,	were you:	Single											
		Married	•						months of 201	_	Yes	☐ No	
		Divorced	or Legally	•		te of final d	ecree or s	eparate mair	ntenance agre	ement		_	
		Widowed	Year	of spouse	e's death		-						
2. List the names below of:									If additional s	pace is nee	ded check	here $\square$ and	list on page 4
<ul> <li>everyone who lived with you la</li> <li>anyone you supported but did</li> </ul>	,		ir spouse)						Tob	e completed	l by Certifie	d Volunteer P	renarer
Name (first, last) Do not enter your	Date of Birth	-	Number of	US	Resident	Single or	Full-time	Totally and	Can this		Did this	Did the	Did the
name or spouse's name below	(mm/dd/yy)	you (for	months	Citizen	of US,	Married as	Student	Permanently	person be	person	person	taxpayer(s)	taxpayer(s)
		example: son,	lived in	(yes/no)	Canada,	of 12/31/13	last year	Disabled	claimed by someone		have more than \$3900	provide more	
		daughter, parent, none,	your home last year		or Mexico last year	(S/M)	(yes/no)	(yes/no)	else as a		of income?	than 50% of support for	half the cost of maintaining a
		etc)			(yes/no)				dependent on	their own	(yes/no)	this person?	home for this
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	their return? (yes/no)	support? (yes/no)		(yes/no)	person? (yes/no)
Christina Summers	01/13/1949	· · · ·	12	Yes	Yes	S	No	Yes	(903/110)	(903/110)			(yes/no)
	01/15/17 17	Dister	12	100	100		1.0	100					
				+									
				+									+
				+		-							+

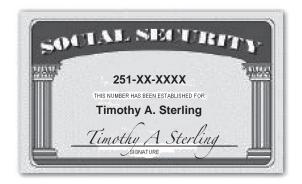
To report unethical behavior to the IRS, email us at <u>wi.voltax@irs.gov</u> or call toll free 1-877-330-1205

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2013)

			Page 2
Yes	No	Unsure	Check appropriate box for each question in each section
Part III	– Inc	ome – L	ast Year, Did You (or Your Spouse) Receive
	×		1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?
	*		2. (A) Tip Income?
	×		3. (B) Scholarships? (Forms W-2, 1098-T)
*			4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
	*		5. (B) Refund of state/local income taxes? (Form 1099-G)
	*		6. (B) Alimony income?
	*		7. (A) Self-Employment income? (Form 1099-MISC, cash)
	*		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
*			9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)
	*		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
*	_		11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)
_ 1			12. (B) Unemployment compensation? (Form 1099-G)
	*		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
*			14. (M) Income (or loss) from Rental Property?
	*		
Dowt IV	<b>*</b>		15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify
rant iv			- Last Year, Did You <i>(or Your Spouse)</i> Pay  1. (B) Alimony? If yes, do you have the recipient's SSN? Yes No
님	*		1. (B) Alimony? If yes, do you have the recipient's SSN? Yes No  2. Contributions to a retirement account? IRA (A) Roth IRA (B) 401K (B) Other
	*		
	*		3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
닐ㅣ	*		4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
	*		5. (B) Medical expenses? (including health insurance premiums)
	*		6. (B) Home mortgage interest? (Form 1098)
	*		7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
	×		8. (B) Charitable contributions?
	×		9. (B) Child or dependent care expenses such as daycare?
$\sqcup$	<b>*</b>		10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc?
	×		11. (A) Expenses related to self-employment income or any other income you received?
$\overline{}$			- Last Year, Did You (or Your Spouse)
	×		1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
	*		2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
	*		3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
	*		4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
	×		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
$\sqcup$	*		6. (B) Live in an area that was affected by a natural disaster? If yes, where?
	*		7. (A) Receive the First Time Homebuyers Credit in 2008?
	×		8. (B) Pay any student loan interest? (Form 1098-E)
	×		9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
	×		10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
			Information and Questions Related to the Preparation of Your Return
Check	here i	f you, or	n Campaign Fund (If you check a box, your tax or refund will not change) your spouse if filing jointly, want \$3 to go to this fund You Spouse
If you Direct ➤ Ye	depo	sit _	und, would you like         To purchase U.S. Savings Bonds       To split your refund between different accounts         No
If you	have	a balanc	e due, would you like to make a payment directly from your bank account   Yes  No
			ration sites operate by receiving grant money. The data from the following questions may be used by this site rants. Your answers will be used only for statistical purposes.
	-	_	that language is spoken in your home NONE Prefer not to answer
		-	of your household considered disabled   ★ Yes  No  Prefer not to answer
, -			
Catalog	Numb	er 52121	E www.irs.gov Form <b>13614-C</b> (Rev. 10-2013)







# Interview Notes - Sterling

- Timothy and Nicole have been married for over 40 years, and each year they return to your site to have their tax return completed. Timothy retired from the International Brotherhood of Electrical Workers on January 1, 2008. Nicole, who is a housewife, is covered by the plan.
- Timothy's sister, Christina Summers, lived with them all year. She is totally and permanently disabled and relies upon her brother for her support. She receives \$250 per month in social security benefits.
- Nicole has less than 20/200 vision in both eyes. She provided a doctor's statement.
- Timothy's brokerage statement shows that he purchased 100 shares of Domestics stock on March 12, 1983 for \$12,000. This is a non covered security and the basis was not reported to the IRS. He sold the stock on March 23, of the current tax year. He received \$23,789 net of commissions on the sale.
- Neither Timothy nor Nicole wants \$3 to go to the Presidential Election Campaign Fund. They itemized
  deductions last year but did not receive any state refund. They would like to have any refund put into their
  savings account and provide you the routing number of: 062005690 and account number of: 00578965542
  for their deposits. If they owe they will be sending in the payment.
- Nicole was hit by a car in February of 2009 and was severely injured. Shortly after her release from the
  hospital she applied for Social Security Disability. Nicole received a lump sum payment from the Social
  Security Administration during the tax year.
- The Sterlings' brought in the prior year returns to find out if they need to do amended returns due to the lump sum that Nicole received.
- Timothy and Nicole have always filed joint returns and have never had any tax exempt interest. Timothy's Social Security benefits have been \$15,972 for each of the prior three years. Their combined AGI for PY3 was \$36,390, for PY2 was \$36,510 and for PY1 was \$36,605. Their taxable Social Security benefits for PY3 were \$4,126; PY2 were \$4,166 and PY1 were \$4,197.
- Timothy and Nicole have never had any tax-free interest income.

**Note:** To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

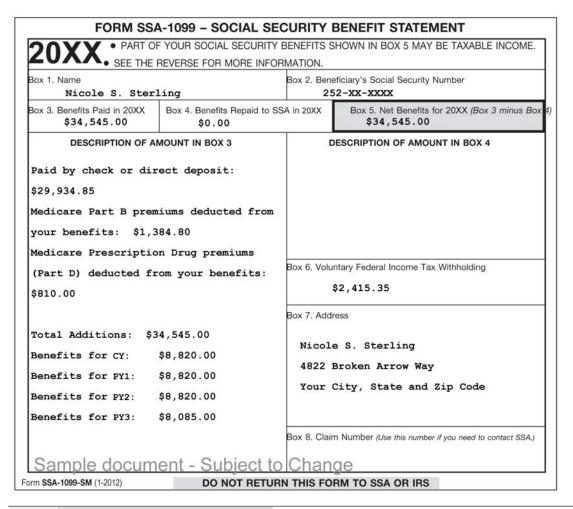
PAYER'S name, street address, city, state, ZIP code, and telephone no.  Keener Federal Savings and Loan 1947 Newcomb Highway Dayton, OH 45402	Payer's RTN (optional)  1 Interest income \$ 124.73  2 Early withdrawal penalty \$	Form 1099-INT	Interest Income
PAYER'S federal identification number 24-5XXXXXX 251-XX-XXXX	3 Interest on U.S. Savings Bor	nds and Treas, obligation	ns Copy B For Recipient
RECIPIENT'S name Timothy A. Sterling	4 Federal Income tax withheld	5 Investment expense \$	information and is being furnished to the Internal Revenue Service. If you
Street address (including apt. no.)	6 Foreign tax paid	7 Foreign country or U.S. po	
4822 Broken Arrow Way	\$		penalty or other sanction may be imposed on you if
City, state, and ZIP code	8 Tax-exempt Interest	9 Specified private activity bo	the language to touchle and
Your City, State and Zip Code	\$	\$	has not been reported.
Account number (see instructions)	10 Tax-exempt bond CUSIP no.	11 State 12 State identif	cation no. 13 State tax withheld

PAYER'S name, street address, city, state, ZIP code, and telephone no.  Collins Financial	Payer's RTN (optional)		
4101 Bramer Crossings Ft. Thomas, KY 41075	1 Interest income \$		Interest Income
	2 Early withdrawal penalty \$	Form 1099-INT	
PAYER'S federal identification number RECIPIENT'S identification number	3 Interest on U.S. Savings Bor	nds and Treas, obligation	ons Copy B
24-5XXXXXX 251-XX-XXXX	\$ 364.78		For Recipient
RECIPIENT'S name  Timothy A. Sterling	4 Federal Income tax withheld \$	5 Investment expense \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a
Street address (including apt. no.)	6 Foreign tax paid	7 Foreign country or U.S. p	ossession return, a negligence
4822 Broken Arrow Way	\$		penalty or other sanction may be imposed on you if
City, state, and ZIP code	8 Tax-exempt interest	9 Specified private activity b	this income is tayable and
Your City, State and Zip Code	\$	\$	has not been reported.
Account number (see Instructions)	10 Tax-exempt bond CUSIP no.	11 State 12 State Identi	fication no. 13 State tax withheld

PAYER'S name, street address, city, state, ZIP code, and telephone no. Alliance Funding P. O. Box 5250 Hebron, KY 41048		ordinary dividends 162.99 ried dividends 106.00	Form 1099-DIV	Г	Dividends and Distributions
	\$ 2a Total \$	capital gain distr. 68.75	2b Unrecap. Sec. 12	50 gain	Copy B For Recipient
PAYER'S federal identification number RECIPIENT'S identification number	2c Section	on 1202 gain	2d Collectibles (28%)	) gain	. s. Hoopen
24-7XXXXXX 251-XX-XXXX	\$		\$		
RECIPIENT'S name Timothy A. Sterling	3 Nondiv	idend distributions	Federal Income tax     S     Investment expenses		This is important tax information and is being furnished to the Internal Revenue Service. If you are
Street address (including apt. no.) 4822 Broken Arrow Way	6 Foreign		7 Foreign country or U.S.	possession	required to file a return, a negligence penalty or other sanction may be
City, state, and ZIP code	8 Cash lic	quidation distributions	9 Noncash liquidation dis	stributions	imposed on you if this income is taxable
Your City, State and Zip Code	\$		\$		and the IRS determines that it has
Account number (see instructions)	10 Exem	pt-interest dividends	11 Specified private a bond interest dividend		not been reported.
	\$		\$		
	12 State	13 State identification no.	14 State tax withheld		
			\$		

PAYER'S name, street address, city, state, and ZIP code Emerson Pension Fund 7514 Production Parkway Louisville, KY 40202	1 \$ 2a \$	Gross distribution 13,633.00 Taxable amount		-orm 1099-R		Distributions From nsions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
	2b	Taxable amount not determined		Total distribution		Copy B Report this	
PAYER'S federal identification number RECIPIENT'S identification number	3	Capital gain (included in box 2a)	4	Federal income ta withheld	ıx	income on your federal tax	
24-9XXXXXX 251-XX-XXXX	\$	n	\$	1363.00		return. If this form shows federal income	
RECIPIENT'S name Timothy A. Sterling	5	Employee contributions /Designated Roth contributions or insurance premiums		Net unrealized appreciation in employer's secu	rities	tax withheld in box 4, attach this copy to	
Street address (including apt. no.) 4822 Broken Arrow Way	7	Distribution IRA/ code(s) SEP/ SIMPLI	\$	Other	0/	your return.  This information is being furnished to	
City, state, and ZIP code Your City, State and Zip Code	9a		9b	Total employee contributions 5,864.00		the Internal Revenue Service.	
10 Amount allocable to IRR within 5 years 11 1st year of desig. Roth contra	b. <b>12</b> \$	State tax withheld	13	State/Payer's stat	te no.	14 State distribution \$	
\$ Account number (see instructions)	\$ 15 \$	Local tax withheld	16	Name of locality		\$ 17 Local distribution \$	
	\$	or non-years				\$	

PAYER'S name, street address, city, state, and ZIP code funders Banking 01 Main Street cincinnati, OH 45202		1 Gross distribution \$ 6,436.00 2a Taxable amount \$ 6,436.00		F	orm <b>1099-R</b>		Distributions From ensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
		2b	Taxable amou not determine			Total distribution	n 🔲	Copy B Report this		
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in hox 2a)	ncluded	4 Federal income tax withheld			income on your federal tax		
24-9XXXXXX	251-XX-XXXX	\$			\$	643.00		return. If this form shows federal income		
RECIPIENT'S name  Timothy A. Sterling			Employee contributions /Designated Roth contributions or insurance premiums		6 \$	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to your return.		
Street address (including apt. no. 4822 Broken Arrow Way	)	7	Distribution code(s)	IRA/ SEP/ SIMPLE	8	Other	%	This information is being furnished to		
City, state, and ZIP code Your City, State and Zip Code			Your percentage of total distribution %		9b \$			the Internal Revenue Service.		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 \$	State tax withh	eld	13	State/Payer's s YS/24-9XXX		14 State distribution \$		
\$		\$						\$		
Account number (see instructions)		15 \$	Local tax withh	eld	16	Name of localit	ty	17 Local distribution \$		
		\$						\$		



20XX • PART OF		URITY BENEFIT STATEMENT ENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOM	1E.				
Box 1. Name Timothy A. Ster	В	Box 2. Beneficiary's Social Security Number 251-XX-XXXX					
30x 3. Benefits Paid in 20XX \$15,972.00	Box 4. Benefits Repaid to SSA \$0.00	in 20XX Box 5. Net Benefits for 20XX (Box 3 minu \$15,972.00	s Bo				
DESCRIPTION OF AI Paid by check or dir \$12,659.16 Medicare Part B prem your benefits: \$1,3	ect deposit:	DESCRIPTION OF AMOUNT IN BOX 4					
Medicare Prescriptio (Part D) deducted fr \$810.00	om your benefits:	Box 6. Voluntary Federal Income Tax Withholding \$1,118.04  Box 7. Address					
Total Additions: \$1	5,972.00	Timothy A. Sterling 4822 Broken Arrow Way					
Benefits for CY:	_ B	Your City, State and Zip Code  Box 8. Claim Number (Use this number if you need to contact SS	iA.)				
Sample Docum	ent - Subject to	Change					

Advanced - Sterling

Problem

 $\Box$ 

Kent Intake and Interview Sheet, page 1

of 2

Form **13614-C** Department of the Treasury - Internal Revenue Service **OMB Number** Intake/Interview & Quality Review Sheet 1545-1964 (October 2013)

#### You will need:

- Tax Information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for all persons on your tax return.
   Picture ID (such as valid driver's license) for you and your spouse.

- Please complete pages 1-2 of this form.
  You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS certified volunteer preparer.

Ficture ID (Such as valid di	iver 5 licella	se, ioi you alic	i your spo	use.		o ii you i	iave ques	ilions, picas	e ask the live	Certified	voidiliteel k	neparer.	
Part I – Your Personal Information	on					•							
1. Your first name				M.I.	Last nam	ie					,	u a U.S. citize	en
Kevin				R	Kent						<b>≭</b> Ye		No
2. Your spouse's first name				M.I.	Last nam	ie						spouse a U.S	
Mary				В	Bryant						<b>≭</b> Ye		No
3. Mailing address 8705 Somersby Way							City Your City				State YS		P code our Zip
4. Contact information Telephor	ne number(s)	259-555-XXX	XX					Email a	address				
5. Your Date of Birth		6. Your job title				7. Last ye	ear, were y	ou:		a.	Full time st	udent   Ye	es 💌 No
07/28/1941		Clerk				b. Totally	and perma	anently disab	oled 🗌 Ye	s 🗶 No	c. Legally	blind   Ye	es 🗷 No
8. Your spouse's Date of Birth		9. Your spouse	's job title	7 1		10. Last	ear, was y	our spouse:		a.	Full time st	udent   Ye	es 🗶 No
01/15/1951		Deceased 12/12/	2012			b. Totally	and perma	anently disab	oled 🗌 Ye	s 🗷 No	c. Legally	blind   Ye	es 🗷 No
11. Can anyone claim you or your	spouse on th	neir tax return	☐ Yes		<b>≭</b> No		Unsure						
12. Have you or your spouse		a. Been a victir	n of identit	y theft	☐ Yes	×	No	b. Ado	pted a child	Yes	×	No	
Part II – Marital Status and Hous	ehold Infori	nation											
1. As of December 31 of last year,	were you:	Single											
		■ Married	Did you	live with	your spou	use during a	any part of	the last six r	months of 201	3?	Yes	☐ No	
		Divorced	or Legally	Separat	ed Da	te of final d	lecree or s	eparate mair	ntenance agre	ement			
		Widowed	Year	of spouse	e's death								
2. List the names below of:									If additional s	space is nee	eded check	here $\square$ and I	ist on page 4
everyone who lived with you live			ır spouse)							<u> </u>			
• anyone you supported but did				luo	In it	0: 1	(F   1) c	<b>T</b>				d Volunteer Pr	
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	number of months lived in your home last year	Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/13 (S/M)	Student last year	Totally and Permanently Disabled (yes/no)	Can this person be claimed by someone else as a dependent on	Did this person provide more than 50% of their own	Did this person have more than \$3900 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person?	Did the taxpayer(s) pay more than half the cost of maintaining a home for this
(2)	(b)	(6)	(4)	(0)	(f)	(g)	(b)	(i)	their return?	support?		(yes/no)	person?
(a) Terri Thomas	(b) 05/08/09	(c) Grandchild	(d) 12	(e) Yes	(f) Yes	S	(h) No	(i) No	(yes/no)	(yes/no)			(yes/no)
Yvonne Kent	03/03/03	Daughter	12	Yes	Yes	S	Yes	No					
Penny Bryant	03/13/71	<u> </u>	12	Yes	Yes	S	No	Yes					
Temy Diyant	03/17/1949	Sister	12	1 68	1 68	۵	INU	168					
		-											
	1		<u> </u>			<del></del>	<del></del>						
N/	Allintaare	are trained	TO DECVI	ao biai	AIICIIN C	/ CAN/ICA	and link	ania the h	IGNOST OTH	cal etan	narde		

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205

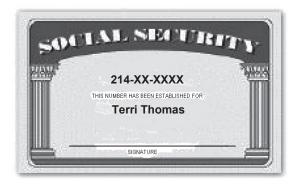
			Page 2
Yes	No	Unsure	Check appropriate box for each question in each section
Part III	– Inc	ome – L	ast Year, Did You (or Your Spouse) Receive
×			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 3
	×		2. (A) Tip Income?
	×		3. (B) Scholarships? (Forms W-2, 1098-T)
×			4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
×			5. (B) Refund of state/local income taxes? (Form 1099-G)
	×		6. (B) Alimony income?
*			7. (A) Self-Employment income? (Form 1099-MISC, cash)
*			8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
*			9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)
	×		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
*	_		11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)
i			12. (B) Unemployment compensation? (Form 1099-G)
<b>×</b>			13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
*			14. (M) Income (or loss) from Rental Property?
	×		
X Dowt IV	<u> </u>		15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify
$\overline{}$			- Last Year, Did You (or Your Spouse) Pay  1. (B) Alimony? If yes, do you have the recipient's SSN? ▼ Yes  No
*			
×			
×			3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
	*		4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
×			5. (B) Medical expenses? (including health insurance premiums)
×	Ш		6. (B) Home mortgage interest? (Form 1098)
<b>×</b>	Ш		7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
×	Ш		8. (B) Charitable contributions?
×			9. (B) Child or dependent care expenses such as daycare?
	×		10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc?
×			11. (A) Expenses related to self-employment income or any other income you received?
Part V	– Life	Events	- Last Year, Did You (or Your Spouse)
	×		1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
	×		2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
	×		3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
	×		4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
×			5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
	×		6. (B) Live in an area that was affected by a natural disaster? If yes, where?
	×		7. (A) Receive the First Time Homebuyers Credit in 2008?
×			8. (B) Pay any student loan interest? (Form 1098-E)
	×		9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
	×		10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
Part V	I – Ad	ditional	Information and Questions Related to the Preparation of Your Return
Check	here i	f you, or	n Campaign Fund (If you check a box, your tax or refund will not change) your spouse if filing jointly, want \$3 to go to this fund   ▼ You   Spouse
			und, would you like
Direct <b>≭</b> Ye	depo		To purchase U.S. Savings Bonds  To split your refund between different accounts  No  Yes  No  No  No
		L	e due, would you like to make a payment directly from your bank account Yes 🖈 No
Many	free ta	ax prepa	ration sites operate by receiving grant money. The data from the following questions may be used by this site
	-	_	rants. Your answers will be used only for statistical purposes.
		-	/hat language is spoken in your home NONE Prefer not to answer
Are yo	u or a	membei	r of your household considered disabled <b>★</b> Yes
Cataloc	Numb	er 52121	E www.irs.gov Form <b>13614-C</b> (Rev. 10-2013)

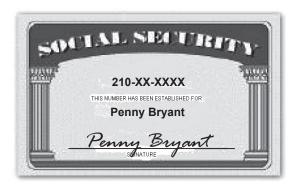
Advanced - Kent 57











### Interview Notes - Kent

- Kevin and Mary are full time residents of your state and they want to file a state return.
- Kevin indicates he would like \$3 to go to the Presidential Election Campaign Fund.
- Their daughter, Yvonne, is a full-time student classified as a freshman at a local community college. Yvonne has never been convicted of a felony.
- Kevin and Mary paid for day care for Kevin's granddaughter Terri (who lived with them full time) while they both worked. Kevin is a clerk and Mary was a schoolteacher.
- Penny Bryant is Mary's older sister who is totally and permanently disabled. Penny lived with the Kents all year and was fully supported by them.
- If there is a refund, Kevin wants half of the refund applied to next year's taxes and the other half deposited directly into their checking account. Kevin provides you a personal check with the account information on it.
- Kevin and Mary provided 100% of the support for both Yvonne and Terri.
- Mary received \$1,500 cash from the estate of her great-aunt.

# Line 7—Wages

b Employer identification number (EIN) 25-5XXXXXX		1 Wa	iges, tips, other compensatio \$9456.34		ne tax withheld 45.63		
c Employer's name, address, and ZIP code		3 Soc	cial security wages \$9456.34	4 Social security	tax withheld 97.17		
Jefferson County School Distr 12210 Robin Road	ict	5 Me	dicare wages and tips \$9456.34	,	6 Medicare tax withheld \$137.12		
Indianapolis, IN 46204		7 Sox	cial security tips	8 Allocated tips			
d Control number		9	IIA	10 Dependent ca	are benefits		
Mary B. Bryant	name		rigualified plans	12a See instruction DD D	ons for box 12 564.58		
8705 Somersby Way Your City, State and Zip Code		14 Ott	ptoyee plan pay	12c			
f Employee's address and ZIP code				12d			
i Employee's address and En code	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality nam		

T	72 SUS 22 V	4		
	s social security number X-XXXX			
b Employer identification number (EIN) 25-6XXXXXX		1	Wages, tips, other compensa \$12,283.00	tion 2 Federal income tax withheld 1228.00
c Employer's name, address, and ZIP code		3	Social security wages \$15,003.00	4 Social security tax withheld 630.13
Petroleum Oil & Gas 624 Kasper Drive		5	Medicare wages and tips \$15,003.00	6 Medicare tax withheld \$217.54
Indianapolis, IN 46204		7	Social security tips	8 Allocated tips
d Control number		9		10 Dependent care benefits
e Employee's first name and initial Last nam		Suff. 11	Nonqualified plans	12a See instructions for box 12
Kevin R. Kent 8705 Somersby Way		13	Statutory Retirement Third plan pay	Party sick 12b 2720.00
Your City, State and Zip Code		14	Other	12c
				12d
f Employee's address and ZIP code	all and a second a			W.
15 State Employer's state ID number YS 21-5XXXXXX	16 State wages, tips, etc. \$12,283.00	17 State income tax \$935.76	18 Local wages, tips, etc.	19 Local income tax 20 Locality name

Advanced - Kent

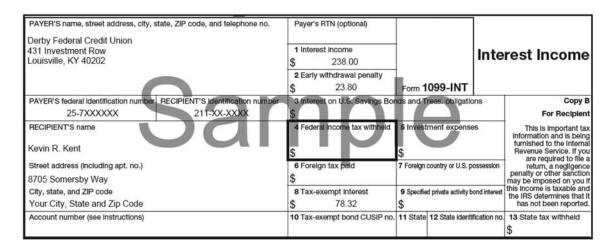
During the year Mary also worked on the Board of Elections at the voting center close to her house. This was the first year she worked there.

26-5XXXXXX		1 Wa	ges, tips, other compensation \$1,500.00	2 Federal income to .0			
c Employer's name, address, and ZIP code  Board of Elections		3 Soc	sial security wages \$1,500.00	4 Social security ta:			
135 Victory Lane		5 Me	dicare wages and tips \$1,500.00	6 Medicare tax with 21	nheld .75		
Indianapolis, IN 46204		7 Sox	cial security tips	8 Allocated tips			
d Control number		9		10 Dependent care	benefits		
e Employee's first name and initial Last n	ame	Suff. 11 No	nqualified plans	12a See instructions	for box 12		
Mary B. Bryant 8705 Somersby Way		13 Star	playee plan pay	jek 12b			
Your City, State and Zip Code		14 Oth	er .	12c	12c		
				12d			
				•			
f Employee's address and ZIP code							

**Note:** Form 8880 will appear in the TaxWise<sup>®</sup> Forms Tree—do not complete.

#### Line 8—Interest

Kevin is collecting payments on a seller-financed mortgage. The purchaser is Elizabeth Dunlap (SSN 219-XX-XXXX), 4216 Chatham Way, Your City, State, ZIP Code. Last year Kevin received \$1,672.38 interest on that loan.



Kevin received a broker's statement from Portfolio Investments. Enter any interest income shown on the following broker's statement. Tax-exempt interest was paid on a municipal bond from another state.

Money from U.S. Savings Bonds was used by the Kents for house repairs.

Portfolio	INVESTMENTS	20XX	Form 1099

897 S Reed Lane Cincinnati, OH 45202 513-555-XXXX Date Prepared:

Recipient's Name and Address

January 31, 20XX

Federal ID Number: 25-8XXXXXX Taxpayer ID Number: 211-XX-XXXX Kevin R. Kent 8705 Somersby Way Your City, State and ZIP Code

Account Number: 111-5555 Copy B for Recipient

Accoun	t Number: 111-555:	)				Copy B for Recipient			
Dividen	ds and Distribut	tions - 20X	X					Form	1099 - DIV
Box	Description						Amount	T	otal
1a	Total ordinary	dividends				\$	108.32	\$	108.32
	(Includes amo	unt shown in b	oox 1b)						
1b	Qualified divid	ends					108.32		108.32
2a	Total Capital G	ain Distributio	ons				6.87		6.87
	(Includes amo	unt shown in b	ooxes 2b, 2c an	ıd 2d)					
2b	Unrecap Sec	1250 Gain					0.00		
2c	Section 1202	Gain					0.00		
2d	Collectibles (2	8%) Gain					0.00		
3	Nondividend D	Distributions							0.00
4	Federal Incom	e Tax Withhel	d						0.00
5	Investment ex	penses							0.00
6	Foreign Tax Page 1	aid					4.29		4.29
8	Cash Liquidati								0.00
9	Noncash Liqui	dation Distribu	utions						0.00
Interest	Income - 20XX							Form	า 1099 - INT
Box	Description						Amount	7	otal
1	Interest Incom	е					\$79.00	\$	79.00
3	Interest on U.	S. Savings Bo	nds and Treasu	ury Obligation	ons		\$693.00	\$	693.00
4	Federal Incom	e Tax Withhel	d				\$118.00	\$	118.00
5	Investment ex	penses							
6	Foreign Tax Page 1	aid							
8	Tax-Exempt In	iterest						\$	191.23
9	Specific Privat	e Activity Bon	d Interest						0.00
Proceed	ds from Broker a	and Barter1	ransactions	- 20XX				F	orm 1099-B
								2- Gross Proceeds	4-Federal
		1b-Cusip	Non Covered	5- No of	Cost /		1a- Sale	(Less	Income Tax
7 - Descri	ption	Number	Security Y/N	Shares	Basis	Buy date	Date	Commissions)	Withheld
Rust Corp	oration	xxxxxxxx	Y	100	\$3,200.00	11/1/98	5/25/CY	\$1,700.00	\$0.00
Rio Motor	s Inc	xxxxxxxx	Y	150	\$9,543.00	7/15/08	6/28/CY	\$7,648.00	\$0.00

	16-Cusip	Non Covered	5- NO OI	Cost /		ra- Saie	(Less	income fax
7 - Description	Number	Security Y/N	Shares	Basis	Buy date	Date	Commissions)	Withheld
Rust Corporation	xxxxxxxx	Y	100	\$3,200.00	11/1/98	5/25/CY	\$1,700.00	\$0.00
Rio Motors Inc	XXXXXXXX	Y	150	\$9,543.00	7/15/08	6/28/CY	\$7,648.00	\$0.00
Rider Corporation	XXXXXXXX	N	65	*	*	12/25/CY	\$2,549.00	\$0.00
Doors & Floors Org	XXXXXXX	Y	55	\$5,550.00	10/1/09	11/25/CY	\$5,600.00	\$0.00
Yours-Mine-Ours Corp	XXXXXXXX	Y	75	\$3,750.00	9/1/07	10/20/CY	\$3,000.00	\$0.00
Bagels R Us Corp	XXXXXXXX	Y	63	\$1,575.00	8/1/02	1/3/CY	\$1,400.00	\$0.00
Total Gross Proceeds from B	roker Transacti	ions (less com	missions)				\$21,897.00	

**★** = Information not available

**Total Federal Income Tax Withheld** 

Gross Proceeds from each of your security transactions are reported individually to the IRS

Gross Proceeds in aggregate are not reported to the IRS and should not be reported on your tax return.

20XX Form 1099

\$0.00

Neither Kevin nor Mary had an interest in a financial account in a foreign country and have never received distributions from or transferred funds to a foreign trust.

Enter now any foreign tax paid by Kevin as reported on a 1099-DIV (or broker's statement).

Advanced - Kent 61

#### Line 10—Taxable Refunds

Kevin and Mary itemized deductions last year and received a \$208 tax refund from the state. Their taxable income for last year was \$49,859. Their total itemized deductions were \$13,250. The amount of state income taxes was \$2,998. The amount of state sales tax that was paid was \$689.00.

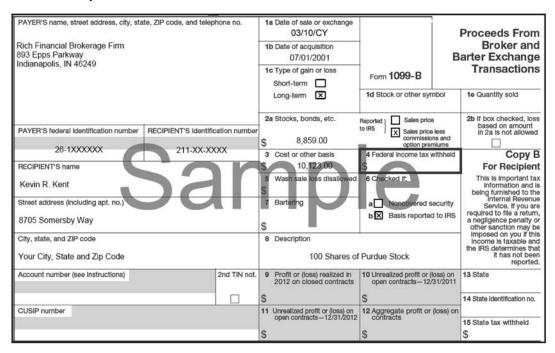


#### Line 12—Business Income

Mary ran a small business, which she operated out of her home, typing medical transcripts. The business code was 561410. In addition to the amount reported on Form 1099-MISC, she also received \$982.00 during the year from other doctors for this service. She had expenses that included \$49.00 for paper and \$67.50 for a printer cartridge. Mary used her second car for picking up and delivering the typing jobs. She maintained a written record of mileage, reporting 158 business miles per month for 11 months and 5,225 other miles. She bought the car and started using it for business on January 2, 2006. Mary had another car available for personal use.

PAYER'S name, street address, cit	y, state, ZIP code, and telephone no.	1 Rents			
Heartfelt Medical Center 674 Wellness Road		\$		Miscellaneous	
Indianapolis, IN 46204		2 Royalties	1	Income	
		\$	Form 1099-MISC		
		3 Other Income	4 Federal income tax withheld	Сору В	
	4978	\$	\$	For Recipient	
PAYER'S federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds	6 Medical and health care payment	8	
26-0XXXXXX	212-XX-XXXX	\$	\$		
RECIPIENT'S name	Sor	7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	This is important tax information and is	
Mary B. Bryant		\$ 674.00	\$	being furnished to the Internal Revenue Service. If you are	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer	10 Crop insurance proceeds	required to file a return, a negligence	
8705 Somersby Way		products to a buyer (recipient) for resale ►	\$	penalty or other sanction may be	
City, state, and ZIP code		11	12	imposed on you if	
Your City, State and Zip Code				this income is	
Account number (see instructions)		13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	taxable and the IRS determines that it has not been	
		\$	\$	reported.	
15a Section 409A deferrals	15b Section 409A Income	16 State tax withheld	17 State/Payer's state no.	18 State Income	
		\$		\$	
\$	\$	\$		\$	

### Line 13—Capital Gain or Loss



Kevin paid \$10,123 for 100 shares of Purdue stock on July 1, 2001 and paid \$35 commission for the sale. **Refer to the broker's statement for additional stock sales.** 

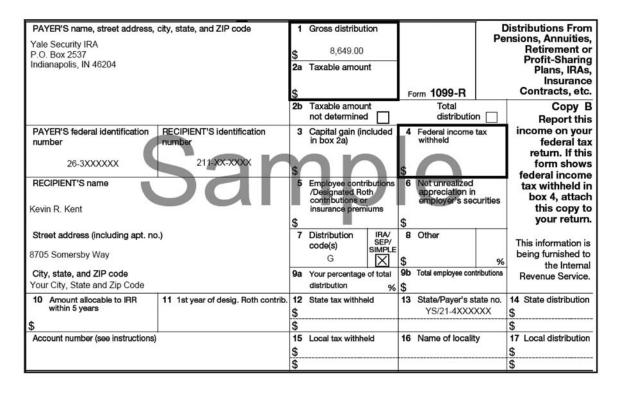
Portfolio Investments does not have a record for the purchase of Rider stock. Kevin inherited the 65 shares from his uncle. The stock was worth \$7,222 on 11/29/2007, the day his uncle died.

### Line 15—IRA Distributions

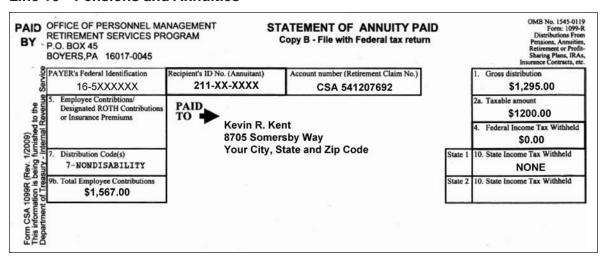
PAYER'S name, street address, city, state, and ZIP code reoples Trust Company P. O. Box 254 adianapolis, IN 46204		Li.			Pe			Distributions From nsions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
		2b	Taxable amou not determine			Total distribution	on 🗌	Copy B Report this		
PAYER'S federal identification number 26-2XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3	Capital gain (ir in box 2a)	ncluded	\$	Federal income withheld	tax	income on your federal tax return. If this form shows		
RECIPIENT'S name  Kevin R. Kent	Odi		Employee contributions /Designated Roth contributions or insurance premiums		6	Net unrealized appreciation in employer's see	1	federal income tax withheld in box 4, attach this copy to your return.		
Street address (including apt. no 8705 Somersby Way	.)	7	Distribution code(s)	IRA/ SEP/ SIMPLE		Other	%	This information is being furnished to		
City, state, and ZIP code Your City, State and Zip Code				9b Total employee contributions			the Internal Revenue Service.			
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 \$	State tax withh	eld	13	State/Payer's s YS/21-3XXX		14 State distribution \$		
\$ Account number (see instructions)		\$ 15 \$	Local tax withh	eld	16	Name of locali	ty	\$ 17 Local distribution \$		
		\$						\$		

Kevin has worked for the last couple of years to get Peoples Trust to update the form 1099-R with the correct code as it is not an early distribution, they refuse.

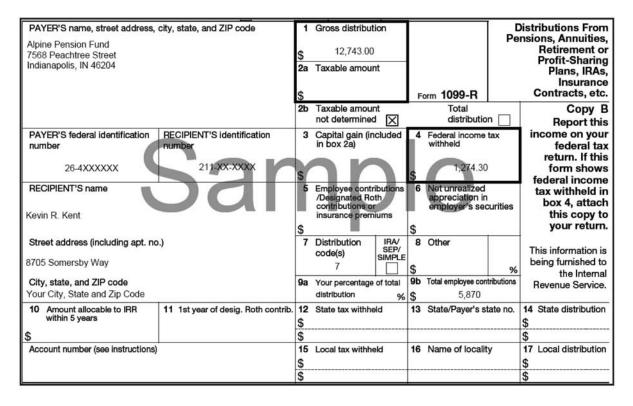
Kevin did a direct transfer of his traditional IRA funds from Yale Security IRA to Merrill Lynch. He received Form 1099-R below.



#### Line 16—Pensions and Annuities



Kevin retired two years ago and started drawing his retirement pay on January 1 of last year. He recovered \$335 of his cost during the first year. Kevin did not select a joint and survivor annuity.

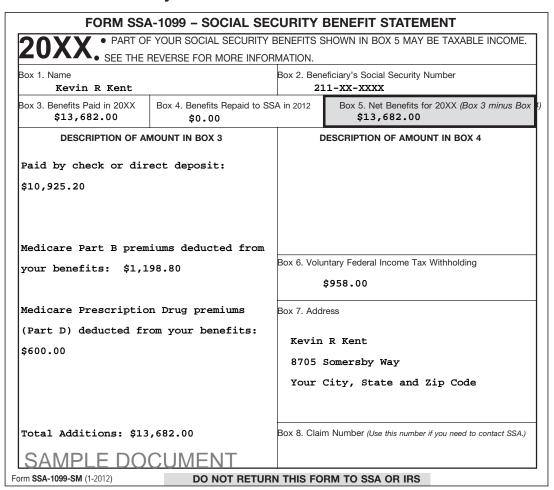


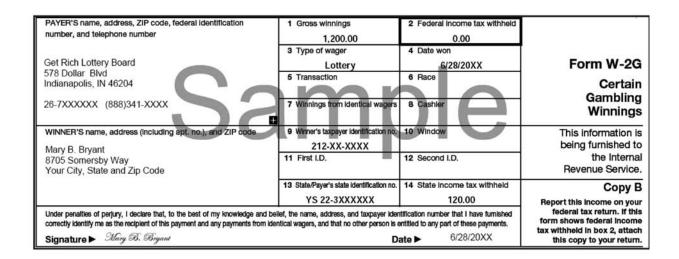
Advanced - Kent

### **Line 19—Unemployment Compensation**



### Line 20—Social Security Benefits





Mary had \$2,250 in gambling losses. She has also won \$500.00 in the GA State Lottery.

# Line 31—Alimony Paid Adjustment

Kevin paid \$3,600 in alimony to a previous wife. Her social security number is 215-XX-XXXX.

### **Line 32—IRA Contribution Adjustment**

Mary made a \$6,000 contribution to her traditional IRA account.

### Line 33—Student Loan Interest Adjustment

Mary paid \$268 interest on a student loan she incurred to obtain her teaching degree.

Advanced - Kent 67

# Line 40—Itemized Deductions

Because of high unreimbursed medical expenses this year, Kevin wants to itemize deductions and provides the following information:

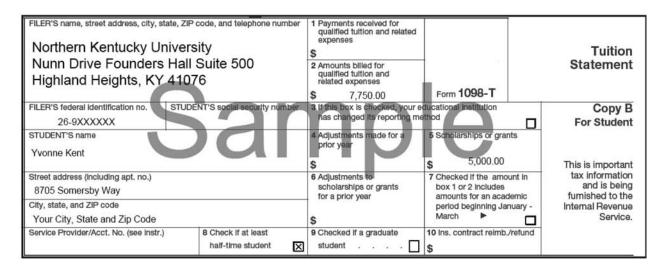
Doctor bills \$	653
Hospital bills \$	200
Life insurance \$1,	842
Funeral expenses \$5,	600
Medical mileage 103 miles per month (1,236 miles to	otal)
Prescription drugs \$	965
Prescription eyeglasses \$	210
Tithes to church \$1,	730
Cash contributions to: National Public Radio, American Cancer \$	225
Society, Shriners Children's Hospital with canceled checks and receipts	
Contributions to Millsap Elementary School with canceled checks and receipts \$	250
Salvation Army (FMV of clothes and TV in good used condition; Kents have receipts	
for these contributions.)	350
Home mortgage interest (Form 1098) \$2,	997
County real estate tax (property tax statement based on property value) \$1,3	240
City real estate tax (property tax statement based on property value) \$	258
Personal property tax (based on the value)	624
Gambling losses \$2,3	250
Speeding tickets \$	375
State sales tax (new car) \$1,	565

# Line 48—Credit for Child and Dependent Care Expenses

Kevin and Mary paid the Happy Blessings Day Care Center \$1,100 to watch Terri while they worked. The address is 128 Magical Way St, Your City, State, and ZIP Code. Their EIN is 26-8XXXXXX.

#### **Line 49—Education Credits**

Kevin and Mary paid \$2,750 for Yvonne's tuition. Yvonne spent \$500.00 on textbooks and \$850.00 for a new computer which was not a course requirement.



Mary had to take several special training courses at the local college that were required by her employer. The class tuition and fees totaled \$317.85. She attended Fulton Community College at One University Way, Your City, State and Zip Code.

#### Line 52—Energy Credits, Form 5695

The Kent's insulated the crawl space of their home for \$175.00 and replaced all their windows with new windows meeting the IECC criteria (energy efficiency) at a cost of \$7,450.00 excluding onsite preparation, assembly, or original installation of components. The Kent's have not claimed any credits in previous years on the Form 5695.

#### **Line 62—Estimated Tax Payments**

During the year, Kevin and Mary made the following estimated tax payments.

DATE PAID	AMOUNT PAID
04/14	\$100.00
09/18	\$100.00

They also applied \$200 from last year's tax refund toward this year's taxes.

#### Line 64a—Earned Income Credit (EIC)

Kevin and Mary may qualify for EIC. If they do qualify for EIC, then answer the questions on the EIC schedule and the EIC worksheet.

Advanced - Kent 69

#### Line 65—Additional Child Tax Credit, Schedule 8812

When the taxpayer does not qualify for the full amount of the Child Tax Credit, TaxWise<sup>®</sup> will calculate the Additional Child Tax Credit on Schedule 8812.

#### Line 66—Refundable American Opportunity Credit

Kevin wants to know if they will qualify for the refundable portion of the American Opportunity Credit. Verify the taxpayer data is entered correctly on Form 8863.

#### Line 73—Overpayment

#### 74a—Amount You Want Refunded to You

Kevin wants any refund or debit deposited to or withdrawn from the checking account. He provided you with a copy of a check.

Kevin Kent 8705 Somersby Way Your City, State, and ZIP Code		<b>1234</b> 15-000000000
PAY TO THE ORDER OF		\$
Federal Credit Union City, State, and Zip Code		DOLLARS
For  :062005690  :00578965542	1234	

#### Line 75—Applied to Next Year's Estimated Taxes

If there is a refund, Kevin wants half applied to next year's taxes.

If using TaxWise $^{\mathbb{R}}$ , review the Forms Tree and address any red exclamation marks by completing the unanswered questions. Do the Diagnostics to ensure there are no e-filing problems.

## **Signature Line**

Kevin wants to sign the return using the Practitioner's Pin.

• If energy credit is not used, delete Form 5695.

**Note:** To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

N

Military Practice Exercise

**Exercise** 

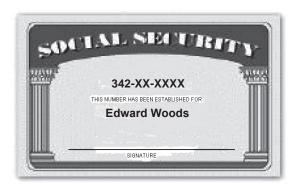
Form **13614-C** 

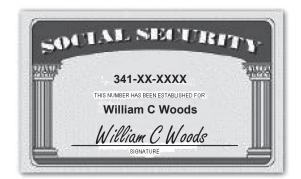
Form <b>13614-C</b> (October 2013)	Department of the Treasury - Internal Revenue Service  Intake/Interview & Quality Review Sheet								OMB N 1545-				
You will need:  Tax Information such as Fo Social security cards or ITI Picture ID (such as valid dr	N letters for	all persons o				You are accurate	respons te informa	sible for the ation.	of this form. information of e ask the IRS	•		•	mplete and
Part I – Your Personal Information	on												
1. Your first name William				M.I. C	Last nam Woods	е					Are yo	u a U.S. citize s	en ] No
2. Your spouse's first name Lana				M.I. A	Last nam Woods	е					Is your	spouse a U.	S. citizen ] No
3. Mailing address 7491 May Lyn Way							City Your City				State YS		IP code our Zip
4. Contact information Telephon	ne number(s)	717-555-XXX	XX					Email a	address				
5. Your Date of Birth 05/07/1981		6. Your job title Military				7. Last ye			oled □ Yes		Full time sto		
8. Your spouse's Date of Birth 12/15/1981	8. Your spouse's Date of Birth  9. Your spouse's job title  10. Last year, was your spouse:  a. Full time s						Full time st	udent	es 🗷 No				
11. Can anyone claim you or your	spouse on th	neir tax return	☐ Yes		<b>≭</b> No		Unsure						
12. Have you or your spouse		a. Been a victir	n of identity	y theft	☐ Yes	×	No	b. Ado	pted a child	Yes	×	No	
Part II – Marital Status and Hous	ehold Inforr							4					
As of December 31 of last year,	were you:	<ul><li>Single</li><li>★ Married</li><li>Divorced</li><li>Widowed</li></ul>	or Legally		ed Da				months of 201 ntenance agre		Yes	□ No —	
List the names below of:     everyone who lived with you la		er than you or you							If additional s	pace is nee	eded check	here 🗌 and	list on page 4
anyone you supported but did				4								d Volunteer P	
Name (first, last) Do not enter your name or spouse's name below	(mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	months lived in your home last year	Citizen (yes/no)	of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/13 (S/M)	Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Can this person be claimed by someone else as a dependent on their return?	person provide more than 50% of their own support?	Did this person have more than \$3900 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no)	half the cost of maintaining a home for this person?
(a) Edward Woods	(b) 03/15/07	(c) Son	(d) 12	(e) Yes	(f) Yes	S	(h) No	(i) No	(yes/no)	(yes/no)			(yes/no)
Edward Woods	03/13/07	3011	12	res	1 es	3	NO	NO					

Department of the Treasury - Internal Revenue Service

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205

			Page 2										
Yes	No	Unsure	Check appropriate box for each question in each section										
Part III	– Inc	ome – L	ast Year, Did You (or Your Spouse) Receive										
×	П		1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1										
	×	П	2. (A) Tip Income?										
	×		3. (B) Scholarships? (Forms W-2, 1098-T)										
×			4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)										
	×		5. (B) Refund of state/local income taxes? (Form 1099-G)										
	*		6. (B) Alimony income?										
	×		7. (A) Self-Employment income? (Form 1099-MISC, cash)										
	*		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?										
	×		9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)										
	*		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)										
	×		11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)										
	*		12. (B) Unemployment compensation? (Form 1099-G)										
	*		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)										
	*		14. (M) Income (or loss) from Rental Property?										
	*		15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify										
Part IV			- Last Year, Did You (or Your Spouse) Pay										
	*		1. (B) Alimony? If yes, do you have the recipient's SSN? Yes No										
×	П		2. Contributions to a retirement account? IRA (A) Roth IRA (B) X 401K (B) Other										
	×		3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)										
	*		4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)										
	*		5. (B) Medical expenses? (including health insurance premiums)										
	*		6. (B) Home mortgage interest? (Form 1098)										
	*		7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)										
	*		8. (B) Charitable contributions?										
	*		9. (B) Child or dependent care expenses such as daycare?										
H	*		10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc?										
	*		11. (A) Expenses related to self-employment income or any other income you received?										
Part V		Fvents	s – Last Year, Did You (or Your Spouse)										
	*		1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)										
	*		2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)										
	*		3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)										
	*		4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?										
_	×		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)										
	*		6. (B) Live in an area that was affected by a natural disaster? If yes, where?										
	*		7. (A) Receive the First Time Homebuyers Credit in 2008?										
	*		8. (B) Pay any student loan interest? (Form 1098-E)										
	*		9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?										
	*		10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?										
Part VI		ditional	Information and Questions Related to the Preparation of Your Return										
			n Campaign Fund (If you check a box, your tax or refund will not change)										
			your spouse if filing jointly, want \$3 to go to this fund  You Spouse										
If you	are d	lue a ref	fund, would you like										
Direct	•		To purchase U.S. Savings Bonds  To split your refund between different accounts										
☐ Ye			No Yes No Yes No										
-			ce due, would you like to make a payment directly from your bank account Yes No										
-			aration sites operate by receiving grant money. The data from the following questions may be used by this site										
	-	_	rants. Your answers will be used only for statistical purposes.										
		-	what language is spoken in your home Prefer not to answer										
Are you	ı or a	membe	r of your household considered disabled ☐ Yes ■ No ☐ Prefer not to answer										
			- 40044.0										
nolete	Numb	er 52121	E www.irs.gov Form <b>13614-C</b> (Rev. 10-2013)										





#### Interview Notes - Woods

While using Form 13614-C to complete the interview with the Woods, the following information was used to complete the return.

- William returned to his home base in the United States this past year. He brought his wife Lana, who is
  a Swiss citizen, and their son Edward, who was born abroad. He met and married Lana in 2006 while he
  was stationed in Europe.
- William asked if he could file a joint return with Lana. They provided a copy of her letter from the IRS
  which indicated her individual tax identification number was 9XX-70-XXXX. They have always chosen to
  treat Lana as a Resident Alien, and the choice was never suspended or ended.
- · They do not have any deductions.
- They do not need a state return prepared for them. He did not itemize deductions last year. If there is a refund, it is to be mailed to their home.
- William and Lana are not students and have never taken a distribution from a qualified retirement plan.

**Note:** To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

	oyee's social security number I-XX-XXXX						
b Employer identification number (EIN) 27-5XXXXXX		1		ther compensation 134.50	2 Federa	al income ta \$285	ax withheld 1.07
c Employer's name, address, and ZIP code		3	Social security \$30	, wages , 334.50	4 Social	security tax \$1,274	
DFAS P O BOX 8889	10	5	Medicare wag \$30	es and tips ,334.50	6 Medica	are tax with \$439	
INDIANAPOLIS, IN 46249-24	10	7	Social security	tips	8 Allocar	ted tips	
d Control number		9			10 Depen	dent care t	benefits
e Employee's first name and initial Last William Woods	name		Nonqualified	plans   Third-party :	\$ D	structions \$	for box 12 1,200.00
749 Oak Drive Your City, Your State and ZIP Co	de	13		dan pay	12b		
Tour only, Tour out out and 211 oo		14	Other		12c		
					12d		
f Employee's address and ZIP code							
15 State	16 State wages, tips, etc. \$29,134.50	17 State income tax \$1,345.00		lwages, tips, etc.	19 Local inco	me tax	20 Locality name
						17. V.S. 188	

**20XX** Form 1099 Portfolio INVESTMENTS

897 S Reed Lane Cincinnati, OH 45202 513-555-XXXX

**Date Prepared:** Recipient's Name and Address

William C. Woods Federal ID Number: 25-8XXXXXX

Taxpayer ID Number: 341-XX-XXXX

Account Number: 111-5555

8

9

7491 May Lyn Way

Your City, State and ZIP Code

Copy B for Recipient

January 31, 20XX

0.00

0.00

Dividen	ds and Distributions - 20XX	Form 1099 - DIV						
Box	Description	Amount	Total					
1a	Total ordinary dividends (Includes amount shown in box 1b)	\$ 76.51	\$ 76.51					
1b	Qualified dividends	76.51	76.51					
2a	Total Capital Gain Distributions (Includes amount shown in boxes 2b, 2c and 2d)	15.51	15.51					
2b	Unrecap Sec 1250 Gain	0.00						
2c	Section 1202 Gain	0.00						
2d	Collectibles (28%) Gain	0.00						
3	Nondividend Distributions		0.00					
4	Federal Income Tax Withheld		0.00					
5	Investment expenses		0.00					
6	Foreign Tax Paid	12 00	12 00					

Interest	Income - 20XX		Form 1099 - IN			
Box	Description	Amount	Tot	al		
1	Interest Income	\$127.00	\$	127.00		
3	Interest on U. S. Savings Bonds and Treasury Obligations	\$245.00	\$	245.00		
4	Federal Income Tax Withheld	\$35.00	\$	35.00		
5	Investment expenses					
6	Foreign Tax Paid					
8	Tax-Exempt Interest		\$	191.23		
9	Specific Private Activity Bond Interest			0.00		
Procee	ds from Broker and BarterTransactions - 20XX		For	m 1099-B		

							2- Gross Proceeds	4-Federal
	1b-Cusip	Non Covered	5- No of	Cost /		1a- Sale	(Less	Income Tax
7 - Description	Number	Security Y/N	Shares	Basis	Buy date	Date	Commissions)	Withheld
Rust Corporation	XXXXXXXX	Y	100	\$3,200.00	11/1/98	5/25/CY	\$3,700.00	\$0.00
Rio Motors Inc	XXXXXXXX	Y	150	\$9,543.00	7/15/08	6/28/CY	\$9,648.00	\$0.00
Yours-Mine-Ours Corp	XXXXXXXX	Y	75	\$3,750.00	9/1/07	10/20/CY	\$3,900.00	\$0.00
Bagels R Us Corp	XXXXXXXX	Y	63	\$1,575.00	8/1/02	1/3/CY	\$1,400.00	\$0.00
Holy Donuts Corp	XXXXXXXX	Y	95	\$2,800.00	10/15/03	2/5/CY	\$2,500.00	\$0.00
More 4 U Corp	XXXXXXXX	Y	80	\$1,600.00	11/12/04	3/7/CY	\$1,400.00	\$0.00
Couch & More Corp	XXXXXXXX	Y	70	\$1,050.00	6/15/10	3/9/CY	\$1,000.00	\$0.00
Grow More Plants Corp	xxxxxxxx	N	2000	\$2,500.00	4/15/CY	9/15/CY	\$1,500.00	\$0.00
otal Gross Proceeds from Bro	ker Transacti	ons (less com	missions)				\$25,048.00	

Cash Liquidation Distributions

Noncash Liquidation Distributions

**Total Federal Income Tax Withheld** 

\$0.00

**★** = Information not available

Gross Proceeds from each of your security transactions are reported individually to the IRS

Gross Proceeds in aggregate are not reported to the IRS and should not be reported on your tax return.

**20XX** Form 1099

Due to recent changes in tax law, reporting of **Capital Gains requires** either a detailed listing of stocks OR an acceptable list of transactions. You cannot use a combination; one or the other can be used but not both.

Military-Woods

orm <b>13614-C</b>	Department of the Treasury - Internal Revenue Service
	Intake/Interview & Quality Review
(Ootobor 2012)	INTAKO/INTOT//IOW/ X. CILISIITY/ ROYIOW

**OMB Number** 1545-1964

**Problem C** 

Brooks Intake and Interview Sheet, page

\_ <u>o</u> N Military Comprehensive Problem

# **Quality Review Sheet**

#### You will need:

- Tax Information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for all persons on your tax return.
- · Picture ID (such as valid driver's license) for you and your spouse.

· Please complete pages 1-2 of this form.

· You are responsible for the information on your return. Please provide complete and accurate information.

· If you have questions, please ask the IRS certified volunteer preparer.

•		, .				, ,	•				•	•	
Part I – Your Personal Informatio	n												
Your first name				M.I.	Last name	ast name					Are you a U.S. citizen		
Keith				L	Brooks						× Yes	S	No
<ol><li>Your spouse's first name</li></ol>				M.I.	Last name	Э						spouse a U.S	
Kathy				M	Brooks						× Yes		No
Mailing address							City				State		P code
954 Sproul Way						<u> </u>	Your City				YS	Ye	our Zip
4. Contact information Telephone	e number(s)	816-555-XXX	ΚX					Email	address				
5. Your Date of Birth		6. Your job title				7. Last ye	ar, were y	ou:		a. l	Full time stu	udent 🗌 Ye	es 🗷 No
02/04/1971	1	Military				b. Totally	and perma	anently disat	oled  Yes	s 🗶 No	c. Legally	blind   Ye	es 🗷 No
8. Your spouse's Date of Birth		9. Your spouse	's job title	7 1		10. Last y	ear, was y	our spouse:		a. I	Full time stu	udent 🗌 Ye	es 🗷 No
02/11/1971	1	Electrical Engine	eer			b. Totally	and perma	anently disal	oled 🗌 Yes	s 💌 No	c. Legally	blind 🗌 Ye	es 🗷 No
11. Can anyone claim you or your s	spouse on th	eir tax return	☐ Yes		<b>≭</b> No		Unsure						
12. Have you or your spouse	;	a. Been a victin	n of identity	theft	☐ Yes	×	No	b. Ado	pted a child	Yes	×	No	
Part II - Marital Status and House	ehold Inforn	nation											
As of December 31 of last year,	were you:	<ul><li>☐ Single</li><li>■ Married</li><li>☐ Divorced</li><li>☐ Widowed</li></ul>	or Legally		ed Dat	_	• •		months of 201 ntenance agre	_	Yes	□ No	
List the names below of:     • everyone who lived with you la	ast year (othe	r than you or you	ır spouse)						If additional s	pace is nee	ded check	here 🗌 and I	ist on page 4
• anyone you supported but did	not live with	you last year							To b	e completed	by Certified	d Volunteer Pr	eparer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	of US,	Single or Married as of 12/31/13 (S/M)	Student last year	Totally and Permanently Disabled (yes/no)	Can this person be claimed by someone else as a dependent on their return?	person provide more than 50% of	Did this person have more than \$3900 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person?
(a)	(b)	(c)	(d)	(e)	(f)	(3)	(h)	(i)	(yes/no)	(yes/no)			(yes/no)
Nancy E Brooks	01/05/05	Daughter	12	Yes	Yes	S	No	No					
Brian T Brooks	09/12/03	Son	12	Yes	Yes	S	No	No					
Denise C Brooks	12/12/99	Daughter	12	Yes	Yes	S	No	No					

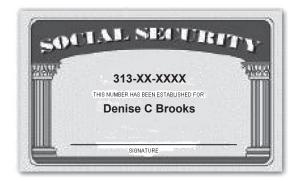
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov or call toll free 1-877-330-1205

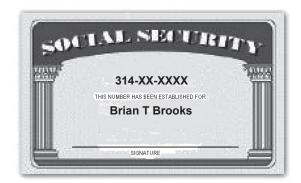
			Page 2
Yes	No	Unsure	Check appropriate box for each question in each section
Part III	– Inc	ome – L	ast Year, Did You (or Your Spouse) Receive
×			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 5
	×		2. (A) Tip Income?
	×		3. (B) Scholarships? (Forms W-2, 1098-T)
×			4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
	×		5. (B) Refund of state/local income taxes? (Form 1099-G)
	×		6. (B) Alimony income?
	×		7. (A) Self-Employment income? (Form 1099-MISC, cash)
	×		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
	×		9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)
	×		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
	×		11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)
	×		12. (B) Unemployment compensation? (Form 1099-G)
	×		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
×			14. (M) Income (or loss) from Rental Property?
	<b>×</b>	П	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify
			- Last Year, Did You (or Your Spouse) Pay
	×		1. (B) Alimony? If yes, do you have the recipient's SSN? Yes No
×			2. Contributions to a retirement account? IRA (A) Roth IRA (B) X 401K (B) Other
*			3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
*			4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
	<b>*</b>		5. (B) Medical expenses? (including health insurance premiums)
*			6. (B) Home mortgage interest? (Form 1098)
<b>×</b>			7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
*			8. (B) Charitable contributions?
*			9. (B) Child or dependent care expenses such as daycare?
	*		10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc?
	*		11. (A) Expenses related to self-employment income or any other income you received?
Part V		Events	s – Last Year, Did You (or Your Spouse)
	*		1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
	*		2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
	×		3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
	*		4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
	×		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
	*		6. (B) Live in an area that was affected by a natural disaster? If yes, where?
	<b>×</b>		7. (A) Receive the First Time Homebuyers Credit in 2008?
	*		8. (B) Pay any student loan interest? (Form 1098-E)
	*		9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
	*		10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
Part V		ditional	Information and Questions Related to the Preparation of Your Return
			n Campaign Fund (If you check a box, your tax or refund will not change)
Check	here i	f you, or	your spouse if filing jointly, want \$3 to go to this fund ■ You □ Spouse
Direct	depos	sit _	rund, would you like  To purchase U.S. Savings Bonds  To split your refund between different accounts
* Ye		_	No Yes No Yes No
Many	free ta	x prepa	the due, would you like to make a payment directly from your bank account Yes No
	•	•	rants. Your answers will be used only for statistical purposes.
		-	what language is spoken in your home NONE Prefer not to answer
Are yo	u or a	membei	r of your household considered disabled ☐ Yes ■ No ☐ Prefer not to answer
Catalog	Numb	er 52121	E www.irs.gov Form <b>13614-C</b> (Rev. 10-2013)

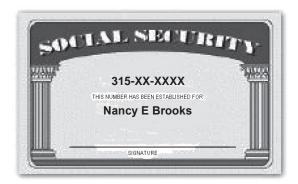
Military-Brooks











#### Interview Notes — Brooks

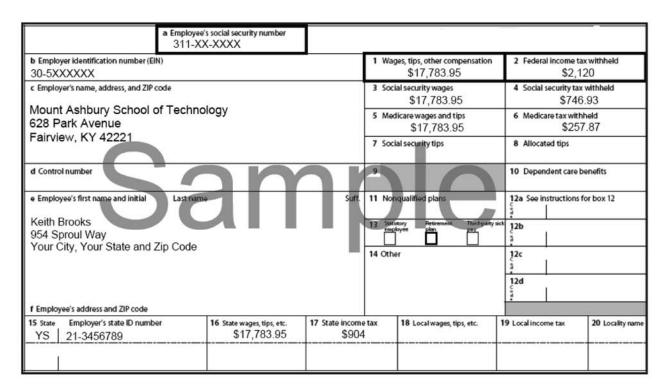
While using Form 13614-C to complete the interview with Kathy, the following information was used to complete the return.

- The Brooks have been married for fifteen years. Keith Brooks is a teacher presently serving in Iraq. Kathy completed some continuing professional education (CPE) requirements for her job during the year.
- The Brooks do not need a state return prepared for them. They did not itemize deductions last year. If
  there is a refund, they would like direct deposit into their checking account. If there is a balance due they
  would like direct debit from their checking account. Keith and Kathy would both like to contribute to the
  Presidential Election Fund.

Keith L. and Kathy M Brooks 954 Sproul Way Your City, State, and ZIP Code	<b>1234</b> 15-000000000	
PAY TO THE ORDER OF		\$
Military Credit Union Anytown, USA		DOLLARS
For  :062005690  :00578965542 12	34	

#### Line 7—Brooks

Mrs. Brooks brought all of their W-2's.



a Employee's social security number 311-XX-XXXX		* -0 0					
b Employer identification number (EIN) 27-5XXXXXXX	1 Wa	ges, tips, other compensation \$0.00	2 Federa	2 Federal income tax withheld \$0.0			
c Employer's name, address, and ZIP code	3 Soc	ial security wages \$10,334.50	4 Social	4 Social security tax withheld \$434.05			
DFAS P O BOX 8889	5 Me	dicare wages and tips \$10,334.50	6 Medic	6 Medicare tax withheld \$149.85			
INDIANAPOLIS, IN 46249-2410	7 Soc	ial security tips	8 Alloca	ted tips			
d Control number	9		10 Deper	ndent care benefits			
e Employee's first name and initial Last name		ngualified plans	12a See ir	structions for box 12 \$10,334.50			
Keith Brooks 954 Sproul Way Your City, Your State and ZIP Code	13 State	utory Retirement Third-party	12b				
Tour City, Tour State and ZIF Code	14 Oth	er	12c				
			12d	1			
f Employee's address and ZIP code							
15 State Employer's state ID number 16 State wages, tips, etc.	17 State income tax	come tax 18 Local wages, tips, etc.		19 Local income tax 20 Locality nam			

	ee's social security number XX-XXXX							
b Employer identification number (EIN) 27-5XXXXXX		1 W	ages, tips, other compensation \$2,783.95		2 Federal income tax withheld \$120.09			
c Employer's name, address, and ZIP code		3 Sc	ocial security wages \$2,783.95		4 Social security tax withheld \$116.93			
DFAS P O BOX 8889		5 M	edicare wages and tips \$2,783.95		6 Medicare tax withheld \$40.37			
INDIANAPOLIS, IN 46249-2410		7 5	ocial security tips	8 Allocated tips				
d Control number		9		10 Dependent care	benefits			
e Employee's first name and initial Last no	me	Suff. 11 N	ongualified plans	12a See instructions	for box 12			
Keith Brooks 954 Sproul Way		13 5	Retirement Third-party	12b				
Your City, Your State and ZIP Code	)	14 0	her	12c				
				12d				
f Employee's address and ZIP code	-10		-		-			
15 State Employer's state ID number YS 13-4567982	16 State wages, tips, etc. \$2,783.95	17 State income tax \$34.00	18 Local wages, tips, etc.	19 Local income tax 20 Locality name				

	s social security number	l								
	\-\\\\\	<u> </u>			_					
b Employer identification number (EIN)								eral income tax withheld		
30-6XXXXXX				\$23,781.89		\$2,820.09				
c Employer's name, address, and ZIP code		3 Soci	al security wages		4 Social	security tax v	SCHOOL STATE OF THE STATE OF TH			
Chem-Tech Inc	L		\$27,781.89		\$1,166.84					
1 Broadway Way		1	5 Med	icare wages and tips		6 Medica	are tax withh			
		L		\$27,781.89			\$402	.84		
Fairview, KY 42221	N	7 1	7 Soci	al security tips		8 Alloca	ted tips			
d Control number			9 10 Dependent care benefits				enefits			
e Employee's first name and initial Last name		Suff.	11 Non	qualified plans		12a See ir	structions fo	or box 12		
		_	D   \$4,000.00					,000.000		
Kathy Brooks			13 Statu	tory Retirement Third-po oyee plan pay	arty sick	12b				
954 Sproul Way						3	1			
Your City, Your State and ZIP Code			14 Othe	r		12c				
						3				
						12d				
						\$	1			
f Employee's address and ZIP code										
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income t	ax	18 Local wages, tips, etc.	19	Localinco	me tax	20 Locality name		
YS 79-2356481	\$23,781.89	\$1,134.0	0	1.000000000				185		
		İ								
					_					

a Employee's social 311-XX-XXX	the table of t						
b Employer identification number (EIN) 11-3XXXXXX		1 Wa	ges, tips, other compensation \$550.00	2 Federa	l income tax \$110.0	STEEL STATE OF THE	
c Employer's name, address, and ZIP code		3 Soc	ial security wages \$550.00	4 Social security tax withheld \$23.10			
DFAS ROME ATTN: MIL PCS TRAVEL		5 Me	dicare wages and tips \$550.00	6 Medicare tax withheld \$7.98			
325 BROOKS ROAD ROME, NY 13441-4527	100	7 Soc	ial security tips	8 Allocat	ed tips		
d Control number		9		10 Depen	dent care be	nefits	
e Employee's first name and initial Last name	Suf	11 No	ngualified plans	12a See in	structions fo \$5	r box 12 546.83	
Keith Brooks 954 Sproul Way		13 State	utory Retirement Third-party sic plan pay	12b			
Your City, Your State and ZIP Code		14 Oth	er	12c	č		
				12d	0		
f Employee's address and ZIP code							
15 State Employer's state ID number 16 State YS 33-4567910	ste wages, tips, etc. \$550.00 \$22		18 Local wages, tips, etc.	19 Local incor	ne tax	20 Locality name	

**Note:** Form 8880 will appear in the TaxWise<sup>®</sup> Forms Tree—do not complete.

#### Line 9—Dividends

PAYER'S name, street address, city, s A & P FINANCIAL SERVICES 210 Simone Parkway Charlotte, NC 28216	\$	187.00 led dividends	Form <b>1099-DIV</b>		Dividends and Distributions				
	2a Total	capital gain distr. 15.65	2b Unrecap. Sec. 125	50 gain	Copy B For Recipient				
PAYER'S federal identification number 27-6XXXXXX	RECIPIENT'S Identification number	2c Section	on 1202 gain	2d Collectibles (28%)	) gain	roi necipient			
RECIPIENT'S name Keith Brooks									
Street address (including apt. no.) 954 Sproul Way		6 Foreign	tax paid	7 Foreign country or U.S.	possession	Service. If you are required to file a return, a negligence penalty or other sanction may be			
City, state, and ZIP code Your City, Your State and Zip Co	city, state, and ZIP code Your City, Your State and Zip Code		quidation distributions	Noncash liquidation dis	stributions	imposed on you if this income is taxable and the IRS			
Account number (see instructions)		10 Exemp	pt-interest dividends	11 Specified private a bond interest dividend \$		determines that it has not been reported.			
		12 State	13 State identification no.	14 State tax withheld \$					

#### Line 17—Rental Real Estate

When the Brooks moved to Keith's first duty station, they could not sell their home. They asked a realtor friend to find a renter for them. It was available for rent July 1,of the current tax year. They had records to show the income and expenses related to the rental property. They actively participated in their rental property.

It was rented on August 1, for \$700 per month. They collected \$3,500 in rent during the tax year. They did not make any payments that would require them to file Form 1099. Their rental expenses included \$135 to their friend for finding a renter and \$235 for yard maintenance and some small repairs. They paid \$400 per year for property insurance. They received Form 1098, *Mortgage Interest Statement*, from Oak Grove National Bank. The bank reported that they had paid \$5,815 in mortgage interest and \$1,380 in property taxes on their home, which was located at 123 Maple Way, Your State.

Their friend computed this year's depreciation for them, which would be \$1,400. (This is calculated on an \$84,000 basis for depreciation, 27 and one-half-year recovery period, mid-month convention, and straight-line method. The basis for depreciation is the value of the property [\$90,000] less the value of the land [\$6,000] which is not depreciable.)

#### **Adjustments**

During the first five months of the tax year Keith, an Army Reserve soldier, attended monthly drills at a site located 150 miles from his home. Kathy stated that he drove his car to the drill location each month and kept

a written log of his mileage. He also spent two nights each drill period at the local motel. The motel receipts indicated he paid \$73 per night. His record of meal expenses showed that he spent a total of \$338 for the five-month period. His expenses were not reimbursed. (These amounts are equal to the federal per diem amounts.) Keith placed his vehicle in service on 01/01/2009. He had 9,300 other miles on his vehicle during the year. There was also another vehicle available for personal use.

#### Line 26—Moving Expenses Adjustment

Keith did a "Do It Yourself" move to his permanent duty station when he entered active duty on June 15, of the current tax year. The Army estimated the cost of his move to be \$5,000. He was advanced \$4,750. He filed a travel voucher for \$4,200.00 for his expenses. He received a W-2 from the Mil PCS Travel office reporting the \$550 in profit as income in box 1 of Form W-2. A "P" in box 12 of the W-2 indicated he received a move-in housing allowance of \$546.83.

His other travel and lodging expenses that were not reimbursed were: mileage of 1,000 miles, moving of household pets of \$250.00 and an additional room at the hotel of \$473 due to occupancy limits.

#### **Itemized Deductions**

#### **Line 40—Itemized Deductions**

Kathy belongs to her state's professional organization for engineers. Her receipts indicate she paid \$250 for dues and journals during the tax year. The Brooks made charitable contributions to their church in the amount of \$6300. They have a written acknowledgment from their church.

#### **Credits**

#### Line 48—Credit for Child and Dependent Care Expenses, Form 2441

Keith and Kathy paid \$100 per week for 15 weeks to Fun For Tots, 798 Lucas Way, Your City, Your State, Your ZIP Code for after school care for Nancy. The EIN for Fun For Tots is 29-2XXXXXX.

#### **Line 49—Education Credits**

Kathy completed 30 hours of required continuing professional education by taking several workshops at the local university. Her checks to the university totalled \$3,000. Kathy attended Murray Technical College, 25 Murray Avenue, Murray, KY, 42071. The EIN for Murray Tech is 30-1XXXXXX.

#### **Line 50—Retirement Savings Contributions Credit**

The Brooks qualify for Retirement Savings Contribution Credit. Neither Keith nor Kathy are full time students. They have never received any distributions from any qualified retirement plans.

#### Line 64a—Earned Income Credit

Keith and Kathy want to know if they qualify for the Earned Income Credit (EIC). Complete the EIC worksheet, as needed.

#### Line 65—Additional Child Tax Credit, Schedule 8812

When the taxpayer does not qualify for the full amount of the Child Tax Credit, TaxWise® will calculate the Additional Child Tax Credit on Schedule 8812.

#### Line 74a—Amount You Want Refunded to You

Keith and Kathy would like direct deposit. (See the check for their bank routing and account numbers.)

**Note:** To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

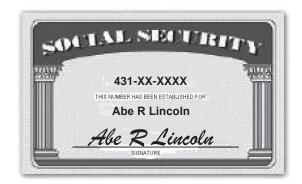
**International Practice Exercise 8** 

Exercise 8

Form <b>13614-C</b> (October 2013)		Int		•		,	ity Revenue	Service <b>view S</b> l	heet			OMB N 1545	lumber -1964
You will need:  • Tax Information such as Fo  • Social security cards or ITI  • Picture ID (such as valid dr	N letters for	all persons o				You as accura	re respons ate informa	ible for the ation.	of this form. information of e ask the IRS	-		-	mplete and
Part I – Your Personal Information	on												
1. Your first name				M.I.	Last name	е						u a U.S. citiz	
Abe				R	Lincoln						× Ye		] No
Your spouse's first name				M.I.	Last name	Э						spouse a U	
Ashley				В	McCleary		0				☐ Ye		No .
3. Mailing address 523 Tenth Avenue North						Apt #	City Your City				State YS		IP code our Zip
		212 555 333	737				Tour City	F			15	1	our zip
- Tolophon	e number(s)								address				
5. Your Date of Birth		<ol><li>Your job title</li></ol>					ear, were y				Full time stu		_
	07/21/1976 Nurse							anently disat			c. Legally		
8. Your spouse's Date of Birth 9. Your spouse's job title						10. Last year, was your spouse:  a. Full time student ☐ Yes ■ No							
None b. Totally and permanently disabled ☐ Yes 🗷 No c. Legally blind							blind Y	es 🗷 No					
11. Can anyone claim you or your spouse on their tax return ☐ Yes 💌 No ☐ Unsure													
12. Have you or your spouse		a. Been a victir	n of identity	y theft	☐ Yes	×	No	b. Ado	pted a child	Yes	×	No	
Part II – Marital Status and Hous	ehold Inforr												
As of December 31 of last year,	were you:	<ul><li>Single</li><li>★ Married</li><li>Divorced</li><li>Widowed</li></ul>	or Legally		ed Dat	٦			months of 201 ntenance agre	_	Yes	□ No —	
List the names below of:     everyone who lived with you la	ast vear (othe	er than you or you	ır spouse)						If additional s	space is nee	ded check	here 🗌 and	list on page 4
anyone you supported but did			opodoo)						To b	e completed	by Certifie	d Volunteer P	reparer
Name (first, last) Do not enter your name or spouse's name below  (a)	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/1 (S/M)	s Student	Totally and Permanently Disabled (yes/no)	Can this person be claimed by someone else as a dependent on their return? (yes/no)	person provide more than 50% of	Did this person have more than \$3900 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person?
(a)	(0)	(6)	(u)	(6)	(1)		(11)	(1)	(303/110)	(903/110)			(303/110)
				1									
				+			+		-				
				1	1		+						
				1			+						

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at <a href="www.wi.voltax@irs.gov">wi.voltax@irs.gov</a> or call toll free 1-877-330-1205

			Page 2										
Yes	No	Unsure	Check appropriate box for each question in each section										
Part III	– Inc	ome – L	ast Year, Did You (or Your Spouse) Receive										
×	П		1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 2										
	×	П	2. (A) Tip Income?										
	×		3. (B) Scholarships? (Forms W-2, 1098-T)										
×			4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)										
	×		5. (B) Refund of state/local income taxes? (Form 1099-G)										
	×		6. (B) Alimony income?										
	×		7. (A) Self-Employment income? (Form 1099-MISC, cash)										
	×		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?										
	×		9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)										
	×		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)										
	×		11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)										
	*		12. (B) Unemployment compensation? (Form 1099-G)										
	×		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)										
	*		14. (M) Income (or loss) from Rental Property?										
	*		15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify										
Part IV			- Last Year, Did You (or Your Spouse) Pay										
	*		1. (B) Alimony? If yes, do you have the recipient's SSN? Yes No										
	*		2. Contributions to a retirement account? IRA (A) Roth IRA (B) 401K (B) Other										
×			3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)										
	*		4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)										
	*		5. (B) Medical expenses? (including health insurance premiums)										
	*		6. (B) Home mortgage interest? (Form 1098)										
	*		7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)										
	*												
	*		8. (B) Charitable contributions?  9. (B) Child or dependent care expenses such as daycare?										
H	*		10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc?										
	×		11. (A) Expenses related to self-employment income or any other income you received?										
Part V		Fvents	s – Last Year, Did You (or Your Spouse)										
	*		1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)										
	*		2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)										
	*		3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)										
	*		4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?										
_	*		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)										
	*		6. (B) Live in an area that was affected by a natural disaster? If yes, where?										
	*		7. (A) Receive the First Time Homebuyers Credit in 2008?										
	*		8. (B) Pay any student loan interest? (Form 1098-E)										
	*		9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?										
	*		10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?										
 Part VI		ditional	Information and Questions Related to the Preparation of Your Return										
			n Campaign Fund (If you check a box, your tax or refund will not change)										
			your spouse if filing jointly, want \$3 to go to this fund  You Spouse										
If you	are d	lue a ref	fund, would you like										
Direct	•		To purchase U.S. Savings Bonds  To split your refund between different accounts										
☐ Ye			No ☐ Yes ★ No ☐ Yes ★ No										
-			ce due, would you like to make a payment directly from your bank account ☐ Yes 💌 No										
-			aration sites operate by receiving grant money. The data from the following questions may be used by this site										
	-	_	rants. Your answers will be used only for statistical purposes.										
		-	what language is spoken in your home Prefer not to answer										
Are you	ı or a	membe	r of your household considered disabled ☐ Yes 🗷 No ☐ Prefer not to answer										
			- 40044.0										
nolete	Numb	er 52121	E www.irs.gov Form <b>13614-C</b> (Rev. 10-2013)										



#### Interview Notes - Lincoln

While using Form 13614-C to complete the interview with the Lincoln's, the following information was utilized to complete the return.

- Abe, a U.S. citizen, moved to Ireland on May 30, of the current tax year. Abe married Ashley, an Irish citizen and resident, in June of the current tax year.
- They would like to file jointly this year. Ashley has no income and chooses to be treated as a U.S. resident for tax purposes in of the current tax year.
- Ashley does not have a social security number and understands that she needs to obtain an Individual Taxpayer Identification Number (ITIN) in order to file a joint return with Abe. Ashley brought a completed Form W-7 with her.
- · Abe worked in the United States for four months and received a Form W-2 from his employer.
- Abe also worked as a nurse at Fitzgerald General Hospital for the remainder of the year. The hospital address is 456 Elgin Road, Dublin 17, Ireland.
- The hospital gave Abe a document showing wages of \$18,543, and federal tax (equal to U.S. withholdings) of \$1,658 (converted into U.S. currency).
- Abe and his wife earned \$1,349 interest on a savings account in a Dublin bank. The foreign institution withheld \$78 in income tax to the Ireland taxing authority.
- Abe enrolled in a nursing course at the Fulton School of Nursing to improve his job skills while in the United States, and paid \$1,235. The school was located at 2212 N Morgan Street, Atlanta, GA, 30308.
   The EIN number was 58-1XXXXXXX.
- Abe did not itemize his deductions last year. They do not wish to contribute to the Presidential Election
- Neither Abe nor Ashley were full time students. They have never taken a distribution from any qualified retirement plan.

**Note:** To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

# (Rev. January 2010) Department of the Treasury Internal Revenue Service

# Application for IRS Individual Taxpayer Identification Number

► See instructions.
► For use by individuals who are not U.S. citizens or permanent residents.

OMB No. 1545-0074

An IRS individua	l taxpayer identification num	nber (ITIN) is for federa	al tax purposes only.	FOR IRS USE ONLY						
Getting an ITIN o	n: his form if you have, or are eligible does not change your immigration e you eligible for the earned incom	n status or your right to wo	, , ,							
c, d, e, f, or g, yo a Nonresident b Nonresident c U.S. resident d Dependent c e Spouse of U f Nonresident g Dependent/s h Other (see in Additional in Name see instructions)	alien required to get ITIN to claim to alien filing a U.S. tax return to the talien (based on days present in the form of U.S. citizen/resident alien claim of U.S. citizen/resident alien claim	ith Form W-7 unless y tax treaty benefit  the United States) filing a later name and SSN/ITIN of labe R Lincoln 431-XX-XX cher filing a U.S. tax return ong a U.S. visa	U.S. tax return U.S. citizen/resident alien (XXX) or claiming an exception  and treaty article Las	Caution: If you check box b exceptions (see instructions)  (see instructions) ▶  number ▶ st name Cleary st name						
Name at birth if different  Applicant's nailing address	Street address, apartment num     City or town, state or province.		, 							
Foreign (non- J.S.) address if different from above) see instructions)	3 Street address, apartment number, or rural route number. Do not use a P.O. box number. 64 Penny Lane City or town, state or province, and country. Include ZIP code or postal code where appropriate. Dublin 17, Ireland									
Birth nformation	12 / 23 / 1974 l	Country of birth  Ireland  6b Foreign tax I.D. number (if	City and state or province  Dublin  f any) 6c Type of U.S. vi	te (optional) 5 Male  Female  risa (if any), number, and expiration date						
Other nformation	Ireland  6d Identification document(s) subr  USCIS documentation Issued by: No.:  6e Have you previously received a U.  No/Do not know. Skip line	mitted (see instructions)  Other  Exp.  J.S. temporary taxpayer identifice 6f.	Passport Drive	er's license/State I.D.  Entry date in United States / /  Dyer identification number (EIN)?						
	U Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).  6f Enter: TIN or EIN ► and Name under which it was issued ►  6g Name of college/university or company (see instructions)									
Sign Here	City and state  Length of stay  Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS individual taxpayer identification number (ITIN), including any previously assigned taxpayer identifying number.  Signature of applicant (if delegate, see instructions)  Date (month / day / year)  Phone number									
Keep a copy for vour records.	Name of delegate, if applicable	le (type or print)	2 / 28 / 20XX  Delegate's relationship to applicant	Court-appointed guardian  ☐ Power of Attorney						
Acceptance Agent's	Signature  Name and title (type or print)		Date (month / day / year) / / Name of company	<del></del>						
Jse ONLY				Office Code						
or Paperwork Red	duction Act Notice, see page 5.	Cat. No	o. 10229L	Form <b>W-7</b> (Rev. 1-201)						

	a Employee's social security number 431-XX-XXXX							
b Employer identification number (EIN 32-5XXXXXX	)	1 Wa	iges, tips, other compensation \$10,900.00		ne tax withheld ,059.00			
c Employer's name, address, and ZIP co	ode	3 Soc	cial security wages \$14,900.00	4 Social securit \$	ty tax withheld 625.80			
Carolina Medical 521 McIlwain Street		5 Me	dicare wages and tips \$14,900.00		6 Medicare tax withheld \$216.05			
Atlanta, GA 30308		7 Soc	cial security tips	8 Allocated tip	5			
d Control number		9	IFA	10 Dependent of	are benefits			
e Employee's first name and initial	Last name	Suff. 11 No	ngualified plans	12a See instruct	ions for box 12 \$4,000.00			
Abe Lincoln 523 Tenth Avenue North		13 Sta	tutory Petirement Third-par ployee plan pay	ny sick 12b				
Your City, Your State and Z	IP Code	14 Oth		12c				
				12d				
f Employee's address and ZIP code								
15 State	16 State wages, tips, etc. \$10,900.00	17 State income tax \$565.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality nam			
15   12-3456789	\$10,900.00	\$303.00	<del> </del>					

Form <b>13614-C</b> (October 2013)		Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet  OMB Number 1545-1964											
You will need:  • Tax Information such as F  • Social security cards or I  • Picture ID (such as valid of	ΓIN letters for	all persons o				You ar accura	e respons ite informa	ation.	of this form. information of e ask the IRS	-		-	mplete and
Part I – Your Personal Informat	ion												
Your first name				M.I.	Last name	Э						u a U.S. citiz	
David				D	Surry						<b>≭</b> Ye		No No
2. Your spouse's first name Elizabeth				M.I. A	Last name	Э					ls youi <b>≭</b> Ye	spouse a U.	S. citizen ] No
3. Mailing address				А	Surry	Apt #	City				State		IP code
1023 Vanderver Court							Your City				YS		our Zip
4. Contact information Telepho	one number(s)	312-555-XXX	XX					Email a	address				<u> </u>
5. Your Date of Birth		6. Your job title				7. Last ve	ear, were y			a. F	Full time st	udent $\square$ Y	es 🗷 No
09/23/1983		Military						anently disab	oled $\square$ Yes	s 🗷 No	c. Legally		_
8. Your spouse's Date of Birth		9. Your spouse	's job title	<i></i>				your spouse:			Full time st		<del>_</del>
08/17/1983		Clerk	,					anently disab		s 🗷 No	c. Legally	/ blind □ Y	_
11. Can anyone claim you or you	r spouse on th	neir tax return	☐ Yes		<b>≭</b> No		Unsure						
12. Have you or your spouse	•	a. Been a victin	n of identity	y theft	☐ Yes	*	No	b. Ado	oted a child	Yes	×	No	
Part II – Marital Status and Hou	sehold Inform	nation											
1. As of December 31 of last year	r, were you:	Single											
		■ Married	Did you	live with	your spou	se during a	any part of	the last six r	nonths of 201	3? 💌 🗎	r'es	☐ No	
		Divorced	or Legally	Separate	ed Dat	e of final o	lecree or s	eparate mair	ntenance agre	ement			
		☐ Widowed	Year	of spouse	s's death								
2. List the names below of:									If additional s	pace is nee	ded check	here □ and	list on page 4
<ul> <li>everyone who lived with you</li> <li>anyone you supported but di</li> </ul>			ır spouse)							<u> </u>		d Volunteer P	
			Number of	us	Regident	Cinalo or	Full time	Totally and					
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Married as of 12/31/13 (S/M)	Student		Can this person be claimed by someone else as a dependent on their return?	person provide more than 50% of	Did this person have more than \$3900 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person?
(a)	(b)	(c)	(d)	(e)	(f)	(9)	(h)	(i)	(yes/no)	(yes/no)		() 55,5)	(yes/no)
Marvin D Surry	02/04/05	Son	12	Yes	Yes	S	Yes	No					

Problem D – Surry Intake and Interview Sheet, page 1

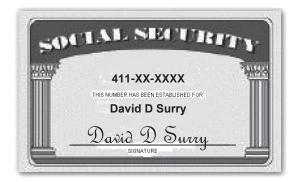
of 2

International Comprehensive Problem

Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at <a href="www.woltax@irs.gov">www.woltax@irs.gov</a> or call toll free 1-877-330-1205

			Page 2									
Yes	No	Unsure	Check appropriate box for each question in each section									
Part III	– Inc	ome – L	ast Year, Did You (or Your Spouse) Receive									
×	П		1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 2									
	×		2. (A) Tip Income?									
	*		3. (B) Scholarships? (Forms W-2, 1098-T)									
_	*											
			4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)									
	*		5. (B) Refund of state/local income taxes? (Form 1099-G)									
	*		6. (B) Alimony income?									
	×		7. (A) Self-Employment income? (Form 1099-MISC, cash)									
	×		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?									
Ш	×		9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)									
	×		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)									
	×		11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)									
	×		12. (B) Unemployment compensation? (Form 1099-G)									
	×		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)									
	×		14. (M) Income (or loss) from Rental Property?									
×			15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify FEC									
Part IV	– Ex	penses ·	- Last Year, Did You <i>(or Your Spouse)</i> Pay									
	×		1. (B) Alimony? If yes, do you have the recipient's SSN? Yes No									
×			2. Contributions to a retirement account? IRA (A) Roth IRA (B) 401K (B) X Other									
	×		3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)									
	×		4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)									
	*		(a) Medical expenses? (including health insurance premiums)									
_			6. (B) Home mortgage interest? (Form 1098)									
	*											
	*		7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)									
	×		8. (B) Charitable contributions?									
×			9. (B) Child or dependent care expenses such as daycare?									
	*		10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc?									
Ш	×		11. (A) Expenses related to self-employment income or any other income you received?									
Part V		Events	- Last Year, Did You (or Your Spouse)									
Ш	×		1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)									
	×		2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)									
	×		3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)									
	×		4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?									
	×		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)									
	×		6. (B) Live in an area that was affected by a natural disaster? If yes, where?									
	×		7. (A) Receive the First Time Homebuyers Credit in 2008?									
	×		8. (B) Pay any student loan interest? (Form 1098-E)									
	×		9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?									
	×		10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?									
Part V	– Ad	ditional	Information and Questions Related to the Preparation of Your Return									
Presid	ential	Election	n Campaign Fund (If you check a box, your tax or refund will not change)									
Check	here i	f you, or	your spouse if filing jointly, want \$3 to go to this fund									
_			und, would you like									
Direct		_	To purchase U.S. Savings Bonds  To split your refund between different accounts									
☐ Ye		—	No									
If you have a balance due, would you like to make a payment directly from your bank account Yes No												
Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.												
		-	/hat language is spoken in your home NONE Prefer not to answer									
Are you	u or a	member	of your household considered disabled ☐ Yes ■ No ☐ Prefer not to answer									
_												
Catalog	Numb	er 521211	F www.irs.gov Form <b>13614-C</b> (Rev. 10-2013)									

International - Surry







#### Interview Notes - Surry

While using Form 13614-C to complete the interview with the Surry's, the following information was used to complete the return.

- David is stationed in Mildenhall AFB (123 First Street) near Suffolk, England, IPP3AW. He has been there with his wife Elizabeth and his son Marvin since May 2010.
- Elizabeth is a data entry clerk for an England accounting firm (ABC, Ltd., 123 Shakespeare Road, Suffolk, England, IPP3AW). She had a statement of earnings from her employer, showing that she had been paid \$29,457 during the tax year while an employee. She also provided records that indicated she had paid \$3,286 in income taxes to the British taxing authority. All money amounts on the statements were in U.S. currency.
- The Surrys provided records indicating that they had paid \$3,650 to Small Hands, a child care service on base, for babysitting services while they were at work. The address for Small Hands is 987 Sax Hayden Way, Suffolk, England, IPP3AW. The EIN for provider is 41-0XXXXXX.
- They had no other income or any deductible expenses.
- They want to know which would be more favorable: to exclude Elizabeth's income or to use the foreign
  tax credit. Wages are considered general limitation income. Taxpayers cannot deduct, exclude, or claim a
  credit for any item that can be allocated to or charged against the excluded income. Neither Elizabeth nor
  David have ever filed a F2555 or 2555EZ before. Preparer can use "What If Mode" in TaxWise Desktop to
  determine the best outcome.
- They do not need a state return prepared for them. They did not itemize deductions last year. If there is
  a refund, they want the check mailed to their home. Neither David nor Elizabeth wish to contribute to the
  Presidential Election Campaign Fund.

**Note:** To ensure accuracy of the taxpayer's return the certified volunteer should review and complete applicable sections of the Form 13614-C.

	oyee's social security number I-XX-XXXX				
b Employer identification number (EIN) 27-5XXXXXX		1 W	ages, tips, other compensation \$49,570.00		tax withheld 176.75
c Employer's name, address, and ZIP code		3 Sc	scial security wages \$56,695.00	4 Social security \$2,3	tax withheld 381.19
DFAS P O BOX 8889		5 M	edicare wages and tips \$56,695.00	6 Medicare tax w \$82	ithheld 22.08
INDIANAPOLIS, IN 46249-24	10	7 50	cial security tips	8 Allocated tips	
d Control number	210	9		10 Dependent car	e benefits
e Employee's first name and initial Last	name	Suff. 11 N	onqualified plans	12a See instruction	ns for box 12 \$7,125.00
David Surry 1023 Vanderver Court		13 %	atutory Retirement Third-part	ty sick 12b	
Your City, Your State and ZIP Co	de	14 Ot		12c	
				12d	
f Employee's address and ZIP code					
15 State	16 State wages, tips, etc. \$49,570.00	17 State income tax \$1,325.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality nam
1					

# **Answers - 2012**

For the year Jan. 1-Dec. 31, 2		other tax year beginning	Ctuiii	2012 OMB N	No. 1545-0		Jilly-DO		staple in this space. eparate instructions.	_
Your first name and in		outer tax year beginning	Last name	, as it is, enough	,20				social security numl	ber
Sheryl Ber	ing	ger						031		
If a joint return, spouse	e's firs	t name and initial	Last name					Spou	se's social security	no.
Home address (number 1717 Tudor		street). If you have a l	P.O. box, see in	structions.		Apt. no	5	▲ M	ake sure the SSN(s) a and on line 6c are cor	above
		P code. If you have a foreign a	address, also comple	te spaces below (see instruct	ions).			Presid	lential Election Cam	paig
								Check her	re if you, or your spouse if filing the file of the file of the fund. Check the file of th	ling
Foreign country name			Foreign provi	nce/county	Foreign	postal code		ing a box i or refund.	below will not change your ta	ax ouse
	1	Single		4	X Head	of household (w	ith qua	alifying p	erson). (See instructi	ions.)
Filing Status	2	Married filing jointly	(even if only on	e had income)	If the o	qualifying perso	n is a	child but	not your dependent, e	enter
Check only	3	Married filing separa	ately. Enter spor	use's SSN above	this ch	ild's name here				
one box.		and full name here.	<b>&gt;</b>	5	Qualify	ring widow(er) v	vith de	pendent	child	
Exemptions	6a	H		n you as a dependent,				<del></del>	Boxes checked or	n
	b			·····	_		140.4		6a and 6b No. of children	1
If more than	C	Dependents:		(2) Dependent's		Dependent's ationship to	under a	child unde age 17 qual		
four depen- (1) Firs				social security no.		you '	credit	or child tax (see instr.)	lived with you	2
dents, see Arti	-	ohnson		033-	SON	IMPD	$\vdash$	X	<ul> <li>did not live with you due to divorce or separation</li> </ul>	0
		y Johnson		032-	DAUG		$\vdash$	X	(see instr.)  Dependents on 6c	0
	са	Jesse		034-	PARE	NT	$\vdash$	_	not entered above	
here ►									Add numbers	Λ
Income	per o	exemptions claimed Wages, salaries, tips,	V	n(s) W.2				Τ	on lines above▶	4
moonic	8	vvages, salaries, tips,	eto. Attacii i oii					7	35,229	9.
***	8a	Taxable interest. Atta	ch Schedule B	if required				8a	00/22	•
Attach Form(s) W-2 here.		Tax-exempt interest.			.   8b			- Ju		
Also attach Forms		Ordinary dividends. A						9a		
W-2G and		Qualified dividends	macii ochedale	Diriequiled	.   9b			Ja		
1099-R if tax was withheld.	10	Taxable refunds, cred	its or offeats of	state and local income				10		
was manual	11	Alimony received	50					11		
	12	Business income or (le						12		
If you did not	13	Capital gain or (loss).					Γ	13		
get a W-2,	14	Other gains or (losses					_	14		
see instructions.		IRA distributions	1 1		1	ble amount .		15b	i -	
		Pensions and annuitie	57/4/2/2/2			ble amount .		16b		
	17	Rental real estate, roy		nips, S corporations, tr			le E .	-		
	18	Farm income or (loss)		즐겁게 됐다면 하나 아이를 하다 하나 하나 하나 하나 하다.				18		
Enclose, but do	19	Unemployment compe	ensation					19	2,400	0.
not attach, any payment. Also,	20a	Social security benefit	s20a		b Taxa	ble amount .		20b	*	
please use	21	Other income. List typ	e and amount (	see instr.)	-01			21	i waxaya maka	
Form 1040-V.	22	Combine the amounts	in the far right of	column for lines 7 thro	ugh 21.Th	is is your total	incom	22	37,629	9.
The second secon	23	Educator expenses			. 23					
Adjusted	24	Certain business expe	nses of reservis	sts, performing artists,						
Gross		and fee-basis gov. offi	cials. Attach Fo	orm 2106 or 2106-EZ	24					
Income	25	Health savings account	nt deduction. At	tach Form 8889	25					
	26	Moving expenses. At	ach Form 3903		. 26					
	27	Deductible part of self	employment ta	x. Attach Schedule SE	27					
	28	Self-employed SEP, S	IMPLE, and qua	alified plans	28					
	29	Self-employed health	insurance dedu	ction	29					
	30	Penalty on early withd	rawal of savings	3						
	31a	Alimony paid <b>b</b> Recipie	nt's SSN 🕨		31a					
	32	IRA deduction			. 32					
	33	Student loan interest of	deduction		33	3	396.			
	34	Tuition and fees. Attac			34					
		Demonths and deather a	41 41 41 41 41	on Attach Form 2003	25				I	
	35	Domestic production a	ictivities deducti	on. Attach Form 6903	35			_		-
	35 36 37	Add lines 23 through 3 Subtract line 36 from I	35					36 ▶ 37	390 37,233	

Form 1040 (	2012)	9	Sheryl Beringer			031-			Page 2
Tax and		38	Amount from line 37 (adjusted gro	ss income)				38	37,233.
Credits			Check T You were born be			Total boxes			
		004		before Jan. 2, 1948,		checked ▶ 39a	1 1		
Standard		b	If your spouse itemizes on a separate return of			▶ 39b	Н		
Deduction	1	40	Itemized deductions (from Sched					40	8,700.
for-	. 1	41	The state of the s	une A) or your standard		,	-	41	28,533.
<ul> <li>People v check any</li> </ul>	200-201								15,200.
box on line 39a or 39b	or	42	Exemptions. Multiply \$3,800 by the				-	42	
wno can be	e I	43	Taxable income. Subtract line 42				500000000	43	13,333.
claimed as dependent		44	Tax (see instructions). Check if any tax is fro	흥미 - 1. 등이 개프를 위해 3 때 없이 없이 했다.		4972 <b>C</b> 962 elec	tion .	44	1,379.
seè instructions		45	Alternative minimum tax (see in	structions). Attach Form	6251			45	
All other		46	Add lines 44 and 45				▶	46	1,379.
Single or		47	Foreign tax credit. Attach Form 11	16 if required	47				
Married fili	ng	48	Credit for child and dependent care expenses	Attach Form 2441	48				
separately \$5,950	,	49	Education credits from Form 8863	, line 19	49				
Married fili		50	Retirement savings contributions of	redit. Attach Form 8880	50	12	20.		
Qualifying	50500	51	Child tax credit. Attach Schedule			1,25	9.		
widow(er),		52	Residential energy credits. Attach		52	-,			
\$11,900		53		<b>b</b>	53		-		
Head of household	.						-		1,379.
\$8,700		54	Add lines 47 through 53. These a	아이 집에 있는데 하다 집에 살아 있다면 하는데 하는데 하는데 되었다.			-	54	1,319.
		55	Subtract line 54 from line 46. If lin				>	55	
Other		56	Self-employment tax. Attach Sche					56	
Taxes		57	Unreported social security and Me		a ∐ 413			57	
		58	Additional tax on IRAs, other quali	fied retirement plans, et	c. Attach F	orm 5329 if requir	ed	58	
		59a	Household employment taxes from	n Schedule H				59a	
		b	First-time homebuyer credit repay	ment. Attach Form 5405	if required	l		59b	
		60	Other taxes. Enter code(s) from in	structions				60	
		61	Add lines 55 through 60. This is y	our total tax			▶	61	7
	na na	62	Federal income tax withheld from	Forms W-2 and 1099 .	62	1,26	66.		FORM 1099
Payments	3	63	2012 estimated tax payments and amount ap	plied from 2011 return .	63				
If you have	a		Earned income credit (EIC)			99	96.		
qualifying o		b	Nontaxable combat				-		
attach Sch EIC.	edule	65	Additional child tax credit. Attach		65	74	11.		
		66	American opportunity credit from F		-		-		
		67	Reserved		67		_		
		68	Amount paid with request for exter				-		
		69	Excess social security and tier 1 R		1000		_		
		70	Credit for federal tax on fuels. Atta		70		_		
		71	Credits from Form: a 2439 b	served <b>C</b> 8801 <b>d</b> 88	85 71				5 9/2/5
		72	Add lines 62, 63, 64a, and 65 thro	ugh 71. These are your	total payn	nents	▶	72	3,003.
Refund		73	If line 72 is more than line 61, sub	tract line 61 from line 72	. This is th	ne amount you ove	erpaid	73	3,003.
		74a	Amount of line 73 you want refund	ded to you. If Form 888	8 is attache	ed, check here >		74a	3,003.
	•	b	Routing 062005690	▶ c Typ	e: X Che	cking Savin	gs	-7	
Direct depos	it? ▶	d	Account 00578965542		7	· ·			
See instructi	ons	75	Amount of line 73 you want applied to yo	our 2013 estimated tax	▶ 75		- 1		
Amount		76	Amount you owe. Subtract line 7			n nav see inst	▶	76	
You Owe		77	Estimated tax penalty (see instruc		1 1			-	
Third Par	tu. Do		ant to allow another person to disc			etructione\2	Voc (	`omn	lete below.
Designee	Des	signee's	ant to allow another person to disc	Phone no.	Ko (see iii	Structions)?	Pers	onal id	entification
	- 11071	116	ties of perjury, I declare that I have examined t	1100	hadulas and s	tataments, and to the he		ber (P	water when the same of the sam
Sign	bel	ief, they	are true, correct, and complete. Declaration of	preparer (other than taxpayer) is	based on all i	information of which pre-	parer has a	ny knov	wledge.
Here		ur sigr	ature	Date	Your occu	ed .		Da	ytime phone number
Joint return? See instr.	_		SHOVEN COMM. COURS TO HERCOSCO HOST	7.07-07.93	Sales M				
Кеер а сору	Sp	ouse's	signature.If a joint return, both must sign	Date	Spouse's	occupation			e IRS sent you an Identity tection PIN.
for your records.									er it here
									e inst)
	Print/T	ype pr	eparer's name Prepa	rer's signature		Date	Check		if PTIN
Paid	************						self-er	nployed	3
Preparer's	Firm's na	ame	·				Firm's E	IN►	8
Use Only	Firm's ac	ddress	•				Phone	no.	
BCA				US1040\$2		-			Form 1040 (2012

	Earned Income Credit 1040A	OMB No. 1545-0074
(Form 1040A or 1040)	Qualifying Child Information 1040	2012
Department of the Treasury Internal Revenue Service (99)	➤ Complete & attach to Form 1040A or 1040 only if you have a qualifying child.  ► Information about Sch EIC (Form 1040A or 1040) & its instructions is at www.irs.gov/form10	Attachment Sequence No. 43
Name(s) shown on return		Your social security number
Sheryl Bering	er	031-
Before you begin:	<ul> <li>See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b</li> <li>(a) you can take the EIC, and (b) you have a qualifying child.</li> </ul>	o, to make sure that

Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card.
 Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See instructions for details.
- . It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qı	ualifying Child Information	Ch	ild 1	Ch	ild 2	Child 3			
1	Child's name If you have more than three qualifying	First name	Last name	First name	Last name	First name	Last name		
	children, you only have to list three to get	Artis		Courtne	У				
	the maximum credit.	Johnson		Johnson					
2	Child's SSN								
	The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	033-		032-					
3	Child's year of birth	Year	2000	Year	1999	Year			
	91	was younger that	ointly), skip lines	was younger	1993 <b>and</b> the child than you (or your ng jointly), skip lines o to line 5.	was younge	1993 <b>and</b> the child er than you (or your ling jointly), skip lines go to line 5.		
4 a	Was the child under age 24 at the end of 2012, a student, and younger than you (or	Yes.	☐ No.	Yes.	☐ No.	Yes.	☐ No.		
	your spouse, if filing jointly)?	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.		
b	Was the child permanently and totally disabled during any part of 2012?	Yes.	☐ No.	Yes.	☐ No.	Yes.	☐ No.		
		Go to line 5.	The child is not a qualifying child.	Go to line 5.	The child is not a qualifying child.	Go to line 5.	The child is not a qualifying child.		
5	Child's relationship to you (for example, son, daughter, grandchild,		,,				1,		
	niece, nephew, foster child, etc.)	SON		DAUGH	TER				
6	Number of months child lived with you in the United States during 2012  If the child lived with you for more than half of 2012 but less than 7 months, enter "7."								
	<ul> <li>If the child was born or died in 2012 and your home was the child's home for more than half the time he or she was alive during 2012, enter "12".</li> </ul>		months ore than 12	2 00 - 00 00 00 00 00 00 00 00 00 00 00 0	2 months	Do not ente	months er more than 12		

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule EIC (Form 1040A or 1040) 2012

99

BCA

USEIC\$\$1

Answers-Beringer

SCHEDULE 8812 (Form 1040A or 1040)

### **Child Tax Credit**

2012

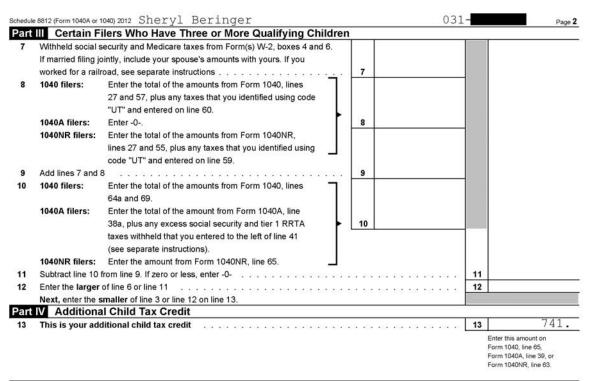
	► Attach to Form 1040A, or Form 1040NR.					
	al Revenue Service (99)	► Information about Schedule 8812 and its separate instructions is at www.irs.gov/form	1040.	Attachment Sequence No. 47		
Nam	e(s) shown on return	1	Your so	ocial security number		
Sì	neryl Beri	nger	031			
Pa	ft   Filers Wh	o Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Ide	entifica	ation Number)		
CAUT	If your deper	is part only for each dependent who has an ITIN and for whom you are claiming the child tax cre indent does not qualify for the credit, you cannot include that dependent in the calculation of this	credit.			
		estions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, ntification Number) and that you indicated qualified for the child tax credit by checking column (4,				
A	For the first depen	dent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child me	eet the s	substantial		
	presence test? Se	e separate instructions.				
	Yes	∐ No				
В		pendent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child e separate instructions.	d meet ti	he substantial		
	Yes	□ No				
С	200 BOS	ndent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child me separate instructions.	neet the	substantial		
	Yes	□ No				
D		endent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child e separate instructions.	meet the	e substantial		
	Yes	Пме				
Nata		☐ No nan four dependents identified with an ITIN and listed as a qualifying child for the child tax credit,	ana tha	instructions		
Note						
Pa		Il Child Tax Credit Filers				
1	1040 filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the	T			
2.5	1040 mers.	Instructions for Form 1040, line 51).				
	1040A filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the				
	TOTOM INCIS.	Instructions for Form 1040A, line 33).	1	2,000.		
	1040NR filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the	+	27000.		
	1040IVI IIICIS.	Instructions for Form 1040NR, line 48).				
		instructions for Form To-Forks, line 40).				
	If you used Pub.	972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.				
2	Enter the amoun	t from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48	2	1,259.		
3	Subtract line 2 fr	om line 1. If zero, stop; you cannot take this credit	3	741.		
4a		see separate instructions)				
b		bat pay (see separate				
5		line 4a more than \$3,000?				
		line 5 blank and enter -0- on line 6.				
		ct \$3,000 from the amount on line 4a. Enter the result				
6		unt on line 5 by 15% (.15) and enter the result	6	4,834.		
	50000000000000000000000000000000000000	ve three or more qualifying children?				
	E-1	6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of				
		or line 6 on line 13.				
	- 1400 Miles	6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13.				
	-	vise, go to line 7.	4			
Fari			140 /F	m 1040A or 1040) 2012		

For Paperwork Reduction Act Notice, see your tax return instructions

Schedule 8812 (Form 1040A or 1040) 2012

BCA

US8812\$1



Schedule 8812 (Form 1040A or 1040) 2012

US8812\$2

Form **8880** 

#### **Credit for Qualified Retirement Savings Contributions**

OMB No. 1545-0074 2012

➤ Attach to Form 1040, Form 1040A, or Form 1040NR.
➤ Information about Form 8880 and its instructions is at www.irs.gov/form8880

Attachment

Department of the Treasury Internal Revenue Service Name(s) shown on return Attachment Sequence No.

Sheryl Beringer

You cannot take this credit if either of the following applies.

Your social security number

•			_
1		п	•
		ш	
		ч	
			•

• The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$28,750 (\$43,125 if head of household; \$57,500 if married filing jointly).

• The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1995, (b) is claimed as a dependent on someone else's 2012 tax return or (c) was a student (see instructions)

deper	ident on someone	else's 2012 tax return, or	r (c) was a student (see in	structions).			
Traditional a	and Roth IRA contri	ibutions for 2012. Do no	t include rollover		(a) You	(b)	Your spouse
contribution	s			1			
Elective def	errals to a 401(k) o	r other qualified employe	er plan, voluntary				
employee o	ontributions, and 50	01(c)(18)(D) plan contrib	utions for 2012				
(see instruc	tions)	*************		2	1,200. 1,200.		
Add lines 1	and 2			3	1,200.		
Certain dist	ributions received a	fter 2009 and before th	e due date				
(including e	ktensions) of your 2	2012 tax return (see instr	ructions). If				
married filin	g jointly, include bo	oth spouses' amounts in	both columns.				
	그런 하나 없는 얼마를 하는 것이 없는 것이다. 나는 것이			4			
Subtract line	4 from line 3. If ze	ero or less, enter -0	***************************************	5	1,200.		
					1,200.		
Add the am	ounts on line 6. If z	ero, stop; you cannot tal	ke this credit			. 7	1,200
		040, line 38*; Form 1040					•
				8	37,233.		
		mount shown below:			**		
	ne 8 is -		And your filing status is	s -			
		Married	Head of		le, Married filing		
Over -	But not	filing jointly	household		eparately, or		
	over -		n line 9 -		ifying widow(er)		
	\$17,250	.5	.5		.5		
\$17,250	\$18,750	.5	.5		.2		
\$18,750	\$25,875	.5	.5		.1		
\$25,875	\$28,125	.5	.2		.1		
\$28,125	\$28,750	.5	.1		1	9	x. 0.10
\$28,750	\$34,500	.5	.1		.0		FIL (15.14)
\$34,500	\$37,500	.2	1		.0		
\$37,500	\$43,125	.1	.1		.0		
\$43,125	\$57,500	.1	.0		.0		
\$57,500		.0	.0		.0		
407,000			op; you cannot take this cr	redit			
Multiply line			op, you carmot take this of			10	120.
		040, line 46; Form 1040A		1 1		10	120
		540, line 40, 1 01111 1040/		11	1,379.		
1040 filers:		of your credits from lines		"   "	1,010.	-	
1040 Illers.	and Schedule		s 47 tillough 49,				
1040A filer		of your credits from lines	s 29 through 31.	<b>-</b>			
1040NR file	rs: Enter the total	of your credits from lines	s 45 and 46.	12			
		zero, stop; you cannot				. 13	1,379
			1848 N. 1848 W. H.				
Credit for o	ualified retiremen	t savings contribution	<ol><li>Enter the smaller of line</li></ol>	10 or line 1	3		

<sup>\*</sup> See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8880 (2012)

BCA

US8880\$1

2012   OMB No. 1545-0074   IRS Use Only-Do not write or staple in this space.
Your first name and initial       Last name       Your social security nur         Windsor B Washington       121−         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.       Apt. no.         200 Sisters Lane       Apt. no.         City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).       Presidential Election Can Check here if you, or your spouse if jointly, want \$3 to go to this fund. Check here if you, or your spouse if jointly, want \$3 to go to this fund. Check here if you not your spouse if jointly, want \$3 to go to this fund. Check here if you have a foreign address, also complete spaces below (see instructions).         Foreign country name       Foreign province/county       Foreign postal code       Presidential Election Can Check here if you, or your spouse if jointly, want \$3 to go to this fund. Check here if you not your will not change your or refund.       You Signal         Filing Status       2       Married filing jointly (even if only one had income)       If the qualifying person is a child but not your dependent this child's name here. ►         Check only one box.       3       Married filing separately. Enter spouse's SSN above and full name here. ►       5       Qualifying widow(er) with dependent child         Exemptions       6a       Yourself. If someone can claim you as a dependent, do not check box 6a       Boxes checked on the check box 6a
Windsor B Washington   121-
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.  200 Sisters Lane  City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).  Presidential Election Cat Check here if you, or your spouse if jointly, want \$5 to go to this fund. Check here if you, ary soy are spouse if jointly, want \$5 to go to this fund. Ching a box below will not change your or refund.  You Signal Married filing jointly (even if only one had income)  Married filing separately. Enter spouse's SSN above this child's name here.  Family Status 2  Check only 3  Married filing separately. Enter spouse's SSN above this child's name here.  Married filing separately. Enter spouse's SSN above this child's name here.  Spouse  Apt. no.  Make sure the SSN(s and on line 6c are or check on Single and on line 6c are or check entry and on line 6c are or check entry and full not have a foreign address, also complete spaces below (see instructions).  Check here if you, or your spouse in check to spous and on line 6c are or check entry an
Home address (number and street). If you have a P.O. box, see instructions.  200 Sisters Lane  City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).  Presidential Election Cat Check here if you, or your spouse if jointly, want 35 to go to this fund. Onling a box below will not change your or refund.  You Signer   1
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).  Presidential Election Call Check here if you, or your spouse if jointly, want \$5 to go to this fund. of ing a box below will not change your or refund.  You Status  1 Single  Married filing jointly (even if only one had income)  Married filing separately. Enter spouse's SSN above this child's name here. ▶  The qualifying widow(er) with dependent child  Exemptions  6a Yourself. If someone can claim you as a dependent, do not check box 6a  Spouse  And on line 6c are of and and on line 6c are of and and and on line 6c are of and and on line 6c are of and
Foreign country name  Foreign province/county  Foreign postal code  For
Foreign country name  Foreign province/county  Foreign postal code  For
Foreign country name  Foreign province/county  Foreign postal code  Fore
Filing Status  Check only one box.  Exemptions  A married filing jointly (even if only one had income)  Married filing separately. Enter spouse's SSN above and full name here. ▶  Spouse  Married filing jointly (even if only one had income)  Married filing separately. Enter spouse's SSN above this child's name here. ▶  Qualifying widow(er) with dependent child  Boxes checked of 6a and 6b
Check only one box.  Seemptions  A married filing separately. Enter spouse's SSN above this child's name here. ▶  and full name here. ▶  5 Qualifying widow(er) with dependent child  Exemptions  6a  b Spouse  Boxes checked of 6a and 6b
The ck only one box.  and full name here. ▶ 5 Qualifying widow(er) with dependent child  Exemptions  6a
Exemptions 6a  Yourself. If someone can claim you as a dependent, do not check box 6a  Boxes checked 6b  Spouse  6a and 6b
b Spouse 6a and 6b
If more than c Dependents: (2) Dependent's (3) Dependent's Light from the lander age 17 quality on Re who:
relationship to under age 17 qualiform for child have on 6c who:
deritis, see you due to divorce or separation or separation
(see instr.)
check here  Add numbers
d Total number of exemptions claimed
Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2
7 19,98
Attach 8a Taxable interest. Attach Schedule B if required
Form(s) W-2 here. b Tax-exempt interest. Do not include on line 8a
Also attach Forms 9a Ordinary dividends. Attach Schedule B if required 9a
W-2G and 1099-R if tax b Qualified dividends
was withheld. 10 Taxable refunds, credits, or offsets of state and local income taxes
11 Alimony received
12 Business income or (loss). Attach Schedule C or C-EZ
If you did not 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here   [13] Lagrange Lag
get a W-2, 14 Other gains or (losses). Attach Form 4797
15a IRA distributions
16a Pensions and annuities 16a b Taxable amount 16b
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17
18         Farm income or (loss). Attach Schedule F         18           Enclose, but do         19         Unemployment compensation         19
not attach, any
payment. Also, please use 20 Other income. List type and amount (see instr.) 20b 21
Form 1040-V. 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 20, 13
23 Educator expenses
Adjusted 24 Certain business expenses of reservists, performing artists,
Gross and fee-basis gov. officials. Attach Form 2106 or 2106-EZ 24
Income 25 Health savings account deduction. Attach Form 8889 25
26 Moving expenses. Attach Form 3903
27 Deductible part of self-employment tax. Attach Schedule SE 27
28 Self-employed SEP, SIMPLE, and qualified plans 28
29 Self-employed health insurance deduction
30 Penalty on early withdrawal of savings
31a Alimony paid b Recipient's SSN ▶
32 IRA deduction
33 Student loan interest deduction
Tuition and fees. Attach Form 8917
35 Domestic production activities deduction. Attach Form 8903 35 36 Add lines 23 through 35 36 2
00.11
37 Subtract line 36 from line 22. This is your adjusted gross income

Form 1040 (2	2012)	1	Windsor B Washington 121-			Page 2
Tax and		38	Amount from line 37 (adjusted gross income)		38	20,114.
Credits		39a	Check You were born before Jan. 2, 1948, Blind. Total boxes	П		
			if: Spouse was born before Jan. 2, 1948, Blind. checked ▶ 39a	ΙI		
Standard		b		Ш		
Deduction for-		40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)		40	5,950.
People w	<sub>/bo</sub> [	41	Subtract line 40 from line 38	1	41	14,164.
check any		42	Exemptions. Multiply \$3,800 by the number on line 6d		42	3,800.
box on line 39a or 39b		43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	10,364.
who can be claimed as	a	44	Tax (see instructions). Check if any tax is from: a Form(s) 8814 b Form 4972 c 962 elect	- 1	44	1,106.
dependent,	۱ ا	45	Alternative minimum tax (see instructions). Attach Form 6251		45	,
instructions		46	Add lines 44 and 45		46	1,106.
All others	s:	47	Foreign tax credit. Attach Form 1116 if required	[		
Single or Married filir	na I	48	Credit for child and dependent care expenses. Attach Form 2441 48	-		
separately, \$5,950	Ĭ	49	Education credits from Form 8863, line 19	16.		
Married filir	na I	50	Retirement savings contributions credit. Attach Form 8880 50			
jointly or	·	51	-	-		
Qualifying widow(er),				-		
\$11,900		52	Residential energy credits. Attach Form 5695	-		
Head of household,		53	Other credits from Form: a 3800 b 8801 c 53	-		1 106
\$8,700		54	Add lines 47 through 53. These are your total credits		54	1,106.
		55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	▶	55	
Other		56	Self-employment tax. Attach Schedule SE		56	
Taxes		57	Unreported social security and Medicare tax from Form: a 4137 b 8919		57	
		58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if requir	1	58	
			Household employment taxes from Schedule H	- 1	59a	
		b	, , , , , , , , , , , , , , , , , , , ,		59b	
		60	Other taxes. Enter code(s) from instructions	— l	60	
		61	Add lines 55 through 60. This is your total tax	▶	61	
Payments		62	Federal income tax withheld from Forms W-2 and 1099 62 2,99	"/•		
_		63	2012 estimated tax payments and amount applied from 2011 return 63	$\longrightarrow$		
If you have qualifying c		64a	Earned income credit (EIC)	$\overline{}$		
attach Sche		b	Nontaxable combat pay election 64b			
EIC.		65	Additional child tax credit. Attach Form 8812			
		66	American opportunity credit from Form 8863, line 8 66 1,00	, o		
		67	Reserved 67			
		68	Amount paid with request for extension to file 68	$\longrightarrow$		
		69	Excess social security and tier 1 RRTA tax withheld 69			
		70	Credit for federal tax on fuels. Attach Form 4136			
		71	Credits from Form: a 2439 b served c 8801 d 8885 71			
		72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	▶	72	3,997.
Refund		73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you over	rpaid	73	3,997.
		74a	Bouting C C	ЦΙ	74a	3 <b>,</b> 997.
	•	b	Routing 062005690  ► c Type: X Checking Savin	gs		
Direct deposi See instruction		d	Account number 00578965542			
See mstructio	7115	75	Amount of line 73 you want applied to your 2013 estimated tax ▶ 75			
Amount		76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see inst	▶	76	
You Owe		77	Estimated tax penalty (see instructions)			
Third Part	y Do	you v signee's	vant to allow another person to discuss this return with the IRS (see instructions)?	Yes.	Comp	lete below. No
Designee	1100		110)			dentification PIN)
Sign	Uni bel	der pena ief, they	Ities of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the be- are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which pres	st of my k parer has	nowledg any kno	e and wledge.
Here		ur sigi	nature Date Your occupation		ĺ Da	aytime phone number
Joint return?	<b>L</b> –		Clerk		$\bot$	
See instr. Keep a copy	Sp	ouse's	s signature.if a joint return, <b>both</b> must sign. Date Spouse's occupation			he IRS sent you an Identity otection PIN.
for your records.						ter it here
. 300,00.						e inst)
	Print/T	ype pr	reparer's name Preparer's signature Date	Chec	k 📙	if PTIN
Paid				self-e	employe	d
Preparer's	Firm's na	ame	<b>•</b>	Firm's	EIN ▶	
Use Only	Firm's ac	dress	<b>•</b>	Phone	no.	
DC A			110404000			Form 1040 (2012)

Form **8863** 

### Education Credits (American Opportunity and Lifetime Learning Credits)

► See separate instructions to find out if you are eligible to take the credits.

OMB No. 1545-0074
2012
Attachment

121-

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Windsor B Washington

Instr. and more are at www.irs.gov/form8863. Attach to Form 1040 or Form 1040A.

Attachment
Sequence No. 50
Your social security number

CAUTION

Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete

Pa	rt I Refundable American Opportunity Credit				
1	After completing Part III for each student, enter the total of all amounts from all Parts	s III, lir	ne 30	1	2,500.
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of				
	household, or qualifying widow(er)	2	90,000.		
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are				
	filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico,				
	see Pub. 970 for the amount to enter	3	20,114.		
4	Subtract line 3 from line 2. If zero or less, stop; you cannot take				
	any education credit	4	69,886.		
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household.				
	or qualifying widow(er)	5	10,000.		
6	If line 4 is:		_		
	• Equal to or more than line 5, enter 1.000 on line 6				
	• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to		<b>&gt;</b>	6	1.000
	at least three places)				
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year ar				
	the conditions described in the instructions, you cannot take the refundable America		· –		0 500
	the state of the state and the state of the		▶ ∐	7	2,500.
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the a				1 000
_	on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below		8	1,000.	
_	nt   Nonrefundable Education Credits		1 500		
9	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (s	,	9	1,500.	
10	After completing Part III for each student, enter the total of all amounts from all Parts			ا 🚛 ا	
	zero skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	
11	Enter the smaller of line 10 or \$10,000			11	
12 13	Multiply line 11 by 20% (.20)  Enter: \$124,000 if married filing jointly; \$62,000 if single, head of			12	
13	household, or qualifying widow(er)	13			
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are	10			
14	filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico,	14			
	see Pub. 970 for the amount to enter.				
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0-				
	on line 18, and go to line 19	15			
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household,				
	or qualifying widow(er)	16			
17	If line 15 is:				
	• Equal to or more than line 16, enter 1.000 on line 17 and go to line 18				
	• Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded	to at	least three places)	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see	ee inst	ructions)	18	
19	Nonrefundable education credits. Enter the amount from line 13 of the Credit Lim	it Wor	ksheet		
	(see instructions) here and on Form 1040, line 49, or Form 1040A, line 31		· · · · · · · · · · · · · · · · · · ·	19	1,106.
_					

For Paperwork Reduction Act Notice, see your tax return instructions. IRS.gov/form8863

Form 8863 (2012)

BCA

US8863\$1

Form	8863 (2012)			
	e(s) shown on return	Yo		al security number
ind	dsor B Washington		121	
	Complete Part III for each student for whom you are clai UTION opportunity credit or lifetime learning credit. Use addition		student	
Pa	art III Student and Educational Institution Informat See instructions.	ion		
20	Student name (as shown on page 1 of your tax return)	21 Student social security no. (as shown	on page	e 1 of your tax return
Wir	ndsor Washington	112-		
22	Educational institution information (see instructions)			
а.	Name of first educational institution	b. Name of second educational institution	n (if any	′)
	lker University			
(1)	Address, Number and street (or P.O. box). City, town or post office,	(1) Address, Number and street (or P.O.		
ΕO	state, and ZIP code. If a foreign address, see instructions.	state, and ZIP code. If a foreign addre	ess, see	instructions.
	Walker Dr LANTA GA 30315-			
	Did the student receive Form 1098-T	(2) Did the student receive Form 1098-T		
(2)	from this institution for 2012?	from this institution for 2012?	П	Yes No
(3)	Did the student receive Form 1098-T	(3) Did the student receive Form 1098-T		100   1 110
(-,	from this institution for 2011 with Box Yes No	from this institution for 2011 with Box	П	Yes No
	2 filed in and Box 7 checked?	2 filed in and Box 7 checked?		
lf yοι	u checked "No" in both (2) and (3), skip (4).	If you checked "No" in both (2) and (3), ski	p <b>(4)</b> .	
(4)	If you checked "Yes" in (2) or (3), enter the institution's	(4) If you checked "Yes" in (2) or (3), ent	er the in	stitution's
	federal identification number (from Form 1098-T).	federal identification number (from Fo	rm 1098	3-T).
	Haratha Hara Och darabia Oradii an American anno tarib.			
23	Has the Hope Scholarship Credit or American opportunity	□ vac stant □	No. O	o to line 24
	credit been claimed for this student for any 4 prior tax years?	Yes - Stop!  Go to line 31 for this student.	NO - G	o to line 24.
24	Was the student enrolled at least half-time for at least one	Go to line of for this student.		
	academic period that began in 2012 at an eligible			
	educational institution in a program leading towards a	Yes - Go to line 25.	No - <b>S</b>	top! Go to line 31
	postsecondary degree, certificate, or other recognized			student.
	postsecondary educational credential? (see instructions)			
25	Did the student complete the first 4 years of post-secondary	Yes - Stop!	No - G	o to line 26.
	education before 2012?	Go to line 31 for this student.		
26	Was the student convicted, before the end of 2012, of a			ee Tip below and
	felony for possession or distribution of a controlled	Yes - Stop!		ete either lines 27-30
	substance?	Go to line 31 for this student.		31 for this student.
TII	When you figure your taxes, you may want to compare the Ame			
	for each student that gives you the lower tax liability. You cannot the same student in the same year. If you complete lines 27 thr	,		e learning credit for
_	American Opportunity Credit	ough 50 for this student do not complete line	31.	
27	Adjusted qualified education expenses (see instructions). Do not en	ter more than \$4.000	. 27	4,000.
28	Subtract \$2,000 from line 27. If zero or less enter -0-		. 28	2,000.
29	Multiply line 28 by 25% (.25)		. 29	500.
30	If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,0	00 to the amount on line 29 and		
	enter the result. Skip line 31. Include the total of all amounts from all	Parts III, line 30 on Part I, line 1	. 30	2,500.
	Lifetime Learning Credit			
31	Adjusted qualified education expenses (see instructions). Include the			
F	III, line 31, on Part II, line 10		. 31	- 0000
rori	Paperwork Reduction Act Notice, see your tax return instructions	i.		Form <b>8863</b> (2012)

BCA US8863\$2

Filing Status  Check only one box.  Sa Warried filing separately. Enter spouse's SSN above and full name here.  Sa Woruseff. If someone can claim you as a dependent, do not check box 6a by Spouse  Tomore than our dependents:  C Dep			reasury - Internal Revenue Se ual Income Tax F		2012	OMB N	lo. 1545	5-0074   II	RS Use Only	-Do no	t write or s	staple in this space.	
Anthony Webster   Spourse first name and initial Last name   Spouse's social security no.   152	For the year Jan. 1-Dec. 31,	2012, or	other tax year beginning		,2012, ending			,20			See se	eparate instructio	ns.
Courtney O Taylor   152   153   154   155   1				Last name									umber
and on line 6c are correct.  The company of the cuttor and company spaces below (see instructions).  Foreign productive, usins, and ZIP cade if you have a brarge address, also company spaces below (see instructions).  Foreign productive, usins, and ziP cade if you have a brarge address, also company spaces below (see instructions).  Foreign productive within a company of the com		_		Last name									rity no.
Foreign country name			_ ′ ′	P.O. box, see ins	structions.			<i>P</i>	Apt. no.	7			
Foreign country name	City, town or post office, state	e, and ZII	P code. If you have a foreign a	iddress, also complet	e spaces below (s	see instruction	ons).			$\neg$	Presid	ential Election (	ampaign
Foreign prountry name    Foreign province/county			_										
Filing Status   2	Foreign country name	,		Foreign provir	nce/county		Foreig	n postal co	de	ir	ng a box b	pelow will not change y	our tax
Security   Separately   Separately   Enter spouse's SSN allow   Standish a name here   Separately   Separa		1	Single			4	Head	d of housel	hold (with	quali	fying pe	erson). (See inst	ructions.)
Addition   Company   Com	Filing Status	2 X	Married filing jointly	(even if only one	had income)	)	If the	e qualifying	person is	a ch	ild but i	not your depende	ent, enter
Second	Check only	3	Married filing separa	itely. Enter spou	ise's SSN abo	ove	this	child's nam	ie here.▶	_			
Total number of exemptions claimed   Sample	one box.		and full name here.	<b>&gt;</b>		5	Qua	lifying wido	w(er) with	ı dep	endent	child	
Move of the content of the conten	Exemptions	6a	Yourself. If son	neone can claim	you as a dep	endent,	do not	check box	6a		<del></del>	Boxes checke	d on
Commonwealth   Com		b	X Spouse									d	
Idents, see	If more than		•						to luin	der age	a 17 guali-		
		t name	e Last name		social secu	urity no.	+	you '	iy c	redit (s	ee instr.)		
Add numbers of exemptions claimed   Compensation	dents, see						+			+	+-	you due to divorce	
Add number of exemptions claimed							+		-	+	+-	(see instr.)	
Total number of exemptions claimed   2   2   2   3   3   3   3   3   3   3							+-			+	+		
Nation	Ш		avametiana alaimad										. 2
Attach   Form(s) W-2 here.   Also attach Forms   W-2 here.   W-	Income										T 1	on lines above	
Satisfies   Sat		-	g,,p,								7	52,	241.
Tax-exempt interest. Do not include on line 8a   8b	Δttach	8a	Taxable interest. Atta	ch Schedule B i	f required .					<del></del> .	-		
M-2G and   1099.R if tax   b   10   11   11   11   11   11   11	Form(s) W-2 here.	b	Tax-exempt interest.	Do not include	on line 8a .		. 8b						
Description	Also attach Forms	9a	Ordinary dividends. A	ttach Schedule I	B if required						. 9a		
10   Taxable refunds, credits, or offsets of state and local income taxes   10     11		b	Qualified dividends				. 9b						
12   Business income or (loss). Attach Schedule C or C-EZ   12   13   14   14   15   14   15   15   16   16   16   16   17   16   16   17   18   18   18   18   18   18   18	was withheld.	10	Taxable refunds, credi	ts, or offsets of	state and loca	al income	taxes				. 10		
13   Capital gain or (loss). Attach Schedule D if required. If not required, check here		11	Alimony received								. 11		
14   Other gains or (losses). Attach Form 4797   15a   IRA distributions   15a     b Taxable amount   15b   16a   Pensions and annuities   15a     b Taxable amount   16b   17   Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E   17   IRA minimum or (loss). Attach Schedule F   18   IRA minimum or (loss). Attach Schedule F   19   Unemployment compensation   19   IRA minimum or (loss). Attach Schedule F   19   Unemployment compensation   19   IRA minimum or (loss). Attach Schedule F   19   IRA minimum or (loss). Attach Form 210 or 210 o		12	Business income or (lo	oss). Attach Sch	nedule C or C	-EZ					. 12		
15a   RA distributions   15a   b   Taxable amount   15b   16b   16a   b   Taxable amount   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   19   19   19   19   19   19   1	If you did not	13	Capital gain or (loss).	Attach Schedule	e D if required	d. If not r	required	d, check he	re ▶	Ш	13		
16a   Pensions and annuities   16a   b   Taxable amount   16b	get a W-2,			1 1	4797		· · · · · · ·				-		
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 20b  combines the amounts in the far right column for lines 7 through 21. This is your total income 22	see instructions.						┥						
18							_						
19										Ē	-		
19	Enclose, but do		, ,								-		
21   125.	not attach, any			1 1			1				$\rightarrow$		
22   Combine the amounts in the far right column for lines 7 through 21. This is your total income   22   53,144.					oo o inatr \	Gamb 1		xable amou	ınt		_		125
23	Form 1040-V.				_			This is you	total inc	omb	-		
Adjusted  24							<del>-</del>	Tillo io you		_		007	<u> </u>
Gross       and fee-basis gov. officials. Attach Form 2106 or 2106-EZ	Adjusted									•			
Income       25       Health savings account deduction. Attach Form 8889       25         26       Moving expenses. Attach Form 3903       26         27       Deductible part of self-employment tax. Attach Schedule SE       27         28       Self-employed SEP, SIMPLE, and qualified plans       28         29       30       Penalty on early withdrawal of savings       30       78.         31a       Alimony paid b Recipient's SSN ►       31a         32       IRA deduction       32         33       Student loan interest deduction       33         34       Tuition and fees. Attach Form 8917       34         35       Domestic production activities deduction. Attach Form 8903       35         36       328.	Gross						. 24						
26       Moving expenses. Attach Form 3903       26         27       Deductible part of self-employment tax. Attach Schedule SE       27         28       Self-employed SEP, SIMPLE, and qualified plans       28         29       30         30       Penalty on early withdrawal of savings       30       78.         31a       Alimony paid b Recipient's SSN ▶       31a         32       IRA deduction       32         33       Student loan interest deduction       33         34       Tuition and fees. Attach Form 8917       34         35       Domestic production activities deduction. Attach Form 8903       35         36       328.	Income						<u> </u>				1		
28 Self-employed SEP, SIMPLE, and qualified plans 29 Self-employed health insurance deduction 29 30 Penalty on early withdrawal of savings 30 78 ⋅ 31a Alimony paid b Recipient's SSN ► 31a 32 IRA deduction 33 Student loan interest deduction 34 Tuition and fees. Attach Form 8917 35 Domestic production activities deduction. Attach Form 8903 36 Add lines 23 through 35 36 328 ⋅			-				-						
29 Self-employed health insurance deduction 29 30 Penalty on early withdrawal of savings 30 78 ⋅ 31a Alimony paid <b>b</b> Recipient's SSN ► 31a 32 IRA deduction 32 33 Student loan interest deduction 33 33 34 Tuition and fees. Attach Form 8917 34 35 Domestic production activities deduction. Attach Form 8903 35 36 Add lines 23 through 35 36 328 ⋅ 328 ⋅ 328 ⋅ 336 36 38 ⋅ 328 ⋅ 336 36 328 ⋅ 336 38 ⋅ 336 38 ⋅ 336 38 ⋅ 336 38 ⋅ 336 38 ⋅ 336 38 ⋅ 338 ⋅ 336 38 ⋅ 338 ⋅		27	Deductible part of self-	employment tax	. Attach Sche	edule SE	27						
30 Penalty on early withdrawal of savings 30 78 .  31a Alimony paid <b>b</b> Recipient's SSN ► 31a  32 IRA deduction 32  33 Student loan interest deduction 33  4 Tuition and fees. Attach Form 8917 34  35 Domestic production activities deduction. Attach Form 8903  36 Add lines 23 through 35 36 328 .		28	Self-employed SEP, S	IMPLE, and qua	lified plans		. 28						
31a Alimony paid b Recipient's SSN ▶       31a         32 IRA deduction       32         33 Student loan interest deduction       33         34 Tuition and fees. Attach Form 8917       34         35 Domestic production activities deduction. Attach Form 8903       35         36 Add lines 23 through 35       36		29	Self-employed health i	nsurance deduc	tion		. 29						
32       IRA deduction       32         33       Student loan interest deduction       33         34       Tuition and fees. Attach Form 8917       34         35       Domestic production activities deduction. Attach Form 8903       35         36       Add lines 23 through 35       36		30	Penalty on early withd	rawal of savings			. 30		7	8.			
33       Student loan interest deduction       33         34       Tuition and fees. Attach Form 8917       34         35       Domestic production activities deduction. Attach Form 8903       35         36       Add lines 23 through 35       36		31a	Alimony paid <b>b</b> Recipier	nt's SSN			31a						
34       Tuition and fees. Attach Form 8917       34         35       Domestic production activities deduction. Attach Form 8903       35         36       Add lines 23 through 35       36		32	IRA deduction				-						
35         Domestic production activities deduction. Attach Form 8903         35         36         328.           36         Add lines 23 through 35         36         328.							$\vdash$						
<b>36</b> Add lines 23 through 35							-				-		
													220
57 Subtract line 30 from line 22. This is your adjusted gross income			-							٠٠٠٠٠	-		
1010	BCA For Disclosu									10/00			

Answers-Webster 107

Form 1040 (201	2)	7	Anthony Webster & Courtney O Taylor 151-		Page 2
Tax and		38	Amount from line 37 (adjusted gross income)	38	52,816.
Credits		39a	Check You were born before Jan. 2, 1948, Blind. Total boxes		
			if: Spouse was born before Jan. 2, 1948, Blind. checked ▶ 39a		
Standard		b	If your spouse itemizes on a separate return or you were a dual-status alien, check here		
Deduction for-	_	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	14,090.
People who	, Г	41	Subtract line 40 from line 38	41	38,726.
check any box on line		42	Exemptions. Multiply \$3,800 by the number on line 6d	42	7,600.
39a or 39b or	٠	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43	31,126.
who can be claimed as a		44	Tax (see instructions). Check if any tax is from: a Form(s) 8814 b Form 4972 c 962 election .	44	3,799.
dependent, see		45	Alternative minimum tax (see instructions). Attach Form 6251	45	
<ul><li>instructions.</li><li>All others:</li></ul>		46	Add lines 44 and 45	46	3,799.
Single or		47	Foreign tax credit. Attach Form 1116 if required		-
Married filing		48	Credit for child and dependent care expenses. Attach Form 2441 48	1	
separately, \$5,950		49	Education credits from Form 8863, line 19		
Married filing		50	Retirement savings contributions credit. Attach Form 8880 50		
jointly or Qualifying		51	Child tax credit. Attach Schedule 8812, if required 51		
widow(er),		52	Residential energy credits. Attach Form 5695 52		
\$11,900 Head of		53	Other credits from Form: a 3800 b 8801 c 53		
household,		54	Add lines 47 through 53. These are your total credits	54	
\$8,700		55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	3,799.
Other		56	Self-employment tax. Attach Schedule SE	56	0,100
Taxes		57	Unreported social security and Medicare tax from Form: a 4137 b 8919	57	
Taxes		58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
			Household employment taxes from Schedule H	59a	
			First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
		60	Other taxes. Enter code(s) from instructions	60	
		61	Add lines 55 through 60. This is your total tax	61	3,799.
		62	Federal income tax withheld from Forms W-2 and 1099 62 5,223.	01	FORM 1099
<b>Payments</b>		63	2012 estimated tax payments and amount applied from 2011 return 63	1	10141 1033
If you have a			Earned income credit (EIC)		
qualifying child		b	Nontaxable combat 64b	1	
attach Schedu	ile	65	Additional child tax credit. Attach Form 8812		
		66	American opportunity credit from Form 8863, line 8	1	
		67	_ '''	1	
		68	Reserved	1	
		69	Excess social security and tier 1 RRTA tax withheld	1	
		70	Credit for federal tax on fuels. Attach Form 4136 70	1	
		71	Credits from Form: a 2439 b Re- served c 8801 d 8885 71	1	
		72	Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	72	5,223.
Defined		73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	1,424.
Refund		74a		74a	1,424.
		b	Routing number 062005690	/4a	1/121.
Direct deposit?		d	Account 00570065542		
See instructions	,	75	number 00376903342  Amount of line 73 you want applied to your 2013 estimated tax ▶ 75		
Amount		76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see inst	76	
You Owe		77	Estimated tax penalty (see instructions)		
Third Party	Do	VOI. 14	yest to allow another person to discuss this return with the IRS (see instructions)?	Comr	olete below. X No
Designee	Desi	gnee's	Phone no	ersonal id	dentification
Sign	Unde	er pena	Ities of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my li-	knowledg	ge and
Here			are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has nature   Date   Your occupation	any kno Da	wledge. aytime phone number
Joint return?			General contractor		,
See instr.	Spo	use's	signature.If a joint return, <b>both</b> must sign. Date Spouse's occupation	If t	he IRS sent you an Identity
Keep a copy for your	-			Pro	otection PIN,
records.			Teacher		ter it here ee inst.)
Р	rint/Tv	pe pr	eparer's name Preparer's signature Date Che	-	if PTIN
Paid	,			employe	,
Preparer's Fi	rm's nan	ne	▶ Firm's		_
lise Only	rm's add		Phone		
[					
BCA			US1040\$2		Form 1040 (2012)

SCHEDULE A		Haminad Badwatiana		OMB No. 1545-0074
(Form 1040)		Itemized Deductions		2012
Department of the Treasur Internal Revenue Service		►Information about Schedule A and its separate instructions is at www.irs.gov/form1  ► Attach to Form 1040.	040.	Attachment Sequence No. <b>07</b>
Name(s) shown on	Form	1040	You	ur social security no.
Anthony We	bst	ter & Courtney O Taylor	15	1-
Medical		Caution. Do not include expenses reimbursed or paid by others.		
and	1	Medical and dental expenses (see instructions)		
Dental	2	Enter amount from Form 1040, line 38 2 52,816.		
Expenses	3	Multiply line 2 by 7.5% (.075)		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0	4	72.
Taxes You	5	State and local		
Paid		a N Income taxes 5 2,838.		
		b General sales taxes		
	6	Real estate taxes (see instructions)		
	7	Personal property taxes		
	8	Other taxes. List type and amount		
		8		E 710
	9	Add lines 5 through 8  Home mortgage interest & points reported to you on Form 1098   10   3,595.	9	5,748.
Interest	10	, , , , , , , , , , , , , , , , , , , ,	1	
You Paid	11	Home mortgage interest not reported to you on Form 1098. If		
		paid to the person from whom you bought the home, see inst. and show that person's name, identifying no., and address		
		and show that person's hame, identifying no., and address		
Note.				
Your mortgage	12	Points not reported to you on Form 1098. See instructions for	1	
interest		special rules		
deduction may be limited (see	13	Mortgage insurance premiums (see instructions)		
instructions).	14	Investment interest. Attach Form 4952 if required. (See inst.)	1	
	15	Add lines 10 through 14	15	3,595.
Gifts to	16	Gifts by cash or check. If you made any gift of \$250 or more,		
Charity		see instructions		
If you made a	17	Other than by cash or check. If any gift of \$250 or more, see		
gift and got a		instructions. You must attach Form 8283 if over \$500		
benefit for it, see instructions.	18	Carryover from prior year		
	19	Add lines 16 through 18	19	4,550.
Casualty and				
Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	
Job Expenses	21	Unreimbursed employee expenses - job travel, union dues,		
and Certain		job education, etc. Attach Form 2106 or 2106-EZ if required.		
Miscellaneous Deductions		(See instructions.) ► 21 Tax preparation fees 22	-	
Deductions	22 23		-	
	23	Other expenses - investment, safe deposit box, etc. List type and amount ▶		
		23		
	24	Add lines 21 through 23		
	25	Enter amount from Form 1040, line 38 25		
	26	Multiply line 25 by 2% (.02)		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	
Other	28	Other - from list in the inst. List type and amount ▶		
Miscellaneous		gambling losses 125.		
Deductions			28	125.
Total	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount		
Itemized		on Form 1040, line 40	29	14,090.
Deductions	30	If you elect to itemize deductions even though they are less than your standard		
		deduction, check here		
For Paperwork Red	ductio	on Act Notice, see Form 1040 instructions.	Sched	lule A (Form 1040) 2012

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Answers-Webster 109

₹ 1040 U.S. In	divid	Treasury - Internal Revenue Se dual Income Tax I	Return (99)	2012	OMB	No. 1545-007	4 IRS Use	Only-Do r	not write or s	staple in this space.
For the year Jan. 1-Dec. 31,	2012, o	r other tax year beginning		,2012, ending		,20			See se	parate instructions.
Your first name and in	nitial		Last name						Your s	social security number
Sean S Gra	ahar	n							111	
If a joint return, spous			Last name							se's social security no.
Stacey A (	Grah	ıam							112	-i <u></u> i
		d street). If you have a ton Street	P.O. box, see in	structions.			Apt. no			ake sure the SSN(s) above and on line 6c are correct.
City, town or post office, stat	e, and Z	IP code. If you have a foreign	address, also comple	te spaces below (s	see instruct	tions).				ential Election Campaig
			=:	ant converse services		100.740101				e if you, or your spouse if filing at \$3 to go to this fund. Check-
Foreign country name	9		Foreign provi	nce/county		Foreign pos	stal code			elow will not change your tax  You Spouse
	1	Single			4	Head of h	ousehold (v	vith qua	alifying pe	erson). (See instructions.)
Filing Status	2	Married filing jointly	(even if only on	e had income	)	If the qua	lifying perso	n is a c	child but r	not your dependent, enter
Check only	3	Married filing separa	ately. Enter spor	use's SSN abo	ove	this child'	s name here			
one box.		and full name here.	<b>&gt;</b>		5	Qualifying	g widow(er)	with de	pendent	child
Exemptions	6a	Yourself. If so	meone can clain	n you as a dep	pendent,	do not chec	k box 6a .		<del></del>	Boxes checked on
	b	X Spouse						_		6a and 6b 2
If more than	C	Dependents:		(2) Depe	ndent's		pendent's onship to	(4) Vif	child under ge 17 quali-	No. of children on 6c who:
four depen- (1) Fire				social sec	urity no.	у	ou	fying fo	ge 17 quali- or child tax (see instr.)	■ lived with you 2
dents, see Josh	10.5	Graham		114-		SON		$\perp$	X	did not live with you due to divorce or separation
instr. and Jere		Graham		113-1		SON		$\vdash$		(see instr.) Dependents on 6c
check Gail	L FC	orsyth		115-1		PARENT	<u> </u>	$\vdash$		not entered above
here ►										Add numbers
		f exemptions claimed								on lines above▶ 5
Income	7	Wages, salaries, tips,	etc. Attach Forr	n(s) W-2					ا <sub>ح</sub> ا	35,816.
	0-	Tavable interest Att	ach Cahadula B	if an annian al					. 8a	227.
Attach Form(s) W-2 here.		Taxable interest. Atta Tax-exempt interest.		100000000000000000000000000000000000000		1 1			Od	221.
Also attach Forms		Ordinary dividends. A					**************************************	OSSES A PLANTA	9a	190.
W-2G and	b			252.0		9b		190.	3a	100.
1099-R if tax was withheld.	10	Taxable refunds, cred		etate and locs				7-32/2019	10	
was withhera.	11	Alimony received	7.1						11	
	12	Business income or (I							12	13
If you did not	13	Capital gain or (loss).	100					Γ	13	1
get a W-2,	14	Other gains or (losses				Secondario Area (1997) (1997)			14	0.
see instructions.	15a	IRA distributions	1 1			<b>b</b> Taxable	amount .		15b	
	16a	Pensions and annuitie	s 16a			b Taxable	amount .		16b	12,500.
	17	Rental real estate, roy	alties, partnersl	nips, S corpora	ations, tr	rusts, etc. Att	ach Schedu	le E	17	
	18	Farm income or (loss)	). Attach Sched	ule F					18	
Enclose, but do not attach, any	19	Unemployment comp	ensation						19	
payment. Also,	20a	Social security benefit		12,	900.	<b>b</b> Taxable			20b	10,965.
please use	21	Other income. List ty	pe and amount	see instr.)	GAMB	LING WI	NNING	5	21	1,000.
Form 1040-V.	22	Combine the amounts	s in the far right	column for line	es 7 thro	ugh 21.This i	s your total	incom	22	60,698.
A diversity of	23	Educator expenses .				23				
Adjusted	24	Certain business expe				000				
Gross		and fee-basis gov. off							_	
Income	25	Health savings accou				1 0000				
	26	Moving expenses. At							_	
	27	Deductible part of self			edule St	177992			_	
	28	Self-employed SEP, S		(5)		28			-	
	29 30	Self-employed health Penalty on early without				30		55.		
		Alimony paid <b>b</b> Recipie	4			31a	3.	000.		
	32	IRA deduction			San San San San San	32	٥,			
	33	Student loan interest	deduction					500.		
	34	Tuition and fees. Atta				34				
	35	Domestic production								
	36	Add lines 23 through							36	3,555.
	37	Subtract line 36 from				income		1	▶ 37	57,143.
BCA For Disclosu	ıre, Pr	rivacy Act, and Paper	work Reduction	Act Notice.	see sep	arate instru	ctions.	US1040	)S1	Form 1040 (2012)

Form 1040 (2	2012)		Sean S & Stacey A Graham 111-		Page 2
Tax and		38	Amount from line 37 (adjusted gross income)	. 38	57,143.
Credits		39a	Check You were born before Jan. 2, 1948, Blind. Total boxes		
			if: Spouse was born before Jan. 2, 1948, Blind. checked ▶ 39a		
Standard		b	If your spouse itemizes on a separate return or you were a dual-status alien, check here		
Deduction for-	-	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	. 40	20,635.
People w	no [	41	Subtract line 40 from line 38	. 41	36,508.
check any box on line	100-701	42	Exemptions. Multiply \$3,800 by the number on line 6d	. 42	19,000.
39a or 39b who can be	or	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	. 43	17,508.
claimed as	a	44	Tax (see instructions). Check if any tax is from: a Form(s) 8814 b Form 4972 c 962 election	. 44	1,733.
dependent, see		45	Alternative minimum tax (see instructions). Attach Form 6251	. 45	
<ul> <li>All others</li> </ul>		46	Add lines 44 and 45	46	1,733.
Single or	î	47	Foreign tax credit. Attach Form 1116 if required 47		
Married filir	ng	48	Credit for child and dependent care expenses. Attach Form 2441 48 125.		
separately, \$5,950	No.	49	Education credits from Form 8863, line 19 49 1,608.		
Married filir		50	Retirement savings contributions credit. Attach Form 8880 50		
jointly or Qualifying	Oans	51	Child tax credit. Attach Schedule 8812, if required		
widow(er), \$11,900		52	Residential energy credits. Attach Form 5695 52		
Head of		53	Other credits from Form: a 3800 b 8801 c 53		
household,	8	54	Add lines 47 through 53. These are your total credits	. 54	1,733.
\$8,700		55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	
Other		56	Self-employment tax. Attach Schedule SE	. 56	
Taxes		57	Unreported social security and Medicare tax from Form: a 4137 b 8919	. 57	
luxus		58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required .	. 58	
			Household employment taxes from Schedule H	. 59a	
			First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
		60	Other taxes. Enter code(s) from instructions	60	
		61	Add lines 55 through 60. This is your total tax	61	
Personal Company of the Company of t	_	62	Federal income tax withheld from Forms W-2 and 1099 62 8,596.		FORM 1099
Payments		63	2012 estimated tax payments and amount applied from 2011 return 63		
If you have			Earned income credit (EIC)		
qualifying c attach Sche		b	Nontaxable combat C4b		
EIC.	duic	65	Additional child tax credit. Attach Form 8812		
		66	American opportunity credit from Form 8863, line 8 66 1,000.	1	
		67	Reserved 67	-	
		68	Amount paid with request for extension to file 68		
		69	Excess social security and tier 1 RRTA tax withheld 69	1	
		70	Credit for federal tax on fuels. Attach Form 4136 70		
		71	Credits from Form: a 2439 b Re-served C 8801 d 8885 71	1	
		72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	10,596.
Refund		73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid		10,596.
Refullu		74a		74a	10,596.
	•	b	Routing DOCOCOCOCOCOCOCOCOCOCOCOCOCOCOCOCOCOCOC	- 1	
Direct deposi	t? Þ	d	Account		
See instruction	ons	75	Amount of line 73 you want applied to your 2013 estimated tax ▶ 75		
Amount		76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see inst	76	
You Owe		77	Estimated tax penalty (see instructions)		
Third Part	v Do	you v	vant to allow another person to discuss this return with the IRS (see instructions)?	. Comp	olete below. X No
Designee	Des nan	ignee's	Phone no.	ersonal ic	dentification PIN)
Sign	Und	er pena	ilties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my	knowledg	ge and
Here	Yo	ur sigi	are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer ha nature   Date   Your occupation	s any kno Da	wedge. Bytime phone number
Joint return?			Retired	404	4-555-1122
See instr. Keep a copy	Sp	ouse's	s signature.if a joint return, both must sign. Date Spouse's occupation		he IRS sent you an Identity
for your				1000	otection PIN, ter it here
records.			Teacher	1000	ee inst)
	Print/T	pe pr	reparer's name Preparer's signature Date Ch	eck	it PTIN
Paid	emissionis.	november 190	sel	f-employe	d
Preparer's	Firm's na	me	► Firm'	s EIN Þ	
Use Only	Firm's ad	dress	Phon	e no.	
BCA			US1040\$2		Form 1040 (2012)

Answers-Graham 111

SCHEDULE A		1			OMB No. 1545-0074
(Form 1040)		Itemized Deductions			2012
Department of the Treasur Internal Revenue Service		►Information about Schedule A and its separate instructions is a  ► Attach to Form 1040.	t www.irs.gov/form	1040.	Attachment Sequence No. 07
Name(s) shown on				You	ur social security no.
Sean S & S	itac	cey A Graham		11	1-
Medical		Caution. Do not include expenses reimbursed or paid by others.			
and	1	Medical and dental expenses (see instructions)	5,275.	4	
Dental	2	Enter amount from Form 1040, line 38 2 57, 143.	4 200		
Expenses	3	Multiply line 2 by 7.5% (.075)	4,286.		000
-	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0		. 4	989.
Taxes You	5	State and local	2 575		
Paid		a X Income taxes 5	3,575.	-	
	•	b General sales taxes  Real estate taxes (see instructions)  6	1,300.		
	6		565.	-	
	7		505.	-	
	8	Other taxes. List type and amount			
	9	Add lines 5 through 8		9	5,440.
	10	Home mortgage interest & points reported to you on Form 1098 10	5,656.	-	0,440.
Interest You Paid	11	Home mortgage interest a points reported to you on Form 1098. If	0,000.	-	
Tou Faiu		paid to the person from whom you bought the home, see inst.			
		and show that person's name, identifying no., and address			
		and one what person o name, identifying no., and address			
Note.		11			
Your mortgage	12	Points not reported to you on Form 1098. See instructions for			
interest		special rules			
deduction may be limited (see	13	Mortgage insurance premiums (see instructions)		1	
instructions).	14	Investment interest. Attach Form 4952 if required. (See inst.) 14			
	15	Add lines 10 through 14		15	5,656.
Gifts to	16	Gifts by cash or check. If you made any gift of \$250 or more,			-
Charity		see instructions	7,550.		
If you made a	17	Other than by cash or check. If any gift of \$250 or more, see			
gift and got a		instructions. You must attach Form 8283 if over \$500			
benefit for it, see instructions.	18	Carryover from prior year			
See mondonors.	19	Add lines 16 through 18		. 19	7,550.
Casualty and					
Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)		. 20	
Job Expenses	21	Unreimbursed employee expenses - job travel, union dues,			
and Certain		job education, etc. Attach Form 2106 or 2106-EZ if required.	075		
Miscellaneous		(See instructions.) ▶ 21	875.	-	
Deductions	22	Tax preparation fees 22		-	
	23	Other expenses - investment, safe deposit box, etc. List type			
		and amount ▶ Safety deposit box 23	150.		
	24	Add lines 21 through 23	1,025.	-	
		Enter amount from Form 1040, line 38 25 57, 143.	1,020.	-	
		Multiply line 25 by 2% (.02)	1,143.		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0		27	
Other	28	Other - from list in the inst. List type and amount			
Miscellaneous		GAMBLING LOSSES	1,000.		
Deductions		ganamanan et 11 au 11 au 12 au	_, -,	28	1,000.
Total	29	Add the amounts in the far right column for lines 4 through 28. Also, enter	er this amount		
Itemized		on Form 1040, line 40		. 29	20,635.
Deductions	30	If you elect to itemize deductions even though they are less than your st			·
on white and the state.	E	deduction, check here			
For Paperwork Re	ductio	on Act Notice, see Form 1040 instructions.		Sched	lule A (Form 1040) 2012

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epartment of the Treasury eternal Revenue Service (99)	► Information about Form	endent Care Expen 0, Form 1040A, or Form 104 m 2441 and its separate ins w.irs.gov/form2441.	40NR.	1040 1040A 1040NR	2441		2012 Attachment Sequence No.
lame(s) shown on return						Your s	ocial security num
Sean S & Stac	ey A Graham					111-	
Part I Persons	s or Organizations Who	o Provided the Care -	You must	complete t	his part		
(If you hav	e more than two care provide	rs, see the instructions.)					
1 (a) Care provider's	S	(b) Address		(c) Iden	tifying n	umber	(d) Amount paid
name		t, apt. no., city, state, and ZIP	code)	(SS	N or EIN	1)	(see instructions
1 01	1648 Baylo	r Avenue		00		- 12	605
Crossroads Ch	ila C			20-			625
depen Caution. If the care was proper the instructions for For	Did you receive Ident care benefits?  rovided in your home, you may rm 1040, line 59a, or Form 104		ou do, you c	annot file F	Comp	lete Part I	Part II below. III on page 2. details,
Part II Credit for	or Child and Depender	nt Care Expenses					
2 Information about yo	ur qualifying person(s). If yo						
(a)	) Qualifying person's name		(b) Qualifyir	•			Qualified expenses nourred and paid in 2012
First		Last	secu	urity numbe	r	for the	person listed in column (a)
Joshua	Graham		114-		_		625
oosiida	Granam		114		-		023
3 Add the amounts in co	lumn (c) of line 2. <b>Do not</b> ente	er more than \$3,000 for one q	qualifying per	son			ione
	ore persons. If you completed						625
경영의 발생 보고 있어야 한다면 없는데 없는데 하는데 없다면 하다.	ome. See instructions				. 4		1,825
37.70	enter your spouse's earned in	N 150 N			. 5		22 001
disabled, see the instru	uctions); all others, enter the	amount from line 4				11.	
					7		33,991
6 Enter the smallest of I	ine 3, 4, or 5				7		625
6 Enter the smallest of I 7 Enter the amount from	ine 3, 4, or 5 Form 1040, line 38; Form 104	40A, line 22;			7		
<ul><li>6 Enter the smallest of I</li><li>7 Enter the amount from or Form 1040NR, line 3</li></ul>	ine 3, 4, or 5	40A, line 22; 7	57		7		
<ul><li>6 Enter the smallest of I</li><li>7 Enter the amount from or Form 1040NR, line 3</li></ul>	ine 3, 4, or 5 Form 1040, line 38; Form 104	40A, line 22; 7	57		7		
<ul> <li>6 Enter the smallest of I</li> <li>7 Enter the amount from or Form 1040NR, line 3</li> <li>8 Enter on line 8 the dec</li> </ul>	ine 3, 4, or 5 Form 1040, line 38; Form 104 37 imal amount shown below tha	40A, line 22; 	57 ne 7		7		
6 Enter the smallest of I 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the dec If line 7 is: But no	ine 3, 4, or 5	40A, line 22;  t applies to the amount on lin  If line 7 is:  But not	57 ne 7	, 143.	7		
6 Enter the smallest of I 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the dec If line 7 is:  But no over over	ine 3, 4, or 5	40A, line 22;  t applies to the amount on lin  If line 7 is:  But not  Over over	57 ne 7 Dec	, 143.	7		625
6 Enter the smallest of I 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the dec If line 7 is:    Over   Sur In Over	ine 3, 4, or 5	40A, line 22;  tt applies to the amount on lin  If line 7 is:  Over But not over \$29,000-31,000	57 ne 7 Dec amo	, 143.	7	х.	
6 Enter the smallest of I 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the dec If line 7 is:    Over   Sut nr over	ine 3, 4, or 5	40A, line 22;  that applies to the amount on line If line 7 is:    Over   Summary	57 ne 7 Dec amo	imal sunt is	6	х.	625
6 Enter the smallest of I 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the dec If line 7 is:    Over   S0-15,000     15,000-17,000     17,000-19,000	ine 3, 4, or 5	40A, line 22;  at applies to the amount on lin  If line 7 is:     Substitute	57 ne 7 Dec amc .2 .2	, 143.	6	x.	625
6 Enter the smallest of I 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the dec If line 7 is:	ine 3, 4, or 5	40A, line 22;  at applies to the amount on lin  If line 7 is:	57 ne 7  Dec amc .2 .2 .2 .2 .2 .2	, 143.	6	x.	625
6 Enter the smallest of I 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the dec If line 7 is:    Nover   S0-15,000     15,000-17,000     17,000-19,000     19,000-21,000     21,000-23,000     23,000-25,000     25,000-27,000	ine 3, 4, or 5	40A, line 22;  that applies to the amount on line if line 7 is:    Substitute   Sub	57 Dec amc .2 .2 .2 .2 .2 .2 .2	, 143.  imal sunt is 7 6 6 5 4 3 2 1	6	х.	625
6 Enter the smallest of I 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the dec If line 7 is:    Nover   Su-15,000	ine 3, 4, or 5  Form 1040, line 38; Form 104  37  imal amount shown below that  Decimal amount is  .35  .34  .33  .32  .31  .30  .29  .28	40A, line 22;  It applies to the amount on lin  If line 7 is:    Sut not over   \$29,000-31,000	57 Dec amo .2 .2 .2 .2 .2 .2 .2 .2 .2 .2 .2 .2	, 143.  imal sunt is 7 6 6 5 4 3 2 1	6	х.	625
6 Enter the smallest of I 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the dec If line 7 is:    Nover   Su-15,000     15,000-17,000     17,000-19,000     21,000-23,000     23,000-25,000     25,000-27,000     27,000-29,000     Multiply line 6 by the december of the mount of the sum of the	ine 3, 4, or 5  Form 1040, line 38; Form 104  37  imal amount shown below that  Decimal amount is  .35  .34  .33  .32  .31  .30  .29  .28  ecimal amount on line 8. If you	40A, line 22;  It applies to the amount on lin  If line 7 is:    Sut not over   \$29,000-31,000	57 Dec amo .2 .2 .2 .2 .2 .2 .2 .2 .2 .2 .2 .2 .2	, 143.  imal sunt is 7 6 6 5 4 3 2 1	8	х.	0.
6 Enter the smallest of I 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the dec If line 7 is:    Nover   Sulpha	ine 3, 4, or 5  Form 1040, line 38; Form 104  37  imal amount shown below that  tot Decimal amount is  .35  .34  .33  .32  .31  .30  .29  .28  ecimal amount on line 8. If you	40A, line 22;  It applies to the amount on lin  If line 7 is:    Sut not over   \$29,000-31,000	57 Dec amo .2 .2 .2 .2 .2 .2 .2 .2 .2 .2 .2 .2 .2	, 143.  imal sunt is 7 6 6 5 4 3 2 1	6	х.	625
6 Enter the smallest of I 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the dec If line 7 is:	ine 3, 4, or 5  Form 1040, line 38; Form 104  37  imal amount shown below that  ot Decimal amount is  .35  .34  .33  .32  .31  .30  .29  .28  ecimal amount on line 8. If you the amount from the Credit	40A, line 22;  It applies to the amount on lin  If line 7 is:    Supplies to the amount on lin   Supplies to the amount on lin   But not over   Supplies to the amount on lin   Supplies to the amount on line   Supplie	57 Dec amo .2 .2 .2 .2 .2 .2 .2 .2 .2 .2 .2 .2 .2	, 143.  imal ount is 7 6 5 4 3 2 1	8	х.	0.
6 Enter the smallest of I 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the dec If line 7 is:	ine 3, 4, or 5  Form 1040, line 38; Form 104  37  imal amount shown below that  tot Decimal amount is  .35  .34  .33  .32  .31  .30  .29  .28  ecimal amount on line 8. If you	40A, line 22;  It applies to the amount on lin  If line 7 is:    Superior	57 Dec amo .2 .2 .2 .2 .2 .2 .2 .2 .2 .2 .2 .2 .2	, 143.  imal sunt is 7 6 5 4 3 2 1 0	8	х.	0.

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Answers-Graham 113

SCHEDULE 8812 (Form 1040A or 1040)

#### **Child Tax Credit**

OMB No. 1545-0074 2012

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

	tment of the Treasury al Revenue Service (99)	▶ Information about Schedule 8812 and its separate instructions is at www.irs.gov/form	1040.	Sequence No. 47
	e(s) shown on return			cial security number
		acey A Graham	111-	
Pa	Filers Wh	o Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Ide	ntifica	tion Number)
CAUT	If your deper	is part only for each dependent who has an ITIN and for whom you are claiming the child tax cre- indent does not qualify for the credit, you cannot include that dependent in the calculation of this o		
		estions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, ntification Number) and that you indicated qualified for the child tax credit by checking column (4)		
Α		dent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child me e separate instructions.	eet the s	ubstantial
	Yes	No		
В		pendent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child e separate instructions.	d meet th	ne substantial
	Yes	☐ No		
С	200 BOS	ndent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child me separate instructions.	neet the s	substantial
	Yes	No		
D		endent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child a separate instructions.	meet the	substantial
	□Yes	□No		
Note	. If you have more the	nan four dependents identified with an ITIN and listed as a qualifying child for the child tax credit,	see the	instructions
Pa		Il Child Tax Credit Filers		
1	1040 filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the		
	1040A filers:	Instructions for Form 1040, line 51).  Enter the amount from line 6 of your Child Tax Credit Worksheet (see the		
	TO TOTAL THE COST	Instructions for Form 1040A, line 33).	1	1,000.
	1040NR filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).		7/1
	If you used Pub.	972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.		
2	Enter the amoun	t from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48	2	
3	Subtract line 2 fr	om line 1. If zero, stop; you cannot take this credit	3	1,000.
4a		see separate instructions)	_	
b		bat pay (see separate		
5	100 B	line 4a more than \$3,000?		
•		line 5 blank and enter -0- on line 6.		
		ct \$3,000 from the amount on line 4a. Enter the result		4 000
6		unt on line 5 by 15% (.15) and enter the result	6	4,922.
	F7	ve three or more qualifying children? 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of		
		or line 6 on line 13.		
		3 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13.		
<u> </u>	Other	vise, go to line 7.	5	

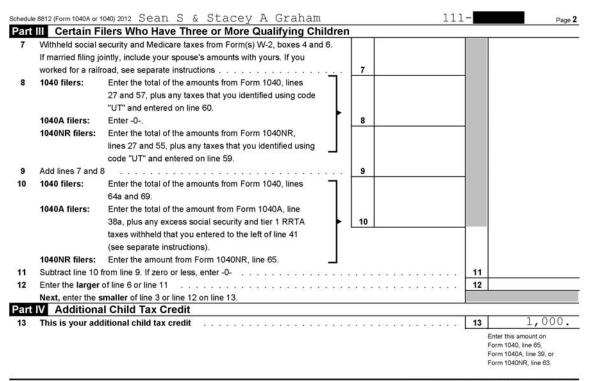
For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 8812 (Form 1040A or 1040) 2012

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Schedule 8812 (Form 1040A or 1040) 2012

US8812\$2

Form **8863** 

### Education Credits (American Opportunity and Lifetime Learning Credits)

▶ See separate instructions to find out if you are eligible to take the credits.

Instr. and more are at www.irs.gov/form8863. Attach to Form 1040 or Form 1040A.

2012 Attachment Sequence No. 50

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Sean S & Stacey A Graham

Your social security number

CAUTION

Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II

Pa	rt I Refundable American Opportunity Credit				
1	After completing Part III for each student, enter the total of all amounts from all Parts	s III, line	30	1	2,500.
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of				
	household, or qualifying widow(er)	2	180,000.		
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are				
	filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico,		DWYS W WOOT		
	see Pub. 970 for the amount to enter	3	57,143.		
4	Subtract line 3 from line 2. If zero or less, stop; you cannot take		CATACON 000 - 185 - 184 - 174		
	any education credit	4	122,857.		
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household.		Marketon 192 September		
	or qualifying widow(er)	5	20,000.		
6	If line 4 is:				
	Equal to or more than line 5, enter 1.000 on line 6				
	• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to		•	6	1.000
	at least three places)				
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year ar	d meet			
	the conditions described in the instructions, you cannot take the refundable America	an oppor	tunity		
	credit; skip line 8, enter the amount from line 7 on line 9, and check this box		▶ 📗	7	2,500.
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the a	mount h	ere and		40 ESCENSE
	on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below		*********	8	1,000.
Pa	Nonrefundable Education Credits				
9	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (se	ee instru	ctions)	9	1,500.
10	After completing Part III for each student, enter the total of all amounts from all Parts	s III, line	31. If		27272
	zero skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	800.
11	Enter the smaller of line 10 or \$10,000			11	800.
12	Multiply line 11 by 20% (.20)			12	160.
13	Enter: \$124,000 if married filing jointly; \$62,000 if single, head of	00000	12-2020 3002000		
	household, or qualifying widow(er)	13	124,000.		
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are	8386			
	filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico,	14	440 5 12		
	see Pub. 970 for the amount to enter		57,143.		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0-				
	on line 18, and go to line 19	15	66,857.		
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household,				
	or qualifying widow(er)	16	20,000.		
17	If line 15 is:				
	<ul> <li>Equal to or more than line 16, enter 1.000 on line 17 and go to line 18</li> </ul>				1 000
	<ul> <li>Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded</li> </ul>			17	1.000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (se		100 mm	18	160.
19	Nonrefundable education credits. Enter the amount from line 13 of the Credit Lim			22.	1 600
	(see instructions) here and on Form 1040, line 49, or Form 1040A, line 31			19	1,608.

For Paperwork Reduction Act Notice, see your tax return instructions. IRS gov/form8863

Form 8863 (2012)

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	8863 (2012) e(s) shown on return	Your social security nun	nber
	n S & Stacey A Graham	111-	
	18 AS NO NO MONIMONS. HOLY BY THE TRANSPORT AND MONIMONS.	5 X) - GE - RI - R	_
CAI	Complete Part III for each student for whom you are cla JTION opportunity credit or lifetime learning credit. Use addition		
_			
Pa	It III Student and Educational Institution Informat	ion	
20	See instructions.	21 Student social security no. (as shown on page 1 of your tax r	oturn
20	Student name (as shown on page 1 of your tax return)	21 Student social security no. (as shown on page 1 of your tax r	eturn
Jei	cemy Graham	113-1	
22	Educational institution information (see instructions)		
a.	Name of first educational institution	b. Name of second educational institution (if any)	
Cla	ark University		
(1)	Address, Number and street (or P.O. box). City, town or post office,	(1) Address, Number and street (or P.O. box). City, town or post	office
210	state, and ZIP code. If a foreign address, see instructions.	state, and ZIP code. If a foreign address, see instructions.	
	Doane Dr		
_	MPHIS TN 38101-	(D) Did the student seeding Form 4000 T	
(2)	Did the student receive Form 1098-T from this institution for 2012?	(2) Did the student receive Form 1098-T from this institution for 2012?	10
(3)	Did the student receive Form 1098-T	(3) Did the student receive Form 1098-T	
(0)	from this institution for 2011 with Box Yes No	from this institution for 2011 with Box Yes N	0
	2 filed in and Box 7 checked?	2 filed in and Box 7 checked?	
If you	checked "No" in both (2) and (3), skip (4).	If you checked "No" in both (2) and (3), skip (4).	
(4)	If you checked "Yes" in (2) or (3), enter the institution's	(4) If you checked "Yes" in (2) or (3), enter the institution's	
	federal identification number (from Form 1098-T).	federal identification number (from Form 1098-T).	
00			
20-			
23	Has the Hope Scholarship Credit or American opportunity	□ Vec Stant	
	credit been claimed for this student for any 4 prior tax years?	Yes - Stop! No - Go to line 24. Go to line 31 for this student.	
24	Was the student enrolled at least half-time for at least one	Go to line of for this student.	
7.50	academic period that began in 2012 at an eligible		
	educational institution in a program leading towards a	Yes - Go to line 25. No - Stop! Go to line 3	31
	postsecondary degree, certificate, or other recognized	for this student.	
	postsecondary educational credential? (see instructions)		
25	Did the student complete the first 4 years of post-secondary	Yes - Stop! No - Go to line 26.	
	education before 2012?	Go to line 31 for this student.	2250
26	Was the student convicted, before the end of 2012, of a	No - See Tip below an	
	felony for possession or distribution of a controlled	Yes - Stop! X complete either lines	
	substance?	Go to line 31 for this student, or line 31 for this student or or line 31 for this student or opportunity credit and lifetime learning credits, and choose the	
TIF		ot take the American opportunity credit and the lifetime learning credit	
	the same student in the same year. If you complete lines 27 thi	하는 사람이 있는 것이 없는 것이 되었다. 그런 사람이 되었다면 함께 바람이 되었다면 보고 있다면 보고 있다는 것이 없는 br>	1101
_	American Opportunity Credit		
27	Adjusted qualified education expenses (see instructions). Do not en	ter more than \$4,000	000.
28	Subtract \$2,000 from line 27. If zero or less enter -0-		
29	Multiply line 28 by 25% (.25)		00.
30	If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,0		
_	enter the result. Skip line 31. Include the total of all amounts from al	Parts III, line 30 on Part I, line 1 30 2, 5	00.
	Lifetime Learning Credit		
31	Adjusted qualified education expenses (see instructions). Include the	Lie	
	III, line 31, on Part II, line 10		

BCA US8863\$2

Answers-Graham 117

ea:	ne(s) shown on return	Your social security number
	n S & Stacey A Graham	111-
	Complete Part III for each student for whom you are clai	
P	art III Student and Educational Institution Informat	ion
	See instructions.	
0	Student name (as shown on page 1 of your tax return)	21 Student social security no. (as shown on page 1 of your tax return
ia	il Forsyth	115-
2	Educational institution information (see instructions)	
a.	Name of first educational institution	b. Name of second educational institution (if any)
'a	mpbell University	
	Address, Number and street (or P.O. box). City, town or post office,	(1) Address, Number and street (or P.O. box). City, town or post office
	state, and ZIP code. If a foreign address, see instructions.	state, and ZIP code. If a foreign address, see instructions.
5	Morgan Drive	State, and 211 bode. If a foreign address, see mondons.
	nongan pravo	
(2)	Did the student receive Form 1098-T	(2) Did the student receive Form 1098-T
	from this institution for 2012? Yes X No	from this institution for 2012? Yes No
(3)	) Did the student receive Form 1098-T	(3) Did the student receive Form 1098-T
	from this institution for 2011 with Box Yes No	from this institution for 2011 with Box Yes No
	2 filed in and Box 7 checked?	2 filed in and Box 7 checked?
yo	u checked "No" in both (2) and (3), skip (4).	If you checked "No" in both (2) and (3), skip (4).
_	) If you checked "Yes" in (2) or (3), enter the institution's	(4) If you checked "Yes" in (2) or (3), enter the institution's
100	federal identification number (from Form 1098-T).	federal identification number (from Form 1098-T).
		5 (Auto-Control (1994)) (1994) (1995) (1994) (1995) (1994
3	Has the Hope Scholarship Credit or American opportunity	
	credit been claimed for this student for any 4 prior tax years?	Yes - Stop! No - Go to line 24.
		Go to line 31 for this student.
4	Was the student enrolled at least half-time for at least one	
	academic period that began in 2012 at an eligible	
	educational institution in a program leading towards a	Yes - Go to line 25. No - Stop! Go to line 31
	postsecondary degree, certificate, or other recognized	for this student.
	postsecondary educational credential? (see instructions)	- CONT. CO.
5	Did the student complete the first 4 years of post-secondary	Yes - Stop! No - Go to line 26.
	education before 2012?	Go to line 31 for this student.
	Was the student convicted, before the end of 2012, of a	No - See Tip below and
	Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled	
6	felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the Ame	Yes - Stop! complete either lines 27-3 Go to line 31 for this student. or line 31 for this student.
6	felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the American substance.	Go to line 31 for this student. complete either lines 27-irian opportunity credit and lifetime learning credits, and choose the cre
3	felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the American substance.	Go to line 31 for this student. complete either lines 27- Go to line 31 for this student. or line 31 for this student. rican opportunity credit and lifetime learning credits, and choose the creot take the American opportunity credit and the lifetime learning credit for
6	felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot be supported to the first process of the control of	Yes - Stop! complete either lines 27-5 Go to line 31 for this student. or line 31 for this student.  rican opportunity credit and lifetime learning credits, and choose the credit take the American opportunity credit and the lifetime learning credit for
TI	felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot the same student in the same year. If you complete lines 27 this	Yes - Stop! complete either lines 27- Go to line 31 for this student. or line 31 for this student. rican opportunity credit and lifetime learning credits, and choose the credit take the American opportunity credit and the lifetime learning credit for rough 30 for this student do not complete line 31.
TI	P When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot the same student in the same year. If you complete lines 27 the American Opportunity Credit	Yes - Stop! complete either lines 27- Go to line 31 for this student. or line 31 for this student. rican opportunity credit and lifetime learning credits, and choose the creot take the American opportunity credit and the lifetime learning credit for rough 30 for this student do not complete line 31.  Inter more than \$4,000
5 TI 7 8	P When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot the same student in the same year. If you complete lines 27 the American Opportunity Credit Adjusted qualified education expenses (see instructions). Do not en	Yes - Stop! complete either lines 27- Go to line 31 for this student. or line 31 for this student.  rican opportunity credit and lifetime learning credits, and choose the credit take the American opportunity credit and the lifetime learning credit for rough 30 for this student do not complete line 31.  Inter more than \$4,000
7 8	P When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot the same student in the same year. If you complete lines 27 the American Opportunity Credit Adjusted qualified education expenses (see instructions). Do not en Subtract \$2,000 from line 27. If zero or less enter -0-	Yes - Stop! complete either lines 27-3 Go to line 31 for this student. or line 31 for this student.  rican opportunity credit and lifetime learning credits, and choose the credit take the American opportunity credit and the lifetime learning credit for rough 30 for this student do not complete line 31.  Inter more than \$4,000
6 TI 7 8 9	P When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot the same student in the same year. If you complete lines 27 the American Opportunity Credit Adjusted qualified education expenses (see instructions). Do not en Subtract \$2,000 from line 27. If zero or less enter -0- Multiply line 28 by 25% (.25)	Yes - Stop! complete either lines 27-3 Go to line 31 for this student. or line 31 for this student. rican opportunity credit and lifetime learning credits, and choose the credit take the American opportunity credit and the lifetime learning credit for rough 30 for this student do not complete line 31.  Inter more than \$4,000
6	P When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot the same student in the same year. If you complete lines 27 the American Opportunity Credit  Adjusted qualified education expenses (see instructions). Do not en Subtract \$2,000 from line 27. If zero or less enter -0- Multiply line 28 by 25% (.25)  If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,0	Yes - Stop! complete either lines 27-3 Go to line 31 for this student. or line 31 for this student.  rican opportunity credit and lifetime learning credits, and choose the credit take the American opportunity credit and the lifetime learning credit for rough 30 for this student do not complete line 31.  Inter more than \$4,000
6 TI 7 8 9	P When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot the same student in the same year. If you complete lines 27 the American Opportunity Credit  Adjusted qualified education expenses (see instructions). Do not en Subtract \$2,000 from line 27. If zero or less enter -0-Multiply line 28 by 25% (.25)  If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,0 enter the result. Skip line 31. Include the total of all amounts from all	Yes - Stop! complete either lines 27-3 Go to line 31 for this student. or line 31 for this student.  rican opportunity credit and lifetime learning credits, and choose the credit take the American opportunity credit and the lifetime learning credit for rough 30 for this student do not complete line 31.  Inter more than \$4,000

BCA US8863\$2

1040 Department of the Treasury - Internal Revenue Set U.S. Individual Income Tax I		2012   OMB N	lo. 154	5-0074 IR	S Use Only-Do	not write or	staple in this space.
For the year Jan. 1-Dec. 31, 2012, or other tax year beginning		2012, ending		,20		See s	eparate instructions.
Your first name and initial  Mark D Austin	Last name					<b>Your</b> 231	so <u>cial security</u> number 
If a joint return, spouse's first name and initial	Last name					Spou 232	se's social security no.
Home address (number and street). If you have a 657 Eagles Landing	P.O. box, see inst	tructions.		А	pt. no.		ake sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign	address, also complete	spaces below (see instruct	ions).				dential Election Campaign
	· 				_	jointly, wa	nt \$3 to go to this fund. Check-
Foreign country name	Foreign provin	ce/county	Foreig	gn postal cod	de	ing a box or refund.	below will not change your tax  You Spouse
1 Single		4	Hea	d of househ	old (with qu	ualifying p	erson). (See instructions.)
Filing Status 2 Married filing jointly	(even if only one	had income)	If th	e qualifying	person is a	child but	not your dependent, enter
Check only 3 Married filing separa	ately. Enter spous	se's SSN above	this	child's name	e here.▶		
one box. and full name here.	▶ Andrea	Austin 5	Qua	alifying widov	w(er) with d	ependent	t child
Exemptions 6a Yourself. If sor	meone can claim	you as a dependent,	do not	check box	6a	<del></del>	Boxes checked on
b Spouse ·····							6a and 6b
If more than c Dependents:		(2) Dependent's		Depender	nt's (4) v	if child unde	No. of children
four depen- (1) First name Last name		social security no.		relationship you	to fying	age 17 qual for child tax it (see instr.)	i- on 6c who: • lived with you
dents, see		,	$\top$	,,,,,	- Geo	(See IIIsu.)	<ul> <li>did not live with</li> </ul>
instr. and			+			$\vdash$	you due to divorce or separation (see instr.)
check			+			$\vdash$	Dependents on 6c
here ►			+			$\vdash$	not entered above
d Total number of exemptions claimed							Add numbers on lines above▶ 1
Income 7 Wages, salaries, tips,							On mics above
						_   7	12,475.
Attach 8a Taxable interest. Atta	ch Schedule B if	required				8a	
Form(s) W-2 here. b Tax-exempt interest.	Do not include o	n line 8a	.l 8b				
Also attach Forms 9a Ordinary dividends A						9a	149.
W-2G and			.   9b	l	149		
1099-R if tax D Qualified dividends was withheld. 10 Taxable refunds, cred						10	73.
11 Alimony received							, , ,
12 Business income or (I						12	
40 Osnital sain as (lass)						X 13	75.
If you did not get a W-2, Capital gain or (loss).  13 Capital gain or (loss).  14 Other gains or (losses				u, check her		14	,
see instructions.  15a IRA distributions	´ I I	191	1	xable amou	nt		268.
		9,397.	$\dashv$			16b	8,686.
16a Pensions and annuitie		,	_	xable amou		-	0,000.
17 Rental real estate, roy			,				
18 Farm income or (loss) Enclose, but do		е				18	
not attach, any	1 1	7 200	T			19	205
payment. Also, D 20a Social security benefit		7,368.	_ b Ta	xable amou	nt	20b	205.
please use 21 Other income. List tyl						_ 21	01 001
22 Compine the amounts			_	This is your	total incor	nle 22	21,931.
23 Educator expenses .			. 23				
Adjusted 24 Certain business expe		· · · · · · · · · · · · · · · · · · ·					
Gross and fee-basis gov. off			-				
Income 25 Health savings account	nt deduction. Atta	ach Form 8889	. 25				
26 Moving expenses. At	tach Form 3903		. 26				
27 Deductible part of self	-employment tax.	Attach Schedule SE	27				
28 Self-employed SEP, S	SIMPLE, and qual	ified plans	. 28				
29 Self-employed health	insurance deduct	ion	. 29				
30 Penalty on early without	Irawal of savings		. 30				
31a Alimony paid b Recipie	ent's SSN 🕨		31a				
			. 32				
33 Student loan interest of							
34 Tuition and fees. Attac			34				
35 Domestic production a			$\overline{}$				
36 Add lines 23 through 3						36	1
37 Subtract line 36 from						▶ 37	21,931.
BCA For Disclosure, Privacy Act, and Papers					. US10		Form <b>1040</b> (2012)

Answers-Austin

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Form 1040 (2	2012)	]	Mark D Austin			231	-			Page 2
Tax and		38	Amount from line 37 (adjusted gro	ss income)				38	2	1,931.
Credits			Check You were born bet	_	Blind.	Total boxes				
			<b>7</b> H	before Jan. 2, 1948,	Blind.	checked ▶ 39a	1			
Standard		b	If your spouse itemizes on a separate return of		check here	▶ 39b				
Deduction for-	'	40	Itemized deductions (from Sched			n (see left margin	n)	40		9,410.
People v	<sub>tho</sub>	41	Subtract line 40 from line 38					41		2,521.
check any	,,,,	42	Exemptions. Multiply \$3,800 by the					42		3,800.
box on line 39a or 39b		43	Taxable income. Subtract line 42					43		8,721.
who can be claimed as	a	44	Tax (see instructions). Check if any tax is fro		b Form 4			44		848.
dependent		45	Alternative minimum tax (see ins					45		
instructions		46	,					46		848.
All others	5:	47	Foreign tax credit. Attach Form 11		I I					
Single or Married filing	na l	48	Credit for child and dependent care expenses		48					
separately, \$5,950	Ĭ.	49	Education credits from Form 8863							
Married fili	na l	50	Retirement savings contributions of		_					
jointly or Qualifying	٠	51	Child tax credit. Attach Schedule							
widow(er),		52	Residential energy credits. Attach		52					
\$11,900		53	ν Π	b	53					
Head of household,	.							54		
\$8,700		54	Add lines 47 through 53. These at Subtract line 54 from line 46. If lin	•				-		848.
Other		55						55		040.
Other		56	Self-employment tax. Attach Sche			7 b 🗆 aa4		56 57		
Taxes		57	Unreported social security and Me		a ∐ 413					
		58	Additional tax on IRAs, other quali					58		
			Household employment taxes from					59a		500.
		b	, , ,		5 if required			59b		500.
		60	Other taxes. Enter code(s) from in					60		1,348.
		61	Add lines 55 through 60. This is y			3,5	►	61		1099
Payments	;	62	Federal income tax withheld from		62	3,3	59.		r Orm	1099
If you have		63	2012 estimated tax payments and amount ap		63					
qualifying o		-	Earned income credit (EIC)	₩₩ I	64a					
attach Sch	edule	b	pay election							
LIO.		65	Additional child tax credit. Attach		-					
		66	American opportunity credit from F							
		67	Reserved		_					
		68	Amount paid with request for exter							
		69	Excess social security and tier 1 R							
		70	Credit for federal tax on fuels. Atta		70					
		71	Credits from Form: a 2439 b	. – –						2 550
		72	Add lines 62, 63, 64a, and 65 throi					72		3,559.
Refund		73	If line 72 is more than line 61, subt				erpaid	73		2,211. 2,211.
		74a	Positing				Ш	74a		Z, ZII.
Direct dense	· -	b	Account 00570065542	I► C IY	pe: 🛛 Che	cking   Savir	igs			
Direct depos See instruction		d	number 00376303342							
		75	Amount of line 73 you want applied to you					70		
Amount You Owe		76	Amount you owe. Subtract line 7:			o pay, see inst.	▶	76		
		77	Estimated tax penalty (see instruct				1 24		-tbl	Mai
Third Part Designee	De	signee's	vant to allow another person to discu	Phone no.	IKS (see Ins	structions)? [	_ Yes.	rsonal ide	ete below. entification IN)	X No
	1100		Ities of perjury, I declare that I have examined the		chedules and st	tatements and to the h				
Sign Here	bel	ief, they	are true, correct, and complete. Declaration of pature	reparer (other than taxpayer)	is based on all it	nformation of which pre	eparer has	any know	vledge.	o number
		ui sig	lature	Date	Your occu Machini	•			ytime phone -555-31	
Joint return? See instr.	_	ouco'	s signature.If a joint return, both must sign	Date				-	e IRS sent you	
Keep a copy for your	, St	ouses	s signature.if a joint return, botti must sign	Date	Spouses	occupation			ection PIN,	an identity
records.									er it here	
	Drint/T	vne r	renarer'e name	rer'e eignature		Date	Ob-	<del></del>	inst)	
Paid	rint/1	ype pi	reparer's name Prepa	rer's signature		Date	Che		if PTIN	
Dronger's					employed					
Use Only	Firm's na		[ ———				Firm's			
,	Firm's ad	adress	•				Phone	no.		
BCA				110404000					Form	1040 (2012)

SCHEDULE A		OMB No. 1545-0074		
(Form 1040)		Itemized Deductions	040	2012
Department of the Treasur Internal Revenue Service		►Information about Schedule A and its separate instructions is at www.irs.gov/form1  ► Attach to Form 1040.	040.	Attachment Sequence No. <b>07</b>
Name(s) shown on		,	You	ır social security no.
Mark D Aus	tir	1	23	1-
Medical		Caution. Do not include expenses reimbursed or paid by others.		
and	1	Medical and dental expenses (see instructions)		
Dental	2	Enter amount from Form 1040, line 38 2 21, 931.		
Expenses	3	Multiply line 2 by 7.5% (.075)		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0	4	
Taxes You	5	State and local		
Paid		a   Income taxes   5   896.		
		b General sales taxes		
	6	Real estate taxes (see instructions) 6 2,012. Personal property taxes 7 125.		
	7	properly testing the second se		
	8	Other taxes. List type and amount		
	•		9	3,033.
	9 10	Add lines 5 through 8	-	3,033.
Interest You Paid	11	Home mortgage interest a points reported to you on Form 1098. If		
Tou Palu	••	paid to the person from whom you bought the home, see inst.		
		and show that person's name, identifying no., and address		
		and short that persons harrie, lastitifying ris., and address		
Note.				
Your mortgage	12	Points not reported to you on Form 1098. See instructions for		
interest deduction may		special rules		
be limited (see	13	Mortgage insurance premiums (see instructions)		
instructions).	14	Investment interest. Attach Form 4952 if required. (See inst.)		
	15	Add lines 10 through 14	15	4,677.
Gifts to	16	Gifts by cash or check. If you made any gift of \$250 or more,		
Charity		see instructions		
If you made a	17	Other than by cash or check. If any gift of \$250 or more, see		
gift and got a benefit for it,		instructions. You <b>must</b> attach Form 8283 if over \$500		
see instructions.	18	Carryover from prior year		1 700
Casualtu and	19	Add lines 16 through 18	19	1,700.
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	
Job Expenses	21	Unreimbursed employee expenses - job travel, union dues,		
and Certain		job education, etc. Attach Form 2106 or 2106-EZ if required.		
Miscellaneous		(See instructions.) ▶		
Deductions	22	Tax preparation fees		
	23	Other expenses - investment, safe deposit box, etc. List type		
		and amount ▶		
		23		
	24	Add lines 21 through 23		
	25	Enter amount from Form 1040, line 38		
	26	Multiply line 25 by 2% (.02)	27	
Other	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-  Other - from list in the inst. List type and amount	21	
Miscellaneous	20	Outer - norm use in the first. List type and amount		
Deductions			28	
Total	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount		
Itemized		on Form 1040, line 40	29	9,410.
Deductions	30	If you elect to itemize deductions even though they are less than your standard		
		deduction, check here▶		
For Paperwork Red	ductio		Sched	ule A (Form 1040) 2012

USSCHA\$1

BCA

Answers-Austin 121

E 1040 Departmen	t of the	reasury - Internal Revenue S	Return (99)	2012   om	IB No. 15	45-0074	IRS Use	Only-Do	not write or	staple in this space.
For the year Jan. 1-Dec. 31,				,2012, ending		,20				eparate instructions.
Your first name and in		<u> </u>	Last name						_	social security number
Hannah Fle	emir	ng							241	
If a joint return, spous	se's fin	st name and initial	Last name						Spou	se's social security no.
Home address (numb			P.O. box, see in	structions.			Apt. no	),		ake sure the SSN(s) above and on line 6c are correct.
City, town or post office, stat	te, and Z	IP code. If you have a foreign	address, also comple	te spaces below (see inst	tructions).		to the second		Presid	lential Election Campaign
										re if you, or your spouse if filing nt \$3 to go to this fund. Check-
Foreign country name	е		Foreign provi	nce/county	Fore	ign posta	l code			below will not change your tax  You Spouse
io.	1	Single		4	Х Не	ad of hou	usehold (v	with qu	alifying p	erson). (See instructions.)
Filing Status	2	Married filing jointle	y (even if only on	e had income)	If t	he qualify	ing perso	n is a	child but	not your dependent, enter
Check only	3	Married filing sepa	rately. Enter spor	use's SSN above	thi	s child's r	name her	e. <b>&gt;</b>		
one box.	-	and full name here	. •	5	Qu	ualifying w	vidow(er)	with d	ependent	child
Exemptions	6a	X Yourself. If so	meone can clain	n you as a depende	ent, do no	ot check b	oox 6a		<del></del>	Boxes checked on
6	b									6a and 6b
If more than	c	Dependents:		(2) Dependent	t's (	3) Deper		(4) V	if child unde	No. of children
four depen- (1) Fire	st nam	e Last name		social security i		relation		fying	age 17 quali for child tax t (see instr.)	i- on 6c who: •lived with you 1
dents, see Tara		leming		242-		UGHTE		Cieu	X	did not live with you due to divorce
instr. and								1		or separation (see instr.)
check								1	$\vdash$	Dependents on 6c
here ▶				1				1	$\vdash$	not entered above
	nber o	f exemptions claimed	TRANSPORTATION							Add numbers on lines above▶ 2
Income	7	Wages, salaries, tips							T	OII IIIICO UDOTO
	8	rragoo, calarico, upo	, 0.0. ,	(0) 112					-   7	19,259.
A44b	8a	Taxable interest. At	tach Schedule B	if required				Mark Vol. 10	8a	417.
Attach Form(s) W-2 here.		Tax-exempt interest			1					
Also attach Forms		Ordinary dividends.				etimesons		5/53/14/27-2	9a	
W-2G and		Qualified dividends		Diriequiled	9b	e T			Ju	
1099-R if tax was withheld.	10	Taxable refunds, cre					15.57+107-00-12-1-1	0.00.000.0	10	
was witimera.	11	Alimony received	7.1						11	2,400.
	12	Business income or							12	7,898.
	13	Capital gain or (loss)						1	13	7,050.
If you did not get a W-2,	14	Other gains or (losse				eu, check	illele P	ι	14	
see instructions.		IRA distributions	5 E E	4/9/	1	axable ar	mount		15b	5,000.
		Pensions and annuit				axable ar			16b	3,000.
				nine C cornerations	_			do E	_	
	17	Rental real estate, ro		얼마님 [1] 하나 아르네네네요? 다 하다					7,077	
Enclose, but do	18 19	Farm income or (loss							19	1,345.
not attach, any	1000	Unemployment comp	The second part of the second		1	avabla as			-	1,343.
payment. Also, please use		Social security benef	-	(ann in stal	b i	axable ar	nount		20b	
Form 1040-V.	21	Other income. List to			harriet O	This is	4 - 4 - 1	*****	21	36,319.
	22	Combine the amount					our total	incor	nle 22	30,319.
Adjusted	23	Educator expenses			23	+				
	24	Certain business exp		등학자 회사 전에 나를 내 내가 보다 때문에 가게 되었다.	200104					
Gross		and fee-basis gov. of				_				
Income	25	Health savings accor				_			_	
	26	Moving expenses. A				_		558		
	27	Deductible part of se				_	-	000	-	
	28	Self-employed SEP,			28	_			_	
	29	Self-employed health			1270	_			-	
	30	Penalty on early with		S		_				
		Alimony paid <b>b</b> Recip			318	_			_	
	32	IRA deduction				_				
	33	Student loan interest								
	34	Tuition and fees. Atta				_				
	35	Domestic production							_	550
	36	Add lines 23 through							36	558.
	37	Subtract line 36 from	line 22. This is	your adjusted gros	ss incom	e			▶ 37	35,761.

BCA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. US1040S1

Form 1040 (2012)

Form 1040 (2012)		I	Hannah Fleming 241-		Page 2
Tax and		38	Amount from line 37 (adjusted gross income)	38	35,761.
Credits		39a	Check You were born before Jan. 2, 1948, Blind. Total boxes		
			if: Spouse was born before Jan. 2, 1948, Blind. checked ▶ 39a		
Standard	7	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here		
Deduction for-	_	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	8,700.
People who	Г	41	Subtract line 40 from line 38		27,061.
check any box on line		42	Exemptions. Multiply \$3,800 by the number on line 6d	42	7,600.
39a or 39b <b>or</b>		43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0		
who can be claimed as a		44	Tax (see instructions). Check if any tax is from: a Form(s) 8814 b Form 4972 c 962 election	44	
dependent, see		45	Alternative minimum tax (see instructions). Attach Form 6251	45	
instructions.		46	Add lines 44 and 45	▶ 46	0.004
All others:		47	Foreign tax credit. Attach Form 1116 if required 47		
Single or Married filing		48	Credit for child and dependent care expenses. Attach Form 2441 48 431.		
separately, \$5,950		49	Education credits from Form 8863, line 19		
Married filing		50	Retirement savings contributions credit. Attach Form 8880 50	_	
jointly or			1 000		
Qualifying widow(er),		51			
\$11,900		52	Residential energy credits. Attach Form 5695 52	-	
Head of household,		53	Other credits from Form: a 3800 b 8801 c 53	-	1 421
\$8,700		54	Add lines 47 through 53. These are your total credits	54	070
		55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	▶ 55	0.00
Other		56	Self-employment tax. Attach Schedule SE	56	
Taxes		57	Unreported social security and Medicare tax from Form: a 4137 b 8919	57	500
		58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required I	1Q 58	500.
		59a	Household employment taxes from Schedule H	598	a
		b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
		60	Other taxes. Enter code(s) from instructions	60	
		61	Add lines 55 through 60. This is your total tax	▶ 61	
D		62	Federal income tax withheld from Forms W-2 and 1099 62 3, 337.		FORM 1099
Payments	-	63	2012 estimated tax payments and amount applied from 2011 return 63		
If you have a	_	64a	Earned income credit (EIC)		
qualifying child, attach Schedule	F .	b	Nontaxable combat pay election 64b		
EIC.		65	Additional child tax credit. Attach Form 8812 65		
·-		66	American opportunity credit from Form 8863, line 8 66		
		67	Reserved 67		
		68	Amount paid with request for extension to file 68		
		69	Excess social security and tier 1 RRTA tax withheld 69		
		70	Credit for federal tax on fuels. Attach Form 4136 70		
		71	Credits from Form: a 2439 b Re- c 8801 d 8885 71	_	
		72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	▶ 72	4,638.
Defend		73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpa		0.000
Refund				748	0.000
		74a	Routing number 062005690	740	2,251.
Direct deposit?		b	Account 00570065542		
Direct deposit? See instructions	•	_ d	number 00376903342		
		75	Amount of line 73 you want applied to your 2013 estimated tax ▶ 75		
Amount		76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see inst	▶ 76	8 ×
You Owe		77	Estimated tax penalty (see instructions)		N/I
Third Party				es. Con Personal	nplete below. X No
Designee	Harring		110.		identification (PIN)
Sign Here	belief.	they:	lties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer lature   Date   Your occupation	has any kr	nowledge.
	100	siyi	Date Your occupation Editor	'	Daytime phone number
Joint return? See instr.	C			-	f the IRS sent you an Identity
Keep a copy	Spo	use s	signature.If a joint return, <b>both</b> must sign. Date Spouse's occupation		Protection PIN.
for your records.					enter it here
15.				_	see inst.) 459871
275,577	t/Ty	oe pr		Check	] if PTIN
Paid Preparer's				self-emplo	
Use Only	s nam			m's EIN	<b>&gt;</b>
Firm'	s addr	ess	Ph	one no.	
BCA			US1040\$2		Form 1040 (2012)

Answers-Fleming

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# SCHEDULE C-EZ (Form 1040)

**Net Profit From Business** (Sole Proprietorship)

OMB No. 1545-0074

Department of the Treasury

► Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.

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

2012 Attachment

_	e of proprietor Social se	curity number (SSN)
	nnah Fleming 241-	curity number (33N)
P	General Information	
Sche Inste Sche	May Use edule C-EZ and of edule C If You:  Had business expenses of \$5,000 or less.  Use the cash method of accounting. Did not have an inventory at any time during the year.  Did not have a net loss from your business.  Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.  Had no employees  Are not required to Depreciation and this business. See for Schedule C, lift out if you must file.  Do not deduct exp business use of your passive activity loss business.	of file Form 4562, Amortization, for the instructions le 13, to find tenses for our home.
A Fd	Principal business or profession, including product or service i tor  B Enter busines  541990	ss code (see instr.)
C	Business name. If no separate business name, leave blank.  D Enter your El	
E	Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.	
	City, town or post office, state, and ZIP code	
G P 1	Did you make any payments in 2012 that would require you to file Form(s) 1099? (see the Schedule C instructions)  If "Yes," did you or will you file all required Forms 1099?  Total expenses (see instructions). If more than \$5,000, you must use Schedule C  2 instructions (See the Schedule C instructions). If more than \$5,000, you must use Schedule C instructions for Schedule C instructions). If more than \$5,000, you must use Schedule C instructions (See the Schedule C instructions). If more than \$5,000, you must use Schedule C instructions (See the Schedule C instructions). If more than \$5,000, you must use Schedule C instructions (See the Schedule C instructions).	Yes X No Yes No  12,876. 4,978.
3	Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both  Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE,  line 2 (see instructions). (Statutory employees, do not report this amount on Schedule SE, line 2.)  Estates and trusts, enter on Form 1041, line 3	7,898.
P	Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses or	n line 2.
4	When did you place your vehicle in service for business purposes? (month, day, year) ▶01/01/2007	
5	Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:	
а	Business         234         b Commuting (see instructions)         10000         c Other	
6	Was your vehicle available for personal use during off-duty hours?	🛚 Yes 🗌 No
7	Do you (or your spouse) have another vehicle available for personal use?	Yes No
8 a	Do you have evidence to support your deduction?	🛚 Yes 🗌 No
b	If "Yes," is the evidence written?	X Yes No
	200 A A A A A A A A A A A A A A A A A A	Z (Form 1040) 2012
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Answers-Fleming

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	Earned Income Credit 1040A	OMB No. 1545-0074
(Form 1040A or 1040)	Qualifying Child Information 1040 EIC	2012
Department of the Treasury Internal Revenue Service (99)	► Complete & attach to Form 1040A or 1040 only if you have a qualifying child.  ► Information about Sch EIC (Form 1040A or 1040) & its instructions is at www.irs.gov/form1	Attachment 040. Sequence No. 43
Name(s) shown on return		Your social security number
Hannah Flemin	ng	241-1
Before you begin:	<ul> <li>See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64 (a) you can take the EIC, and (b) you have a qualifying child.</li> <li>Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the social security card is not correct, call the Social Security Administration at 1-800-772-1.</li> </ul>	h the child's social security card. ne name or SSN on the child's



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qı	ualifying Child Information	Ch	ild 1	Ch	nild 2	Child 3			
1	Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name  Jerry Fleming	Last name	First name Tara Fleming	Last name	First name	Last name		
2	Child's SSN								
	The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040 lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	243-		242-					
3	Child's year of birth	Year	2005	Year _	2004	Year			
	50 V	was younger that	ointly), skip lines	was younger	1993 <b>and</b> the child r than you (or your ing jointly), skip lines to to line 5.	If born after 1993 <b>and</b> the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.			
4 a	Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)?	Yes.	☐ No. Go to line 4b.	Yes.	No.	Yes.	No.		
b	Was the child permanently and totally disabled during any part of 2012?	Yes.	No. The child is not a qualifying child.	Yes.	No. The child is not a qualifying child.	Yes.	No. The child is not a		
5	Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	SON	, , ,	DAUGH	TER				
6	Number of months child lived with you in the United States during 2012  If the child lived with you for more than half of 2012 but less than 7 months, enter "7."  If the child was born or died in 2012	10			2		24		
	and your home was the child's home for more than half the time he or she was alive during 2012, enter "12".	Do not enter m months.	months nore than 12		2 months r more than 12	Do not ente	months er more than 12		

For Paperwork Reduction Act Notice, see your tax return instructions.

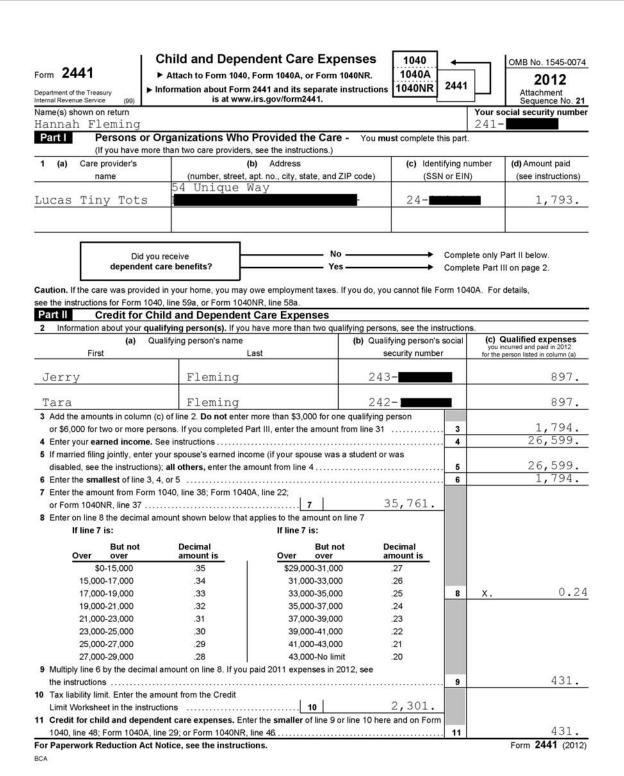
Schedule EIC (Form 1040A or 1040) 2012

BCA

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Answers-Fleming 125

Schedule SE (Form 1040) 2012			Attachment	Sequen	ce No. 17	Page
Name of person with self-employment income (as shown on Form	1040)	Social	security number of p	erson	NOTATION AND ADDRESS OF THE PARTY OF THE PAR	
Hannah Fleming		with s	elf-employment inco	me ►	241-	
Section B - Long Schedule SE						
Part I Self-Employment Tax						
Note. If your only income subject to self-employment tax is church	employee income,	see in	structions. Also see i	nstructio	ns for the defir	nition
of church employee income.	M 50					
A If you are a minister, member of a religious order, or Christian S	Science practitioner a	nd voi	u filed Form 4361, bu	t vou ha	d \$400 or more	of other
net earnings from self-employment, check here and continue w				-		
1a Net farm profit or (loss) from Schedule F, line 34, and farm part					T	
box 14, code A. Note. Skip lines 1a and 1b if you use the farm				1a		
b If you received social security retirement or disability benefits, e					+	
Program payments included on Schedule F, line 4b, or listed or				1b	(	)
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, lin (other than farming); and Schedule K-1 (Form 1065-B), box 9, c see instructions for types of income to report on this line. See in Note. Skip this line if you use the nonfarm optional method (see	ne 3; Schedule K-1 (F code J1. Ministers & r astructions for other in	orm 10 nembe	065), box 14, code A ers of religious orders to report.	,		898.
3 Combine lines 1a, 1b, and 2						898.
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). O				_		294.
Note. If line 4a is less than \$400 due to Conservation Reserve					· · ·	201.
b If you elect one or both of the optional methods, enter the total	70 (0.5)			4b		
c Combine lines 4a and 4b. If less than \$400, stop; you do not o				40		
	18 1192		110	.▶ 4c	7	294.
Exception. If less than \$400 and you had church employee in 5a Enter your church employee income from Form W-2. See inst		CONTIN	ue	4C	- ''	274.
		. 5a				
for definition of church employee income				-	4	
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-					7	201
6 Add lines 4c and 5b				6	//	294.
7 Maximum amount of combined wages and self-employment ear				1 2	110 1	00 00
the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for	2012			7	110,1	.00 00
8 a Total social security wages and tips (total of boxes 3 and 7 on F and railroad retirement (tier 1) compensation. If \$110,100 or m through 10, and go to line 11 b Unreported tips subject to social security tax (from Form 4137,	ore, skip lines 8b	. 8a	14,859.			
c Wages subject to social security tax (from Form 8919, line 10)				_	1	
		145		- 04	1 1/	859.
d Add lines 8a, 8b, and 8c.						241.
9 Subtract line 8d from line 7. If zero or less, enter -0- here and o					95,	759.
10 Multiply the smaller of line 6 or line 9 by 10.4% (.104)				A	-	212.
11 Multiply line 6 by 2.9% (.029)				11	1 22	971.
12 Self-employment tax. Add lines 10 and 11. Enter here and or				12	1	9/1.
13 Deduction for employer-equivalent portion of self-employm	nent tax. Add the two	follow	ring			
amounts.						
● 59.6% (.596) of line 10.						
One-half of line 11.						
Enter the result here and on Form 1040, line 27, or Form		1 1	550			
1040NR, line 27			558.			
Part II Optional Methods To Figure Net Earn				_		
Farm Optional Method. You may use this method only if (a) your	gross farm income <sup>1</sup> v	vas no	t more than \$6,780 o	r		
(b) your net farm profits <sup>2</sup> were less than \$4,894.					4	
14 Maximum income for optional methods				14	4,5	20 00
15 Enter the smaller of: two-thirds (2/3) of gross farm income <sup>1</sup> (not	less than zero) or \$4	,520.	Also			
include this amount on line 4b above				15		
Nonfarm Optional Method. You may use this method only if (a) y						
and also less than 72.189% of your gross nonfarm income4 and (b)	you had net earning	s from	self-employment of		1	
at least \$400 in 2 of the prior 3 years.					1	
Caution. You may use this method no more than five times.					4	
16 Subtract line 15 from line 14				16		
17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income <sup>4</sup>	(not less than zero) o	r the a	amount			
on line 16. Also include this amount on line 4b above				17		
<sup>1</sup> From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.	<sup>3</sup> From Sch. C. line	31: S	sch. C-EZ, line 3; Sch	. K-1 (Fo	orm 1065), box	14, code
<sup>2</sup> From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14,			1065-B), box 9, code		,	
code A - minus the amount you would have entered on line 1b	<sup>4</sup> From Sch. C, line	7; Sc	h. C-EZ, line 1; Sch.	K-1 (For	m 1065), box	14, code
had you not used the optional method.	[1] [1] [1] [1] [1] [1] [1] [1] [1] [1]		1065-B), box 9, code	of the first of the second		
BCA	USSCHSE2				ıle SE (Form 1	040) 2012



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		lual Income Tax	Return	2012   0	OMB No	. 1545-00	74 IRS Use	Only-Do		staple in this space.
For the year Jan. 1-Dec. 31, 2		other tax year beginning		,2012, ending		,20			_	eparate instructions.
Your first name and ini Timothy A		erling	Last name						251	so <u>cial security n</u> umber –
If a joint return, spouse Nicole S S		선생님이 많은 아이들이 되었다.	Last name						Spous 252	se's social security no.
Home address (number 4822 Broke			P.O. box, see in	nstructions.			Apt. no	),		ake sure the SSN(s) above and on line 6c are correct.
City, town or post office, state,	, and Z	IP code. If you have a foreign	address, also comple	ete spaces below (see	e instruction	ns).	the second		Presid	lential Election Campaig
										e if you, or your spouse if filing nt \$3 to go to this fund. Check-
Foreign country name			Foreign prov	ince/county		Foreign po	ostal code			below will not change your tax  You Spouse
	1	Single			4	Head of	household (v	with qu	alifying p	erson). (See instructions.
Filing Status	2	Married filing jointly	(even if only or	ne had income)		If the qu	alifying perso	n is a	child but	not your dependent, enter
Check only	3	Married filing separ	ately. Enter spo	use's SSN above	е	this child	d's name her	e. ► _		
one box.		and full name here.			5		ng widow(er)			
Exemptions	6a			m you as a depe						Boxes checked on
	ь									6a and 6b No. of children
If more than	С	Dependents:		(2) Depend			ependent's tionship to	under a	f child under age 17 quali or child tax (see instr.)	on 6c who:
four depen- dents, see Chri				social securi	ity no.	SISTE	you .	credit	(see instr.)	• lived with you • did not live with
	261	.iia Suillileis		2.33		OIDIE	N	+ +	_	you due to divorce or separation (see instr.)
instr. and				+				1	_	Dependents on 6c
here •				1	-			1	-	not entered above
William Tr.	her o	f exemptions claimed					195. (25.0000 (26.000 ) 18.000	1		Add numbers on lines above▶
Income	7	Wages, salaries, tips,							T	on mice above.
				-					7	
Attach	8a	Taxable interest. Atta	ach Schedule B	if required					8a	490.
Form(s) W-2 here.	b	Tax-exempt interest.	Do not include	on line 8a		8b				
Also attach Forms W-2G and	9a	Ordinary dividends. A	Attach Schedule	B if required .					9a	163.
1099-R if tax	b	Qualified dividends				9b		106.		
was withheld.	10	Taxable refunds, cred	lits, or offsets of	f state and local i	income	axes			10	
	11	Alimony received							11	
	12	Business income or (I	oss). Attach So	chedule C or C-E	Z				12	44 050
If you did not	13	Capital gain or (loss).				quired, ch	neck here	L	13	11,858.
get a W-2, see instructions.	14	Other gains or (losses	1 1	4797					14	
		IRA distributions	Comment of the commen	20 0	60		e amount		15b	19,842.
		Pensions and annuitie		20,00	52.3.500.0		e amount	 de E	16b	19,042.
	17 18	Rental real estate, roy Farm income or (loss)					ttach Schedi		7/076	
Enclose, but do	19	Unemployment comp		iule r			**********		19	5
not attach, any payment. Also, LSE	100	Social security benefit		50,5	17.	<b>b</b> Taxabl	e amount		20b	13,709.
please use	21	Other income. List ty							21	
Form 1040-V.	22	Combine the amounts			7 throug	h 21.This	is your total	incom	-	46,062.
	23	Educator expenses .				23				
Adjusted	24	Certain business expe	enses of reservi	ists, performing a	artists,					
Gross		and fee-basis gov. off	ficials. Attach F	orm 2106 or 210	6-EZ	24				
Income	25	Health savings accou	nt deduction. A	ttach Form 8889		25				
	26	Moving expenses. At	tach Form 3903	3		26				
	27	Deductible part of self			lule SE	27			_	
	28	Self-employed SEP, S				28			_	
	29	Self-employed health			September 1	29			_	
	30	Penalty on early witho		js		30			_	
		Alimony paid <b>b</b> Recipie				31a 32				
	32	IRA deduction Student loan interest				33				
	34	Tuition and fees. Atta				34				
	35	Domestic production				35				
	36	Add lines 23 through							36	
	37	Subtract line 36 from				come			▶ 37	46,062.
BCA For Disclosur	re. Pr	ivacy Act, and Paper						US104		Form 1040 (2012)

Form 1040 (20	012)		Timothy A & Nicole S Sterling 251-		Page 2
Tax and		38	Amount from line 37 (adjusted gross income)	. 38	46,062.
Credits		39a	Check You were born before Jan. 2, 1948, Blind. Total boxes		
			if: Spouse was born before Jan. 2, 1948, X Blind. checked ▶ 39a 2		
Standard		b	If your spouse itemizes on a separate return or you were a dual-status alien, check here	1	
Deduction for-		40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	. 40	14,200.
People with	ho [	41	Subtract line 40 from line 38	41	31,862.
check any		42	Exemptions. Multiply \$3,800 by the number on line 6d	42	11,400.
box on line 39a or 39b	or	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43	20,462.
who can be claimed as a	a	44	Tax (see instructions). Check if any tax is from:  a Form(s) 8814  b Form 4972  c 962 election	44	848.
dependent,		45	Alternative minimum tax (see instructions). Attach Form 6251	45	0.10.
instructions.		46	Add lines 44 and 45	46	848.
All others:		47	Foreign tax credit. Attach Form 1116 if required	40	010.
Single or Married filing	ا ه	48		- !	
separately,	٠	49	Credit for child and dependent care expenses. Attach Form 2441 48  Education credits from Form 8863, line 19 49	-	
\$5,950 Married filing	a			-	
jointly or	"	50		-	
Qualifying widow(er),		51	Child tax credit. Attach Schedule 8812, if required 51	-	
\$11,900		52	Residential energy credits. Attach Form 5695 52	-	
Head of household,		53	Other credits from Form: a 3800 b 8801 c 53	-	10
\$8,700		54	Add lines 47 through 53. These are your total credits	. 54	13. 835.
		55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	835.
Other		56	Self-employment tax. Attach Schedule SE	. 56	
Taxes		57	Unreported social security and Medicare tax from Form: a 4137 b 8919	. 57	
		58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required .	. 58	
		59a	Household employment taxes from Schedule H	. 59a	
		b	First-time homebuyer credit repayment. Attach Form 5405 if required	. 59b	
		60	Other taxes. Enter code(s) from instructions	60	
		61	Add lines 55 through 60. This is your total tax	61	835.
Payments		62	Federal income tax withheld from Forms W-2 and 1099 62 5,539.		FORM 1099
	_	63	2012 estimated tax payments and amount applied from 2011 return 63		
If you have a		64a	Earned income credit (EIC)		
attach Sche		b	Nontaxable combat pay election 64b		
EIC.	******	65	Additional child tax credit. Attach Form 8812		
		66	American opportunity credit from Form 8863, line 8 66		
		67	Reserved		
		68	Amount paid with request for extension to file 68		
		69	Excess social security and tier 1 RRTA tax withheld 69		
		70	Credit for federal tax on fuels. Attach Form 4136 70		
		71	Credits from Form: a 2439 b Re-served C 8801 d 8885 71		Pa 2-2-200
		72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	5,539.
Refund		73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	4,704.
11014114		74a	Amount of line 73 you want <b>refunded to you.</b> If Form 8888 is attached, check here ▶	74a	4,704.
	•	b	Routing number 062005690    ▶ c Type: X Checking Savings		
Direct deposit	? •	d	Account number 00578965542		
See instruction	ns	75	Amount of line 73 you want applied to your 2013 estimated tax ▶ 75		
Amount		76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see inst	76	
You Owe		77	Estimated tax penalty (see instructions)		
Third Party	v Do	you w	vant to allow another person to discuss this return with the IRS (see instructions)?	. Comp	olete below. X No
Designee	Des nar	ignee's	Phone no.	ersonal ic	dentification PIN)
Sign	Und	ler pena	Ities of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my	knowledg	ge and
Here		ef, they : ur sigr	are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer ha nature   Your occupation	s any kno I Da	wledge. aytime phone number
Joint return?			retired		
See instr.	Sp	ouse's	signature.If a joint return, both must sign. Date Spouse's occupation	If th	he IRS sent you an Identity
Keep a copy for your				Pro	otection PIN,
records.			housewife	200	ter it here ee inst.)
	Print/T	vne pr		eck (se	if PTIN
Paid	1	, , , ,	ATTENDED TO THE PROPERTY STATES OF THE PROPER	f-employe	ANTER I
Proparer's	Firm's na	ma	<u> </u>	s EIN ▶	
Use Only	Firm's ac		Phon		
	30	w1035	FIIIII	C III.	
BCA			US1040\$2		Form 1040 (2012)
2374			00104022		101111 1040 (2012)

Answers-Sterling

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# SCHEDULE D (Form 1040)

#### **Capital Gains and Losses**

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012

Department of the Treasury Internal Revenue Service Name(s) shown on retu

▶ Information about Schedule D and its separate instructions is at www.irs.gov/form1040. ▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

Attachment Sequence No. 12

Timothy A & Nicole S Sterling				251-	cial security number
Part I Short-Term Capital Gains a	nd Losses - Ass	ets Held One Year o	r Less		19
Complete Form 8949 before completing line 1, 2, or 3.	(d) Proceeds (sales	(f) Cost or other basis	(g) Adjustments		(h) Gain or (loss)
This form may be easier to complete if you round off cents to whole dollars.	price) from Form(s) 8949, Part I, line 2, column (d)	from Form(s) 8949, Part I, line 2, column (e)	gain or loss from Form(s) 8949, Par line 2, column (g	tl.	Subtract column (e) from column (d) and combine the result with column (g)
1 Short-term totals from all Forms 8949 with box A					
checked on Part I		( )			
2 Short-term totals from all Forms 8949 with box B		50 553			
checked on Part I		( )			
3 Short-term totals from all Forms 8949 with box C checked on Part I		,			
Checked on Falt1		1\ /1		$\vdash$	
4 Short-term gain from Form 6252 and short-term gain	or (loss) from Forms	1684 6781 and 8824		4	
5 Net short-term gain or (loss) from partnerships, S corp					
from Schedule(s) K-1		1 truoto		5	
6 Short-term capital loss carryover. Enter the amount, it		ur Capital Loss Carryov	er Worksheet		
in the instructions				6	(
7 Net short-term capital gain or (loss). Combine lines					
gains or losses, go to Part II below. Otherwise, go to				. 7	
Part II Long-Term Capital Gains ar	nd Losses - Asse	ts Held More Than	One Year	-	
Complete Form 8949 before completing line 8, 9, or 10.	(d) Proceeds (sales price) from Form(s)	(f) Cost or other basis	<ul><li>(g) Adjustments gain or loss from</li></ul>	to	(h) Gain or (loss) Subtract column (e) from
This form may be easier to complete if you round off cents to whole dollars.	8949, Part II, line 4, column (d)	from Form(s) 8949, Part II, line 4, column (e)	Form(s) 8949, Par line 4, column (g	t II,	column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with box A					
checked on Part II		(			
9 Long-term totals from all Forms 8949 with box B					
checked on Part II	23789.	( 12000;			11789.
10 Long-term totals from all Forms 8949 with box C					
checked on Part II		]()[			
11 Gain from Form 4797, Part I; long-term gain from For					
from Forms 4684, 6781, and 8824				11	
	z new znach se word nicht seine.				
12 Net long-term gain or (loss) from partnerships, S corp	orations, estates, and	trusts from Schedule(s) F	(-1	12	:
13 Capital gain distributions. See the instructions				13	69.
14 Long-term capital loss carryover. Enter the amount, if				13	03.
Worksheet in the instructions			ve.	14	r
15 Net long-term capital gain or (loss). Combine lines			on	1.7	
g term capital gam or (1000). Combine mico	Jugit i i iii ooluli			1	11050

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2012

Schedule D (Form 1040) 2012 Timothy A & Nicole S Sterling	251- Page <b>2</b>
Part III Summary	
16 Combine lines 7 and 15 and enter the result	
<ul> <li>If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040N go to line 17 below.</li> <li>If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to co.</li> <li>If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or line 14. Then go to line 22.</li> </ul>	omplete line 22.
17 Are lines 15 and 16 both gains?  Yes. Go to line 18.  No. Skip lines 18 through 21, and go to line 22.	
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	18
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet the instructions	in 19
Are lines 18 and 19 both zero or blank?  Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instruction for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete 21 and 22 below.  No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete line and 22 below.	te lines
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the small	ller of:
The loss on line 16 or (\$3,000), or if married filing separately, (\$1,500)	21 (
Note. When figuring which amount is smaller, treat both amounts as positive numbers.	
<ul> <li>Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</li> <li>Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).</li> </ul>	uctions
No. Complete the rest of Form 1040 or Form 1040NR.	
	Schedule D (Form 1040) 2013

USSCHD\$2

Form 8949 (2012)					Attachme	nt Sequence No. 1	I2A Page 2
Name(s) shown on return. (Name			ed if shown on other side	occiai s	curity num	ber or taxpayer ide	entification number
Timothy A & Nic				251-	11.1.1.1.1		
Most brokers issue their of			-	50 600		0.50	16, 169
the statement even if it is the transactions for which						하시크리트 11 12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
				year or less are lor			11 2011 of later.
	ons, see page 2.			,	9		
You must check Box A,		neck only one box	. If more than one	box applies for you	ur long-term	transactions,	
complete a separate Form							
The second secon	ansactions reported	d on Form 1099-B	showing basis was	ed as you need.  s reported to the IR  s not reported to th			
H ''		orted to you on For		not reported to the	c iivo		
3		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				stments if any	
(a)	(b)	(c)	(4)	(e)	If you	o gain or loss enter an amount	(h)
Description of property	(b) Date acquired	Date sold or disposed	(d) Proceeds (sales price)	(e) Cost or other basis See the <b>Note</b> below	in col (g), See the	enter a code in col (f). separate instructions.	(h) Gain or (loss). Subtract column (e)
(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)	(Mo., day, yr.)	(see instructions)	and see Column (e) in the separate instructions	Code(s) from instr.	(g) Amount of adjustment	from column (d) and combine the result with column (g)
A1						90	
Domestic Stock	03/12/1983	03/23/2012	23789.	12000.			11789.
₹	-						
<u> </u>		0.					1
5.		3					1
,			-				<del>                                     </del>
9							-
	-				<del>                                     </del>		-
							<del>                                     </del>
**************************************					<u> </u>		-
57			-		<del>                                     </del>		<del>                                     </del>
					<del>                                     </del>		<del>                                     </del>
4 Totals. Add the amounts in a negative amounts). Enter each Schedule D, line 8(if Box A above is checked), or line 10	total here and include or above is checked), line	n your e 9 (if Box B	23789.	12000.			11789.
Note. If you checked Box					e) the basis	as reported to the I	1
adjustment in column (g)							
BCA	- Jones and Dudi	(g)	ocparate inc				Form <b>8949</b> (2012)

US8949\$2

#### DECEASED Mary B Bryant 12/12/2012

½ 1040 U.S. In	divid	Treasury - Internal Revenue S dual Income Tax	Return (99)		No. 1545-00	74 IRS Use	Only-Do		or staple in th		
For the year Jan. 1-Dec. 31, 2 Your first name and in	_	r other tax year beginning	Last name	,2012, ending	,20			_	separate		
Kevin R Ke			Last name					4.14	ur social s	ecurity	Turnber
If a joint return, spous		st name and initial	Last name					_	ouse's soc	ial sec	urity no.
Mary B Bry									2-1		
		d street). If you have a				Apt. no	la:	_	Make sure	the SS	N(s) above
8705 Somer	sby	y Way % Kevi	n R Kent						and on li	ne 6c a	re correct.
City, town or post office, state	e, and Z	IP code. If you have a foreign	address, also complet	e spaces below (see instruc	tions).				sidential E		Campaig
_			12					jointly,	want \$3 to go	to this fun	d. Check-
Foreign country name			Foreign provin	nce/county	Foreign po	stal code		or refu	ox below will r		1
	1	Single		4	Hood of	hausahald (ı	uith au	alificina	_	/Coo in	Spouse
Filing Status	2		(even if only one		_	household (v alifying perso					
HODGE TO BE DE LATE	3	Married filing separ				's name here		Ciliu b	ut not you	depend	zent, enter
Check only one box.	· L	and full name here.		5		g widow(er)	_	epende	ent child		
Exemptions	6a	K vI		you as a dependent						s check	ed on
	b	N 2							6a an		2
If more than	c	Dependents:		(2) Dependent's		pendent's	(4)V	f child un		f childre who:	en
four depen- (1) Firs	t nam	e Last name		social security no		ionship to you	fying credi	age 17 q for child t (see ins	tax tr.) • lived v		1
dents, see Terr	i :	Thomas		214-1	GRAND	CHILD		X	<ul> <li>did no</li> </ul>	t live with ue to divor paration	ce
		Kent		213-1	DAUGH				(see i	nstr.)	
check Penn	ıy I	Bryant		210-1	SISTE	R			Depend not ente	lents on 6c ered above	2
here 🕨 📗				Į.			1			number	
		f exemptions claimed							on lin	es abo	ve▶ 5
Income	7	Wages, salaries, tips,	etc. Attach Form	n(s) W-2				-   _	.	22	230
		Township followed Att	C		- 11/2 11 11 11 11 11 11 11 11 11 11 11 11 11			-   7	_		239.
Attach Form(s) W-2 here.	8a	Taxable interest. Att			8b		269.	8	a	41	002.
Also attach Forms	b	Tax-exempt interest.  Ordinary dividends.			80		203	9			108.
W-2G and	b	Qualified dividends		Birrequired	96		108		a		100.
1099-R if tax was withheld.	10	Taxable refunds, cred						1	0		208.
	11	Alimony received						1			
	12	Business income or (						1	_		574.
If you did not	13	Capital gain or (loss).	100				Γ	1:	3	(3,	000.)
get a W-2,	14	Other gains or (losses	s). Attach Form	4797				1	4		
see instructions VER	15a	IRA distributions	15a	9,277.		amount .		15	ib		628.
	16a	Pensions and annuitie	es 16a	14,038.	<b>b</b> Taxable	amount .		16	ib .	13,	608.
	17	Rental real estate, ro	alties, partnersh	ips, S corporations, t	rusts, etc. A	ttach Schedu	ile E .	1	7		
Englace but do	18	Farm income or (loss	). Attach Schedu	ıle F				1			
Enclose, but do not attach, any	19	Unemployment comp	The second secon					1			380.
payment. Also,		Social security benefit		13,682.				20			287.
please use Form 1040-V.	21	Other income. List ty						2		1,	
	22	Combine the amounts				is your total	incon	ı <b>≥</b> 2:	2	44,	414.
Adjusted	23 24	Educator expenses .			23			-			
Gross	24	Certain business expo and fee-basis gov. off		아이 가면 있다면 맛이 아이지 않는데 되었다.	0325						
Income	25	Health savings accou									
some	26	Moving expenses. At			10000						
	27	Deductible part of sel					40.				
	28	Self-employed SEP,			28						
	29	Self-employed health			29						
	30	Penalty on early with					24.				
	31a	Alimony paid b Recipie		-	31a	3,	600.				
	32	IRA deduction	<del>.</del>		32	6,	000.	2			
	33	Student loan interest	deduction		33		268.				
	34	Tuition and fees. Atta	ch Form 8917		34						
	35	Domestic production								ু	000
	36	Add lines 23 through						3			932.
	37	Subtract line 36 from						▶ 3			482.
BCA For Disclosu	re, Pr	ivacy Act, and Paper	work Reduction	Act Notice, see sei	parate instru	ctions.	US104	0\$1	Fo	rm 104	0 (2012)

Form 1040 (2	2012)		Kevin R Kent & Mary B Bryant 211-		Page 2
Tax and		38	Amount from line 37 (adjusted gross income)	38	34,482.
Credits		39	a Check You were born before Jan. 2, 1948, Blind. Total boxes		
		4.55	if: Spouse was born before Jan. 2, 1948, Blind. checked ▶ 39a 1		
Standard		1			
Deduction	L	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	14,450.
for-	uho	41			20,032.
<ul> <li>People v check any</li> </ul>		42	Exemptions. Multiply \$3,800 by the number on line 6d	42	19,000.
box on line 39a or 39b	or	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0		1,032.
who can be claimed as	a	44		44	91.
dependent		133	그 맛있는데 이렇게 아이를 맞는데 아이를 하게 되었다. 그 맛있다. 그렇게 그렇게 하면 하셨다. 그 뭐 그리고 아이를 하는데 아이를 하는데 하다.	44	21.
instructions	S.	45	Alternative minimum tax (see instructions). Attach Form 6251		91.
All others	S:	46	Add lines 44 and 45	▶ 46	31.
Single or Married fili	na	47	Foreign tax credit. Attach Form 1116 if required         47         4.           Credit for child and dependent care expenses. Attach Form 2441         48         87.		
separately		48			
\$5,950		49	Education credits from Form 8863, line 19	_	
Married fili	ng	50	Retirement savings contributions credit. Attach Form 8880 50	_	
Qualifying widow(er),		51	Child tax credit. Attach Schedule 8812, if required 51		
\$11,900		52	Residential energy credits. Attach Form 5695 52		
Head of		53	Other credits from Form: a 3800 b 8801 c 53		97341.5
household \$8,700	600	54	Add lines 47 through 53. These are your total credits	54	91.
A 2		55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	▶ 55	
Other		56	Self-employment tax. Attach Schedule SE	56	70.
Taxes		57	Unreported social security and Medicare tax from Form: a 4137 b 8919	57	
		58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
		59	Household employment taxes from Schedule H	59a	
			First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
		60		60	
		61	Add lines 55 through 60. This is your total tax	▶ 61	70.
2		62	Federal income tax withheld from Forms W-2 and 1099 62 4,662.		FORM 1099
Payments	3	63	The second secon		
If you have	а	I	a Earned income credit (EIC)		
qualifying o	child,	_	Nontaxable combat 64b	-	
attach Sch	edule	65	Additional child tax credit. Attach Form 8812		
		- 155			
		66			
		67	Reserved 67	-	
		68	Amount paid with request for extension to file 68	-	
		69	Excess social security and tier 1 RRTA tax withheld 69	_	
		70	Credit for federal tax on fuels. Attach Form 4136	_	
		71	Credits from Form: a 2439 b 8801 d 8885 71		10 212
-		72		▶ 72	10,313.
Refund		73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpai		10,243.
		74		74a	10,243.
	1	•	Routing 062005690 ► c Type: X Checking Savings		
Direct depos		•	Account number 00578965542		
See instruction	ons	75	Amount of line 73 you want applied to your 2013 estimated tax ▶ 75		
Amount		76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see inst	▶ 76	
You Owe		77	Estimated tax penalty (see instructions)		
Third Par	ty [	o you	want to allow another person to discuss this return with the IRS (see instructions)?	s. Com	plete below. No
Designee	n	esignee' ame	Phone no.	Personal in number	identification (PIN)
Sign	Ų	nder per	alties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of n r are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer	ny knowled	ge and
Here			pnature   Declaration of preparer (other than taxpayer) is based on an information of which preparer (other than taxpayer) is based on an information of which preparer (other than taxpayer) is based on an information of which preparer	I D	aytime phone number
Joint return?			Clerk		
See instr. Keep a copy	7 3	pouse	's signature.if a joint return, both must sign. Date Spouse's occupation	If:	the IRS sent you an Identity
for your			5		rotection PIN, hter it here
records.			deceased 12/12/2012	10.53	ee inst)
	Print	Туре г		Check	if PTIN
Paid		0.40-0.50	mittalian mittal	elf-employ	ed
Preparer's	Firm's	name	·	n's EIN I	
Use Only		address		ne no.	-
			istes 1.18		
BCA			US1040S2		Form 1040 (2012)
			NO. THE STATE OF T		

SCHEDULE A				OMB No. 1545-0074
(Form 1040)		Itemized Deductions		2012
Department of the Treasur Internal Revenue Service		►Information about Schedule A and its separate instructions is at www.irs.gov/for	n1040.	Attachment Sequence No. 07
Name(s) shown on			000000	ur social security no.
Kevin R Ke	ent	& Mary B Bryant	21	1-
Medical		Caution. Do not include expenses reimbursed or paid by others.		
and	1	Medical and dental expenses (see instructions)	4	
Dental	2	Enter amount from Form 1040, line 38 2 34, 482.		
Expenses	3	Multiply line 2 by 7.5% (.075) 3 2, 586.	-0.0	2 725
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0	4	2,725.
Taxes You	5	a   Income taxes   5   2,351.	o.	
Paid		b X General sales taxes	_	
	6	Real estate taxes (see instructions) 6 1,498.		
	7	Personal property taxes 7 624.		
	8	Other taxes. List type and amount		
		8		
	9	Add lines 5 through 8	9	4,473.
Interest	10	Home mortgage interest & points reported to you on Form 1098   10   2,997.		
You Paid	11	Home mortgage interest not reported to you on Form 1098. If		
		paid to the person from whom you bought the home, see inst.		
		and show that person's name, identifying no., and address		
Note.				
Your mortgage interest	12	Points not reported to you on Form 1098. See instructions for		
deduction may		special rules	_	
be limited (see instructions).	13	Mortgage insurance premiums (see instructions)	_	
mendenone).	14	Investment interest. Attach Form 4952 if required. (See inst.)	- 45	2 007
2.1.000	15	Add lines 10 through 14	15	2,997.
Gifts to	16	see instructions		
Charity	17	Other than by cash or check. If any gift of \$250 or more, see	-	
If you made a gift and got a	**	instructions. You must attach Form 8283 if over \$500		
benefit for it,	18	Carryover from prior year		
see instructions.	19	Add lines 16 through 18	19	2,555.
Casualty and				
Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	
Job Expenses	21	Unreimbursed employee expenses - job travel, union dues,		
and Certain		job education, etc. Attach Form 2106 or 2106-EZ if required.		
Miscellaneous		(See instructions.) > 21	_	
Deductions	22	Tax preparation fees	_	
	23	Other expenses - investment, safe deposit box, etc. List type		
		and amount ►		
	24	Add lines 21 through 23	-	
	25	Enter amount from Form 1040, line 38 25	-	
	26	Multiply line 25 by 2% (.02)		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	
Other	28	Other - from list in the inst. List type and amount ▶		
Miscellaneous		GAMBLING LOSSES 1,700.		
Deductions			28	1,700.
Total	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount	7	99/000 179/100/02
Itemized		on Form 1040, line 40	29	14,450.
Deductions	30	If you elect to itemize deductions even though they are less than your standard	7	
	4	deduction, check here	Ц.	
For Paperwork Red	aucti	on Act Notice, see Form 1040 instructions.	Sched	lule A (Form 1040) 2012

USSCHA\$1

BCA

Answers-Kent 135

SCHEDULE B		1	- 1	OMB No. 15	45-00	074
(Form 1040A or 104	0)	Interest and Ordinary Dividends		201	2	
Department of the Treasury		► Attach to Form 1040A or 1040.	.4040	Attachment Sequence	No <b>1</b>	Ω
Name(s) shown on re		Information about Sch. B (Form 1040A or 1040) & its instr. is at www.irs.gov/form		social security		
*. *		& Mary B Bryant	211		I	Dei
Part I	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer		Amo	unt	
		used the property as a personal residence, see instructions and list this interest first.				
Interest		Also, show that buyer's social security number and addres◆				_
		Elizabeth Dunlap 21		1,	67.	2 <u>.                                    </u>
(See instructions		4216 Chatham Way	.			
and the instructions		Davidson Flacture 1	.		22	
for Form 1040A, or		Derby Federal	.		23 77.	
Form 1040,		brokers statement	.   _		/ /	۷.
line 8a.)			.   1			
Note. If you received			.			
a Form 1099-INT,			٠			
Form 1099-OID, or			.			
substitute statement			.			
from a brokerage firm, list the firm's			.			
name as the payer			.			
and enter the total						
interest shown	2	Add the amounts on line 1	2	2,	68	2.
on that form.	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989.				
		Attach Form 8815	3			
		Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a	<u> </u>	<del></del>	68	2 <b>.</b>
Dord II		e. If line 4 is over \$1,500, you must complete Part III.	+-	Amo	unt	
Part II	5	List name of payer ▶	.			
Ordinary		Portfolio Investment	.		10	8
Dividends		101010110 IIIV000moiic	·			•
Dividonas			٠			
(See instructions			.			
and the instructions						
for Form 1040A, or Form 1040,						
line 9a.)			. 5			
			.			
Note. If you			.			
received a Form 1099-DIV or			.			
substitute			.			
statement from			.			
a brokerage firm, list the firm's			.			
name as the			٠			
payer and enter the ordinary			.			
dividends shown			.			
on that form.	6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a	6		10	8.
	Not	e. If line 6 is over \$1,500, you must complete Part III.				
	Υοι	must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends;	(b) ha	da	Yes	No
Part III	fore	ign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a fore	ign tru	st.		
Foreign	7a	At any time during 2012, did you have a financial interest in or signature authority over a fin		,		
Accounts		such as a bank account, securities account, or brokerage account located in a foreign count	-			
and Trusts (See instructions)		If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature. See Form TD F 90-22.1 and its instructions for filling requirements and exceptions to those in the second secon		,		
	b	If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the account is located ▶	-			
	8	During 2012, did you receive a distribution from, or were you the grantor of, or transferor to,		-		
		If "Yes," you may have to file Form 3520. See instructions on back				

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule B (Form 1040A or 1040) 2012

BCA

#### SCHEDULE C-EZ (Form 1040)

#### Net Profit From Business (Sole Proprietorship)

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

BCA

Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.

2012 Attachment Sequence No. 09A

		150014	Attach to Form 1040, 10	TOTAL OF TOTAL	P occ motra	J. 101101		Sequence	. 110
Ma:	e of proprietor ry B Bryant						Social s	ecurity num	ber (SSN)
		Information							
Sche Inste Sche	May Use edule C-EZ ad of edule C If You:	less.  Use the cash Did not have a time during th Did not have a business. Had only one sole proprieto	expenses of \$5,000 or method of accounting. an inventory at any e year. a net loss from your business as either a r, qualified joint atutory employee.	And Yo	ou:	<ul> <li>Are not Deprece this bus for Schout if you</li> <li>Do not busines</li> <li>Do not</li> </ul>	required intion and siness. So edule C, ou must findeduct es use of have prior activity I	es during the to file Form 4 d Amortization es the instruction 13, to fincible. Expenses for your home.	1562, n, for cions
A	Principal business or pro	ofession, includir	ng product or service					ess code (se	e instr.)
C C Al	Dist Business name. If no se	eparate business	s name, leave blank.				6141 ter your	EIN (see inst	.)
	Rusiness address (inclu	iding suite or roo	m no.). Address not requ	ired if same as o	n nage 1 of you	ır tav return			
_			**************************************	anca ii saine as oi	ii page i oi you	ii tux retuiri	7		
	City, town or post office,	, state, and ZIP o	code						
			t would require you to file					П у	Ø
3			ed Forms 1099?					Yes	X No
								103	
P	art II Figure Yo	our Net Prof	it					103	11.00
3.1			it was reported to you on F					163	11.00
	Gross receipts. Cautio employee" box on that for	on. If this income form was checke	was reported to you on f d, see Statutory Employe	Form W-2 and the	"Statutory ons for				
3.1	Gross receipts. Cautio employee" box on that for	on. If this income form was checke	was reported to you on F	Form W-2 and the	"Statutory ons for		] 1		
1	Gross receipts. Cautio employee" box on that for Schedule C, line 1, and	on. If this income form was checke check here	was reported to you on f d, see Statutory Employe	Form W-2 and the	"Statutory ons for	▶ [	] 1	1,	656.
1	Gross receipts. Cautio employee" box on that fo Schedule C, line 1, and Total expenses (see ins Net profit. Subtract line Form 1040, line 12, and	on. If this income form was checked check here	was reported to you on find, see Statutory Employe ore than \$5,000, you must line 2, or on Form 1040 loyees, do not report this	Form W-2 and the es in the instruction st use Schedule C use Schedule C use Schedule C	"Statutory ons for "Statutory ons for "Statutory on sor "Statutory	▶ [	] 1	1,	656.
2	Gross receipts. Cautio employee" box on that for Schedule C, line 1, and Total expenses (see instructions). Net profit. Subtract line Form 1040, line 12, and line 2 (see instructions). Estates and trusts, enter	on. If this income form was checke check here structions). If more 2 from line 1. If d Schedule SE, . (Statutory employer on Form 1041,	was reported to you on find, see Statutory Employe ore than \$5,000, you must line 2, or on Form 1040 loyees, do not report this	Form W-2 and the res in the instruction of the set use Schedule C. use Schedule C. NR, line 13 and S. amount on Schedule C.	"Statutory ons for  Enter on both chedule SE, line 2.	<b>&gt;</b> [	1 2	1,	656. 082.
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1 2 3	Gross receipts. Cautio employee" box on that for Schedule C, line 1, and Total expenses (see instructions). Estates and trusts, enter art III Information of the total number of members of the second of the total number of members.	on. If this income form was checke check here	was reported to you on F d, see Statutory Employe ore than \$5,000, you must line 2, or on Form 1040! loyees, do not report this line 3  Vehicle. Complete th	Form W-2 and the les in the instruction of the struction	"Statutory ons for  Enter on both chedule SE, line 2.  are claiming contains the state of the st	▶ [ ) ar or truck e	1 2 3 xxpenses	1,	656. 082.
1 2 3 4 4	Gross receipts. Cautio employee" box on that for Schedule C, line 1, and Total expenses (see instructions). Estates and trusts, enter art III Information When did you place you Of the total number of marking the susiness 17	on. If this income form was checke check here	was reported to you on F d, see Statutory Employe ore than \$5,000, you must line 2, or on Form 10401 loyees, do not report this line 3 Vehicle. Complete the	Form W-2 and the less in the instruction of the set use Schedule C. WR, line 13 and S. amount on Schedule of the set use Schedule C. WR, line 13 and S. amount on Schedule of the set use set used to set use set used to set	"Statutory ons for  Enter on both chedule SE, dule SE, line 2.  are claiming care care of miles you us	) ar or truck e /02/20 ed your veh	1 2 3 xxpenses 0 0 6 micle for:	1, 1, on line 2.	656. 082. 574.
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Po 4 4 4 6 6	Gross receipts. Cautio employee" box on that for Schedule C, line 1, and the schedule C, line 1, and the schedule C, line 1, and the schedule C, line 12, and line 2 (see instructions). Estates and trusts, enter the schedule C, line 12, and line 2 (see instructions). Estates and trusts, enter the schedule C, and line 2 (see instructions). Estates and trusts, enter the schedule C, and line 2 (see instructions). Estates and trusts, enter the schedule C, and line 2 (see instructions). Estates and trusts, enter the schedule C, and line 2 (see instructions). Estates and trusts, enter the schedule C, and line 2 (see instructions). Estates and trusts, enter the schedule C, and line 2 (see instructions). Estates and trusts, enter the schedule C, and line 2 (see instructions). Estates and trusts, enter the schedule C, and line 2 (see instructions). Estates and trusts, enter the schedule C, and line 2 (see instructions). Estates and trusts, enter the schedule C, and line 2 (see instructions). Estates and trusts, enter the schedule C, and line 2 (see instructions). Estates and trusts, enter the schedule C, and line 2 (see instructions). Estates and trusts, enter the schedule C, and line 2 (see instructions). Estates and trusts, enter the schedule C, and line 2 (see instructions). Estates and trusts, enter the schedule C, and line 2 (see instructions). Estates and trusts, enter the schedule C, and line 2 (see instructions). Estates and trusts, enter the schedule C, and line 2 (see instructions). Estates and trusts, enter the schedule C, and line 2 (see instructions). Estates and trusts, enter the schedule C, and line 2 (see instructions). Estates and trusts, enter the schedule C, and line 2 (see instructions). Estates and trusts and trusts and line 2 (see instructions). Estates and line 2 (see instructions). Estates and line 2	on. If this income form was checke check here	was reported to you on it d, see Statutory Employe ore than \$5,000, you must line 2, or on Form 1040 to yees, do not report this line 3  Vehicle. Complete the ice for business purposes our vehicle during 2012, Commuting (see instruct use during off-duty hours	Form W-2 and the es in the instruction of the instr	"Statutory ons for  Enter on both chedule SE, line 2.  are claiming contains and the sear of the sear	or or truck e  /02/20  ded your veh	1 2 3 xpenses 0 0 6 sicle for:	1, 1, on line 2.  5225 Yes Yes	656. 082.

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Answers-Kent 137

#### SCHEDULE D (Form 1040)

#### **Capital Gains and Losses**

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012

Department of the Treasury Internal Revenue Service ► Information about Schedule D and its separate instructions is at www.irs.gov/form1040.

► Use Form 8949 to list your transactions for lines 1, 2, 3, 8. 9. and 10.

Attachment Sequence No. 12

Name(s) shown on return Kevin R Kent & Mary B Bryant	o not your transaction	113 101 111103 1, 2, 0, 0, 0, 0	You	ur so	cial security number
Part I Short-Term Capital Gains ar	nd Losses - Asse	ets Held One Year o	r Less	-	<del>.</del>
Complete Form 8949 before completing line 1, 2, or 3.	(d) Proceeds (sales	(f) Cost or other basis	(g) Adjustments to		(h) Gain or (loss)
This form may be easier to complete if you round off cents to whole dollars.	price) from Form(s) 8949, Part I, line 2, column (d)	from Form(s) 8949, Part I, line 2, column (e)	gain or loss from Form(s) 8949, Part I, line 2, column (g)		Subtract column (e) from column (d) and combine the result with column (g)
1 Short-term totals from all Forms 8949 with box A checked on Part I					
2 Short-term totals from all Forms 8949 with box B		1		_	
checked on Part I		( )			
3 Short-term totals from all Forms 8949 with box C checked on Part I		( )			
Short-term gain from Form 6252 and short-term gain of Net short-term gain or (loss) from partnerships, S corp from Schedule(s) K-1	porations, estates, and	d trusts		4	
6 Short-term capital loss carryover. Enter the amount, if in the instructions.  7 Net short-term capital gain or (loss). Combine lines	s 1 through 6 in colum	n (h). If you have any long	-term capital	6	(
gains or losses, go to Part II below. Otherwise, go to I	CORR CONTRACT	or room executions size of	Control Marco	1	
Complete Form 8949 before completing line 8, 9, or 10.  This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(f) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II line 4, column (g)		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with box A					
checked on Part II	2549.	7222			-4673.
9 Long-term totals from all Forms 8949 with box B checked on Part II	28207.	( 33741,			-5534.
10 Long-term totals from all Forms 8949 with box C					
checked on Part II		( )			
Gain from Form 4797, Part I; long-term gain from Form from Forms 4684, 6781, and 8824				11	
12 Net long-term gain or (loss) from partnerships, S corp	orations, estates, and	trusts from Schedule(s) K	-1	12	
13 Capital gain distributions. See the instructions			_	13	7.
14 Long-term capital loss carryover. Enter the amount, if Worksheet in the instructions				14	C
15 Net long-term capital gain or (loss). Combine lines	8 through 14 in colum	n (h). Then go to Part III o	n		10200

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2012

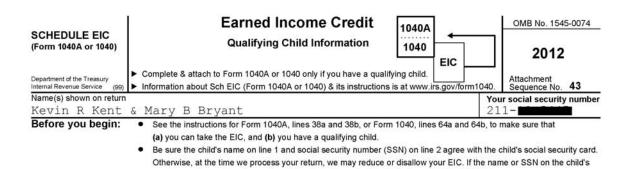
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Sche	dule D (Form 1040) 2012 Kevin R Kent & Mary B Bryant	211-1	Page 2
	Part III Summary		
16	Combine lines 7 and 15 and enter the result	16	(10,200.)
17	<ul> <li>If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul> Are lines 15 and 16 both gains?		
3.0	Yes. Go to line 18.  No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	▶ 18	
19	Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions	▶ 19	
20	Are lines 18 and 19 both zero or blank?  Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.  No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:		
	The loss on line 16 or (\$3,000), or if married filing separately, (\$1,500)  Note. When figuring which amount is smaller, treat both amounts as positive numbers.	21 (	3,000.)
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?  Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).		
	No. Complete the rest of Form 1040 or Form 1040NR.		D /Form 1040\ 201

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Answers-Kent 139



### ! CAUTION

 If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See instructions for details.

social security card is not correct, call the Social Security Administration at 1-800-772-1213.

It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Q	ualifying Child Information	Ch	ild 1	Ch	nild 2	CI	nild 3
1	Child's name If you have more than three qualifying	First name	Last name	First name	Last name	First name	Last name
	children, you only have to list three to get	Terri		Yvonne		Penny	
	the maximum credit.	Thomas		Kent		Bryant	
2	Child's SSN						
	The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	214-		213-1		210-	
3	Child's year of birth	Year	2009	Year	1991	Year	1949
	950	was younger that	jointly), skip lines	was younger	1993 <b>and</b> the child r than you (or your ng jointly), skip lines to to line 5.	was younge	1993 <b>and</b> the child or than you (or your ing jointly), skip lines go to line 5.
4 a	Was the child under age 24 at the end of 2012, a student, and younger than you (or	Yes.	No.	Yes.	No.	Yes.	No.
	your spouse, if filing jointly)?	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.
b	Was the child permanently and totally disabled during any part of 2012?	Yes.	No.	Yes.	No.	X Yes.	☐ No.
			The child is not a	l	The child is not a		The child is not a
_	-Weinstein 1994 2002 1	Go to line 5.	qualifying child.	Go to line 5.	qualifying child.	Go to line 5.	qualifying child.
5	Child's relationship to you (for example, son, daughter, grandchild,						
	niece, nephew, foster child, etc.)	GRAND	CHILD	DAUGH	TER	SISTE	IR .
6	Number of months child lived with						
	<ul> <li>If the child lived with you for more than half of 2012 but less than 7 months, enter "7."</li> </ul>						
	If the child was born or died in 2012	12	months	1	2 months	1	.2 months
	and your home was the child's home for more than half the time he or she	Do not enter m		a transport trade War.	r more than 12		r more than 12
	was alive during 2012, enter "12".	months.	ioro triari 12	months.	more triali 12	months.	more than 12
_	12					11101111101	

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule EIC (Form 1040A or 1040) 2012

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Section B - Long Schedule SE    Self-Employment Tax	Schedule SE (Form 1040) 2012		Attachment Seq	uence No. 17 Page 2
Section B - Long Schedule SE    Brit   Self-Employment Tax	Name of person with self-employment income (as shown on Form	m 1040) S	Social security number of personal	on
Self-Employment Tax	Mary B Bryant	v	vith self-employment income	▶ 212-
Note. If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other met earnings from self-employment, check here and continue with Part I	Section B - Long Schedule SE	-		
A flyou are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4381, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I.  1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1085), but you can be a security retrievance of disability benefits, either the amount of Cornsevation Reserve Program payments included on Schedule F, line 40, or listed on Schedule K-1 (Form 1055), but 20, onder Y.  2 Nether than (International Control of Cornsevation Reserve Programs Payments included on Schedule K-1 (Form 1058-8), but you can be seen instructions for types of income to report on this line. See instructions for types of income to report on this line. See instructions for types of income to report on this line. See instructions for other income to report on this line. See instructions for other income to report on this line. See instructions for other income to report on this line. See instructions for other income to report on this line. See instructions for other income to report on this line. See instructions for other income to report on this line. See instructions for other income to report on this line. See instructions for the see income.  2 574.  4 alf line 3 is more than zero, multiply line 3 by 92.35% (9235). Otherwise, enter amount from line 3.  4 al 530.  5 74.  5 2 574.  5 3 574.  5 3 574.  5 4 alf line 3 is more than zero, multiply line 3 by 92.35% (9235). Otherwise, enter amount from line 3.  5 4 al 5 is a line see than 5400 and you had church employee income.  5 5 al better your church employee income income of the form of the 55% sets than \$400, story you do not owe self-employment tax.  5 5 al better your church employee income.  5 al Total social security was seen and 5.  6 add line 4 and 5.  7 add line 4 and 5.  7 all line 10 your document of the 55% railroad retirement (in 1) line of the 55% railroad retirement (in 1) line of the 55% railroad retirement (in 1) l	Part I Self-Employment Tax			100
A flyou are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4381, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I.  1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1055), but 74, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions).  1a Note of the profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1055), but 70, one of the Program payments included on Schedule F, line 6, or lasted on Schedule K-1 (Form 1056), but 70, one of the Program payments included on Schedule K-1 (Form 1056), but 70, one of the Program payments on line 15, one of	Note. If your only income subject to self-employment tax is churc	h employee income, s	ee instructions. Also see instr	uctions for the definition
A If you are a minister, member of a religious order, or Christian Science practitioner and you fleet Form 4381, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I.  1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1s and 1b if you use the farm optional method (see instructions).  1b You received social security retirement or disability benefits, enter the amount of Comevariation Reserve Program payments included on Schedule F, line 40, or listed on Schedule K-1 (Form 1065), box 20, code Y.  1c Net profit or (loss) from Schedule C, line 31, Schedule C-12, line 3, Schedule K-1 (Form 1065), box 40, code A see instructions for the service see instructions for desire than 240 and you had church employee income enter the total of lines in 55 and 17 here and continue see a service of the other of the service from the service see instructions.  1b You elect one or both of the optional methods, enter the total of lines is 54 and 54 or 530.  1c Set Tehrer your church employee income from Form W-2. See instructions for definition of church employee income from Form W-2. See instructions for definition of church employee income from Form W-2. See instructions for definition of church employee income.  1c Set Tehrer your church employee income from Form W-2. See instructions for definition of church employee income.  1c Set Tehrer your church e		,		
net earnings from self-employment, check here and continue with Part I.    A let farm profit or (loss) from Schedule F, line 43, and farm partnerships, Schedule K-I (Form 1055), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions).    A	H 및 등 보기 (100ml) 등 가장 사용하는 가장 함께 하게 하는 것이 되었다. 그는 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그	Science practitioner an	d you filed Form 4361, but you	u had \$400 or more of other
1a Net Exerp profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-I (Form 1055), box 14, code A Note. Skip lines is and 1b if you use the farm optional method (see instructions).  1a bif you received social security retrement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 40, or listed on Schedule K-I (Form 1055), box 20, code Y.  1b ( ) you gram payments included on Schedule F, line 40, or listed on Schedule K-I (Form 1055), box 20, code Y.  1c (other than farming), and Schedule K-I (Form 1056), box 40, code I, Ministers S are members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report.  Note. Skip this line if you use the monfarm optional method (see instructions)  2 574.  3 Combine lines 1a, 1b, and 2  4 alf line 3 is more than zero, mutiby) line 3 by 92.35% (9235). Otherwise, enter amount from line 3  4 alf line 3 is more than zero, mutiby) line 3 by 92.35% (9235). Otherwise, enter amount from line 3  5 All files is lines than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.  4 bif you elect one or both of the optional methods, senter the total of lines is 5 and 17 here.  4 bif you elect one or both of the optional methods, senter the total of lines is 5 and 17 here.  4 bif you elect one or both of the optional methods, senter the total of lines is 5 and 17 here.  4 bif you elect one or both of the optional methods, senter the total of lines is 5 and 17 here.  4 bif you elect one or both of the optional methods, senter the total of lines is 5 and 17 here.  4 bif you elect one or both of the optional method senter the total of lines is 5 and 17 here.  5 Enter your church employee income.  5 bif you have been such as a sent and the payment tax.  5 c Enter your church employee income enter one or your sentence or your se		T-17-71 - 15		
box 14, code A. Note. Skip lines 1a and 15 if you use the farm optional method (see instructions).  bit you race/verd social security retirement of idability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F. line 4b, or listed on Schedule K.1 (Form 1085) box 20, code Y.  Note yroth or (loss) from Schedule K.1 (Form 1085-8) box 9, code J.1 Ministers & members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report.  2				
bill you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F., Infe ab, or listed on Schedule K.1 (Form 1065), box 20, code Y.  Net profit or (loss) from Schedule C. line 31; Schedule C. E.Z. line 31; Schedule K.1 (Form 1065), box 14, code A.  (other than farming), and Schedule K.1 (Form 1065), box 20, code Y.  Note. Skip this line If you use the nonfarm optional method (see instructions for other income to report.  Note. Skip this line If you use the nonfarm optional method (see instructions for other income to report.  Note. Skip this line If you use the nonfarm optional method (see instructions).  2 574.  3 574.  3 574.  4 16 Ima 3 is more than zero, multiply line 3 by 92.35% (9239). Otherwise, enter amount from line 3.  A 16 16 18 18 18 18 18 18 18 18 18 18 18 18 18		36 a		1a
Program payments included on Schedule F. line & b, or listed on Schedule K.1 (Form 1095), box 20, code Y. 2 Net profit or (loss) from Schedule C. line 31; Schedule K.1 (Form 1095), box 20, code Y. 2 Net profit or (loss) from Schedule K.1 (Form 1095), box 41, code A (other than faming), and Schedule K.1 (Form 1095), box 41, code A (other than faming), and Schedule K.1 (Form 1095), box 42, code J.1 Ministers & members of religious orders, see instructions for types of Income to report on this line. See instructions for other income to report. 3 3 574 4. 3 1 (Inc. 1)				-14
4 at if line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. 4a is 330.  Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. bit you elect one or both of the optional methods, enter the total of lines 15 and 17 here combine lines 4a and 4b. If less than \$400 stop; you do not owe self-emptoyment tax.  Exception. If less than \$400 and you had church employee income, enter -0- and continue	Program payments included on Schedule F, line 4b, or listed of Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, li (other than farming); and Schedule K-1 (Form 1065-B), box 9, see instructions for types of income to report on this line. See	on Schedule K-1 (Formine 3; Schedule K-1 (Fo code J1. Ministers & minstructions for other inc	1065), box 20, code Y rm 1065), box 14, code A embers of religious orders, come to report.	
4 af line 3 is more than zero, multiply line 3 by 92.35% (9235). Otherwise, enter amount from line 3.  Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.  bif you elect one or both of the optional methods, enter the total of lines 15 and 17 here  c Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax.  Exception. If less than \$400 and you had church employee income, enter -0- and continue.  5 a Enter your church employee income from Form W42. See instructions for definition of church employee income.  6 a Add lines 4c and 5b.  6 Taximomorul to combined wages and self-employment earnings subject to social security tax or the 42% portion of the 5.65% railroad retirement (liter 1) tax for 2012.  7 110,100 00  8 Taximomorul to and 1b to 10 to		PARTICIPATION OF THE PARTY OF T		
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c Combine lines 4a and 4b. If less than \$400 and you had church employee income, enter-0- and continue.  Exception. If less than \$400 and you had church employee income, enter-0- and continue.  5 a Enter your church employee income from Tom W-2. See instructions for definition of church employee income from Form W-2. See instructions for definition of church employee income.  5 Add lines 4c and 5b  6 Add lines 4c and 5b  6 Add lines 4c and 5b  7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 4.2% portion of the 5.65% railroad retirement (fer 1) tax for 2012.  8 Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (fer 1) compensation. If \$110,100 more, skipl lines 8b through 10, and go to line 11  5 Unreported tips subject to social security tax (from Form 4137, line 10)  6 Wages subject to social security tax (from Form 8919, line 10)  6 Wages subject to social security tax (from Form 8919, line 10)  6 Wages subject to social security tax (from Form 8919, line 10)  7 110,100 00  8 Total social security tax (from Form 8919, line 10)  8 Water of the subject to social security tax (from Form 8919, line 10)  8 Water of the subject to social security tax (from Form 8919, line 10)  8 Water of the subject to social security tax (from Form 8919, line 10)  8 Water of the subject to social security tax (from Form 8919, line 10)  9 Subtract line 8d from line 7. If zero or less, enter-0-here and on line 10 and go to line 11.  9 Water of the subject to social security tax (from Form 8919, line 10)  10 Muttiply the smaller of line 6 or line 9 by 10.4% (104).  11 Unutiply the smaller of line 6 or line 9 by 10.4% (104).  12 Water of line 10 See See See See See See See See See Se		7 5 5	- 2	46
Exception. If less than \$400 and you had church employee income, enter -0- and continue	[2018] [1882] [1882] [1882] [1882] [1882] [1882] [1882] [1882] [1882] [1882] [1882] [1882] [1882] [1882] [1882]			40
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Sa   Sa   Sa   Sa   Sa   Sa   Sa   Sa			continue	4c 330.
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-6 6 Add lines 4c and 5b 6 Add lines 4c and 5b 6 Add lines 4c and 5b 6 530. 7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for 2012. 7 110,100 00 8 Total social security has go and tips (total of boxes 3 and 7 on Forms() W-2) and railroad retirement (tier 1) compensation. If \$110,100 or more, skip lines 8b through 10, and go to line 11 b Unreported tips subject to social security tax (from Form 4137, line 10) 6 CWages subject to social security tax (from Form 8919, line 10) 8 Add lines 8a, 8b, and 8c 9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11. 9 9 99,144. 10 Multiply the smaller of line 6 or line 9 by 10.4% (.104). 11 Multiply line 6 by 2.9% (.029) 11 1 15. 12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54 13 Deduction for employer-equivalent portion of self-employment tax. Add the two following amounts. • 59.6% (.596) of line 10. • One-half of line 11. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27  Part II Optional Methods To Figure Net Earnings (see instructions)  Farm Optional Method. You may use this method only if (a) your gross farm income³ was not more than \$6,780 or (b) your net farm profits² were less than \$4,894.  14 Maximum income for optional methods 15 Enter the smaller of: two-thirids (2/3) of gross farm income³ (not less than zero) or \$4,520. Also include this amount on line 4b above 16 Subtract line 15 from line 14 17 Enter the smaller of: two-thirids (2/3) of gross nonfarm income² (not less than zero) or the amount on line 4b above 18 Subtract line 15 from line 14 19 Enter the smaller of: two-thirids (2/3) of gross nonfarm income² (not less than zero) or the amount on line 16. Also include this amount on line 4b above  16 From Sch. F, line 94, and Sch. K-1 (Form 1065), box 14, code				
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(b) your net farm profits² were less than \$4,894.  14 Maximum income for optional methods				
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16 Subtract line 15 from line 14	[10] 전 [11] [14] [15] [15] [15] [15] [15] [15] [15] [15			
17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above				16
on line 16. Also include this amount on line 4b above  Trom Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B. From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A - minus the amount you would have entered on line 1b had you not used the optional method.  Trom Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.  From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.		4(not less than zero) or	the amount	-
From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B. From Sch. F, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1. From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.		(		17
<sup>2</sup> From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A - minus the amount you would have entered on line 1b had you not used the optional method.  A; and Sch. K-1 (Form 1065-B), box 9, code J1.  From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.		3 From Sob C Fina	31: Sah C.E.7 lina 3: Sah M	
had you not used the optional method.  C; and Sch. K-1 (Form 1065-B), box 9, code J2.	<sup>2</sup> From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14,	A; and Sch. K-1 (F	orm 1065-B), box 9, code J1.	
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Answers-Kent 141

			ndent Care Exper Form 1040A, or Form 104 1 2441 and its separate ins	40NR.	1040 1040A 040NR	2441	OMB No. 1545-0074 <b>2012</b>
Department of the Internal Revenue 5	reasury		i 2441 and its separate ins i.irs.gov/form2441.	structions L	040IVIX		Attachment Sequence No. 21
Name(s) shov							social security number
		ary B Bryant				211	-
Part I		회에는 하다가 이렇게 되었다면서 되었다.	Provided the Care -	You must	complete this	s part.	
		e than two care providers			200 200 200	. 77	
1 (a) C	are provider's		(b) Address			ing number	(d) Amount paid
	name	128 Magica	apt. no., city, state, and ZIP	code)	(SSN c	or EIN)	(see instructions)
Hanny E	lessings 1		ı way sı		26-8XX	XXXX	1,100.
парру Б	ressings	Day			20 0/0	00000	1,100.
Γ		u receive	No -				Part II below.
	dependent of	care benefits?	Yes _		<b>→</b> 0	complete Part	III on page 2.
	ctions for Form 104	d in your home, you may 10, line 59a, or Form 1040 nild and Dependen		you do, you ca	annot file For	m 1040A. Fo	r details,
2 Informa	tion about your <b>qua</b>	alifying person(s). If you	have more than two qualify	ying persons,	see the instri	uctions.	
	(a) Qu	ualifying person's name		(b) Qualifyin	g person's so		Qualified expenses incurred and paid in 2012
	First		Last	secu	rity number	for the	e person listed in column (a)
Terri		Thomas		214-			1,100.
			more than \$3,000 for one of				
<ul> <li>4 Enter you</li> <li>5 If married disabled,</li> <li>6 Enter the</li> <li>7 Enter the or Form 1</li> <li>8 Enter on I</li> </ul>	r earned income. S filing jointly, enter y see the instructions smallest of line 3, amount from Form 040NR, line 37 ine 8 the decimal aine 7 is: But not	See instructions	ome (if your spouse was a smount from line 4	34 ne 7	, 482.	3 4 5 6	1,100. 12,283. 11,490. 1,100.
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4 Enter you 5 If married disabled, 6 Enter the 7 Enter the or Form 1 8 Enter on I If lin	r earned income. S filing jointly, enter y see the instructions smallest of line 3, amount from Form 040NR, line 37 ine 8 the decimal an ne 7 is:  But not over \$0-15,000 5,000-17,000 7,000-19,000	See instructions your spouse's earned inc s); all others, enter the a 4, or 5  1040, line 38; Form 1046 mount shown below that  Decimal amount is  .35 .34 .33	OA, line 22;  applies to the amount on lir  If line 7 is:  But not over  \$29,000-31,000 31,000-33,000 33,000-35,000	3 4 ne 7 Deci amo	, 482 .	5	11,490. 1,100.
4 Enter you 5 If married disabled, 6 Enter the 7 Enter the or Form 1 8 Enter on 1 If Iii	r earned income. S filling jointly, enter y see the instructions smallest of line 3, amount from Form 040NR, line 37 ine 8 the decimal aine 7 is:  But not er over \$0-15,000 5,000-17,000 7,000-19,000 9,000-21,000	See instructions	OA, line 22;	3 4 ne 7 Deci amo .2: .24 .24 .24	, 482 .	5 6	11,490. 1,100.
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4 Enter you 5 If married disabled, 6 Enter the 7 Enter the or Form 1 8 Enter on 1 If Iii 20 20 20 20 20 20 20 20 20 20 20 20 20	r earned income. S filling jointly, enter y see the instructions smallest of line 3, amount from Form 0.40NR, line 37 ine 8 the decimal ai ne 7 is:  But not over \$0-15,000 5,000-17,000 7,000-19,000 1,000-23,000 1,000-23,000 1,000-25,000 5,000-27,000 7,000-29,000	See instructions	ome (if your spouse was a smount from line 4	3 4 ne 7 Deci amo 22 22 22 22 22 22 22 22 22 22 22 22 22	, 482 .	5 6	11,490. 1,100.
4 Enter you 5 If married disabled, 6 Enter the 7 Enter the or Form 1 8 Enter on I If Iii 22 23 25 25 9 Multiply lin	r earned income. S filling jointly, enter y see the instructions smallest of line 3, amount from Form 040NR, line 37 ine 8 the decimal ai ne 7 is:  But not over \$0-15,000 5,000-17,000 7,000-19,000 9,000-21,000 9,000-23,000 8,000-25,000 5,000-27,000 7,000-29,000 ne 6 by the decimal	See instructions	ome (if your spouse was a smount from line 4	3 4 ne 7 Deci amo 22 22 22 22 22 22 22 22 22 22 22 22 22	, 482 .	4 5 6	11,490. 1,100.
4 Enter you 5 If married disabled, 6 Enter the 7 Enter the or Form 1 8 Enter on I If Iii Ove	r earned income. S filling jointly, enter y see the instructions smallest of line 3, amount from Form 040NR, line 37 ine 8 the decimal ai ne 7 is:  But not over \$0-15,000 5,000-17,000 7,000-19,000 9,000-21,000 0,000-23,000 8,000-25,000 5,000-27,000 7,000-29,000 ne 6 by the decimal stions	See instructions	ome (if your spouse was a smount from line 4	3 4 ne 7 Deci amo 22 22 22 22 22 22 22 22 22 22 22 22 22	, 482 .	5 6	11,490. 1,100.
4 Enter you If married disabled, 6 Enter the 7 Enter the or Form 1 8 Enter on I If Iii Ove	r earned income. S filling jointly, enter y see the instructions smallest of line 3, amount from Form 040NR, line 37 ine 8 the decimal ai ne 7 is:  But not over \$0-15,000 6,000-17,000 7,000-19,000 9,000-21,000 1,000-23,000 3,000-25,000 6,000-27,000 7,000-29,000 ne 6 by the decimal otions by limit. Enter the ar	See instructions your spouse's earned ince s); all others, enter the a 4, or 5 1040, line 38; Form 1046 mount shown below that  Decimal amount is .35 .34 .33 .32 .31 .30 .29 .28 I amount on line 8. If you mount from the Credit	ome (if your spouse was a smount from line 4	3 4 ne 7 Deci amo 22 22 22 22 22 22 22 22 22 22 22 22 22	, 482 .	4 5 6	11,490. 1,100.
4 Enter you If married disabled, 6 Enter the 7 Enter the or Form 1 8 Enter on I If Iii Ove 15 22 25 27 9 Multiply lin the instruction Tax liabilit Limit Word	r earned income. S filling jointly, enter y see the instructions smallest of line 3, amount from Form 040NR, line 37 ine 8 the decimal an ne 7 is:  But not over \$0-15,000 6,000-17,000 7,000-19,000 1,000-23,000 1,000-23,000 1,000-27,000 7,000-29,000 ne 6 by the decimal otions	See instructions	ome (if your spouse was a smount from line 4	3 4 ne 7  Deci amo .21 .24 .24 .25 .25 .25 .25 .25 .25 .25 .25 .25 .25	, 482.	4 5 6	11,490. 1,100.

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Form 5329 Additional Taxes on Qualified Plans OMB No. 1545-0074 (Including IRAs) and Other Tax-Favored Accounts 2012 ► Attach to Form 1040 or Form 1040NR. Attachment Department of the Treasury Sequence No. 29 (99) ▶ Information about Form 5329 and its separate instructions is at www.irs.gov/form5329 Name of individual subject to additional tax. If married filing jointly, see instructions. Your social security no. Kevin R Kent 211 - 1Home address (number and street), or P.O. box if mail is not delivered to your home Apt. no. Fill in Your Address Only If You Are Filing This City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions). If this is an amended Form by Itself and Not return, check here > With Your Tax Return Foreign country name Foreign province/state/county Foreign postal code If you ONI yowe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 56, without filing Form 5328 See the instructions for Form 1040, line 58, or for Form 1040NR, line 56. Additional Tax on Early Distributions Complete this part if you took a taxable distribution before you reached age 59 1/2 from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR - see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions). 1 2 Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: 12 628. 3 Amount subject to additional tax. Subtract line 2 from line 1 ..... 3 4 Additional tax, Enter 10% (.10) of line 3, Include this amount on Form 1040, line 58, or Form 1040NR, line 56... 4 Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions) Part II Additional Tax on Certain Distributions From Education Accounts Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). 5 Distributions included in income from Coverdell ESAs and QTPs ...... 6 Distributions included on line 5 that are not subject to the additional tax (see instructions) ...... 6 7 Amount subject to additional tax, Subtract line 6 from line 5 8 Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56 8 Part III Additional Tax on Excess Contributions to Traditional IRAs Complete this part if you contributed more to your traditional IRAs for 2012 than is allowable or you had an amount on line 17 of your 2011 Form 5329. 9 Enter your excess contributions from line 16 of your 2011 Form 5329 (see instructions). If zero, go to line 15 ..... 10 If your traditional IRA contributions for 2012 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- ..... 11 2012 traditional IRA distributions included in income (see instructions)...... 13 Add lines 10, 11, and 12 ...... 13 14 Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- .... 14 Excess contributions for 2012 (see instructions) 15 Total excess contributions. Add lines 14 and 15 16 Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2012 (including 2012 contributions made in 2013). Include this amount on Form 1040, line 58, or Form 1040NR, line 56 17 Part IV Additional Tax on Excess Contributions to Roth IRAs Complete this part if you contributed more to your Roth IRAs for 2012 than is allowable or you had an amount on line 25 of your 2011 Form 5329. 18 Enter your excess contributions from line 24 of your 2011 Form 5329 (see instructions). If zero, go to line 23...... 19 If your Roth IRA contributions for 2012 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- ...... 19 20 2012 distributions from your Roth IRAs (see instructions) ..... 21 Add lines 19 and 20 ..... 21 22 Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0- .... 23 Excess contributions for 2012 (see instructions) 23

For Privacy Act and Paperwork Reduction Act Notice, see your tax return instructions.

Total excess contributions. Add lines 22 and 23 .....

Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2012 (including 2012 contributions made in 2013). Include this amount on Form 1040, line 58, or Form 1040NR, line 56.

Form 5329 (2012)

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Answers-Kent 143

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SCHEDULE 8812 (Form 1040A or 1040)

## **Child Tax Credit**

OMB No. 1545-0074 2012

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

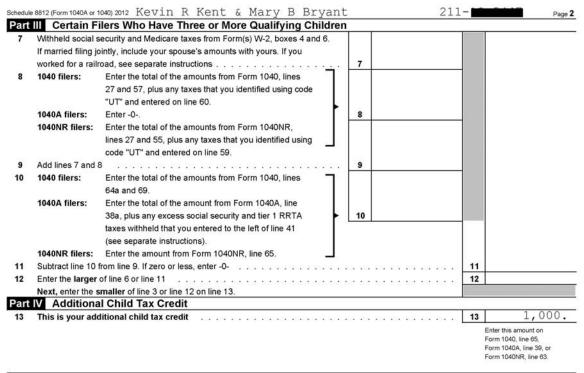
Name(s) shown on return  Kevin R Kent & Mary B Bryant  Part   Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)  Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.  Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.  A For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  Yes No  B For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  Yes No  C For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  Yes No  D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  Note. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  Part II Additional Child Tax Credit Filers  1 1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040, line 51).		ment of the Treasury Revenue Service (99)	▶ Information about Schedule 8812 and its separate instructions is at www.irs.gov/form	1040.	Sequence No. 47
Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.  Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040A, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.  A For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.    Yes					
Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.  If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.  Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.  A For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.    Yes					
If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.  Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.  A For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  Yes No  For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  Yes No  C For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  Yes No  D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  Note. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here  Part II Additional Child Tax Credit Filers  Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).	ı aı	Theis will	oriave certain crind bependent(s) with an Irin (individual raxpayer ide	IIIIII	attorr (valider)
Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.  A For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  B For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  B For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  B For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child this child meet the substantial presence test? See separate instructions.  D For the fourth dependent identified with an IT					
(Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.  A For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.    Yes	CAUT		dent does not qualify for the credit, you cannot include that dependent in the calculation of this c	redit.	
presence test? See separate instructions.    Yes					
B For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.    Yes	Α			et the s	substantial
presence test? See separate instructions.    Yes		Yes	□ No		
C For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.    Yes	В		로 있는데 할 것이 되었다. 이 전에 이 경기를 위한 교육으로 한다. 그런 그리고 있는데 그리고 있는데 그리고 있다. 그리고 있는데 말해 되는데 있는데 되어 있는데 되었다. 그리고 있는데 말해 되었다. 그리고 있는데 말한 그런데 그리고 있는데 하는데 되었다.	meet t	he substantial
presence test? See separate instructions.    Yes		Yes	☐ No		
D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.    Yes	С	220 320		eet the	substantial
presence test? See separate instructions.  Yes No  Note. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here  Part II Additional Child Tax Credit Filers  1 1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).		Yes	□ No		
Note. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here  Part II Additional Child Tax Credit Filers  1 1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).	D			neet the	e substantial
and check here  Part II Additional Child Tax Credit Filers  1 1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).		☐ Yes	□No		
Part II Additional Child Tax Credit Filers  1 1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).	Note.	•	, , , ,		_
1 1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).	Dar				
	1				
1040A filers: Enter the amount from line 6 of your Child Tay Credit Worksheet (see the			Instructions for Form 1040, line 51).		
1 000		1040A filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the		1 000
Instructions for Form 1040A, line 33).  1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the		1040NR filers:	경영화 17/57 (1 m m m m 2) 이 경기 (1 m 2) (1 m 2) (1 m m 2) (2 m 2)	-	1,000.
Instructions for Form 1040NR, line 48).			요성의 전문을 받는 10.000 전문을 받는 10.000 전문을 받는 10.000 전문을 보고 10.000 전문을 받는 10.000 전문을 보고 10.000 전문을 보고 10.000 전문을 보고 1		
If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.		If you used Pub.	972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.		
2 Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48	2	Enter the amount	from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48	2	
3 Subtract line 2 from line 1. If zero, stop; you cannot take this credit				3	1,000.
4a Earned income (see separate instructions)					
instructions)	J		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
5 Is the amount on line 4a more than \$3,000?	5				
No. Leave line 5 blank and enter -0- on line 6.  X Yes. Subtract \$3,000 from the amount on line 4a. Enter the result			00 770		
6 Multiply the amount on line 5 by 15% (.15) and enter the result	6			6	3,116.
Next. Do you have three or more qualifying children?		Next. Do you have	e three or more qualifying children?		
No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of			하는 이 사람들이 가는 사람들이 가는 아니다 보는 나를 하는데 하는데 아니라 나를 보고 있다면 하는데 아니라 하는데 아니라 하는데 아니라 아니라 아니라 아니라 아니라 아니라 아니다.		
line 3 or line 6 on line 13.  Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13.					
Otherwise, go to line 7.	-	—	[2017] [1017] [1017] [1017] 전 기본 (1017) [1017] [1017] [1017] [1017] [1017] [1017] [1017] [1017] [1017] [1017] [1017] [1017] [1017]		

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 8812 (Form 1040A or 1040) 2012

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Schedule 8812 (Form 1040A or 1040) 2012

US8812\$2

Answers-Kent 145

Form **8863** 

# Education Credits (American Opportunity and Lifetime Learning Credits)

▶ See separate instructions to find out if you are eligible to take the credits.

Instr. and more are at www.irs.gov/form8863. Attach to Form 1040 or Form 1040A.

2012
Attachment Sequence No. 50

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Kevin R Kent & Mary B Bryant

Your social security number 211-

CAUTION

Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II

Pa	rt I Refundable American Opportunity Credit				
1	After completing Part III for each student, enter the total of all amounts from all Parts	s III, line	30	1	2,313.
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of				
	household, or qualifying widow(er)	2	180,000.		
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are				
	filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico,		*CPA1**** #W.F#1*CFA		
	see Pub. 970 for the amount to enter	3	34,482.		
4	Subtract line 3 from line 2. If zero or less, stop; you cannot take		0. 0070 - 2000000		
	any education credit	4	145,518.		
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household.		Manufacture (197 Secretor)		
	or qualifying widow(er)	5	20,000.		
6	If line 4 is:				
	• Equal to or more than line 5, enter 1.000 on line 6				
	• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to		•	6	1.000
	at least three places)				
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year ar	nd meet			
	the conditions described in the instructions, you cannot take the refundable America	an oppor	tunity		
	credit; skip line 8, enter the amount from line 7 on line 9, and check this box		▶ 📗	7	2,313.
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the a	mount h	ere and		T- 8004000
	on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below		*********	8	925.
Pa	nt   Nonrefundable Education Credits				
9	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (se	ee instru	ctions)	9	1,388.
10	After completing Part III for each student, enter the total of all amounts from all Parts	s III, line	31. If		2010
	zero skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	318.
11	Enter the smaller of line 10 or \$10,000			11	318.
12	Multiply line 11 by 20% (.20)	,		12	64.
13	Enter: \$124,000 if married filing jointly; \$62,000 if single, head of	9865			
	household, or qualifying widow(er)	13	124,000.		
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are	.0325			
	filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico,	14			
	see Pub. 970 for the amount to enter	$\vdash$	34,482.		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0-		00 510		
	on line 18, and go to line 19	15	89,518.		
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household,		00.000		
	or qualifying widow(er)	16	20,000.		
17	If line 15 is:				
	<ul> <li>Equal to or more than line 16, enter 1.000 on line 17 and go to line 18</li> </ul>				1 000
	<ul> <li>Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded</li> </ul>			17	1.000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see		100 mm	18	64.
19	Nonrefundable education credits. Enter the amount from line 13 of the Credit Lim			22.	
	(see instructions) here and on Form 1040, line 49, or Form 1040A, line 31			19	

For Paperwork Reduction Act Notice, see your tax return instructions. IRS gov/form8863

Form 8863 (2012)

BCA

US8863\$1

	e(s)shown on return in R Kent & Mary B Bryant	Your social security number
	Complete Part III for each student for whom you are cla	iming either the American
Pa	art III Student and Educational Institution Informat See instructions.	tion
20	Student name (as shown on page 1 of your tax return)	21 Student social security no. (as shown on page 1 of your tax return
V	onno Vont	212
22	onne Kent  Educational institution information (see instructions)	213-1
	Name of first educational institution	b. Name of second educational institution (if any)
ч.	Name of hist educational institution	b. Name of second educational mandation (if any)
No	rthern Kentucky University	
	Address, Number and street (or P.O. box). City, town or post office,	(1) Address, Number and street (or P.O. box). City, town or post offic
	state, and ZIP code. If a foreign address, see instructions.	state, and ZIP code. If a foreign address, see instructions.
Jui	nn Drive Founders Hall Suite 500	20 20 20
VE!	WPORT KY 41076-	
(2)	Did the student receive Form 1098-T	(2) Did the student receive Form 1098-T
	from this institution for 2012? X Yes No	from this institution for 2012? Yes No
(3)	Did the student receive Form 1098-T	(3) Did the student receive Form 1098-T
	from this institution for 2011 with Box Yes No	from this institution for 2011 with Box Yes No
PR 10 A	2 filed in and Box 7 checked?	2 filed in and Box 7 checked?
	u checked "No" in both (2) and (3), skip (4).  If you checked "Yes" in (2) or (3), enter the institution's	If you checked "No" in both (2) and (3), skip (4).  (4) If you checked "Yes" in (2) or (3), enter the institution's
23	Has the Hope Scholarship Credit or American opportunity	
	credit been claimed for this student for any 4 prior tax years?	Yes - Stop! No - Go to line 24. Go to line 31 for this student.
24	Was the student enrolled at least half-time for at least one	
	academic period that began in 2012 at an eligible	
	educational institution in a program leading towards a	Yes - Go to line 25. No - Stop! Go to line 31
	postsecondary degree, certificate, or other recognized	for this student.
-	postsecondary educational credential? (see instructions)	M. N. O. to For CO.
5	Did the student complete the first 4 years of post-secondary education before 2012?	Yes - Stop! No - Go to line 26. Go to line 31 for this student.
6	Was the student convicted, before the end of 2012, of a	No - See Tip below and
	felony for possession or distribution of a controlled	Yes - Stop! Stop! Complete either lines 27-3
	substance?	Go to line 31 for this student. or line 31 for this student.
		erican opportunity credit and lifetime learning credits, and choose the cred
TII		ot take the American opportunity credit and the lifetime learning credit for
	the same student in the same year. If you complete lines 27 th	하는 하는 사람들이 가장 마음을 하는 것이 되었습니다. 그렇게 하는 것이 하는 것이 하는 것이 하는 것이 되었습니다. 그렇게 되었습니다. 그렇게 하는 것이 되었습니다. 그런 사람들이 되었습니다. 그리고 있다면 그렇게 되었습니다. 그런 그렇게 되었습니다. 그런 그렇게 되었습니다. 그런 그렇게 되었습니다. 그렇게 되었습니다. 그런 그렇게 되었습니다. 그렇게 되었습니다. 그렇게 되었습니다. 그런 그렇게 되었습니다. 그런 그렇게 되었습니다. 그런 그렇게 되었습니다. 그렇게 되었습니다. 그렇게 되었습니다. 그런 그렇게 되었습니다. 그런 그렇게 되었습니다. 그렇게 되었습니다. 그런
	American Opportunity Credit	
7	Adjusted qualified education expenses (see instructions). Do not en	
8	Subtract \$2,000 from line 27. If zero or less enter -0-	
9	Multiply line 28 by 25% (.25)	
0	If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,0	
	enter the result. Skip line 31. Include the total of all amounts from all	Il Parts III, line 30 on Part I, line 1
	Lifetime Learning Credit	
31	Adjusted qualified education expenses (see instructions). Include th III, line 31, on Part II, line 10	

BCA US8863\$2

Answers-Kent 147

	n 8863 (2012)						
0.77	ne(s) shown on return	Your social security number					
.e v	in R Kent & Mary B Bryant	211-1					
	Complete Part III for each student for whom you are cla	iming either the American					
	UTION opportunity credit or lifetime learning credit. Use addition						
	art III Student and Educational Institution Informat	<u> </u>					
	See instructions.	lion					
20	Student name (as shown on page 1 of your tax return)	21 Student social security no. (as shown on page 1 of your tax return					
	,						
ma	ry bryant	212-					
22	Educational institution information (see instructions)						
a.	Name of first educational institution	b. Name of second educational institution (if any)					
Ess	lton Community College						
	lton Community College	40.411					
(1)	Address, Number and street (or P.O. box). City, town or post office,	(1) Address, Number and street (or P.O. box). City, town or post office					
Οn	state, and ZIP code. If a foreign address, see instructions.  e University Way	state, and ZIP code. If a foreign address, see instructions.					
OII	c officerstey way						
(2)	Did the student receive Form 1098-T	(2) Did the student receive Form 1098-T					
(-)	from this institution for 2012? Yes X No	from this institution for 2012?					
(3)	Did the student receive Form 1098-T	(3) Did the student receive Form 1098-T					
	from this institution for 2011 with Box Yes X No	from this institution for 2011 with Box Yes No					
	2 filed in and Box 7 checked?	2 filed in and Box 7 checked?					
If yo	u checked "No" in both (2) and (3), skip (4).	If you checked "No" in both (2) and (3), skip (4).					
(4)	If you checked "Yes" in (2) or (3), enter the institution's	(4) If you checked "Yes" in (2) or (3), enter the institution's					
	federal identification number (from Form 1098-T).	federal identification number (from Form 1098-T).					
23	Has the Hope Scholarship Credit or American opportunity						
23	credit been claimed for this student for any 4 prior tax years?	Yes - Stop! No - Go to line 24.					
	oreal been duffied for this student for any 4 phor tax years.	Go to line 31 for this student.					
24	Was the student enrolled at least half-time for at least one						
	academic period that began in 2012 at an eligible						
	advectional institution in a program leading towards a						
	educational institution in a program leading towards a	Yes - Go to line 25. No - Stop! Go to line 31					
	postsecondary degree, certificate, or other recognized	Yes - Go to line 25.  No - Stop! Go to line 31 for this student.					
		u .					
25	postsecondary degree, certificate, or other recognized	u .					
25	postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)	for this student.					
25	postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)  Did the student complete the first 4 years of post-secondary	for this student.  Yes - Stop!  Go to line 31 for this student.  No - Go to line 26.  No - See Tip below and					
	postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)  Did the student complete the first 4 years of post-secondary education before 2012?  Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled	for this student.  Yes - Stop!  Go to line 31 for this student.  No - See Tip below and complete either lines 27-30					
	postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)  Did the student complete the first 4 years of post-secondary education before 2012?  Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?	for this student.  Yes - Stop!  Go to line 31 for this student.  No - See Tip below and complete either lines 27-30 or line 31 for this student.					
26	postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)  Did the student complete the first 4 years of post-secondary education before 2012?  Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the America.	for this student.  Yes - Stop! No - Go to line 26.  Go to line 31 for this student.  No - See Tip below and complete either lines 27-30 or line 31 for this student.  Go to line 31 for this student.  Prican opportunity credit and lifetime learning credits, and choose the credit					
	postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)  Did the student complete the first 4 years of post-secondary education before 2012?  Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot postsecond the student that gives you the lower tax liability. You cannot postsecond the student that gives you the lower tax liability. You cannot postsecond the student that gives you the lower tax liability.	for this student.  Yes - Stop!  Go to line 31 for this student.  No - See Tip below and complete either lines 27-30 or line 31 for this student.  Go to line 31 for this student.  Prican opportunity credit and lifetime learning credits, and choose the credit of take the American opportunity credit and the lifetime learning credit for					
26	postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)  Did the student complete the first 4 years of post-secondary education before 2012?  Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot the same student in the same year. If you complete lines 27 the	for this student.  Yes - Stop!  Go to line 31 for this student.  No - See Tip below and complete either lines 27-30 or line 31 for this student.  Go to line 31 for this student.  Prican opportunity credit and lifetime learning credits, and choose the credit of take the American opportunity credit and the lifetime learning credit for					
26 TI	postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)  Did the student complete the first 4 years of post-secondary education before 2012?  Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot the same student in the same year. If you complete lines 27 the American Opportunity Credit	for this student.  Yes - Stop!  Go to line 31 for this student.  No - See Tip below and complete either lines 27-30 or line 31 for this student.  Go to line 31 for this student.  or line 31 for this student do not complete line 31.					
26 TI	postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)  Did the student complete the first 4 years of post-secondary education before 2012?  Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the American opportunity credit  American Opportunity Credit  Adjusted qualified education expenses (see instructions). Do not en	for this student.  Yes - Stop!  Go to line 31 for this student.  No - See Tip below and complete either lines 27-30 or line 31 for this student.  Go to line 31 for this student.  or line 31 for this student.					
26 TI 27 28	postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)  Did the student complete the first 4 years of post-secondary education before 2012?  Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot the same student in the same year. If you complete lines 27 th American Opportunity Credit  Adjusted qualified education expenses (see instructions). Do not en Subtract \$2,000 from line 27. If zero or less enter -0-	for this student.  Yes - Stop!  Go to line 31 for this student.  No - See Tip below and complete either lines 27-30 or line 31 for this student.  Go to line 31 for this student.  or line 31 for this student do not complete line 31.  or line 31 for this student.  or line 31 for this student do not complete line 31.					
26 TI	postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)  Did the student complete the first 4 years of post-secondary education before 2012?  Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot the same student in the same year. If you complete lines 27 the American Opportunity Credit  Adjusted qualified education expenses (see instructions). Do not en Subtract \$2,000 from line 27. If zero or less enter -0-  Multiply line 28 by 25% (.25)	for this student.  Yes - Stop!  Go to line 31 for this student.  No - See Tip below and complete either lines 27-30 or line 31 for this student.					
26 TI 27 28 29	postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)  Did the student complete the first 4 years of post-secondary education before 2012?  Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot the same student in the same year. If you complete lines 27 th American Opportunity Credit  Adjusted qualified education expenses (see instructions). Do not er Subtract \$2,000 from line 27. If zero or less enter -0-	for this student.  Yes - Stop!  Go to line 31 for this student.  No - See Tip below and complete either lines 27-30 or line 31 for this student.  Go to line 31 for this student.  or line 31 for this student.					
26 TI 27 28 29	postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)  Did the student complete the first 4 years of post-secondary education before 2012?  Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot the same student in the same year. If you complete lines 27 the American Opportunity Credit  Adjusted qualified education expenses (see instructions). Do not er Subtract \$2,000 from line 27. If zero or less enter -0-  Multiply line 28 by 25% (.25)  If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,0	for this student.  Yes - Stop!  Go to line 31 for this student.  No - Go to line 26.  No - See Tip below and complete either lines 27-30 or line 31 for this student.  Go to line 31 for this student. or line 31 for this student.  Frican opportunity credit and lifetime learning credits, and choose the credit of take the American opportunity credit and the lifetime learning credit for rough 30 for this student do not complete line 31.  Inter more than \$4,000.  27  28  29					
26 TI 27 28 29	postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)  Did the student complete the first 4 years of post-secondary education before 2012?  Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the American Student that gives you the lower tax liability. You cannot the same student in the same year. If you complete lines 27 the American Opportunity Credit  Adjusted qualified education expenses (see instructions). Do not en Subtract \$2,000 from line 27. If zero or less enter -0-  Multiply line 28 by 25% (.25)  If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 enter the result. Skip line 31. Include the total of all amounts from all	for this student.  Yes - Stop!  Go to line 31 for this student.  No - See Tip below and complete either lines 27-30 or line 31 for this student.  Go to line 31 for this student.  Frican opportunity credit and lifetime learning credits, and choose the credit of take the American opportunity credit and the lifetime learning credit for rough 30 for this student do not complete line 31.  Inter more than \$4,000.  27  28  29  200 to the amount on line 29 and Il Parts III, line 30 on Part I, line 1  30					

BCA US8863\$2

Form 8949 (2012) Name(s) shown on return. (Name			ed if shown on other side	occiui 3		ent Sequence No. 1 hber or taxpayer ide	Page 2 entification number
Kevin R Kent &		The second secon	1000 B	211-	14-1-1-1		
Most brokers issue their of the statement even if it is						0.53	6 69
the transactions for which	[1] [1] [1] [1] [1] [1] [1] [1] [1] [1]					하면 하는데 하는데 하는데 하는데 하는데 없다.	
		involving capital ass					Traction later.
	ons, see page 2.			,	•	70001.00000	
You must check Box A,		heck only one box	. If more than one	box applies for yo	ur long-term	transactions,	
complete a separate Forn	n 8949, page 1, fo	r each applicable b	ox. If you have mo	ore long-term trans	actions than	will fit on this page	
(B) Long-term tra	nsactions reporte	d on Form 1099-B s d on Form 1099-B s	showing basis was showing basis was	s reported to the IR			
	insactions not rep	orted to you on For	m 1099-B		Adia	estmente if any	
3		500		50757	l t	ustments if any o gain or loss	
(a) Description of property	(b) Date acquired	(c) Date sold	(d) Proceeds	(e) Cost or other basis	in col (g)	enter an amount enter a code in col (f).	(h) Gain or (loss).
(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)	or disposed (Mo., day, yr.)	(sales price) (see instructions)	See the <b>Note</b> below and see Column (e)	See the	separate instructions.  (g)	Subtract column (e) from column (d) and
<del>-</del>		(100,100), 717	, acc management	in the separate instructions	Code(s) from instr.	Amount of adjustment	combine the result with column (g)
Rider Corporati	IN/HE/RIT	12/25/2012	2549.	7222.			-4673.
<del>2</del>							
#B							
-							
-							
<u></u>							
N1							
el .							
**							-
ās ————————————————————————————————————							
							-
4 Totals. Add the amounts in c negative amounts). Enter each Schedule D, line 8(if Box A above is checked), or line 10	total here and include of above is checked), <b>lin</b> (if <b>Box C</b> above is ch	en your e 9 (if Box B necked)	2549.	7222.			-4673.
Note. If you checked Box adjustment in column (g)							

US8949\$2

BCA

Form **8949** (2012)

Form 8949 (2012) Name(s) shown on return. (Name			ed if shown on other side	Joodian St	curity nun	ent Sequence No. 1 nber or taxpayer ide	Page 2 entification number
Kevin R Kent &  Most brokers issue their o			sing Form 1099-B.	They also may pro	Contractors and A	nformation (usually	your cost) to you on
the statement even if it is			(2)			0.50	3 16 169
the transactions for which							n 2011 or later.
	rm. Transactions i ons, see page 2.	nvolving capital ass	sets you neld one	year or less are lon	g term. For	snort-term	
You must check Box A,		neck only one box	. If more than one	box applies for you	ur long-term	transactions,	
complete a separate Forn	92.50		- 12 Table 1 T	133	ctions than	will fit on this page	
(B) Long-term tra	ansactions reported ansactions reported	d on Form 1099-B d on Form 1099-B	showing basis was showing basis was	ed as you need.  s reported to the IR  s not reported to the			
3	ansactions not repo	orted to you on For	m 1099-B		Adj	ustments if any	1
(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see Column (e) in the separate instructions	If you in col (g) See the (f) Code(s)	o gain or loss enter an amount , enter a code in col (f) separate instructions.  (g) Amount of	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
-		7	-	mondecond	from instr.	adjustment	
Rust Corporatio	11/01/1998	05/25/2012	1700.	3200.			-1500.
Rio Motors	07/15/2008	06/28/2012	7648.	9543.			-1895.
Doors & Floors	10/01/2009	11/25/2012	5600.	5550.			50.
Yours Mines Our	09/01/2007	10/20/2012	3000.	3750.			-750.
Bagels R Us	08/01/2002	01/03/2012	1400.	1575.			-175.
Purdue Stock	07/01/2001	03/10/2012	8859.	10123.			-1264.
-							
							*
2							
<del>,</del>							
-							S
<del>.</del>							
-							
4 Totals. Add the amounts in congative amounts). Enter each Schedule D, line 8(if Box A)	total here and include of above is checked), line	n your e 9 (if Box B	20207	22741			-5534.
above is checked), or line 10  Note. If you checked Box	A above but the b	asis reported to the					RS, and enter an
adjustment in column (g) BCA	to correct the basi	s. See Column (g)	in the separate ins	structions for how to	figure the	amount of the adjust	ment. Form <b>8949</b> (2012)

US8949\$2

		reasury - Internal Revenue Se Iual Income Tax F		<b>2012</b>   or	MB No.	1545-0074	IRS Use	Only-Do	_	r staple in this space.
For the year Jan. 1-Dec. 31, 2	012, or	other tax year beginning		,2012, ending		,20			Sees	separate instructions.
Your first name and ini William Wo			Last name						Your 341	social security number
If a joint return, spouse		t name and initial	Last name						<b>Spot</b> 919	use's social security no.
Home address (number 7491 May L			P.O. box, see in	structions.			Apt. no			Make sure the SSN(s) abo and on line 6c are correct
City, town or post office, state,	, and ZI	P code. If you have a foreign a	ddress, also comple	te spaces below (see in	nstruction	s).	- th		Presi	dential Election Campai
										ere if you, or your spouse if filing ant \$3 to go to this fund. Check-
Foreign country name			Foreign provi	nce/county	F	oreign pos	tal code			below will not change your tax
	1	Single			4	Head of h	ousehold (v	vith qu	alifying	person). (See instructions
Filing Status	2	Married filing jointly	(even if only on	e had income)		If the qual	ifying perso	n is a	child but	t not your dependent, ente
Check only	3	Married filing separa	itely. Enter spor	use's SSN above	_	this child's	name here			
one box.		and full name here.	<b>&gt;</b>		5	Qualifying	widow(er)	with d	ependen	t child
Exemptions	6a	Yourself. If son	neone can clain	n you as a depend	dent, de	o not check	box 6a .		<del>.</del>	
	b	X Spouse						_		
If more than	C	Dependents:		(2) Depende	ent's	(3) Dep	endent's nship to	under	if child unde age 17 qua	- on 6c who:
four depen- (1) First				social security		yo		fying credi	for child tax t (see instr.	lived with you
dents, see Edwa	rd	Woods		342-		SON		_	X	<ul> <li>did not live with you due to divorce or separation</li> </ul>
instr. and								1	Ш—	(see instr.)
check								-	Щ.	Dependents on 6c not entered above
here ► 📗		2000 March 1900 Med 1900 Profession 14								_ Add numbers
		75 75 75 75								. on lines above▶
Income	7	Wages, salaries, tips,	etc. Attach Forr	n(s) VV-2					-   _	29,135.
		Township followed Alle	-b 0-b - d d - D	(f					- 7	372.
Attach		Taxable interest. Atta				or I		91	8a	372.
Form(s) W-2 here. Also attach Forms		Tax-exempt interest.				8b	-	LJI		77.
W-2G and		Ordinary dividends. A Qualified dividends		1000	i	9ь		77	9a	//.
1099-R if tax was withheld.	10	Taxable refunds, credi	te or offeate of		L		7 P SS 57 - W 45.5 - \$ - 1 y C	7,1117	-	1
was withheid.	11	Alimony received	7.1							-
	12	Business income or (Id								
If you did not	13	Capital gain or (loss).						Γ	13	(954.
If you did not get a W-2,	14	Other gains or (losses							14	
see instructions.		IRA distributions	10 10		- 1	<b>b</b> Taxable	amount .		15b	
		Pensions and annuitie	3377			<b>b</b> Taxable	amount .		16b	
	17	Rental real estate, roy	alties, partnersh	nips, S corporation	ns, trus	ts, etc. Atta	ach Schedu	le E .	17	
	18	Farm income or (loss)	Attach Sched	ule F					18	
Enclose, but do not attach, any	19	Unemployment compe	nsation						19	
payment. Also,	20a	Social security benefit	s 20a			<b>b</b> Taxable	amount .		20b	
please use	21	Other income. List typ	e and amount	(see instr.)					21	100000000000000000000000000000000000000
Form 1040-V.	22	Combine the amounts	in the far right	column for lines 7	throug	h 21.This is	your total	incon	nle 22	28,630.
U 2 2	23	Educator expenses				23				
Adjusted	24	Certain business expe			2000	6500				
Gross		and fee-basis gov. offi	cials. Attach Fo	orm 2106 or 2106	6-EZ	24			_	
Income	25	Health savings accour			-	25			_	
	26	Moving expenses. Att			-	26			_	
	27	Deductible part of self-			ile SE	27			_	
	28	Self-employed SEP, S				28			-	
	29	Self-employed health i				29			-	
	30	Penalty on early withd		s		30			-	
		Alimony paid <b>b</b> Recipier			-	31a			-	
	32				-	32				
	33	Student loan interest of			-	33			-	
	34	Tuition and fees. Attac Domestic production a			-	35			-	
	35 36	Add lines 23 through 3							36	1
	37	Subtract line 36 from I					*********		▶ 37	28,630.
BCA For Disclosur		ivacy Act, and Paperv		0.00				US104		Form <b>1040</b> (2012)

Answers-Woods

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Form 1040 (	2012)		V	Villiam & Lana Woods 341-			Page 2
Tax and			-	Amount from line 37 (adjusted gross income)		38	28,630.
Credits				Check \[ \int \] You were born before Jan. 2, 1948. \[ \int \] Blind. \[ \int \] Total boxes			
			3531	if: Spouse was born before Jan. 2, 1948. Blind. checked ▶ 39a			
Standard		7	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here	_		
Deduction	1	_	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin).	- I	40	11,900.
for-	ubo		41	Subtract line 40 from line 38	_	41	16,730.
People v     check any			42	Exemptions. Multiply \$3,800 by the number on line 6d	-	42	11,400.
box on line 39a or 39b	or	-11	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	_	43	5,330.
who can be	e a	- 1	44	Tax (see instructions). Check if any tax is from:  a Form(s) 8814 b Form 4972 c 962 election		44	528.
dependent			45	Alternative minimum tax (see instructions). Attach Form 6251		45	020.
instruction		П			-	46	528.
All other	S:		46		_	+6	520.
Single or Married fili	na		47				
separately			48	Credit for child and dependent care expenses. Attach Form 2441 48	-		
\$5,950 Married fili	na.		49	Education credits from Form 8863, line 19	-		
Married fili jointly or	ily	-1-3	50	Retirement savings contributions credit. Attach Form 8880 <b>50</b> 51	٥.		
Qualifying widow(er),			51	Child tax credit. Attach Schedule 8812, if required 51			
\$11,900			52	Residential energy credits. Attach Form 5695	_		
Head of		1	53	Other credits from Form: <b>a</b> 3800 <b>b</b> 8801 <b>c</b> 53	_		222
household \$8,700	•		54	Add lines 47 through 53. These are your total credits		54	528.
			55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	. 🕨	55	
Other			56	Self-employment tax. Attach Schedule SE		56	
Taxes			57	Unreported social security and Medicare tax from Form: a 4137 b 8919		57	
			58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if require	d	58	
			59a	Household employment taxes from Schedule H	5	59a	
			b	First-time homebuyer credit repayment. Attach Form 5405 if required	5	9b	
			60	Other taxes. Enter code(s) from instructions		60	
			61	Add lines 55 through 60. This is your total tax		61	
	CS.	- 1	62	Federal income tax withheld from Forms W-2 and 1099 62 2,88	5.		FORM 1099
Payments	3		63	2012 estimated tax payments and amount applied from 2011 return 63			
If you have		L		Earned income credit (EIC)			
qualifying of attach Sch		Γ	b	Nontaxable combat 64h			
EIC.	cadic	L	65	Additional child tax credit. Attach Form 8812	o.		
			66	American opportunity credit from Form 8863, line 8 66	-		
			67	Reserved 67	_		
			68	Amount paid with request for extension to file			
			69	Excess social security and tier 1 RRTA tax withheld 69	_		
			70	Credit for federal tax on fuels. Attach Form 4136 70	_		
			71	Credits from Form: a 2439 b Served c 8801 d 8885 71	-		
				- NG 이 경기 경기 경기 경기 (1986년 - 1986년	_	70	3,886.
			72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments		72 73	3,886.
Refund			73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you over		_	3,886.
		2. 1	74a	Amount of line 73 you want <b>refunded to you.</b> If Form 8888 is attached, check here ▶ Country Checking Saving:		74a	3,000.
Diverse dense			b	Account	5		
Direct depos See instruction		٠,	_ d	number			
			75	Amount of line 73 you want applied to your 2013 estimated tax ▶ 75	-		
Amount You Owe			76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see inst	. •	76	
			77	Estimated tax penalty (see instructions)			M.
Third Par	ty	Do y Design	ou w	ant to allow another person to discuss this return with the IRS (see instructions)?  Phone no.  Phone No.	Yes. C	omple	te below. No
Designee	_		_				ntification
Sign Here		elief,	they a	ties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best ner ture, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which prepa atture Your occupation	of my kno rer has an	y knowl	<sup>and</sup> edge. time phone number
Joint return?	<b>.</b>			Military			
See instr. Keep a copy	7	Spor	ıse's	signature.if a joint return, both must sign. Date Spouse's occupation			IRS sent you an Identity
for your				50 67			ction PIN, it here
records.				Homemaker		(see	
	Print	/Typ	e pre	eparer's name Preparer's signature Date	Check		PTIN
Paid	44,000		L-1967		self-em	ployed	
Preparer's	Firm's	name	9	·	irm's E	IN ►	
Use Only	Firm's	addre	ess	• F	hone n	0.	
BCA				US1040\$2			Form 1040 (2012)

## SCHEDULE D (Form 1040)

## **Capital Gains and Losses**

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012

Department of the Treasury Internal Revenue Service ▶ Information about Schedule D and its separate instructions is at www.irs.gov/form1040.

Attachment Sequence No. 1

Internal Revenue Service (99) ► Use Form 8949 t	o list your transactio	ns for lines 1, 2, 3, 8, 9,	and 10.		Sequence No. 12
Name(s) shown on return					cial security number
William & Lana Woods		Farmer Country and Country		341-	
Part I Short-Term Capital Gains a	nd Losses - Asse	ts Held One Year o	r Less		
Complete Form 8949 before completing line 1, 2, or 3.  This form may be easier to complete if you round off cents	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2,	(f) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(g) Adjustme gain or loss Form(s) 8949,	from Part I,	(h) Gain or (loss) Subtract column (e) from column (d) and combine
to whole dollars.	column (d)	i, ine 2, column (e)	line 2, colun	n (g)	the result with column (g)
1 Short-term totals from all Forms 8949 with box A	1500	0500			1000
checked on Part I	1500.	( 2500)			-1000.
2 Short-term totals from all Forms 8949 with box B checked on Part I					
3 Short-term totals from all Forms 8949 with box C		,			
checked on Part I	100	( )1		$\neg$	
4 Short-term gain from Form 6252 and short-term gain				4	
Net short-term gain or (loss) from partnerships, S confrom Schedule(s) K-1				5	
6 Short-term capital loss carryover. Enter the amount, it	f any, from line 8 of you	ur Capital Loss Carryov	er Workshee	t T	
in the instructions				6	( )
7 Net short-term capital gain or (loss). Combine lines	s 1 through 6 in column	(h). If you have any long	-term capital		
gains or losses, go to Part II below. Otherwise, go to	Part III on page 2			7	-1000.
Part II Long-Term Capital Gains ar	nd Losses - Asse	ts Held More Than	One Year		
Complete Form 8949 before completing line 8, 9, or 10.	(d) Proceeds (sales price) from Form(s)	(f) Cost or other basis	(g) Adjustme		(h) Gain or (loss) Subtract column (e) from
This form may be easier to complete if you round off cents to whole dollars.	8949, Part II, line 4, column (d)	from Form(s) 8949, Part II, line 4, column (e)	Form(s) 8949, line 4, colum	Part II,	column (d) and combine the result with column (g)
Long-term totals from all Forms 8949 with box A checked on Part II		( )			
Long-term totals from all Forms 8949 with box B     checked on Part II	23548.	( 23518,			30.
10 Long-term totals from all Forms 8949 with box C checked on Part II		(			
11 Gain from Form 4797, Part I; long-term gain from For		d long-term gain or (loss)	ý.		
from Forms 4684, 6781, and 8824				11	
12 Net long-term gain or (loss) from partnerships, S corp	oorations, estates, and	trusts from Schedule(s) k	(-1	12	:
13 Capital gain distributions. See the instructions				13	16.
14 Long-term capital loss carryover. Enter the amount, if		그는 사이를 되었다면 하스님 - 트워싱싱스			
Worksheet in the instructions				14	
15 Net long-term capital gain or (loss). Combine lines					( )
the back	8 through 14 in colum	n (h). Then go to Part III o	on		( )

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2012

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Sch	edule D (Form 1040) 2012 William & Lana Woods	341-	Page 2
	Part III Summary		
16	Combine lines 7 and 15 and enter the result	16	(954.)
	<ul> <li>If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
17	Are lines 15 and 16 both gains?  Yes. Go to line 18.  No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	▶ 18	
19	Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions	▶ 19	
20	Are lines 18 and 19 both zero or blank?  Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.  No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:		
	The loss on line 16 or (\$3,000), or if married filing separately, (\$1,500)	21 (	954.)
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?  Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).		
	No. Complete the rest of Form 1040 or Form 1040NR.		
		Schedule D	(Form 1040) 2012

USSCHD\$2

SCHEDULE 8812 (Form 1040A or 1040)

#### Child Tax Credit

OMB No. 1545-0074

► Attach to Form 1040, Form 1040A, or Form 1040NR. Attachment Department of the Treasury ▶ Information about Schedule 8812 and its separate instructions is at www.irs.gov/form1040. Sequence No. 47 Name(s) shown on return Your social security number William & Lana Woods 341-1 Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number) Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit. Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent. For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions. Yes For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions. Yes No For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions. Yes No For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions. Yes No Note. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here Part II Additional Child Tax Credit Filers 1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). Enter the amount from line 6 of your Child Tax Credit Worksheet (see the 1040A filers: 1,000. Instructions for Form 1040A, line 33). 1 1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48 1,000. Subtract line 2 from line 1. If zero, stop; you cannot take this credit 3 29,135. Earned income (see separate instructions) . . . . . . . Nontaxable combat pay (see separate Is the amount on line 4a more than \$3,000? No. Leave line 5 blank and enter -0- on line 6. Yes. Subtract \$3,000 from the amount on line 4a. Enter the result . . . . . 26,135. 5 Multiply the amount on line 5 by 15% (.15) and enter the result . . . . . . . . . . . . . . . . . 3,920. 6 Next. Do you have three or more qualifying children? No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.

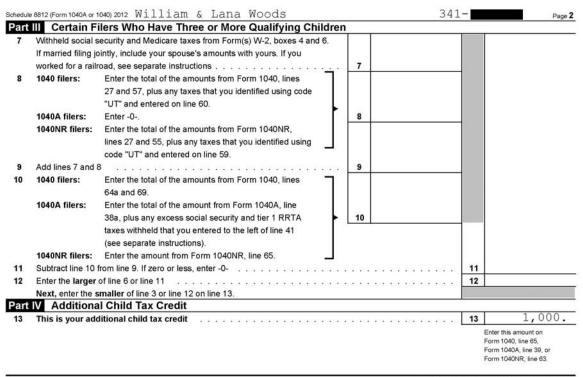
For Paperwork Reduction Act Notice, see your tax return instructions.

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Schedule 8812 (Form 1040A or 1040) 2012

Answers-Woods 155



Schedule 8812 (Form 1040A or 1040) 2012

US8812\$2

Form **8880** 

# **Credit for Qualified Retirement Savings Contributions**

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

► Information about Form 8880 and its instructions is at www.irs.gov/form8880.

OMB No. 1545-0074
2012
Attachment
Sequence No. 54

Department of the Treasury Internal Revenue Service Name(s) shown on return

William & Lana Woods

You cannot take this credit if either of the following applies.

Your social security number 341-

. Caution

• The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$28,750 (\$43,125 if head of household; \$57,500 if married filling jointly).

• The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1995, (b) is claimed as a dependent on someone else's 2012 tay return, or (c) was a student (see instructions)

	depende	nt on someone	else's 2012 tax return, or	(c) was a student (see inst	ructions).			
	Fraditional and	Roth IRA contri	ibutions for 2012. Do no	t include rollover		(a) You	(	b) Your spouse
(	contributions .				1			
E	Elective deferra	als to a 401(k) o	r other qualified employe	er plan, voluntary				
€	employee conti	ributions, and 50	01(c)(18)(D) plan contrib	utions for 2012				
(	see instruction	s)			2	1,200. 1,200.		
1	Add lines 1 and	12			3	1,200.		
(	Certain distribu	tions received a	ifter 2009 and before th	e due date				
(	including exter	nsions) of your 2	2012 tax return (see instr	ructions). If				
r	married filing jo	intly, include bo	oth spouses' amounts in	both columns.				
	See instruction	s for an exception	on		4			
	Subtract line 4	from line 3. If ze	ero or less, enter -0		5	1,200.		
1	n each column	, enter the sma	Iler of line 5 or \$2,000		6	1,200.		
1	Add the amoun	ts on line 6. If ze	ero, stop; you cannot ta	ke this credit			7	1,200
E	Enter the amou	int from Form 10	040, line 38*; Form 1040	A, line 22;				
(	or Form 1040N	R, line 37			8	28,630.		
E	Enter the applic	cable decimal ar	mount shown below:			***		
	If line	B is -		And your filing status is -	0			
Ī		But not	Married	Head of	Sing	le, Married filing		
	Over -	7.7-1407-1407	filing jointly	household	s	eparately, or		
		over -	Enter o	n line 9 -	Qual	lifying widow(er)		
Ī		\$17,250	.5	.5		.5		
l	\$17,250	\$18,750	.5	5		.2		
l	\$18,750	\$25,875	.5	.5		.1		
ı	\$25,875	\$28,125	.5	.2		.1		
ı	\$28,125	\$28,750	.5	.1		.1	9	x. 0.5
ı	\$28,750	\$34,500	.5	.1		.0	S	
ı	\$34,500	\$37,500	.2	.1		.0		
	\$37,500	\$43,125	.1	.1		.0		
	\$43,125	\$57,500	.1	.0		.0		
	\$57,500		.0	.0		.0		
•			Note: If line 9 is zero, st	op; you cannot take this cred	dit.			
1	Multiply line 7 b	y line 9					10	600
E	Enter the amou	int from Form 10	040, line 46; Form 1040A	A, line 28; or Form				
•	1040NR, line 4	4			11	528.		
•	1040 filers:	Enter the total and Schedule	of your credits from lines R, line 22.	s 47 through 49,				
	1040A filers:	Enter the total	of your credits from lines	s 29 through 31.				
	1040NR filers:	Enter the total	of your credits from lines	s 45 and 46.	12	12.		
			zero, stop; you cannot	1 1			13	516
3							1	
(	Credit for qua	lified retiremen	it savings contribution	s. Enter the smaller of line 1	0 or line 1	13	1 1	

<sup>\*</sup> See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8880 (2012)

BCA US8880\$1

Answers-Woods 157

Form 8949

## Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

► Information about Form 8949 and its separate instructions is at www.irs.gov/form8949.

2012

Department of the Treasury Internal Revenue Service (99) ► File with your Schedule D to list your transactions for lines 1, 2, 3, 8, 9, and 10 of Schedule D.

Attachment Sequence No. 12A

Name(s) shown on return

William & Lana Woods

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part I

Short-Term. Transactions involving capital assets you held one year or less are short term. For long-term

transactions, see page 2.

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page

Tou must check box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions,
complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page
for one or more of the boxes, complete as many forms with the same box checked as you need.
(A) Short-term transactions reported on Form 1099-B showing basis was reported to the IRS

(B) Short-term transactions reported on Form 1099-B showing basis was **not** reported to the IRS (C) Short-term transactions not reported to you on Form 1099-B

(a) Description of property	(b) Date acquired	(c) Date sold or disposed	(d) Proceeds (sales price)	(e) Cost or other basis See the <b>Note</b> below	Adjut If you in col (g) See the	o gain or loss enter an amount , enter a code in col (f), separate instructions.	(h) Gain or (loss). Subtract column (e)
(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)	(Mo., day, yr.)	(see instructions)	and see Column (e) in the separate instructions	(f) Code(s) from instr.	(g) Amount of adjustment	from column (d) and combine the result with column (g)
Grow more plant	04/15/2012	09/15/2012	1500.	2500.			-1000
						-	
						;	
Protails. Add the amounts in negative amounts). Enter each Schedule D, line 1 (if Box above is checked), or line 3	total here and include o A above is checked), line	n your e 2 (if <b>Box B</b>	1500.	2500.			-1000

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

For Paperwork Reduction Act Notice, see your tax return instructions. BCA US884

Form 8949 (2012)

Form 8949 (2012)					Attachm	ent Sequence No.	12A Page 2
Name(s) shown on return. (Name	and SSN or taxpayer ide	entification no. not require	ed if shown on other side	Social se	curity nur	nber or taxpayer ide	entification number
William & Lana				341-1			
Most brokers issue their o			27/	5.0		(3)	
the statement even if it is	All the first property of the second	2006년 1일					
	rm. Transactions i			year or less are lon			in 2011 or later.
You must check Box A,	ons, see page 2.  B. or C below, Cl	neck only one bo	If more than one	hox applies for you	ır long-tern	n transactions	
complete a separate Form		3.5		200	-		
for one or more of the box	kes, complete as n	nany forms with the	same box checke	ed as you need.			
(A) Long-term tra	insactions reported	d on Form 1099-B	showing basis wa	s reported to the IR	S		
				s not reported to the	e IRS		
	insactions not repo	orted to you on For	m 1099-B	1	Adi	ustments if any	
3	w2/4-73s	March 1991	763 CC 47		1	to gain or loss	453
(a)  Description of property	(b) Date acquired	(c) Date sold	(d) Proceeds	(e) Cost or other basis	in col (g	u enter an amount ), enter a code in col (f). e separate instructions.	(h) Gain or (loss).
(Example: 100 sh. XYZ Co.)	(Mo., day, yr.)	or disposed (Mo., day, yr.)	(sales price) (see instructions)	See the <b>Note</b> below and see Column (e) in the separate instructions	(f) Code(s) from instr.	(g) Amount of adjustment	Subtract column (e) from column (d) and combine the result with column (g)
Rust corporatio	11/01/1998	05/25/2012	3700.	3200.			500.
Rio Motors	07/15/2008	06/28/2012	9648.	9543.			105
Yours Mines	09/01/2007	10/20/2012	3900.	3750.			150
Bagels R Us	08/01/2002	01/03/2012	1400.	1575.			-175
Holy donuts	10/15/2003	02/05/2012	2500.	2800.			-300
More 4 U	11/12/2004	03/07/2012	1400.	1600.			-200
couch & more	06/15/2010	03/09/2012	1000.	1050.			-50
<u></u>		7					
			7				
2			_		100		
							1
<u>,                                      </u>			s.				
4 Totals. Add the amounts in c	columns (d), (e), (g), and	(h) (subtract					
negative amounts). Enter each Schedule D, line 8(if Box A			0.000/9.000/9.494	200000000000000000000000000000000000000			J1787504

above is checked), or line 10 (if Box C above is checked)

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

BCA Form **8949** (2012)

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		reasury - Internal Revenue S Iual Income Tax		2012	OMB N	lo. 1545	5-0074	IRS Use	Only-Do	not write o	or staple in this space.
For the year Jan. 1-Dec. 31,	2012, o	r other tax year beginning		,2012, ending			,20			See :	separate instructions.
Your first name and in Keith L Br		(S	Last name							Your 313	r social security number
If a joint return, spous Kathy M Br			Last name							<b>Spot</b> 312	use's social security no.
Home address (numb		d street). If you have a	P.O. box, see in	structions.				Apt. no	10	<b>^</b> ^	Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state	e, and Z	IP code. If you have a foreign	address, also comple	te spaces below (s	ee instructi	ons).	50				dential Election Campaign
		-		BHILLIAN CLUMES SEE SCHOOLSES		10.500.00					ere if you, or your spouse if filing ant \$3 to go to this fund. Check-
Foreign country name	•		Foreign provi	nce/county		Foreig	n postal c	ode			below will not change your tax
	1	Single			4	Hea	d of house	ehold (v	vith qu	alifying p	person). (See instructions.)
Filing Status	2	Married filing jointly	(even if only on	e had income)	P.	If the	e qualifyin	g perso	n is a	child but	t not your dependent, enter
Check only	3	Married filing separ	rately. Enter spor	use's SSN abo			child's nar		-		
one box.		and full name here			5		lifying wid		with de	ependen	it child
Exemptions	6a	Yourself. If so	meone can clain	n you as a dep	endent,	do not	check box	(6a .			Boxes checked on
	b					_					6a and 6b 2
If more than	С	Dependents:		(2) Deper			Depend relationsh		under	if child und age 17 qua	on 6c who:
four depen- (1) Firs	_			social secu	urity no.	T) 7) T T	you	5.1	credi	for child tax t (see instr	* lived with you 3
D		Brooks		315-		_	GHTER	<u> </u>		X	you due to divorce
		Brooks		314-		SON	CIIMED	5	-	X	(see instr.)
	se	Brooks		313-		DAU	GHTER	ê	_	X	Dependents on 6c not entered above
here ► 📗									_		_ Add numbers
		f exemptions claimed									. on lines above▶ 5
Income	7	Wages, salaries, tips	, etc. Attach Forr	n(s) W-2							44 000
	527			22 2 11						7	44,900.
Attach		Taxable interest. Att				1 1				8a	
Form(s) W-2 here. Also attach Forms		Tax-exempt interest				. 8b				_	107
W-2G and		Ordinary dividends.		100		T I				9a	187.
1099-R if tax		Qualified dividends				. 9b			150.	-	4
was withheld.	10	Taxable refunds, cree	70							10	
	11	Alimony received								11	+
	12	Business income or (	1.05						-	a —	
If you did not	13	Capital gain or (loss)					d, check h	ere 🕨	E	13	16.
get a W-2, see instructions.	14	Other gains or (losse	1 1	4797		1				14	
see mandenons.		IRA distributions				10000	kable amo		•••••		
	16a	Pensions and annuiti				_	kable amo			16b	
	17	Rental real estate, ro								7/07/	(2,268.)
Enclose, but do	18	Farm income or (loss								18	
not attach, any	19	Unemployment comp	Compared Million Browns			1				19	
payment. Also,		Social security benef		11 3752		b Tax	kable amo	unt .		20b	
please use Form 1040-V.	21	Other income. List ty								21	
	22	Combine the amount				1	This is you	ır total	incon	1€ 22	42,835.
	23	Educator expenses .				. 23				_	
Adjusted	24	Certain business exp				00		4 -	720		
Gross		and fee-basis gov. of				. 24	9	1,	732.	•	
Income	25	Health savings accou				100001			100	_	
	26	Moving expenses. A				-			106.		
	27	Deductible part of se			dule SE					_	
	28	Self-employed SEP,	SIMPLE, and qui	alified plans		. 28				_	
	29	Self-employed health				. 29				_	1
	30	Penalty on early with		s						_	II.
	31a	Alimony paid <b>b</b> Recipi	ent's SSN -			31a				_	
	32					. 32					II.
	33	Student loan interest				. 33				_	1
	34	Tuition and fees. Atta				. 34				_	II.
	35	Domestic production	activities deducti	ion. Attach For	rm 8903	35				_	0 100
	36	Add lines 23 through								36	
	37	Subtract line 36 from	line 22. This is	your adjusted	gross i	ncome				▶ 37	40,697.

Form 1040 (2012)		Keith L & Kathy M Brooks 311-		Page 2
Tax and	38	Amount from line 37 (adjusted gross income)	38	40,697.
Credits	39	a Check You were born before Jan. 2, 1948. Blind. Total boxes		
		if: Spouse was born before Jan. 2, 1948, Blind. checked ▶ 39a		
Standard	٦.,	b If your spouse itemizes on a separate return or you were a dual-status alien, check here		
Deduction for-	40		40	11,992.
People who	41		41	28,705.
check any	42		42	19,000.
box on line 39a or 39b or	43	다 마면 : TO I I I I I I I I I I I I I I I I I I	43	9,705.
who can be claimed as a	44		44	953.
dependent,	1 1 1 1 1 1	: 맛있는데 이렇게 이렇게 되어 있는데 이어 나를 하다면 하면 하는데 있는데 말했다면 말하면 하다면 하는데 보다 드리스 아이에게 보고 있는데, 이어 아이어 아이어 보다는데, 그렇게 되었다면 다른데, 그 아이어 아이어 아이어 보다는데, 그 아이어 아이어 나를 보다면	45	555.
seè instructions.	45			953.
All others:	46		46	933.
Single or Married filing	47	220		
separately, \$5,950	48	500		
	49	22		
Married filing jointly or	50			
Qualifying	51	Child tax credit. Attach Schedule 8812, if required 51		
widow(er), \$11,900	52	Residential energy credits. Attach Form 5695 52		
Head of	53	Other credits from Form: a 3800 b 8801 c 53		
household, \$8,700	54	Add lines 47 through 53. These are your total credits	54	953.
40,700	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	
Other	56	Self-employment tax. Attach Schedule SE	56	
Taxes	57	Unreported social security and Medicare tax from Form: a 4137 b 8919	57	
Tunes	58		58	
		a Household employment taxes from Schedule H	59a	
		b First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
	60	는 사용 사용 전에 있는 것이 없었다. 이번 사용 전에 있는 것이 되었다면 하나 없는 것이 없었다. 그리고 있는 것이 없는 것이 없어 없는 것이 없어 없는 것이 없습니다. 없어 없는 것이 없는 것이 없어 없는 것이 없어	60	
	61	3. 383(31.31 ** 1822(31 ** 18 ** 18 ** 18 ** 18 ** 18 ** 18 ** 18 ** 18 ** 18 ** 18 ** 18 ** 18 ** 18 ** 18 **	61	
	62	F 170	0.	
Payments				
If you have a	_ 63	1 100		
qualifying child,	F	Newtonable combet		
attach Schedule EIC.		pay election		
LIO	65	1		
	66			
	67			
	68			
	69	Excess social security and tier 1 RRTA tax withheld 69		
	70			
	71	Credits from Form: a 2439 b 8801 d 8885 71		
	72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	9,296.
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	9,296.
	74	a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ▶	74a	9,296.
	•	b Routing 062005690		
Direct deposit?	•	d Account 00578965542		
See instructions	75			
Amount	76	and the second of the second o	76	
You Owe	77			
Third Dorty	Do wou	went to allow another percents discuss this return with the IDS (see instructions)?	Comple	te below.
Designee	Designee	s Phone Pe	rsonal iden	ntification
		no. P nu nalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my k	mber (PIN	
Sign	belief, the	y are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has	any knowle	edge.
	TOUT SI	gnature Date Your occupation	Day	time phone number
Joint return? See instr.		Military	15.00	
Keep a copy	Spouse	's signature.if a joint return, both must sign. Date Spouse's occupation		IRS sent you an Identity ction PIN.
for your records.			1000000	it here
10 to 10 (10 (10 (10 (10 (10 (10 (10 (10 (10		Engineer	(see i	
0.000	t/Type	preparer's name Preparer's signature Date Chee	ck if	PTIN
Paid		self-	employed	
	s name	Firm's	EIN ►	
Use Only Firm's	s address	Phone	no.	
BCA		US1040\$2		Form 1040 (2012

Answers-Brooks 161

SCHEDULE A		1				OMB No. 1545-0074
(Form 1040)		Itemized Deduction	าร			2012
Department of the Treasure	v	►Information about Schedule A and its separate instructio	ns is a	t www.irs.gov/form1	040.	Attachment
Internal Revenue Service	(98	Z. L				Sequence No. 07
Name(s) shown on f		1000000			2500	ur social security no.
FG		hy M Brooks			31	1-
Medical		Caution. Do not include expenses reimbursed or paid by others.	1			
and Dontal		Medical and dental expenses (see instructions)	1			
Dental Expenses		Enter amount from Form 1040, line 38 2	3			
Lxpelises		Multiply line 2 by 7.5% (.075)  Subtract line 3 from line 1. If line 3 is more than line 1, enter -0			4	
- · · · ·		State and local	·····		Ť	
Taxes You Paid		a X Income taxes	5	2,094.		
raiu		b General sales taxes		2,001.		
		Real estate taxes (see instructions)	6	690.		
		Personal property taxes	7			
		Other taxes. List type and amount				
		A	8			
	9	Add lines 5 through 8			9	2,784.
Interest	10	Home mortgage interest & points reported to you on Form 1098	10	2,908.		
You Paid	11	Home mortgage interest not reported to you on Form 1098. If				
		paid to the person from whom you bought the home, see inst.				
		and show that person's name, identifying no., and address				
Note.			11			
Your mortgage interest	12	Points not reported to you on Form 1098. See instructions for				
deduction may		special rules	12			
be limited (see		Mortgage insurance premiums (see instructions)	13			
instructions).		Investment interest. Attach Form 4952 if required. (See inst.)	14			0.000
<del>-</del>		Add lines 10 through 14			15	2,908.
Gifts to		Gifts by cash or check. If you made any gift of \$250 or more,	40	6 300		
Charity		see instructions	16	6,300.		
If you made a		Other than by cash or check. If any gift of \$250 or more, see	17			
gift and got a benefit for it,		instructions. You must attach Form 8283 if over \$500	18			
see instructions.		Carryover from prior year			19	6,300.
Casualty and	19	Add lines 16 through 18			13	0,500.
Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.).			20	
Job Expenses	10000	Unreimbursed employee expenses - job travel, union dues,				
and Certain		job education, etc. Attach Form 2106 or 2106-EZ if required.				
Miscellaneous		(See instructions.) ▶ Journals	21	250.		
Deductions		Tax preparation fees	22			
		Other expenses - investment, safe deposit box, etc. List type				
		and amount				
			23	2001		
		Add lines 21 through 23	24	250.		
		Enter amount from Form 1040, line 38 25 40, 697.				
		Multiply line 25 by 2% (.02)	26	814.		
		Subtract line 26 from line 24. If line 26 is more than line 24, enter	-0		27	
Other	28	Other - from list in the inst. List type and amount				
Miscellaneous		-				
Deductions	00	A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		- 11-1	28	
Total		Add the amounts in the far right column for lines 4 through 28. Als			20	11 002
Itemized Deductions		on Form 1040, line 40		[시민 [일 [일 ] ] [일 ] 이 시민 이 시민 [일 ] [일	29	11,992.
Deductions		If you elect to itemize deductions even though they are less than deduction, check here				
For Panerwork Per		n Act Notice, see Form 1040 instructions.			Sched	lule A (Form 1040) 2012

USSCHA\$1

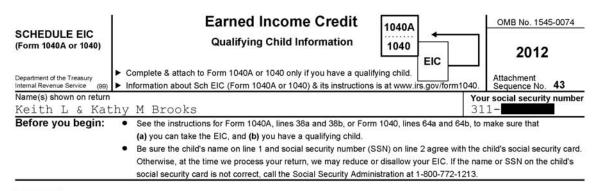
BCA

Department of the Treasury	rom rental real estate,	royalties,   Attach to	Form 1040, 10	corp 40NR,	orations, estates, or Form 1041.		Atta	2012 achment quence No.	
Name(s) shown on return	_							I security n	0.
Keith L & Kathy							311-		L
Part I Income or Loss	From Rental Real	Estate ar	nd Royalties	No	te. If you are in the	business of	renting pe	rsonal prope	ert
	-EZ (see instructions). If					ss from For		E al	
A Did you make any payments			ile Form(s) 1099	9? (see	instructions)		H :	Yes X No	
If "Yes," did you or will you f  Physical address of each			2)					Yes No	)
100 11 1 11		ite, Zip codi	0.04.07						_
A 123 Maple Way									_
c									_
1b Type of Property	2 For each rental real	estate pror	perty listed		17. (01550 197 360).	Person	nal Use	9229890	_
(from list below)	above, report the nu	5.0			Fair Rental Days	Da		QJV	
A 1	personal use days.			Α	183		183		_
В	only if you meet the			В					_
С	a qualified joint vent	ure. See in	structions.	С					_
Type of Property:	13.					•			Т
Single Family Residence	3 Vacation/Short-Te	rm Rental	5 Land		7 Self-Ren	tal			
2 Multi-Family Residence	4 Commercial		6 Royal	ties	8 Other (de	escribe)			
come:	Properties:		Α		В			С	_
Rents received			3,500.		Ž.				
Royalties received		4							L
penses: Advertising			105						
Advertising			135.	-					L
Auto and travel (see instruct		6		-					L
Cleaning and maintenance				-	-	_			H
Commissions			400.	-	1-2				H
			400.	-		_			H
Legal and other professiona Management fees		11		+	-	_			H
Management fees  Mortgage interest paid to ba		12	2,908.			_	<u> </u>		H
Other interest		13	2,500.	+	ri.	_			H
Repairs			235.			-			H
Supplies		11505.1	200.	+					H
Taxes			690.		1				t
Utilities					-				r
Depreciation expense or de			1,400.						r
Other (list) ▶		19							Ī
Total expenses. Add lines 5	through 19	20	5,768.						
Subtract line 20 from line 3	(rents) and/or 4				1,-				
(royalties). If result is a (loss	s), see instructions								
to find out if you must file Fo		21	(2,268.	)					L
Deductible rental real estate			0 0 0 0					ve	
any, on Form 8582 (see ins			2,268.		(	( )	(	)	L
a Total of all amounts reported	시간으로 하면 이번에 되었다. 그렇게 보고 있는데 없었다.			23		J.			L
b Total of all amounts reported		10.00		_		0			
c Total of all amounts reported				23	1 10				
d Total of all amounts reported				23	F 5.0				
<ul> <li>Total of all amounts reported</li> <li>Income. Add positive amounts</li> </ul>				23	e 5,700		0	ì	ľ
Income. Add positive amou				22 E	ter total loceae har	24	( 2	,268.)	+
Losses. Add royalty losses Total rental real estate and						(2000)		,200.)	-
Parts II, III, IV, and line 40 o	- 10 PART - 10 PART - 15 P					·			
					ie 2	26	12	,268.)	

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- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qu	ualifying Child Information	Ch	ild 1	CI	nild 2	Child 3			
1	Child's name If you have more than three qualifying	First name	Last name	First name	Last name	First name	Last name		
	children, you only have to list three to get	Nancy		Brian		Denise			
	the maximum credit.	Brooks		Brooks		Brooks			
2	Child's SSN								
	The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	315-		314-		313-			
3	Child's year of birth	Year	2005	Year	2003	Year	1999		
	90	was younger that	jointly), skip lines	was younge	1993 <b>and</b> the child r than you (or your ing jointly), skip lines go to line 5.	was younge	1993 <b>and</b> the child or than you (or your ling jointly), skip lines go to line 5.		
4 a	Was the child under age 24 at the end of 2012, a student, and younger than you (or	Yes.	☐ No.	Yes.	No.	Yes.	☐ No.		
	your spouse, if filing jointly)?	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.		
b	Was the child permanently and totally disabled during any part of 2012?	☐ Yes.	□ No.	☐ Yes.	□ No.	☐ Yes.	□ No.		
	disabled during any part of 2012 r		The child is not a	☐ Tes.	The child is not a	☐ Tes.			
		Go to line 5.	qualifying child.	Go to line 5.		Go to line 5.	The child is not a qualifying child.		
5	Child's relationship to you	GO TO IIIIO O	quanty mg crina.	GO TO INICOT	quam) mg arma.		quanty mg annu.		
	(for example, son, daughter, grandchild,	5311011	mpp	0.017		577707	IMPD		
	niece, nephew, foster child, etc.)	DAUGH	TER	SON		DAUGI	ITER		
6	Number of months child lived with								
	you in the United States during 2012								
	<ul> <li>If the child lived with you for more than half of 2012 but less than 7 months, enter "7."</li> </ul>								
	If the child was born or died in 2012								
	and your home was the child's home	12	months	1	2 months	1	L2 months		
	for more than half the time he or she	Do not enter m	nore than 12	Do not ente	r more than 12	Do not ente	er more than 12		
	was alive during 2012, enter "12".	months.		months.		months.			

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule EIC (Form 1040A or 1040) 2012

BCA

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Form	Unreimbursed Employee Business Expenses						
	ment of the Treasury Il Revenue Service (99)	► Attach to Form 10	040 or Form 1040NR.		Attachment Sequence No. 129A		
	name ith L Brook	g I	Occupation in which you incurred exper	nses	Social security no.		
7	sers that I this land	orm Only if All of the Following Apply			311		
Y accept does     Y reimb     If Caut	You are an employee opted in your field of tranot have to be require You do not get reimbuoursements for this put you are claiming vehion: You can use the	leducting ordinary and necessary expenses attrib de, business, or profession. A necessary expense of to be considered necessary. rsed by your employer for any expenses (amount	utable to your job. An ordinary expense is e is one that is helpful and appropriate for syour employer included in box 1 of you rate for 2012.  Vined the vehicle and used the standard in	r your l r Form nileage	ousiness. An expense W-2 are not considered rate for the first year you		
Pa	t I Figure Yo	ur Expenses					
1	Complete Part II. Mu	Itiply line 8a by 55.5 cents (.555). Enter the resul	It here	1	833.		
2		nd transportation, including train, bus, etc., that di		2			
3		away from home overnight, including lodging, airs and entertainment		3	730.		
4	Business expenses	not included on lines 1 through 3. Do not include i	meals and entertainment	4			
5		nent expenses: \$ 338 . x 5 portation (DOT) hours of service limits: Multiply m ess by 80% (.80) instead of 50%. For details, see		5	169.		
6	Schedule A (Form qualified performing	d lines 1 through 5. Enter here and on <b>Schedule</b> A <b>040NR), line 7).</b> (Armed Forces reservists, fee-bartists, and individuals with disabilities: See the individuals	asis state or local government officials, structions for special rules on where	6	1,732.		
Par	t II Informati	on on Your Vehicle. Complete this part or	nly if you are claiming vehicle expense or	n line 1			
7	When did you place	your vehicle in service for business use? (month,	day, year) ▶ <u>01/01/2011</u>				
8	Of the total number of	of miles you drove your vehicle during 2012, enter Commuting	the number of miles you used your vehic	cle for:			
а	Business15	0 0 b (see instructions)	<b>c</b> Other	-	arres de la companie		
9	Was your vehicle ava	ailable for personal use during off-duty hours?					
10	Do you (or your spou	se) have another vehicle available for personal us	se?				
11a	Do you have evidend	e to support your deduction?	***************************************				
b	If "Yes," is the evide	nce written?					
For F	Paperwork Reduction	Act Notice, see your tax return instructions.		8	Form <b>2106-EZ</b> (2012)		
BCA		US106EZ1					

Answers-Brooks 165

Child and Dependent Care Expenses 1040 OMB No. 1545-0074 Form 2441 1040A Attach to Form 1040, Form 1040A, or Form 1040NR. 2012 2441 1040NR ▶ Information about Form 2441 and its separate instructions Attachment Sequence No. 21 Department of the Treasury is at www.irs.gov/form2441. Name(s) shown on return Your social security number Keith L & Kathy M Brooks 311-Persons or Organizations Who Provided the Care - You must complete this part. Part I (If you have more than two care providers, see the instructions.) 1 (a) Care provider's (b) Address (c) Identifying number (d) Amount paid (SSN or EIN) (see instructions) name (number, street, apt. no., city, state, and ZIP code) 798 Lucas Way 1,500. Fun for Tots 29-Complete only Part II below. Did you receive dependent care benefits? Complete Part III on page 2. Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a. Credit for Child and Dependent Care Expenses Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions. (c) Qualified expenses you incurred and paid in 2012 for the person listed in column (a) (a) Qualifying person's name (b) Qualifying person's social First security number Nancy Brooks 315-750. 750. Brooks 3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 ...... 1,500. 13,668. 4 Enter your earned income. See instructions ..... 4 5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was 41,566. disabled, see the instructions); all others, enter the amount from line 4..... 1,500. 6 Enter the smallest of line 3, 4, or 5 6 7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; 40,697. 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7 If line 7 is: If line 7 is: **But not** Decimal **But not** Decimal Over Over over amount is over amount is \$0-15,000 35 \$29,000-31,000 27 15,000-17,000 31,000-33,000 .26 .34 0.22 17,000-19,000 .33 33,000-35,000 .25 8 19 000-21 000 32 35 000-37 000 24 21,000-23,000 .31 37,000-39,000 .23 23,000-25,000 .30 39,000-41,000 .22 25,000-27,000 .29 41,000-43,000 .21 27,000-29,000 .28 43,000-No limit .20 9 Multiply line 6 by the decimal amount on line 8. If you paid 2011 expenses in 2012, see 330. the instructions 10 Tax liability limit. Enter the amount from the Credit 11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46. For Paperwork Reduction Act Notice, see the instructions. Form 2441 (2012)

US2441\$1

	Moving Expenses	ON	IB No. 1545-0074	
Form 3903  Department of the Treasury Internal Revenue Service	► Information about Form 3903 and its instructions is available at www.irs.gov/form3903.  ► Attach to Form 1040 or Form 1040NR.		2012 Attachment Sequence No. 170	
Name(s) shown on retu		Your soc	ial security numbe	
Before you begin:	<ul> <li>athy M Brooks</li> <li>√ See the Distance Test and Time Test in the instructions to find out if you can deduct you expenses.</li> <li>√ See Members of the Armed Forces in the instructions, if applicable.</li> </ul>			
	nd storage of household goods and personal effects (see instructions)	1	250.	
	lodging) from your old home to your new home (see instructions). ne cost of meals	2	703.	
3 Add lines 1 and 2	2	3	953.	
included in box 1	nount your employer paid you for the expenses listed on lines 1 and 2 that is <b>not</b> of your Form W-2 (wages). This amount should be shown in box 12 of rith code <b>P</b>	4	547.	
5 Is line 3 more th	an line 4?			
	innot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from and include the result on Form 1040, line 7, or Form 1040NR, line 8.			
	ct line 4 from line 3. Enter the result here and on Form 1040, line 26, or 040NR, line 26. This is your <b>moving expense deduction</b>	5	406.	
For Panerwork Reduc	tion Act Notice see instructions		Form 3903 (2012	

BCA US3903\$1

Answers-Brooks 167

SCHEDULE 8812 (Form 1040A or 1040)

## **Child Tax Credit**

OMB No. 1545-0074 2012

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

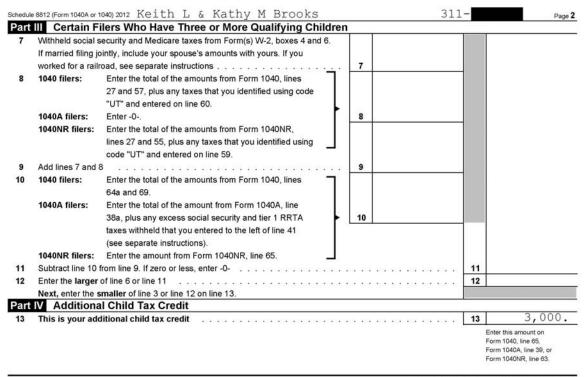
	ment of the Treasury al Revenue Service (99)	▶ Information about Schedule 8812 and its separate instructions is at www.irs.gov/form10	040. Sequence No. 47
	e(s) shown on return		our social security number
			311-
Pal	Filers Wh	o Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Iden	tification Number)
	Complete thi	s part only for each dependent who has an ITIN and for whom you are claiming the child tax credit	ε
22.30.30.30.	If your depen	dent does not qualify for the credit, you cannot include that dependent in the calculation of this cre	
CAUT		14 A 987 A	
		stions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, lin tification Number) and that you indicated qualified for the child tax credit by checking column (4) for	
Α		dent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child mee e separate instructions.	t the substantial
	Yes	□ No	
В		pendent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child reseparate instructions.	neet the substantial
	Yes	□ No	
С	720 300	ident identified with an ITIN and listed as a qualifying child for the child tax credit, did this child med e separate instructions.	et the substantial
	Yes	□ No	
D		endent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child me e separate instructions.	eet the substantial
	Yes	□No	
Note.		nan four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, s	ee the instructions
	,		_
Pai		l Child Tax Credit Filers	
1	1040 filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the	
	40404 51	Instructions for Form 1040, line 51).	
	1040A filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).	3,000.
	1040NR filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the	, ,,,,,,,,
		Instructions for Form 1040NR, line 48).	
	If you used Pub.	972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.	
2	Enter the amount	t from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48	2
3		om line 1. If zero, stop; you cannot take this credit	3 3,000.
4a	Earned income (	see separate instructions)	
b		pat pay (see separate	
5		line 4a more than \$3,000?	
3		line 5 blank and enter -0- on line 6.	
		ct \$3,000 from the amount on line 4a. Enter the result	
6		unt on line 5 by 15% (.15) and enter the result	6 7,835.
		ve three or more qualifying children?	
		6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of	
	57	or line 6 on line 13.	
	-	6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13.  vise, go to line 7.	
-	Otherv	nee, go to mie 1.	

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 8812 (Form 1040A or 1040) 2012

BCA

US8812\$1



Schedule 8812 (Form 1040A or 1040) 2012

US8812\$2

Form **8863** 

### **Education Credits (American Opportunity and** Lifetime Learning Credits)

▶ See separate instructions to find out if you are eligible to take the credits. Instr. and more are at www.irs.gov/form8863. Attach to Form 1040 or Form 1040A. OMB No. 1545-0074 2012 Attachment Sequence No. **50** 

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Keith L & Kathy M Brooks

Your social security number 311-

Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete

3 1	After completing Part III for each student, enter the total of all amounts from all Parts Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are		30	1	-
3 1	household, or qualifying widow(er)	5301 G (10)		All Colonia	
3 1		0.000			
1	Enter the amount from Form 1040 line 38 or Form 1040A line 22 If you are	2			
1	Enter the amount norm round 1040, line 30, or round 1040A, line 22. If you are				
	filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico,				
	see Pub. 970 for the amount to enter.	3			
4	Subtract line 3 from line 2. If zero or less, stop; you cannot take				
i	any education credit	4			
5 1	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household.				
	or qualifying widow(er)	5			
	If line 4 is:				
,	Equal to or more than line 5, enter 1.000 on line 6	Τ			
	<ul> <li>Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to</li> </ul>			6	
	at least three places)				
7 1	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year ar	nd meet			
	the conditions described in the instructions, you cannot take the refundable America		tunity		
				7	
8 1	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the a	mount h	ere and		-
	on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below			8	
	Nonrefundable Education Credits				
9 :	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (se	ee instru	ctions)	9	
10	After completing Part III for each student, enter the total of all amounts from all Parts	s III, line	31. If		
	zero skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	3,000.
	Enter the smaller of line 10 or \$10,000			11	3,000.
12	Multiply line 11 by 20% (.20)			12	600.
13	Enter: \$124,000 if married filing jointly; \$62,000 if single, head of				
	household, or qualifying widow(er)	13	124,000.		
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are				
	filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico,	14			
	see Pub. 970 for the amount to enter.	100	40,697.		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0-				
	on line 18, and go to line 19	15	83,303.		
	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household,				
	or qualifying widow(er)	16	20,000.		
	If line 15 is:				
	<ul> <li>Equal to or more than line 16, enter 1.000 on line 17 and go to line 18</li> </ul>				
	Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded)	to at lea	ast three places)	17	1.000
	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (se			18	600.
	Nonrefundable education credits. Enter the amount from line 13 of the Credit Lim		49.00 mm 19.		
	(see instructions) here and on Form 1040, line 49, or Form 1040A, line 31			19	600.

Form 8863 (2012)

BCA

US8863\$1

eit	e(s) shown on return Th L & Kathy M Brooks	Your social security number							
		5 X							
	Complete Part III for each student for whom you are cla DTION opportunity credit or lifetime learning credit. Use addition								
	rt III Student and Educational Institution Informat								
	See instructions.								
20	Student name (as shown on page 1 of your tax return)	21 Student social security no. (as shown on page 1 of your tax return							
V-4	the Dynalia	212							
22	thy Brooks Educational institution information (see instructions)	312-							
a.	Name of first educational institution	b. Name of second educational institution (if any)							
d.	Name of hist educational histitution	b. Name of second educational institution (if any)							
Mur	ray Technical College								
	Address, Number and street (or P.O. box). City, town or post office,	(1) Address, Number and street (or P.O. box). City, town or post office							
	state, and ZIP code. If a foreign address, see instructions.	state, and ZIP code. If a foreign address, see instructions.							
25	Murray Avenue	in the state of th							
MUF	RRAY KY 42071-								
(2)	Did the student receive Form 1098-T	(2) Did the student receive Form 1098-T							
	from this institution for 2012?	from this institution for 2012?							
(3)	Did the student receive Form 1098-T	(3) Did the student receive Form 1098-T							
	from this institution for 2011 with Box Yes X No	from this institution for 2011 with Box Yes X No							
	2 filed in and Box 7 checked?	2 filed in and Box 7 checked?							
f you	checked "No" in both (2) and (3), skip (4).	If you checked "No" in both (2) and (3), skip (4).  (4) If you checked "Yes" in (2) or (3), enter the institution's							
23	Has the Hope Scholarship Credit or American opportunity								
	credit been claimed for this student for any 4 prior tax years?	Yes - Stop! No - Go to line 24. Go to line 31 for this student.							
24	Was the student enrolled at least half-time for at least one								
	academic period that began in 2012 at an eligible								
	educational institution in a program leading towards a	Yes - Go to line 25. No - Stop! Go to line 31							
	postsecondary degree, certificate, or other recognized	for this student.							
	postsecondary educational credential? (see instructions)								
	Did the student complete the first 4 years of post-secondary	Yes - Stop! No - Go to line 26.							
25									
	education before 2012?	Go to line 31 for this student.							
	Was the student convicted, before the end of 2012, of a	No - See Tip below and							
	Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled	No - See Tip below and complete either lines 27-3							
	Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?	Yes - Stop! Go to line 31 for this student.  No - See Tip below and complete either lines 27-30 or line 31 for this student.							
26	Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the Ame	Yes - Stop! No - See Tip below and complete either lines 27-30 or line 31 for this student. or line 31 for this student.							
	Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot be student that gives you the lower tax liability.	Yes - Stop! No - See Tip below and complete either lines 27-30 or line 31 for this student. Or line 31 for this student or line 31 for this student. Or line 31 for this student or line 31 for this student. Or line 31 for this student. Or line 31 for this student.							
26	Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot the same student in the same year. If you complete lines 27 the	Yes - Stop! No - See Tip below and complete either lines 27-30 or line 31 for this student. Or line 31 for this student or line 31 for this student. Or line 31 for this student or line 31 for this student. Or line 31 for this student. Or line 31 for this student.							
Z6	Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot the same student in the same year. If you complete lines 27 the American Opportunity Credit	No - See Tip below and complete either lines 27-31  Go to line 31 for this student. or line 31 for this student.  In this student or line 31 for this student.  In this student or line 31 for this student.  In this student or line 31 for this student.  In this student or line 31 for this student.  In this student or line 31 for this student.							
26 TIF	Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot the same student in the same year. If you complete lines 27 the American Opportunity Credit  Adjusted qualified education expenses (see instructions). Do not en	No - See Tip below and complete either lines 27-31 Go to line 31 for this student. or line 31 for this student.  Prican opportunity credit and lifetime learning credits, and choose the cred of take the American opportunity credit and the lifetime learning credit for rough 30 for this student do not complete line 31.							
TIF 27 28	Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot the same student in the same year. If you complete lines 27 the American Opportunity Credit  Adjusted qualified education expenses (see instructions). Do not en	No - See Tip below and complete either lines 27-31 Go to line 31 for this student. or line 31 for this student.  Prican opportunity credit and lifetime learning credits, and choose the cred of take the American opportunity credit and the lifetime learning credit for rough 30 for this student do not complete line 31.  Inter more than \$4,000. 27 28							
26 TIF 27 28 29	Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot the same student in the same year. If you complete lines 27 the American Opportunity Credit  Adjusted qualified education expenses (see instructions). Do not en Subtract \$2,000 from line 27. If zero or less enter -0-Multiply line 28 by 25% (.25)	No - See Tip below and complete either lines 27-31 Go to line 31 for this student. or line 31 for this student, or line 31 for line 31 for this student do not complete line 31.  Inter more than \$4,000							
26 TIF 27 28 29	Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot the same student in the same year. If you complete lines 27 the American Opportunity Credit  Adjusted qualified education expenses (see instructions). Do not en Subtract \$2,000 from line 27. If zero or less enter -0-Multiply line 28 by 25% (.25)  If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 from line 28.	No - See Tip below and complete either lines 27-30 or line 31 for this student. Or line 31 for this student do not complete line 31.							
25 26 TIF 27 28 29 30	Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot the same student in the same year. If you complete lines 27 the American Opportunity Credit  Adjusted qualified education expenses (see instructions). Do not ensubtract \$2,000 from line 27. If zero or less enter -0-Multiply line 28 by 25% (.25)  If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,0 enter the result. Skip line 31. Include the total of all amounts from all	No - See Tip below and complete either lines 27-30 or line 31 for this student.  Frican opportunity credit and lifetime learning credits, and choose the credit take the American opportunity credit and the lifetime learning credit for rough 30 for this student do not complete line 31.  Inter more than \$4,000							
26 TIF 27 28 29	Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot the same student in the same year. If you complete lines 27 the American Opportunity Credit  Adjusted qualified education expenses (see instructions). Do not en Subtract \$2,000 from line 27. If zero or less enter -0-Multiply line 28 by 25% (.25)  If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 from line 28.	No - See Tip below and complete either lines 27-30 or line 31 for this student.  Frican opportunity credit and lifetime learning credits, and choose the credit take the American opportunity credit and the lifetime learning credit for rough 30 for this student do not complete line 31.  Inter more than \$4,000 27  28  29  200 to the amount on line 29 and I Parts III, line 30 on Part I, line 1 30							

BCA US8863\$2

Answers-Brooks 171

Form **8880** 

## **Credit for Qualified Retirement Savings Contributions**

OMB No. 1545-0074 2012

Department of the Treasury Internal Revenue Service

► Attach to Form 1040, Form 1040A, or Form 1040NR. ▶ Information about Form 8880 and its instructions is at www.irs.gov/form8880.

Attachment Sequence No.

Name(s) shown on return

Keith L & Kathy M Brooks

You cannot take this credit if either of the following applies.

Your social security number 311-

• The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$28,750 (\$43,125 if head of household; \$57,500 if married filing jointly).

• The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1995, (b) is claimed as a

		else's 2012 tax return, or		nstructions).	201001000000000000000000000000000000000		
		butions for 2012. Do not			(a) You	(b) \	our spouse
				1			
Elective defer	rals to a 401(k) o	r other qualified employe	r plan, voluntary				
1150 50		01(c)(18)(D) plan contribu					4 000
						-	4,000
Add lines 1 ar		4,000					
		fter 2009 and before the					
		2012 tax return (see instr					
		oth spouses' amounts in					
							4 000
						_	4,000 2,000
	The second secon						
			te this credit			. 7	2,000
		040, line 38*; Form 1040		1.2.1	40 607		
				8	40,697.	-	
		mount shown below:					
If line	8 is -	12.20.00.20.00.00	And your filing status i				
0	But not	Married	Head of	1,000,000,000,000,000,000	Married filing		
Over -	over -	filing jointly	household	100	arately, or		
			line 9 -	Qualifyi	ing widow(er)		
	\$17,250	.5	.5		.5		
\$17,250	\$18,750	.5	.5		.2		
\$18,750	\$25,875	.5	.5		.1		
\$25,875	\$28,125	.5	.2		.1		0 1
\$28,125	\$28,750	.5	-1		.1	9	x. 0.1
\$28,750	\$34,500	.5	.1		.0		
\$34,500	\$37,500	.2	.1		.0		
\$37,500	\$43,125	.1	.1		.0		
\$43,125	\$57,500	.1	.0		.0		
\$57,500		.0	.0		.0		
			p; you cannot take this c			40	200
						. 10	200
		040, line 46; Form 1040A		امدا	953.		
9,5			47.1	11	903.	-	
1040 filers:	Enter the total and Schedule	of your credits from lines R, line 22.	47 through 49,				
1040A filers:	Enter the total	of your credits from lines	29 through 31.				
1040NR filers	: Enter the total	of your credits from lines	45 and 46.	12	930.		
Subtract line	12 from line 11. If	zero, stop; you cannot t	ake this credit			. 13	23
Credit for qu	alified retiremen	t savings contributions	s. Enter the smaller of line	e 10 or line 13			2,000
							23

<sup>\*</sup> See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8880 (2012)

BCA

US8880\$1

For the year Jan. 1-Dec. 31,		other tax year beginning	recuiii	2012 OMB 1	No. 1545-007	T INO OSC	Olly-DO I	_	taple in this space. parate instruction	ns.			
Your first name and in Abe R Line	nitial		Last name	The state of the s					ocial security n				
If a joint return, spous Ashley B M			Last name	Last name					Spouse's social security no.				
Home address (numb			a P.O. box, see in	nstructions.		Apt. no	).		ke sure the SSN nd on line 6c are				
City, town or post office, stat	te, and ZI	P code. If you have a foreig	n address, also comple	ete spaces below (see instruc	tions).	7			ntial Election C				
									if you, or your spouse \$3 to go to this fund.				
Foreign country name	e 	•	Foreign prov	Foreign province/county For						our tax Spouse			
	1	Single		4					rson). (See insti				
Filing Status	2			~~~ ~				child but n	ot your depende	nt, enter			
Check only	3	Married filing sep	250			's name her	_		Lina .				
Exemptions	6a	and full name her		5		g widow(er)			- TO THE RESERVE TO T	d on			
Exemptions	b	k7		n you as a dependent					Boxes checked	2			
If more than	c	Dependents:		(2) Dependent's		pendent's	(4)√if	child under	No. of children				
four depen- (1) Fire		27		social security no.	relati	onship to	lunder a	ge 17 quali- or child tax (see instr.)	on 6c who:  • lived with you	0			
dents, see	ot mann	Lastrianie		Social Security no.	<del>                                     </del>	ou	credit	(see instr.)	<ul> <li>did not live with</li> </ul>	-			
instr. and							1	_	you due to divorce or separation	C			
check				1			1	_	(see instr.) Dependents on 6c	0			
here ▶ 🗌									Add numbers	2			
d Total nur		exemptions claimed Wages, salaries, tip		m/a) \M/ 2				т т	on lines above				
income		wages, salaries, lip	s, etc. Attach For	(5) ۷۷-2	FEC	18,5	43	7	29,4	143			
	8a	Taxable interest. A	ttach Schedule B	if required		10/0	10.	8a		349.			
Attach Form(s) W-2 here.		Tax-exempt interest			1 1			0a	-/-				
Also attach Forms		Ordinary dividends.					40001445570	9a					
W-2G and 1099-R if tax		Qualified dividends			.   9b								
was withheld.	10		axable refunds, credits, or offsets of state and local income taxes										
	11	Alimony received .						11					
	12	Business income or	(loss). Attach So	chedule C or C-EZ				12					
If you did not	13	Capital gain or (loss	). Attach Schedu	le D if required. If not	required, che	eck here 🕨		13					
get a W-2,	14	Other gains or (loss	es). Attach Form	4797				14					
see instructions.	15a	IRA distributions .	15a		<b>b</b> Taxable	amount		15b					
	16a	Pensions and annui	ties 16a		<b>b</b> Taxable	amount		16b					
	17	Rental real estate, r	oyalties, partners	hips, S corporations, to	rusts, etc. At	tach Sched	ıle E	17					
Enclose, but do	18	Farm income or (los		lule F				18					
not attach, any	19	Unemployment com	in the second					19					
payment. Also, please use		Social security bene			<b>b</b> Taxable	amount		20b					
Form 1040-V.	21	Other income. List			uah 24 Thio	a vave tatal	incom	21	30,7	792			
	23	Educator expenses		column for lines 7 thro	23	is your total	IIICOIII	22	50,	52.			
Adjusted	24			sts, performing artists,									
Gross			하게 하면 이번 이 아이가 아니다.	orm 2106 or 2106-EZ	24								
Income	25			ttach Form 8889									
	26				70501								
	27	3.7		x. Attach Schedule SE									
	28	Self-employed SEP	, SIMPLE, and qu	alified plans	28								
	29	Self-employed healt	h insurance dedu	ction	29								
	30	Penalty on early wit	hdrawal of saving	s	30								
	31a	Alimony paid b Reci	pient's SSN 🕨	·	31a								
	32	IRA deduction .			32								
	33	Student loan interes											
	34				34								
	35			tion. Attach Form 8903									
		하다 있다. ^^ ^ ^ ^ ^ ^ ^ ^ ^ ^ ^ ^ ^ ^ ^ ^ ^ ^						36	20.5	700			
	37	Subtract line 36 from	n line 22. This is	your adjusted gross	income		DESIGNATION OF	▶ 37	30,7	194.			

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Form 1040 (2	2012)		Abe R Lincoln & Ashley B McCleary 431-		Page 2		
Tax and		38	Amount from line 37 (adjusted gross income)	. 38	30,792.		
Credits		39a	Check You were born before Jan. 2, 1948, Blind. Total boxes		**		
			if: Spouse was born before Jan. 2, 1948, Blind. checked ▶ 39a				
Standard		b		1			
		40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	11,900.		
. 265	nho [	41	Subtract line 40 from line 38	41	18,892.		
check any		42	Exemptions. Multiply \$3,800 by the number on line 6d	42	7,600.		
39a or 39b		43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43	11,292.		
claimed as	a	44	Tax (see instructions). Check if any tax is from:  a Form(s) 8814  b Form 4972  c 962 election	44	1,128.		
dependent,		45	Alternative minimum tax (see instructions). Attach Form 6251	45	-/		
for- • People w		46	Add lines 44 and 45	46	1,128.		
	E	47	Foreign tax credit. Attach Form 1116 if required	40	1,120.		
Single or Married filin	na l			-			
separately,	9	48	0.47	-			
\$100 PM 100 PM 100 PM	<u>,  </u>	49	150	- !			
Standard Deduction for- People w check any box on line 39a or 39b who can be claimed as dependent, see instructions All others Single or Married filin jointly or Qualifying widow(er), \$11,900 Head of household, \$8,700   Cher Taxes  If you have qualifying clattach Sche attach Sche	9	50		-			
Qualifying widow(er)		51	Child tax credit. Attach Schedule 8812, if required 51	- !			
\$11,900		52	Residential energy credits. Attach Form 5695 52	4 !			
		53	Other credits from Form: a 3800 b 8801 c 53		0 000		
\$8,700	10	54	Add lines 47 through 53. These are your total credits	. 54	1,128.		
_ ^ A		55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0	55			
Other		56	Self-employment tax. Attach Schedule SE	. 56			
Taxes		57	Unreported social security and Medicare tax from Form: a 4137 b 8919	. 57			
		58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required .	. 58			
		59a	Household employment taxes from Schedule H	. 59a			
		b		. 59b			
		60	Other taxes. Enter code(s) from instructions	60			
		61	Add lines 55 through 60. This is your total tax	61	19		
		62	Federal income tax withheld from Forms W-2 and 1099 62 1,059.	1			
<b>Payments</b>		63	2012 estimated tax payments and amount applied from 2011 return 63	1			
If you have	a		Earned income credit (EIC)	-			
qualifying c	hild, r	b	Nontaxable combat C4b	-			
	edule	65	Additional child tax credit. Attach Form 8812				
			H437 4 B (CA) 7 B (CA) 5 C (CA	-			
		66	American opportunity credit from Form 8863, line 8 66	- !			
		67	Reserved	-			
		68	Amount paid with request for extension to file 68	- !			
		69	Excess social security and tier 1 RRTA tax withheld 69	- !			
		70	Credit for federal tax on fuels. Attach Form 4136				
		71	Credits from Form: a 2439 b 8801 d 8885 71				
		72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	1,059.		
Refund		73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	1,059.		
		74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ▶	74a	1,059.		
	•	b	Routing number		2		
		d	Account number				
See instruction	ns	75	Amount of line 73 you want applied to your 2013 estimated tax ▶ 75				
Amount		76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see inst ▶	76			
You Owe		77	Estimated tax penalty (see instructions)				
Third Part	v Do	you v	want to allow another person to discuss this return with the IRS (see instructions)?	. Comp	olete below. X No		
	Des	signee's	Phone no.	ersonal ic	dentification PIN)		
Sign	Und	der pena	alties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my	knowledg	ge and		
			are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer ha nature   Date   Your occupation	s any kno I Da	wledge. aytime phone number		
			Nurse				
See instr.	Sn	ouse's	s signature.If a joint return, both must sign. Date Spouse's occupation	If ti	he IRS sent you an Identity		
Keep a copy for your	, op	ouse.	Spouse 3 occupation		otection PIN,		
records.			None	0.00	ter it here		
	Drint/T	vne r			e inst)		
Paid	CHIN I	y he b		eck	H PTIN		
Preparer's	en control		f-employe				
Use Only	Firm's na		- Paris	10 m	s EIN ▶		
	Firm's ac	dress	Phon	e no.			
BCA			1000 miles		Form 1040 (2012)		

	orm 1116	(Individual, Estate, or Trust)  ► Attach to Form 1040, 1040NR, 1041, or 990-T.									OMB No. 1545-0121 2012 Attachment			
Inte	ernal Revenue Service (99)	► Informa	tion about	Form 1116 an	d its separa	te instructi	ons is at wy			_	on pg. 1 of your tax return			
	be R Lincoln	& Ash	ley B	McClear	У			431-	g IIO. as s	nown	on pg. 1 or your tax return			
	se a separate Form 1116							e instruction	s. Check	only	one			
bo	x on each Form 1116. F													
b	Passive category income c Section 901(j) income e Lump-sum distributions General category income d Certain income re-sourced by treaty													
f	Resident of (name of co	untry) ▶ I	reland	f										
	ote: If you paid taxes to								If you pai	d tax	es to more than			
or	e foreign country or U.S Part I Taxab								otogon		necked Above)			
1	laxan	ne income	e or Loss	s From Sou			J.S. Posses		ategory	/ ()	Total			
				А	roreigne	В		С		(Ac	id cols. A, B, and C.)			
g	Enter the name of the	e foreign co	untry or								*			
	U.S. possession		▶ [	Dublin										
1	a Gross income from so	urces within	country											
	shown above and of the	5.5%	ked											
	above (see instruction	is):												
	wages			18,5	343					1a	18,543.			
1	b Check if line 1a is com sonal services as an e compensation from all or more, and you used to determine its source	mployee, you sources is \$ d an alternation	ur total 250,000	10,0							10,010.			
De	ductions and losses		ee instr.):	-										
	Expenses definitely r		Section of the section											
	on line 1a (attach state													
3	Pro rata share of other	r deductions	not											
	definitely related:													
	a Certain itemized dedu	ctions or star	ndard											
	deduction (see instruc	기계관 (회사) :		11,9	900.									
	b Other deductions (atta		· -	11 0	000									
	c Add lines 3a and 3b			11,9			_							
	d Gross foreign source i e Gross income from all		-	30,7			-							
	f Divide line 3d by line 3		-	0.60			-							
	g Multiply line 3c by line		-		66.				-					
	Pro rata share of inter			, _										
	a Home mortgage intere	est (use the V	Vorksheet											
	for Home Mortgage In	terest in the i	instr.)		218									
1	b Other interest expense	e												
5	Losses from foreign so				-						7 166			
	Add lines 2, 3g, 4a, 4b			17/	.66.				_	6	7,166.			
1	Subtract line 6 from line Part II Foreio	ne 1a. Enter t			(see instruct		*********		🕨	7	11,3//.			
	Credit is claimed	gii Taxes i	raid Oi F	Accided		,	id or accrue	d						
_	for taxes (you must check one)		In foreig	in currency	10101	in taxes par	d or doorde	In U.S.	dollars					
直	(h) Paid	20 1			(n) Other	Taxes v	vithheld at so		(r) Oth		(s) Total foreign			
Country	(i) Date paid		(I) Rents (m) foreig		foreign taxes paid or accrued	(o) Dividends	(q) foreign taxes pa Interest or accru-		aid	d accrued (add cols.				
A	or accrued		,		J. Goorded		& royalties		165		1,658.			
В														
С														
8	-				nd on line 9	page 2			▶	8	1,658.			
Fo	r Paperwork Reductio	n Act Notice	e, see instr	uctions.							Form 1116 (2012)			

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Fo	Form 1116   Foreign Tax Credit   OMB No. 1545-012										OMB No. 1545-0121		
					dividual, Est						2012		
р.							41, or 990-T			Attachment			
	partment of the Treasury ernal Revenue Service (99)	▶ Informa	tion about	Form 1116 an	d its separa	te instructi	ons is at ww	w.irs.gov/f	orm111	SE 1	Sequence No. 19		
	ame be R Lincoln	n & Ash	lev B	McClear	·V			Identifyin	g no. as	shown	on pg. 1 of your tax return		
_	se a separate Form 111					egories of	Income in the	1770/1907 1910	s. Chec	k only	one		
	x on each Form 1116.												
а	Passive category in			on 901(j) incon				sum distribu	itions				
b	General category income d Certain income re-sourced by treaty												
f	Resident of (name of co	ountry) ▶ I	reland	l									
	ote: If you paid taxes to				ssion, use co	lumn A in P	art I and line	A in Part II.	If you pa	aid tax	xes to more than		
or	e foreign country or U.	S. possession	n, use a sep	arate column a	and line for e	ach country	or possessio	n.		2000000			
	Part I Taxal	ble Income	e or Loss	From Sou	rces Outs	ide the U	Inited Stat	tes (for C	atego	y CI	hecked Above)		
					Foreign C	Country or L	J.S. Possess	sion	0.000		Total		
				Α		В		С		(Ad	dd cols. A, B, and C.)		
g	Enter the name of the		-										
	U.S. possession			reland									
1	a Gross income from so		100 C 100 C 100 C										
	shown above and of	• • •	ked										
	above (see instruction Interest	ns):											
	Inceresc			1 3	49.					1a	1,349.		
	b Check if line 1a is cor	mnensation fo	or ner-	1/0	,15.					Id	1,545.		
	sonal services as an												
	compensation from a												
	or more, and you use to determine its source		Ve basis										
De	eductions and losses		ee instr ):				-			$\equiv$			
	Expenses definitely		agreements.										
	on line 1a (attach stat												
3	Pro rata share of other												
	definitely related:												
	a Certain itemized dedu	uctions or star	ndard										
	deduction (see instru			11,9	000.								
	b Other deductions (att	얼마지않아 (회에야) 전환하다면	nt)										
	c Add lines 3a and 3b		· -	11,9	00.								
	d Gross foreign source			1,3									
	e Gross income from a			30,7	92.								
	f Divide line 3d by line	(1) HE IN HE HE IN	-	0.04	38								
	g Multiply line 3c by line	e 3f		5	21.								
4	Pro rata share of inte	rest exp. (see	inst.):										
	a Home mortgage inter	est (use the V	Vorksheet										
	for Home Mortgage In	nterest in the	instr.)		28								
	b Other interest expens	se											
5	Losses from foreign s	sources											
6	Add lines 2, 3g, 4a, 4	b, and 5		5	21.					6	521.		
	Subtract line 6 from li	ne 1a. Enter t	the result he	re and on line	15, page 2				▶	7	828.		
		gn Taxes	Paid or A	ccrued	(see instruct								
	Credit is claimed for taxes (you				Foreiç	n taxes pai	id or accrue	d					
5	for taxes (you must check one)			n currency	1 4 1 2 11			In U.S.					
Country	(h) Paid	1922/27	vithheld at s		(n) Other foreign	103.954	withheld at so	1423.00	(r) Ot fore		(s) Total foreign taxes paid or		
ပိ	(i) Accrued	(k)	(I) Rents	(m)	taxes paid	(0)	(p) Rents	(p)	taxes		accrued (add cols.		
	(j) Date paid or accrued	Dividends	and royalti	es Interest	or accrued	Dividends	& royalties	Interest	or acc		(o) through (r))		
<u>A</u>				_				78.			78.		
B				-									
C	Add E		-\ F-:	- 4-4-11	-4 " -						78.		
_	Add lines A through				nd on line 9	, page 2				8	Form <b>1116</b> (2012)		
r	or Paperwork Reduction	OH ACT NOTICE	e, see instri	uctions.							rorm 1110 (2012)		

BCA US1116\$1

Forn	11116(2012) Abe R Lincoln & Ashley B McCl	eary	431-		Page 2
Pa	rt III Figuring the Credit	20 00		3	
9	Enter the amount from line 8. These are your total foreign taxes paid				
	or accrued for the category of income checked above Part I	9	1,658.		
10	Carryback or carryover (attach detailed computation)	10			
		75,1079			
11	Add lines 9 and 10	11	1,658.		
		2.00	100		
12	Reduction in foreign taxes (see the instructions)	12 (	)		
			7233		
13	Taxes reclassified under high tax kickout (see instructions)	13			
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes avail	able for cre	dit	14	1,658.
15	Enter the amount from line 7. This is your taxable income or (loss) from				3
	sources outside the United States (before adjustments) for the category				
	of income checked above Part I (see the instructions)	15	11,377.		
16	Adjustments to line 15 (see the instructions)	16	10		
17	Combine the amounts on lines 15 and 16. This is your net foreign source				
	taxable income. (If the result is zero or less, you have no foreign tax credit				
	for the category of income you checked above Part I. Skip lines 18 through				
	22. However, if you are filing more than one Form 1116, you must complete				
	line 20.)	17	11,377.		
18	Individuals: Enter the amount from Form 1040, line 41, or Form				
	1040NR, line 39. Estates and trusts: Enter your taxable income				
	without the deduction for your exemption	18	18,892.		
	Caution: If you figured your tax using the lower rates on qualified dividends	or capital g	jains, see instructions.		
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			19	0.6022
20	Individuals: Enter the amount from Form 1040, line 44. If you are a nonres	ident alien,	enter the amount		
	from Form 1040NR, line 42.				
	Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a	7.1	17		1 100
	lines 36 and 37			20	1,128.
	Caution: If you are completing line 20 for separate category e (lump-sum d				670
21	Multiply line 20 by line 19 (maximum amount of credit)			21	679.
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are	-	-		
	27 and enter this amount on line 28. Otherwise, complete the appropriate lin			222	679.
De	the instructions)  IT IV Summary of Credits From Separate Parts III			22	679.
			uctions)		
23	Credit for taxes on passive category income		679.	0	
24	Credit for taxes on general category income.		073.	8	
25	Credit for taxes on certain income re-sourced by treaty			d.	
26	Credit for taxes on lump-sum distributions			0.7	728.
27	Add lines 23 through 26			27	728.
28	Enter the smaller of line 20 or line 27			28	120.
29	Reduction of credit for international boycott operations. See instructions for			29	
30	Subtract line 29 from line 28. This is your foreign tax credit. Enter here and				728.
	Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line	40a		30	140.

Form **1116** (2012)

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US1116\$2

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a	Figuring the Credit	2		-3-2	110 0.480
	Enter the amount from line 8. These are your total foreign taxes paid				
	or accrued for the category of income checked above Part I	9	78.		
	DIE STEELEN TOOTSER AND A <del>D</del> ONE STEELEN STEELEN STEELEN DE STEELEN DE STEELEN DE STEELEN DE STEELEN DE STEELEN DE				
	Carryback or carryover (attach detailed computation)	10			
	Add lines 9 and 10	11	78.		
			7-01		
	Reduction in foreign taxes (see the instructions)	12 (		)	
	todation in foreign taxes (see the mediation)	12		-	
	Taxes reclassified under high tax kickout (see instructions)	13			
	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available		6	14	78
	Enter the amount from line 7. This is your taxable income or (loss) from				//032
	sources outside the United States (before adjustments) for the category				
	of income checked above Part I (see the instructions)	15	828.		
	Adjustments to line 15 (see the instructions)	16	020.		
	Combine the amounts on lines 15 and 16. This is your net foreign source	10			
	axable income. (If the result is zero or less, you have no foreign tax credit				
	for the category of income you checked above Part I. Skip lines 18 through				
	22. However, if you are filing more than one Form 1116, you must complete		000		
	ine 20.)	17	828.		
	ndividuals: Enter the amount from Form 1040, line 41, or Form				
	ndividuals: Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts: Enter your taxable income				
	하게 하면 어머니 가게 되었다. 하면 가는 하면 하면 하면 하다 하다 그 보다 보다 하는데	18	18,892.		
	1040NR, line 39. Estates and trusts: Enter your taxable income				
	1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption				
	1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption	capital gai	ns, see instructions.		0.0438
	1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption	capital gai	ns, see instructions.		0.0438
	1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption	capital gai	ns, see instructions.		0.0438
	1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption	capital gai	ns, see instructions.		
	1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption	capital gai	ns, see instructions.  ter the amount  of Form 990-T,	19	
	1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption  Caution: If you figured your tax using the lower rates on qualified dividends or Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	capital gai	ns, see instructions.  Iter the amount  of Form 990-T,	19	
	1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption  Caution: If you figured your tax using the lower rates on qualified dividends or Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	capital gai	ns, see instructions.  Inter the amount of Form 990-T, ee instructions.	19	1,128
	1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption  Caution: If you figured your tax using the lower rates on qualified dividends or Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	capital gai	ns, see instructions.  Inter the amount  of Form 990-T,  ee instructions.	19	1,128
	1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption  Caution: If you figured your tax using the lower rates on qualified dividends or Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	capital gai nt alien, er r the total o butions), s	ns, see instructions.  Inter the amount of Form 990-T, Inter instructions. Inter see instructions. Inter see instructions.	19	1,128
	1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption  Caution: If you figured your tax using the lower rates on qualified dividends or Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	nt alien, er the total obutions), s g, skip line	ns, see instructions.  Inter the amount of Form 990-T, Inter instructions. Inter see instructions. Inter see 23 through see	19	1 <b>,</b> 128
	1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption  Caution: If you figured your tax using the lower rates on qualified dividends or Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	capital gai nt alien, er r the total butions), s butions), s g, skip line n Part IV (	ns, see instructions.  Inter the amount  of Form 990-T,  Inter instructions.  Inter see instructions.  Inter see instructions.  Inter see instructions.	19	1 <b>,</b> 128
	1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption  Caution: If you figured your tax using the lower rates on qualified dividends or Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	capital gaint alien, er the total of t	ns, see instructions.  Inter the amount  of Form 990-T,  Inter instructions.  Inter see instructions.  Inter see instructions.  Inter see instructions.	19	1 <b>,</b> 128
	1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption  Caution: If you figured your tax using the lower rates on qualified dividends or Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	capital gai	ns, see instructions.  Inter the amount  of Form 990-T,  Inter instructions.  Inter see instructions.  Inter see instructions.  Inter see instructions.	19	1 <b>,</b> 128
	1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption  Caution: If you figured your tax using the lower rates on qualified dividends or Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	capital gai  nt alien, er  r the total (  butions), s  g, skip line n Part IV (  see instruc  23  24	ns, see instructions.  Inter the amount  of Form 990-T,  Inter instructions.  Inter see instructions.  Inter see instructions.  Inter see instructions.	19	1 <b>,</b> 128
	1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption  Caution: If you figured your tax using the lower rates on qualified dividends or Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	capital gai	ns, see instructions.  Inter the amount  of Form 990-T,  Inter instructions.  Inter see instructions.  Inter see instructions.  Inter see instructions.	19	1 <b>,</b> 128
	1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption  Caution: If you figured your tax using the lower rates on qualified dividends or Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	the total of the t	ns, see instructions.  Inter the amount  of Form 990-T,  Inter the amount	20 21	1 <b>,</b> 128
	1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption  Caution: If you figured your tax using the lower rates on qualified dividends or Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	the total of the t	ns, see instructions.  Inter the amount  of Form 990-T,  eee instructions.  es 23 through see  tions)	20 21 22	1 <b>,</b> 128
	1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption  Caution: If you figured your tax using the lower rates on qualified dividends or Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	talien, err the total of the to	ns, see instructions.  Inter the amount  of Form 990-T,  ee instructions.  es 23 through see	20 21 22	1 <b>,</b> 128
	1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption  Caution: If you figured your tax using the lower rates on qualified dividends or Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	talien, err the total of the to	ns, see instructions.  Inter the amount  of Form 990-T,  ee instructions.  es 23 through  see	20 21 22	1,128 49
	1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption  Caution: If you figured your tax using the lower rates on qualified dividends or Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	talien, er the total of the tot	ns, see instructions.  Inter the amount  of Form 990-T,  ee instructions.  It is 23 through  see  tions)	20 21 22 27 28 29	0.0438 1,128 49

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Form 8863

# Education Credits (American Opportunity and Lifetime Learning Credits)

► See separate instructions to find out if you are eligible to take the credits.

Instr. and more are at www.irs.gov/form8863. Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074 2012

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

......

Attachment Sequence No. 50 Your social security number

Abe R Lincoln & Ashley B McCleary 431
Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.

Pa	Refundable American Opportunity Credit				
1	After completing Part III for each student, enter the total of all amounts from all Part	s III, lin	ne 30	1	
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of				
	household, or qualifying widow(er)	2			
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are				
	filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico,				
	see Pub. 970 for the amount to enter.	3			
4	Subtract line 3 from line 2. If zero or less, stop; you cannot take				
	any education credit	4			
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household.				
	or qualifying widow(er)	5			
6	If line 4 is:				
	Equal to or more than line 5, enter 1.000 on line 6		7		
	• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to		<b></b>	6	
	at least three places)				
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year ar	nd mee	et		
	the conditions described in the instructions, you cannot take the refundable Americ				
			`▶ ∏	7	
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the a	moun	7 T T T T T T T T T T T T T T T T T T T		
	on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below			8	
Pa	Nonrefundable Education Credits				
9	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (s	ee inst	ructions)	9	
10	After completing Part III for each student, enter the total of all amounts from all Part				
	zero skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	1,235.
11	Enter the smaller of line 10 or \$10,000			11	1,235.
12	Multiply line 11 by 20% (.20)			12	247.
13	Enter: \$124,000 if married filing jointly; \$62,000 if single, head of				
	household, or qualifying widow(er)	13	124,000.		
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are				
	filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico,	14			
	see Pub. 970 for the amount to enter.	700	30,792.		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0-				
	on line 18, and go to line 19	15	93,208.		
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household,				
	or qualifying widow(er)	16	20,000.		
17	If line 15 is:				
	Equal to or more than line 16, enter 1.000 on line 17 and go to line 18				
	Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded)	to at	least three places)	17	1.000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (so			18	247.
19	Nonrefundable education credits. Enter the amount from line 13 of the Credit Lim				
	(see instructions) here and on Form 1040, line 49, or Form 1040A, line 31			19	247.
	the state of the s				

For Paperwork Reduction Act Notice, see your tax return instructions. IRS.gov/form8863

Form 8863 (2012)

BCA

US8863\$1

	e(s) shown on return			social securi	ty number
oe	R Lincoln & Ashley B McCleary		4	31-	
	Complete Part III for each student for whom you are claim	iming either the American			
	JTION opportunity credit or lifetime learning credit. Use addition		each stud	dent.	
De				**************************************	
Pa	Student and Educational Institution Informat See instructions.	ion			
20	Student name (as shown on page 1 of your tax return)	21 Student social security no. (as	shown on	nage 1 of you	ır tav return
	otadent name (as shown on page 1 or your tax retain)	21 Ottachi social security no. (as	Shown on	page 1 or you	ar tax retain
Abe	Lincoln	431-			
22	Educational institution information (see instructions)				
a.	Name of first educational institution	b. Name of second educational in	stitution (if	fany)	
		1560 married Control (Control of Control of			
Fu.	ton School of Nursing				
(1)	Address, Number and street (or P.O. box). City, town or post office,	(1) Address, Number and street (o	r P.O. box	). City, town	or post office
	state, and ZIP code. If a foreign address, see instructions.	state, and ZIP code. If a foreigr	n address,	see instruction	ons.
	.2 N Morgan St				
	ANTA GA 30308-				
(2)	Did the student receive Form 1098-T	(2) Did the student receive Form 1	098-T		П
	from this institution for 2012? Yes X No	from this institution for 2012?	000 T	Yes	No
(3)	Did the student receive Form 1098-T	(3) Did the student receive Form 1		П у	П.,
	from this institution for 2011 with Box Yes No	from this institution for 2011 wit	tn Box	Yes	∐ No
fuoi	2 filed in and Box 7 checked? checked "No" in both (2) and (3), skip (4).	2 filed in and Box 7 checked?  If you checked "No" in both (2) and (	(2) okin (4)		
	If you checked "Yes" in (2) or (3), enter the institution's	(4) If you checked "Yes" in (2) or (			
(4)	• • • • • • • • • • • • • • • • • • • •				
(4)	federal identification number (from Form 1098-T).	federal identification number (fr			
(4)	• • • • • • • • • • • • • • • • • • • •				
4.01	federal identification number (from Form 1098-T).				
401	federal identification number (from Form 1098-T).  Has the Hope Scholarship Credit or American opportunity	federal identification number (fr	rom Form	1098-T).	24.
4.01	federal identification number (from Form 1098-T).	federal identification number (fr	rom Form		24.
23	federal identification number (from Form 1098-T).  Has the Hope Scholarship Credit or American opportunity	federal identification number (fr	rom Form	1098-T).	24.
23	federal identification number (from Form 1098-T).  Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years?	federal identification number (fr	rom Form	1098-T).	24.
23	federal identification number (from Form 1098-T).  Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years?  Was the student enrolled at least half-time for at least one	federal identification number (fr	No.	1098-T).	
23	federal identification number (from Form 1098-T).  Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years?  Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible	federal identification number (fr	No	1098-T). o - Go to line	to line 31
23	federal identification number (from Form 1098-T).  Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years?  Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a	federal identification number (fr	No	1098-T).  o - Go to line  o - Stop! Go to	to line 31
23	federal identification number (from Form 1098-T).  Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years?  Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized	federal identification number (fr	No for	1098-T).  o - Go to line  o - Stop! Go to	to line 31
23	federal identification number (from Form 1098-T).  Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years?  Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)	federal identification number (fr  Yes - Stop! Go to line 31 for this student.  Yes - Go to line 25.	No for	1098-T).  o - Go to line  o - Stop! Go to this student.	to line 31
223	federal identification number (from Form 1098-T).  Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years?  Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)  Did the student complete the first 4 years of post-secondary	federal identification number (fr  Yes - Stop! Go to line 31 for this student.  Yes - Go to line 25.	No Form	1098-T).  o - Go to line  o - Stop! Go to this student.	o line 31
223	federal identification number (from Form 1098-T).  Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years?  Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)  Did the student complete the first 4 years of post-secondary education before 2012?	federal identification number (fr  Yes - Stop! Go to line 31 for this student.  Yes - Go to line 25.	No.	1098-T).  o - Go to line  o - Stop! Go to r this student. o - Go to line	to line 31 26.
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223 224 225 226 227 228 229 330	Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years?  Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)  Did the student complete the first 4 years of post-secondary education before 2012?  Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the American Opportunity Credit  Adjusted qualified education expenses (see instructions). Do not end Subtract \$2,000 from line 27. If zero or less enter -0-Multiply line 28 by 25% (.25)  If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,0 enter the result. Skip line 31. Include the total of all amounts from all	federal identification number (from the federal identification number (from the federal identification number (from federal identification id	No	1098-T).  o - Go to line o - Stop! Go to r this student. o - Go to line o - See Tip be omplete either line 31 for thi dits, and choo fetime learnin.	26. elow and r lines 27-30 is student. se the credi
223 224 225 226 227 228 229	Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years?  Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)  Did the student complete the first 4 years of post-secondary education before 2012?  Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?  When you figure your taxes, you may want to compare the American Opportunity Credit  Adjusted qualified education expenses (see instructions). Do not en Subtract \$2,000 from line 27. If zero or less enter -0-  Multiply line 28 by 25% (.25)  If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,0 enter the result. Skip line 31. Include the total of all amounts from all	federal identification number (fr  Yes - Stop! Go to line 31 for this student.  Yes - Go to line 25.  Yes - Stop! Go to line 31 for this student.  Yes - Stop! Go to line 31 for this student.  rican opportunity credit and lifetime leads take the American opportunity credit rough 30 for this student do not complete the more than \$4,000.	No N	1098-T).  o - Go to line o - Stop! Go to r this student. o - Go to line o - See Tip be omplete either line 31 for thi dits, and choo fetime learnin.	26. elow and r lines 27-30 is student. se the credi

BCA US8863\$2

Form **8880** 

#### Credit for Qualified Retirement Savings Contributions

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

► Information about Form 8880 and its instructions is at www.irs.gov/form8880.

2012
Attachment Sequence No. 54

Department of the Treasury Internal Revenue Service Name(s) shown on return

Abe R Lincoln & Ashley B McCleary

You cannot take this credit if either of the following applies.

Your social security number

Caution

• The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$28,750 (\$43,125 if head of household; \$57,500 if married filling jointly).

• The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1995, (b) is claimed as a dependent on someone else's 2012 tay return or (c) was a student (see instructions)

depend	ent on someone	else's 2012 tax return, o	(c) was a student (see ins	structions).		_	
Traditional an	d Roth IRA contri	ibutions for 2012. Do no	t include rollover		(a) You	(b)	Your spouse
contributions				. 1			
Elective defer	rals to a 401(k) o	r other qualified employe	er plan, voluntary				
employee con	tributions, and 50	01(c)(18)(D) plan contrib	utions for 2012		St. 11 2000/28		
(see instruction	ns)			. 2	4,000.		
Add lines 1 ar	nd 2			. 3	4,000.		
Certain distrib	utions received a	fter 2009 and before th	e due date				
(including exte	ensions) of your 2	2012 tax return (see instr	ructions). If				
married filing	jointly, include bo	oth spouses' amounts in	both columns.				
See instruction	ns for an exception	on		. 4			
Subtract line 4	from line 3. If ze	ero or less, enter -0		. 5	4,000.		
In each colum	n, enter the sma	Iler of line 5 or \$2,000		. 6	2,000.		
Add the amou	ints on line 6. If z	ero, stop; you cannot ta	ke this credit			7	2,000
Enter the amo	unt from Form 10	040, line 38*; Form 1040	A, line 22;				
or Form 1040	NR, line 37			. 8	30,792.		
Enter the appl	licable decimal ar	mount shown below:			***		
If line	8 is -		And your filing status is	-			
	But not	Married	Head of	Sing	le, Married filing		
Over -	over -	filing jointly	household	s	eparately, or		
	over-	Enter o	n line 9 -	Qual	lifying widow(er)		
.7.7.7	\$17,250	.5	.5		.5		
\$17,250	\$18,750	.5	5		.2		
\$18,750	\$25,875	.5	.5		.1		
\$25,875	\$28,125	.5	.2		.1		
\$28,125	\$28,750	.5	.1		.1	9	x. 0.5
\$28,750	\$34,500	.5	.1		.0		
\$34,500	\$37,500	.2	.1		.0		
\$37,500	\$43,125	.1	.1		.0		
\$43,125	\$57,500	.1	.0		.0		
\$57,500		.0	.0		.0		
		Note: If line 9 is zero, st	op; you cannot take this cre	edit.			
Multiply line 7	by line 9					10	1,000
Enter the amo	unt from Form 10	040, line 46; Form 1040	A, line 28; or Form				7
1040NR, line				. 11	1,128.		
1040 filers:	Enter the total and Schedule	of your credits from lines R, line 22.	s 47 through 49,		5.		
1040A filers:	Enter the total	of your credits from lines	s 29 through 31.	E.			
		of your credits from lines		12	975.		
		zero, stop; you cannot				13	153
						1.0	
Credit for au	alified retiremen	t savings contribution	s. Enter the smaller of line	10 or line 1	13	1 1	

<sup>\*</sup> See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8880 (2012)

BCA US8880\$1

Answers-Lincoln 181

Total number of exemptions claimed   Son   So			reasury - Internal Revenue Se Iual Income Tax I		2012	OMB N	. 1545-007	4 IRS Use	Only-Do	not write	or staple in this space.
David D SUTTY	For the year Jan. 1-Dec. 31,	2012, or	other tax year beginning		,2012, ending		,20			See	separate instructions.
Single   S			7	Last name						1000000	
Apt. no.				Last name							
Foreign country name				P.O. box, see in	structions.			Apt. no		<b>A</b> !	Make sure the SSN(s) above and on line 6c are correct.
Foreign country name				address, also complet	te spaces below (s	ee instructio	ns).	\$0		Pres	idential Election Campaigr
Foreign province/county   Foreign province			_								
Filing Status   2   Married filing pinitly (even if only one had income)   If the qualifying person is a child but not your dependent, enter this child's name here. ▶   S   Q   Qualifying widew(er) with dependent child   Q   Q   Q   Q   Q   Q   Q   Q   Q	Foreign country name	9		Foreign provi	nce/county		Foreign po	stal code		ing a bo	ox below will not change your tax
Married filing separately. Enter spouse's SSN above and full name here.   Some of the content		1	Single			4	Head of	household (w	vith qu	ualifying	person). (See instructions.)
And full name here.	Filing Status	2	Married filing jointly	(even if only on	e had income)	F	If the qua	lifying perso	n is a	child bu	ut not your dependent, enter
and full name here. ▶ 5   Qualifying wildow(er) with dependent child became the property of t	Check only	3	Married filing separ	ately. Enter spou	ise's SSN abo	ve	this child	's name here			
Important	one box.		and full name here.	<b>&gt;</b>		5	Qualifyin	g widow(er)	with d	epende	nt child
If more than   C   Dependents   (2) Dependents   (3) Dependents   (4) V clust under the perfect of the perfe	Exemptions	6a	X Yourself. If so	meone can clain	you as a dep	endent,	to not ched	k box 6a .			Boxes checked on
Commonwealth   Com	7.	b	X Spouse								6a and 6b 2
1	If more than	c			T		(3) De	pendent's	_	if child und	
dents see   Marvin Surry	four depen- (1) Fire	st nam			5000 1000				fying	for child ta	x lived with you 1
Instr. and check	- Control of the Cont							unali:	2160		<ul> <li>did not live with</li> </ul>
Combined	instr. and										or separation
Add number of exemptions claimed	check								$\top$	$\Box$	Dependents on 6c
d Total number of exemptions claimed   3   1   1   1   1   1   1   1   1   1	here ▶ ☐										
Name	d Total nun	nber o	f exemptions claimed								2
Sa   Taxable interest. Attach Schedule B if required   Sa   Sa   Sa   Sa   Sa   Sa   Sa   S	Income	7	Wages, salaries, tips,								
Attach   Sa   Taxable interest. Attach Schedule B if required   Sa   Sa					-		FEC	29,45	57.	-   7	79,027.
Tax-exempt interest. Do not include on line 8a   8b	Attach	8a	Taxable interest. Atta	ach Schedule B	if required .						
Also attach Forms   9a   Ordinary dividends   Attach Schedule B if required   9b							8b				
Description	Also attach Forms								00144	9a	
10   Taxable refunds, credits, or offsets of state and local income taxes   10							9b				
11		50000		lits or offsets of	state and loca	l income		10502300345	e e e e e	10	<u></u>
12   Business income or (loss). Attach Schedule C or C-EZ   12   13   14   15   15   15   15   15   15   15				7.1							2 /
13   Capital gain or (loss). Attach Schedule D if required. If not required, check here			그렇게 없어서 아름답답니다 그렇다 아이를 살아서 하나도 있었다.								
14   Other gains or (losses). Attach Form 4797   14     15a   IRA distributions   15a     b   Taxable amount   15b     16a     16a     b   Taxable amount   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   20   Social security benefits   20a   b Taxable amount   20b   20   20   20   20   20   20   2	If you did not		(2)	100					1	$\neg$ $-$	
15a   RA distributions   15a   b   Taxable amount   15b   16b     16a   Pensions and annuities   16a   b   Taxable amount   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   20b     20a   Social security benefits   20a   b   Taxable amount   20b     20a   Combine the amounts in the far right column for lines 7 through 21. This is your total income   22   49,570.	get a W-2,										
16a   Pensions and annuities   16a   b   Taxable amount   16b     17   Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E   17   18   18     19   Unemployment compensation   20a   b   Taxable amount   20b   Unemployment compensation   20   Unemployment compensation   20   Unemployment compensation   20   Unemployment tax	see instructions.		5 0	1 1			1	amount .			
17   Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E											
18					ips S corpora	tions tru			le F		
19										222	
20a	Enclose, but do		The state of the s							-	
21 Other income. List type and amount (see instr.) FORM 2555-EZ   21 (29,457.)			시간 경기에 가장하는 경기를 하는 것이 없었다.	part of the second			b Taxable	amount .			
Combine the amounts in the far right column for lines 7 through 21. This is your total income  22	please use				see instr.)	FORM					100 455
23 Educator expenses	Form 1040-V.								incor	_	
Adjusted  Gross  and fee-basis gov. officials. Attach Form 2106 or 2106-EZ  Health savings account deduction. Attach Form 8889	ă e e e e e e e e e e e e e e e e e e e										
Gross Income       and fee-basis gov. officials. Attach Form 2106 or 2106-EZ 24       24         25 Health savings account deduction. Attach Form 8889 25       25         26 Moving expenses. Attach Form 3903 26       26         27 Deductible part of self-employment tax. Attach Schedule SE 27       28         28 Self-employed SEP, SIMPLE, and qualified plans 28       29         29 Self-employed health insurance deduction 29       30         30 Penalty on early withdrawal of savings 30       30         31a Alimony paid b Recipient's SSN ▶ 31a       31a         32 IRA deduction 33       33         33 Student loan interest deduction 33       34         34 Tuition and fees. Attach Form 8917 34       34         35 Domestic production activities deduction. Attach Form 8903       35         36 Add lines 23 through 35 36       36         37 Subtract line 36 from line 22. This is your adjusted gross income 37       49,570	Adjusted						-				
Health savings account deduction. Attach Form 8889	Gross	1.75	A STATE OF THE PARTY OF THE PAR				24				
26 Moving expenses. Attach Form 3903	-	25									
27 Deductible part of self-employment tax. Attach Schedule SE 28 Self-employed SEP, SIMPLE, and qualified plans 29 Self-employed health insurance deduction 29 30 Penalty on early withdrawal of savings 30 31a Alimony paid b Recipient's SSN ▶ 31a 32 IRA deduction 32 33 Student loan interest deduction 33 Student loan interest deduction 34 Tuition and fees. Attach Form 8917 35 Domestic production activities deduction. Attach Form 8903 36 Add lines 23 through 35 37 Subtract line 36 from line 22. This is your adjusted gross income 37 49,570.							1000				
28 Self-employed SEP, SIMPLE, and qualified plans 28 29 Self-employed health insurance deduction 29 30 Penalty on early withdrawal of savings 30 31a Alimony paid b Recipient's SSN ▶ 31a 32 IRA deduction 32 33 Student loan interest deduction 33 34 Tuition and fees. Attach Form 8917 34 35 Domestic production activities deduction. Attach Form 8903 36 Add lines 23 through 35 36 37 Subtract line 36 from line 22. This is your adjusted gross income ▶ 37 49,570.							_				
29 Self-employed health insurance deduction 29 30 Penalty on early withdrawal of savings 30 31a Alimony paid b Recipient's SSN ▶ 31a 32 IRA deduction 32 33 Student loan interest deduction 33 34 Tuition and fees. Attach Form 8917 34 35 Domestic production activities deduction. Attach Form 8903 36 Add lines 23 through 35 36 37 Subtract line 36 from line 22. This is your adjusted gross income ▶ 37 49,570.			- (1) [1 시간 시간 [1] [1] [1 [1] [1] [1] [1] [1] [1] [1]			21255	1335				
30 Penalty on early withdrawal of savings 30 31a Alimony paid b Recipient's SSN ▶ 31a 32 IRA deduction 32 33 Student loan interest deduction 33 34 Tuition and fees. Attach Form 8917 34 35 Domestic production activities deduction. Attach Form 8903 35 Add lines 23 through 35 36 Subtract line 36 from line 22. This is your adjusted gross income ▶ 37 49,570.							-				
31a Alimony paid b Recipient's SSN ▶ 31a  32 IRA deduction 32  33 Student loan interest deduction 33  34 Tuition and fees. Attach Form 8917 34  35 Domestic production activities deduction. Attach Form 8903 35  36 Add lines 23 through 35 36  37 Subtract line 36 from line 22. This is your adjusted gross income ▶ 37 49,570.							10000				
32 IRA deduction  33 Student loan interest deduction  34 Tuition and fees. Attach Form 8917  35 Domestic production activities deduction. Attach Form 8903  36 Add lines 23 through 35  37 Subtract line 36 from line 22. This is your adjusted gross income  30 32 33 34 35 34 35 35 36 37 36 37 37 49,570.											
33 Student loan interest deduction			[HE 12 (19 19 19 19 19 19 19 19 19 19 19 19 19 1				2.00				
34 Tuition and fees. Attach Form 8917											
Domestic production activities deduction. Attach Form 8903 35  Add lines 23 through 35 36  Subtract line 36 from line 22. This is your adjusted gross income 57 49,570.							5 4500				
36 Add lines 23 through 35											
37 Subtract line 36 from line 22. This is your adjusted gross income										36	1
											40 570
	BCA For Disclosu					-				Service Co.	

Form 1040 (2012)	)	I	David D & Elizabeth A Surry 411-		Page 2
Tax and		38	Amount from line 37 (adjusted gross income)	. 38	49,570.
Credits			Check You were born before Jan. 2, 1948, Blind. Total boxes		
			if: Spouse was born before Jan. 2, 1948, Blind. checked ▶ 39a		
Standard	$\neg$	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here		
Deduction for-	_	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	. 40	11,900.
People who	Г	41	Subtract line 40 from line 38	41	37,670.
check any box on line	- 13	42	Exemptions. Multiply \$3,800 by the number on line 6d	. 42	11,400.
39a or 39b or		43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43	26,270.
who can be claimed as a		44	Tax (see instructions). Check if any tax is from:  a Form(s) 8814  b Form 4972  c 962 election	44	3,938.
dependent, see		45	Alternative minimum tax (see instructions). Attach Form 6251	45	13 No. 8 No. 20 No.
instructions.		46	Add lines 44 and 45	46	3,938.
All others:		47	Foreign tax credit. Attach Form 1116 if required		
Single or Married filing		48	Credit for child and dependent care expenses. Attach Form 2441 48 600.	-	
separately, \$5,950		49	Education credits from Form 8863, line 19		
Married filing		50	Retirement savings contributions credit. Attach Form 8880 50	-	
jointly or			1 000	-	
Qualifying widow(er),		51		-	
\$11,900		52	Residential energy credits. Attach Form 5695 52	-	
Head of household,		53	Other credits from Form: a 3800 b 8801 c 53	-	1 600
\$8,700		54	Add lines 47 through 53. These are your total credits	. 54	1,600. 2,338.
		55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	2,330.
Other		56	Self-employment tax. Attach Schedule SE	. 56	
Taxes		57	Unreported social security and Medicare tax from Form: a 4137 b 8919	. 57	
		58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required .	. 58	
			Household employment taxes from Schedule H	. 59a	
		b	First-time homebuyer credit repayment. Attach Form 5405 if required	. 59b	
		60	Other taxes. Enter code(s) from instructions	60	
		61	Add lines 55 through 60. This is your total tax	61	2,338.
Daumanta		62	Federal income tax withheld from Forms W-2 and 1099 62 3, 977.		
Payments	-	63	2012 estimated tax payments and amount applied from 2011 return 63		
If you have a	L	64a	Earned income credit (EIC)		
qualifying child, attach Schedule	F	b	Nontaxable combat pay election 64b		
EIC.	. 3	65	Additional child tax credit. Attach Form 8812 65		
		66	American opportunity credit from Form 8863, line 8 66		
		67	Reserved 67		
		68	Amount paid with request for extension to file 68	1	
		69	Excess social security and tier 1 RRTA tax withheld 69		
		70	Credit for federal tax on fuels. Attach Form 4136 70		
		71	Credits from Form: a 2439 b Re- c 8801 d 8885 71	-	
		72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	3,977.
D. C		73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	_	1,639.
Refund			. Na katalan kalan da katalan k	74a	
		74a	Routing	144	1,000.
Diseast demonito		b	Account		
Direct deposit? See instructions	•	d 	number		
		75	Amount of line 73 you want applied to your 2013 estimated tax ▶ 75	-	
Amount		76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see inst ▶	76	
You Owe		77	Estimated tax penalty (see instructions)		DI.
Third Party	Do y Desig	OU W	rant to allow another person to discuss this return with the IRS (see instructions)?   ✓ Yes  Phone no.	ersonal	plete below. N
Designee		_	100	umber	(PIN)
Sign Here	belief,	they a	tities of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer ha latture    Date   Your occupation	s any kni	lge and owledge. Paytime phone number
Joint return?		5.	Military		10 10
See instr. Keep a copy	Spot	ıse's	signature.if a joint return, both must sign. Date Spouse's occupation	If	the IRS sent you an Identity
or your					rotection PIN,
records.			Clerk	10000	nter it here ee inst.)
Prin	nt/Tvr	e nr		eck	if PTIN
Paid		- M	at some and the control of the contr	f-employ	
Preparer's	's nam		· · · · · · · · · · · · · · · · · · ·	s EIN I	
Use Only	s nam		Phon		
Firm	s addr	555	Phon	e no.	
BCA			11044-1044		Form <b>1040</b> (2012
JUN			US1040\$2		FOIII 1040 (2012

Answers-Surry 183

Department of the Treas	sury ▶ Ir	Attach to Form 1040, nformation about Form	ndent Care Expen Form 1040A, or Form 104 2441 and its separate ins	ONR.	1040 1040A 040NR	2441		2012 Attachment
Internal Revenue Service Name(s) shown or	(00)	is at www	.irs.gov/form2441.				Your s	Sequence No. 21 ocial security number
		eth A Surry					411-	
Part I P	ersons or C	rganizations Who	Provided the Care -	You must o	complete t	his part.		
(If	you have more	than two care providers	, see the instructions.)		accontraction			
1 (a) Care p	provider's	(1	b) Address		(c) Iden	tifying n	umber	(d) Amount paid
na	ame	(number, street, a	apt. no., city, state, and ZIP	code)	(88)	or EIN	)	(see instructions)
	5250	987 Sax Hay	den Way		J1101 A			
Small Han	ds				41-			3,650.
Caution. If the car	dependent c	receive sare benefits?	No — Yes —	ou do, you ca	nnot file F	Compl	ete Part I	Part II below. III on page 2. details,
see the instruction	s for Form 1040	0, line 59a, or Form 1040	NR, line 58a.	5000				10%
Part II C	redit for Ch	ild and Dependent	Care Expenses					
2 Information a	about your qual	lifying person(s). If you	have more than two qualify	ing persons,	see the ins	struction	s.	
	(a) Qu	alifying person's name		(b) Qualifying	g person's	social	(c) (	Qualified expenses nourred and paid in 2012
First	t	L	ast	secui	rity numbe	r	for the	person listed in column (a)
				410		_		0 050
Marvin		Surry		413-				3,650.
or \$6,000 for to 4 Enter your ear 5 If married filing disabled, see to	wo or more personed income. So g jointly, enter you the instructions)	sons. If you completed P see instructions	more than \$3,000 for one q art III, enter the amount fror ome (if your spouse was a s mount from line 4	m line 31	  }	3 4 5 6		3,000. 49,570. 29,457. 3,000.
6 Enter the sma		,						
	unt from Form	1040. line 38: Form 1040	A. line 22:					3,000.
7 Enter the amou		1040, line 38; Form 1040	ongeticate octobratic all the control of the contro	49,	570.			3,000.
7 Enter the amor	NR, line 37		ongeticate octobratic all the control of the contro		570.			3,000.
7 Enter the amor	NR, line 37 If the decimal an				570.			3,000.
7 Enter the amor or Form 1040N 8 Enter on line 8 If line 7	NR, line 37 3 the decimal an is: But not over	Decimal amount is	applies to the amount on lin  If line 7 is:  But not  Over over	e 7 Decii amo	mal unt is			3,000.
7 Enter the amount or Form 1040N 8 Enter on line 8 If line 7 Over	NR, line 37 8 the decimal an is: But not over 0-15,000	Decimal amount is	applies to the amount on lin  If line 7 is:  Over But not over \$29,000-31,000	e 7  Decii amoi	mal unt is_			3,000.
7 Enter the amore or Form 1040N 8 Enter on line 8 If line 7  Over  15,000	NR, line 37 B the decimal an is: But not over 0-15,000 0-17,000	Decimal amount is  .35 .34	7   applies to the amount on lin   If line 7 is:     But not   over     \$29,000-31,000   31,000-33,000	e 7  Decinamor .27 .26	mal unt is		26	·
7 Enter the amore or Form 1040N 8 Enter on line 8 If line 7  Over  \$0 15,000 17,000	NR, line 37 B the decimal an is:  But not over 0-15,000 0-17,000 0-19,000	Decimal amount is  .35 .34 .33	7   applies to the amount on lin   If line 7 is:     But not over     \$29,000-31,000   31,000-33,000   33,000-35,000	e 7  Decinamor .27 .26 .25	mal unt is	8	x.	
7 Enter the amount or Form 1040N 8 Enter on line 8 If line 7  Over  \$0 15,000 17,000 19,000	NR, line 37 3 the decimal an is:  But not over 0-15,000 0-17,000 0-19,000 0-21,000	Decimal amount is  .35 .34 .33 .32	7	Decir amou .27 .26 .25 .24	mal unt is_	8	x.	
7 Enter the amount or Form 1040N 8 Enter on line 8 If line 7  Over  \$0 15,000 17,000 19,000 21,000	NR, line 37 3 the decimal an is:  But not over 0-15,000 0-17,000 0-19,000 0-21,000 0-23,000	Decimal amount is  .35 .34 .33 .32 .31	7   applies to the amount on lin   If line 7 is:	Decis amou .27 .26 .25 .24 .23	mal unt is	8	х.	
7 Enter the amount or Form 1040N 8 Enter on line 8 If line 7  Over  \$0 15,000 17,000 19,000 21,000 23,000	NR, line 37 3 the decimal an is:  But not over 0-15,000 0-17,000 0-19,000 0-21,000 0-23,000 0-25,000	Decimal amount is  .35 .34 .33 .32 .31 .30	7	Pecial amounts	mal unt is	8	х.	
7 Enter the amount or Form 1040N 8 Enter on line 8 If line 7  Over \$0 15,000 17,000 19,000 21,000 23,000 25,000	NR, line 37 3 the decimal an is:  But not over 0-15,000 0-17,000 0-19,000 0-21,000 0-23,000 0-25,000 0-27,000	Decimal amount is  .35 .34 .33 .32 .31 .30 .29	7	Decin amou .27 .26 .25 .24 .23 .22	mal unt is	8	х.	0.20
7 Enter the amoin or Form 1040N 8 Enter on line 8 1f line 7  Over  \$0 15,000 17,000 21,000 23,000 25,000 27,000	NR, line 37 3 the decimal an is:  But not over 0-15,000 0-17,000 0-19,000 0-21,000 0-23,000 0-25,000 0-27,000 0-29,000	Decimal amount is  .35 .34 .33 .32 .31 .30 .29 .28	7	Pe 7  Decin amount	mal unt is	8	х.	
7 Enter the amoin or Form 1040N 8 Enter on line 8 1f line 7  Over \$00 15,000 17,000 21,000 23,000 25,000 27,000 9 Multiply line 6	NR, line 37 8 the decimal an is:  But not over 0-15,000 0-17,000 0-19,000 0-21,000 0-23,000 0-25,000 0-27,000 0-29,000 by the decimal	Decimal amount is  35 34 33 32 31 30 29 28 amount on line 8. If you	7	Pe 7  Decin amount	mal unt is		х.	0.20
7 Enter the amoin or Form 1040N 8 Enter on line 8 1f line 7  Over  \$0 15,000 17,000 21,000 23,000 25,000 27,000 9 Multiply line 6 the instructions	NR, line 37  8 the decimal an is:  But not over 0-15,000 0-17,000 0-19,000 0-21,000 0-23,000 0-25,000 0-27,000 0-29,000 by the decimal is	Decimal amount is  35 34 33 32 31 30 29 28 amount on line 8. If you	7	Pe 7  Decin amount	mal unt is	. 9	х.	
7 Enter the amoin or Form 1040N 8 Enter on line 8 1f line 7  Over  \$0 15,000 17,000 21,000 23,000 25,000 27,000 9 Multiply line 6 the instructions 10 Tax liability lim	NR, line 37  8 the decimal an is:  But not over 0-15,000 0-17,000 0-19,000 0-21,000 0-23,000 0-25,000 0-27,000 0-29,000 by the decimal is	Decimal amount is  35 34 33 32 31 30 29 28 amount on line 8. If you pooned from the Credit	7	Pecial amount	mal unt is		x.	0.20
7 Enter the amoin or Form 1040N 8 Enter on line 8 1f line 7  Over  \$0 15,000 17,000 21,000 23,000 25,000 27,000 9 Multiply line 6 in the instructions 10 Tax liability lim Limit Workshei	NR, line 37  3 the decimal an is:  But not over 0-15,000 0-17,000 0-19,000 0-21,000 0-23,000 0-25,000 0-27,000 0-29,000 by the decimal is:  iii. Enter the ameet in the instruc	Decimal amount is  35 34 33 32 31 30 29 28 amount on line 8. If you product from the Credit stions	7	Pecial amounts of the second s	mal unt is	. 9	x.	0.20

US2441\$1

BCA

Form <b>2555-EZ</b>	Foreign Earned Income E	xclusion	OMB No. 1545-0074
	► Attach to Form 1040.	Aciusion	2012 Attachment
Department of the Treasury Internal Revenue Service (99)	► Information about Form 2555-EZ & its separate instr. is	at www/irs.gov/form 2555.	Sequence No. 34A
Name shown on Form 104		Vi ·	Your social security no.
Elizabeth A S	urry		412-
	Are a U.S. citizen or a resident alien.	Do not have sel	f-employment income.
You May Use	<ul> <li>Earned wages/salaries in a foreign country.</li> <li>Had total foreign earned income of And Y</li> </ul>	• Andrew Company of the Company of t	
This Form	<ul> <li>Had total foreign earned income of \$95,100 or less.</li> </ul> And Y		siness/moving expenses.
If You:	<ul> <li>Are filing a calendar year return that covers a 12-month period.</li> </ul>	<ul> <li>Do not claim the exclusion or dec</li> </ul>	
Part I Tests	To See If You Can Take the Foreign Ea	rned Income Excl	usion
1 Bona Fide Residen	ce Test		75
	e resident of a foreign country or countries for a period that inclu	ides an entire tax year	
	)?		
	Yes," you meet this test. Fill in line 1b and then go to line 3.		
<ul> <li>If you answered "</li> </ul>	No," you do not meet this test. Go to line 2 to see if you meet the	ne Physical Presence Test.	
<b>b</b> Enter the date your l	bona fide residence began ▶, and	d ended (see instructions)	
2 Physical Presence	Test		
얼굴	present in a foreign country or countries for at least 330 full day	s during -	
2012 or			П. v П. и.
	of 12 months in a row starting or ending in 2012?		
	Yes," you meet this test. Fill in line 2b and then go to line 3.		
	No," you do not meet this test. You cannot take the exclusion to	inless you meet the	
그는 일반하게 맛이 얼굴하게 되었다면 다니다.	140, you do not meet this test. You cannot take the exclusion to		
Bona Fide Reside	ence Test above.	medd ydd meet me	
Bona Fide Reside  b The physical presen		MSS-ANGERS	12/31/2012
	ence Test above. ce test is based on the 12-month period from   01/01/	MSS-ANGERS	12/31/2012
<b>b</b> The physical presen		2012 through ►	12/31/2012
<ul><li>b The physical presen</li><li>3 Tax Home Test. Wa</li></ul>	ce test is based on the 12-month period from  • 01/01/	through  ur period of bona fide	
<ul><li>b The physical presen</li><li>3 Tax Home Test. Wa residence or physica</li></ul>	ce test is based on the 12-month period from $ ightharpoonup 01/01/2$ as your tax home in a foreign country or countries throughout you	through ▶ ur period of bona fide	8 0
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US2555Z1

Answers-Surry 185

Form 2555-E	EZ (2012) Elizabet	h A Surry			41	2-	Page 2
Part III	Days Present possessions during	nt in the United States	S - Complete this	part if you were in	the Unit	ed State	es or its
12 (a) Da	ate arrived in U.S.	(b) Date left U.S.		er of days			ne earned in U.S. (attach computation)
			11, 0.0.0	T Dudine OU	01100	10111000	and on parametry
							-
7							
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ų.				3			
				,			
Part IV	Figure Your	Foreign Earned Inco	me Exclusio	n			
13 Maximui	m foreign earned income	exclusion	***********	*************		13	\$95,100.
14 Enter the	e number of days in your o	qualifying period that fall within 20	12 14	366	days		
_	enter 366 on line 14?	7					
	Divide line 14 by 366	and enter the result as at least three places).		***************************************		15	x 1.0000
16 Multiply	line 13 by line 15					16	95,100.
		eign earned income you earned a Form 1040, line 7				17	29,457.
Form 10	040, line 21. Next to the a	on. Enter the smaller of line 16 or mount enter "2555-EZ." On Form n Form 1040, line 22	n 1040, subtract this	amount from your		18	29,457.
BCA BCA	o arrive at total income of	11 Ont 1040, line 22	***************************************	*******************			rm <b>2555-EZ</b> (2012)

US2555Z2

# Link & Learn Taxes

**Link & Learn Taxes** is web-based training designed specifically for VITA/TCE volunteers. Each volunteer's ability to prepare complete and accurate returns is vital to the credibility and integrity of the program. Link & Learn Taxes, as part of the complete volunteer training kit, provides the path to achieving this high level of quality service.

Link & Learn Taxes and the printed technical training kit, Publication 4480, work together to help volunteers learn and practice.

### **Link & Learn Taxes for 2013 includes:**

- Access to all VITA/TCE courses
- Easy identification of the VITA/TCE courses with the course icons
  - As you progress through a lesson, the content for Basic, Advanced, Military, or International will display, depending on the level of certification you selected
- PowerPoint presentations that can be customized to fit your classroom needs
- VITA/TCE Central to provide centralized access for training materials and reference links
- The Practice Lab
  - Gives volunteers practice with an early version of the IRS-provided tax preparation software
  - Lets volunteers complete workbook problems from Publication 4491W
  - Lets volunteers prepare test scenario returns for the test/retest



Go to www.irs.gov, type "Link & Learn" in the Keyword field and click Search. You'll find a detailed overview and links to the courses.

**FSA (Facilitated Self Assistance)** empowers taxpayers to prepare their own return with the assistance of a certified volunteer. Taxpayers complete their own return using interview-based software supplied by leaders in the tax preparation industry. Volunteers assist taxpayers with tax law and software questions.

**Virtual VITA** allows partners to initiate the intake process for taxpayers in one location, while utilizing a certified volunteer to prepare the return in an entirely different location. By incorporating this flexibility, partners can provide taxpayers with more convenient locations to file their taxes.

For more information contact your SPEC Relationship Manager to see if you should start a FSA or Virtual VITA site in your community.





# Your online resource for volunteer and taxpayer assistance

## The Volunteer Resource Center

(Keyword: Community Network)

- · Hot topics for volunteers and partners
- Site Coordinator's Corner
- Volunteer Tax Alerts
- Volunteer Training Resources
- EITC Information for Partners
- · e-file Materials and Outreach Products

## **Tax Information for Individuals**

(Keyword: Individuals)

- 1040 Central (What's new this filing season)
- Where's My Refund
- EITC Assistant Available in English and Spanish
- Tax Trails for answers to common tax questions
- Alternative Minimum Tax (AMT) Assistant
- Interactive Tax Assistant (ITA)

#### and much more!

Your direct link to tax information 24/7

www.irs.gov