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VITA/TCE Problems and Exercises Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE) 2014 RET EVERGRE







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.

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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, 2014 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[®] 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 1

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.
- Box 4 (ss tax withheld) on all W-2 forms, and all SE forms, have amounts using 2012 software. Please allow the current year software to calculate these amounts when preparing future year returns.
- Presidential Election Campaign Fund removed from all problems.

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

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Form 1040	0 ≒	~	3		3
	Exercise				
Line	Chapter Subject				
15	Filing Status	нн	S	MF	MF
6c	Dependent Children	Х		1	Х
6c	Dependent Others	Х			X
7	W-2	Х	X	X	Х
8a	Taxable Interest		X	X	X
9a	Dividends		X		Х
10	Taxable refund				Х
11	Alimony received			-	
13	Capital Gains				
15b	IRA Distribution code G				
16b	IRA Distribution code 1				Х
19	Unemployment Compensation	X		1	2
20b	Social Security Benefits			1	Х
21	Other Income (W2G)			X	Х
23	Educator Expenses			X	Х
30	Penalty on early withdrawals		X	X	Х
31a	Alimony paid				Х
33	student loan deduction	X			Х
34	Tuition and Fees				
40	Standard deduction/itemized deductions			x	х
48	Child and Dependent care credit			1	X
49	Education Credits		X	1 - 9	Х
50	Retirement Savings Credit	X		-	Х
51	Child Tax Credit	Х			Х
58	Additional tax on IRA, other qualified plans				1
64a	EIC	Х			Х
65	Additional Child tax credit	Х			Х
66	Refundable education credit				Х
74a	Direct Deposit		X	X	X
76	Amount Owed			la. di	

Table 2 - Comprehensive Training Problems and Exercises - Advanced

Form 1040	Student	Austin	Fleming	Sterling	Kent
. =====================================	Exercise				
Line	Chapter Subject				
15	Filing Status	MFS	HH	MFJ	MFJ
39a	Taxpayer or Spouse Blind			1 = 4	
6c	Dependent Children		X	20.00	Х
6c	Dependent Others			X	X
7	W-2	X	X	71.21	X
8a	Taxable Interest		X	Х	х
9a	Dividends	x		X	х
10	Taxable refund		17.71	0.71	х
11	Alimony received		Х	1	
12	Small Business (C-EZ)		х		X
13	Capital Gains	x	1	X	х
15b	IRA Distribution	x	1 1	X	X
16b	Pension	×	X	X	×
17	Rents/Royalties			1 3	
19	Unemployment Compensation	===: 1: =	х		х
20b	Social Security Benefits	x		X	х
21	Other Income (W2G)			print.	х
23	Educator Expenses			Î I	
27	Self Employment deduction		X		×
30	Penalty on early withdrawals				x
31a	Alimony paid				x
32	IRA Deduction			1 4	х
33	student loan deduction				×
34	Tuition and Fees			00	
40	Standard deduction/itemized deductions	×			X
47	Foreign Tax Credit			Х	X
48	Child and Dependent care credit				X
49	Education Credits				х
50	retirement Savings credit			1 1	
51	Child Tax Credit		Х		х
52	Residential Energy Credits			1.7.1	х
56	Self Employment Tax		х		х
57	Unreported Social Security and Medicare tax				100
58	Additional tax on IRA, other qualified plans				
59b	First Time Homebuyers Repayment	×			
64a	EIC		×		
65	Additional Child tax credit				
66	Refundable education credit				х
74a	Direct Deposit	×	1 = 1	1 1	х
76	Amount Owed				1

Introduction

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

Form 1040	Student	Woods	Brooks	Lincoln	Surry
	Exercise				
Line	Chapter Subject				1
15	Filing Status	MFJ	MFJ	MFJ	MF
6c	Dependent Children	х	×	×	X
6c	Dependent Others			10.1	E
7	W-2	×	x	X	х
8a	Taxable Interest		х		х
9a	Dividends				
10	Taxable refund				
- 11	Alimony received				
12	Small Business (C-EZ)				
13	Capital Gains	X	x		
15b	IRA Distribution				
16b	Pension				
17	Rents/Royalties		×		
19	Unemployment Compensation				
20b	Social Security Benefits			1 = =	
21	Other Income (Foreign Earned Income Exclusion)				x
23	Educator Expenses				
24	Reservist business expenses		X		
26	Moving Expenses		X		
27	Self Employment deduction				
30	Penalty on early withdrawals				
31a	Alimony paid				
32	IRA Deduction	X	x		
33	student loan deduction			_	
34	Tuition and Fees				
40	Standard deduction/itemized deductions		x		
47	Foreign Tax Credit			X	
48	Child and Dependent care credit		x		X
49	Education Credits		X	х	
50	retirement Savings credit		x		X
51	Child Tax Credit	х	X		х
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		X	-	+
65	Additional Child tax credit	Х	X		Х
66	Refundable education credit				
74a	Direct Deposit			1	
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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Inte	Ernational Course Exercise 8—Lincoln	
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Basic Practice Exercises 1–3

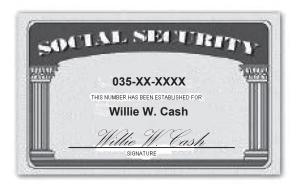
Exercise 1 – Beringer Intake and Interview Sheet, page 1 of 2

You will need: • Tax Information such as Forms W-2, 1099 • Social security cards or ITIN letters for all • Picture ID (such as valid driver's license) Part I – Your Personal Information 1. Your first name Sheryl 2. Your spouse's first name 3. Mailing address 1717 Tudor Ave. 4. Contact information Telephone number(s) 5. Your Date of Birth 6. National States 8. Your spouse's Date of Birth 9. National States 9. Note States 9. National States 9. Note States 9. Note States 9. Note States 9. National States 9. Note States 9. Note States 9. Note States 9. National States 9. Note State	<u> +- </u>	1098. persons on your tax return. for you and your spouse.	return.		Please cc	amplete page	Please complete pages 1-2 of this form.				
r first name r spouse's first nan r spouse's first nan ling address udor Ave. tact information r Date of Birth 1963 r spouse's Date of			use.		You are r accurate If you have	You are responsible for accurate information.	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.	on your re	urn. Please volunteer p	provide con reparer.	nplete and
r first name r spouse's first nan ling address udor Ave. tact information r Date of Birth 1963 r spouse's Date of	6. Y			1							
r spouse's first nan ling address udor Ave. tact information r Date of Birth 1963	6. Y		M.I.	Last name Beringer					Are you	Are you a U.S. citizen ズ Yes	. S
3. Mailing address 1717 Tudor Ave. 4. Contact information Telephone num 5. Your Date of Birth 12/18/1963 8. Your spouse's Date of Birth	6. Y		M.I.	Last name					ls your s	Is your spouse a U.S. citizen	. citizen No
Contact information Telephone num Your Date of Birth 12/18/1963 Your spouse's Date of Birth	6. Y				Apt # City	City Your City			State YS	ZIF	ZIP code Your Zip
5. Your Date of Birth 12/18/1963 8. Your spouse's Date of Birth	6. Your job Sales Manag	XXXX				Ш	Email address				
12/18/1963 8. Your spouse's Date of Birth	Sales Manag	title			7. Last year, were you:	, were you:		ю	Full time student	ident Yes	s No
8. Your spouse's Date of Birth	No Vols	er			b. Totally ar	b. Totally and permanently disabled	□ pəlc	Yes x No	c. Legally blind		×
		our spouse's job title			 Last yea Totally an 	 Last year, was your spouse: Totally and permanently disabled 	□ pəlc	a. Yes \square No	a. Full time studentdo c. Legally blind	ident	% % □ □ s s
11. Can anyone claim you or your spouse on their	on their tax return	rn 🗆 Yes		No N		Unsure					
12. Have you or your spouse	a. Been a v	a. Been a victim of identity theft	v theft	□ Yes	×	No	b. Adopted a child	□ Yes	×	No	
Part II – Marital Status and Household Informati	Information										
1. As of December 31 of last year, were you:			N	7							
		ed Did you	live with	ls Jnc	e during any	y part of the las	Did you live with your spouse during any part of the last six months of 2013?		Yes	8 _	
	x Divorced	or L	egally Separated D	9	of final dec	ree or separat	Date of final decree or separate maintenance agreement th	reement	01/01/2009		
2 List the names helow of			200								
 List the natites below 0. Leaveryone who lived with you last year (other than you or your spouse) anvone voil supported but did not live with you last year 	ir (<i>other than you or</i> y	(esnods und)	0		5		If additional To	If additional space is needed check here [To be completed by Certified Volu	eded check	=	and list on page 4
Name (first, last) Do not enter your Date (mm/r name or spouse's name below (mm/r)	Date of Birth Relationship to (mm/dd/yy) you (for example: son, daughter, perent, none, no	p to Number of months on, lived in your home les, last year	US Citizen (yes/no)	Resident S of US, Canada, C or Mexico (last year	Single or Married as of 12/31/13 I. (S/M)	Full-time Totally and Student Permanently last year Disabled (yes/no)	and Can this nently person be claimed by someone else as a less as a claimed and and and and and and and and and an	Did this person provide more than 50% of their own	Did this person have more than \$3900 of income?	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
(a)	(c) (p)	(p)	(e)	€	(b)	(h)	their return? (yes/no)		ì	(yes/no)	person? (yes/no)
	12/23/00 Son	12	Yes	Yes	S	No	No				
Courtney Johnson 03/0	03/01/99 Daughter	12	Yes	Yes	S	No	No				
Monica Jesse 05/0	05/09/34 Mother	12	Yes	Yes	S	No	No				
Willie Cash 10/2	10/23/61 Friend	~	Yes	Yes	S	No	No				

			Page 2
Yes	No	Unsure	Check appropriate box for each question in each section
Part II	– Inc	ome – L	ast Year, Did You (or Your Spouse) Receive
x	П		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)
	x		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)
	x		6. (B) Alimony income?
	×		7. (A) Self-Employment income? (Form 1099-MISC, cash)
	x		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
	X		9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)
	X		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
	X		11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)
x			12. (B) Unemployment compensation? (Form 1099-G)
		_	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
	X		
	X		14. (M) Income (or loss) from Rental Property?
Dord IV	<u>×</u>		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) 401K (B) Other
	x		3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
	×	<u> </u>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
	x		5. (B) Medical expenses? (including health insurance premiums)
	x		6. (B) Home mortgage interest? (Form 1098)
	×		7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
	x		8. (B) Charitable contributions?
	x		9. (B) Child or dependent care expenses such as daycare?
	x		10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc?
	x		11. (A) Expenses related to self-employment income or any other income you received?
Part V		Events	- Last Year, Did You (or Your Spouse)
	X		1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
	x		2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
	X		3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
	x		4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
	x		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
	x		6. (B) Live in an area that was affected by a natural disaster? If yes, where?
	x		7. (A) Receive the First Time Homebuyers Credit in 2008?
x			8. (B) Pay any student loan interest? (Form 1098-E)
	x		9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
	x		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
			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
	depo		To purchase U.S. Savings Bonds To split your refund between different accounts
X Ye			No Yes No Yes No
			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	than E	nglish, v	what language is spoken in your home None Prefer not to answer
Are yo	u or a	member	of your household considered disabled Yes X No Prefer not to answer
Catalog	Numb	er 52121	E www.irs.gov Form 13614-C (Rev. 10-2013)







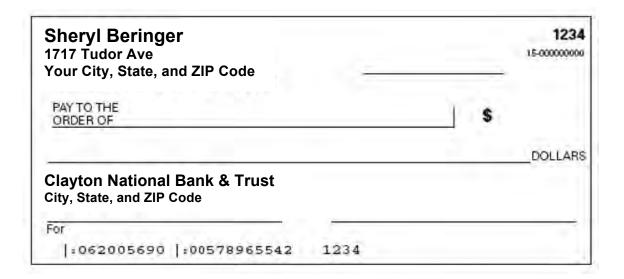




Interview Notes - Beringer

- 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.
- Taxpayer did not qualify for the premium tax credit and taxpayer and dependents had minimum essential coverage all year.
- 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.



	oyee's social security number				
b Employer identification number (EIN) 11-0XXXXXX		1)	Wages, tips, other compensatio \$35,229.43	n 2 Federal income \$1,02	
¢ Employer's name, address, and ZIP code	TO INC	3 5	S36,429.43	4 Social security to \$1,50	30.04
WASHINGTON ASSOCIAT 1429 Bond Circle	ES INC.	5.7	Medicare wages and tips \$36,429.43	6 Medicare taxwit \$52	hheld 8.23
Charlotte, NC 28215		7.5	ocial security tips	8 Allocated tips	
d Control number	20	7 K	VIO	10 Dependent care	benefits
e Employee's first name and Initial Last		Sat 11	Von qualifi- J plans	12a See Instruction	1,200
Sheryl Beringer 1717 Tudor Avenue	VI 1	100	magazy Beammen 71—19—19—19—19—19—19—19—19—19—19—19—19—19	12b	
Your City, State and Zip Co	ode	14.0	Other	120	
F Employée's address and ZIP code				12d	
15 State	16 State Wages, tips: etc. \$35,229.43	17 State income tax \$360.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

PAYER'S name, street address, city, state. ZIP code, and telephone no. EMPLOYMENT SECURITY COMMISSION 10 Warren Avenue Greensboro, NC 27401	\$ 2 2 State or	yment compensation 1,400.00 local income tax credits, or offsets	Fon	m 1099-G	Certain Government Payments
PAYER'S federal identification number 20-3XXXXXX 031-XX-XXXX PECIFIENT'S journey	1	nount is for tay year	S	240 00	For Recipient This is important tax
Sheryl Beringer	\$	FAA payments	\$	table grants	information and is being furnished to the Internal Revenue
Street address (including apt. no.) 1717 Tudor Ave	7 Agricultu \$	re payments	tra	hecked, box 2 is de or business ome	Service. If you are required to file a return, a negligence penalty or
City, state, and ZIP code Your City, State and ZIP Code	9 Market g	ain			other sanction may be imposed on you if this income is laxable and
Account number (see Instructions)	10a State	10b State Identifica	ition no.	11 State income tax withheld	the IRS determines that it has not been reported.

Form 13614-C (October 2013)		nt.	Department of the Intake/Interview	partment of the following the	Lreas 💸	Department of the Treasury - Internal Revenue Service Interview & Quality Review	Revenue S	-	Sheet			OMB Number 1545-1964	mber 964
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.	Forms W-2, 10 ITIN letters for driver's licens	199, 1098. all persons or	η your tax	return.	;	Please con You are respectively accurate to If you ha	Please complete page You are responsible fo accurate information. If you have questions,	Please complete pages 1-2 of this form. You are responsible for the information on your return. Please provide accurate information. If you have questions, please ask the IRS certified volunteer preparer.	this form. formation c	n your ret	urn. Please /olunteer p	 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. 	plete and
Part I - Your Personal Information	ıtion												
1. Your first name Windsor				M.I.	Last name Washington	0.5					Are you	a U.S. citize	en No
2. Your spouse's first name				M.I.	Last name						ls your s	esnode	a U.S. citizen
3. Mailing address 200 Sisters Lane						Apt # City Your	City Your City				State YS	ZIF	ZIP code Your Zip
4. Contact information Teleph	Telephone number(s)					1		Email address	dress				
5. Your Date of Birth		6. Your job title				7. Last year, were you:	, were yo	Ë		.es	a. Full time student	udent x Yes	oN 🗆
04/16/1972		Clerk				b. Totally ar	nd perma	b. Totally and permanently disabled	d Yes	N N	c. Legally blind	blind Yes	s No
8. Your spouse's Date of Birth		9. Your spouse	ouse's job title			10. Last year, was your spouse: b. Totally and permanently disal	ar, was yo	10. Last year, was your spouse: b. Totally and permanently disabled	d Yes		a. Full time student	udent	0N
11. Can anyone claim you or your spouse on their tax return	ur spouse on th	eir tax retum	☐ Yes		N N		Unsure					l	
12. Have you or your spouse		a. Been a victim of identity theft	n of identity	theft	Yes	\ ×	9	b. Adopte	b. Adopted a child	Yes	×	No	
Part II - Marital Status and Household Information	usehold Inform	nation											
1. As of December 31 of last year, were you:	ar, were you:	x Single		1									
		☐ Married	Did you	live with	ours	se during an	y part of t	Did you live with your spouse during any part of the last six months of 2013?	inths of 2013		Yes	ջ □	
		☐ Divorced ☐ Widowed	Or L	egaliy separated Year of spouse's death	dea	d OI III al dec	D D D D D D D D D D D D D D D D D D D	Date of Illial decree of separate mannerialice agreement th	ilalice agre			1	
2. List the names below of:	otto) reev teel	ion ion acut i	100000					l l	additional s	pace is nee	eded check	If additional space is needed check here and list on page	st on page 4
anyone you supported but did not live with you last year.	did not live with	you last year	(aspods i						Tob	e completed	by Certified	To be completed by Certified Volunteer Preparer	parer
Name (first, last) Do not enter your name or spouse's name below (a)	Date of Birth (mm/dd/yy)	Date of Birth Relationship to (mm/dd/yy) you (for example: son, daughter, parent, none, etc) (b) (c)	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)	Student last year (yes/no) (h)	Totally and C Permanently p Disabled c (yes/no) e e d d d tt	Can this person be claimed by someone else as a dependent on their return? (yes/no)	Did this person provide more than 50% of their own support? (yes/no)	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?
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	are trained thical behav	to provic	de high e IRS,	quality email us	service a	nd uph tax@irs	ned to provide high quality service and uphold the highest ethical standards. ehavior to the IRS, email us at <u>wi.voltax@irs.gov</u> or call toll free 1-877-330-12	hest ethi	cal stand 9 1-877-3	dards. 30-1205		
Catalog Number 52121E					www.irs.gov	s.gov					For	m 13614-C	Form 13614-C (Rev. 10-2013)

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

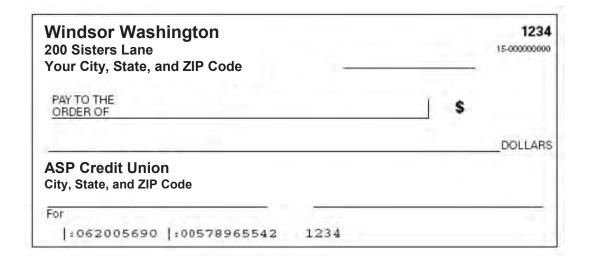
			Page 2
Yes	No	Unsure	Check appropriate box for each question in each section
Part III	– Inc	ome – L	ast Year, Did You (or Your Spouse) Receive
x	П		1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1
	x		2. (A) Tip Income?
	x		3. (B) Scholarships? (Forms W-2, 1098-T)
×			4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
	x		5. (B) Refund of state/local income taxes? (Form 1099-G)
	X		6. (B) Alimony income?
	X		7. (A) Self-Employment income? (Form 1099-MISC, cash)
	X		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
	X		9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)
	X		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
	X		11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)
	X		12. (B) Unemployment compensation? (Form 1099-G)
	X		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
	X		14. (M) Income (or loss) from Rental Property?
밁	X		15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify
Dart IV			- Last Year, Did You (or Your Spouse) Pay
			1. (B) Alimony? If yes, do you have the recipient's SSN? Yes No
밁	X		2. Contributions to a retirement account? IRA (A) Roth IRA (B) 401K (B) Other
	X		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)
닐	X		• • • • • • • • • • • • • • • • • • • •
	X		5. (B) Medical expenses? (including health insurance premiums)
	X		6. (B) Home mortgage interest? (Form 1098)
	x		7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
	×		8. (B) Charitable contributions?
	x		9. (B) Child or dependent care expenses such as daycare?
\sqcup	x		10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc?
	X		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)
\sqcup	x		2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
\sqcup	x		3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
	X	│	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
	X		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
	X		6. (B) Live in an area that was affected by a natural disaster? If yes, where?
	x		7. (A) Receive the First Time Homebuyers Credit in 2008?
	x		8. (B) Pay any student loan interest? (Form 1098-E)
	X		9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
	X		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			und, would you like To purchase U.S. Savings Bonds To split your refund between different accounts
× Ye	•		No ☐ Yes 🕱 No ☐ Yes 🛣 No
		_	e due, would you like to make a payment directly from your bank account Yes No
Many 1	ree 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.
		-	what language is spoken in your home NONE Prefer not to answer
Are you	u or a	member	of your household considered disabled Yes X No Prefer not to answer
Catalog	Numb	er 52121	E www.irs.gov Form 13614-C (Rev. 10-2013)

Basic - Washington

13



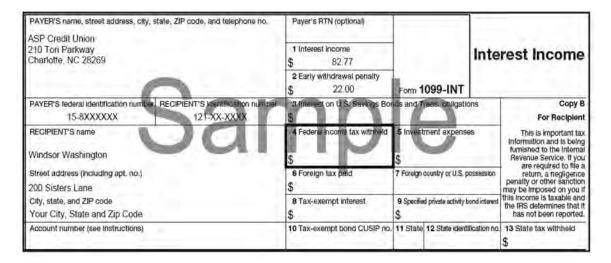


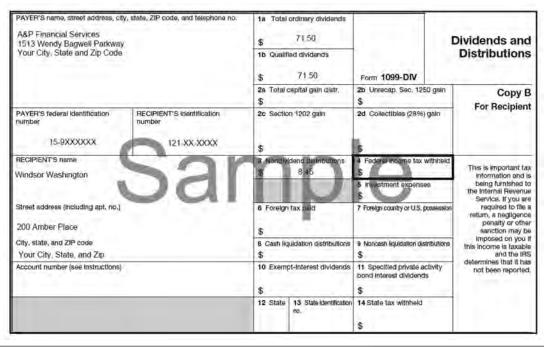


Interview Notes - Washington

- · 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 in his second year, 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 15-9XXXXXXX.
- 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.
- Taxpayer did not qualify for the premium tax credit and taxpayer and dependent had minimum essential coverage all year.

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

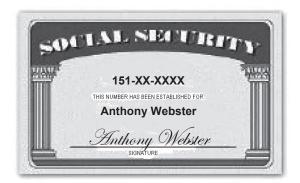




b Employer identification number (EIN) 15-7XXXXXX		1 Wa	ges, tips, other compensatio \$19,980.90	n 2 Federal income to \$2,99	
c Employer's name, address, and ZIP code	L.	3 50	slai security wages \$19,980.90	4 Social security tax \$839	
KAIZI TECHNOLOGY, IN 1030 Redmond Way	C.	5 Me	dicare wages and tips \$19,980.90	6 Medicare tax with \$28	nheld 9.72
Mount Pleasant, SC 2946	4	7 So	cial security tips	8 Allocated tips	
d Control number	90			10 Dependent care I	penefits
e Employee's first navie and initial	nt name	S.81 11 No	ngualified plan	12a See Instructions	
Employee's first name and initial WINDSOR WASHINGTO	α	SUN 11 No	ngualified plan totory Reservent thed-pa physic plan pay	12a See Instructions	
e Employee's first nave and initial	N	SUN 11 No	totory Retirement Third-pa player plan pay	12a See Instructions	
Employee's first name and initial WINDSOR WASHINGTO 200 Sisters Lane	N	Star. 11 No	totory Retirement Third-pa player plan pay	12a See Instructions	

Form 13614-C (October 2013)		Int	Department of the Treas Intake/Interview &	partment o		Department of the Treasury - Internal Revenue Service Interview & Quality Review Sheet	Revenue S y Rev	ervice iew SI	neet			OMB Number 1545-1964	umber 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.	Forms W-2, 109 ITIN letters for a driver's license	9, 1098. Il persons or) for you and	98. sons on your tax retu you and your spouse.	return. Ise.		Please c You are accurate If you ha	Please complete page You are responsible fr accurate information. If you have questions,	bages 1-2 colleges 1-2 colleges ion.	Please complete pages 1-2 of this form. You are responsible for the information on your return. Please provid accurate information. If you have questions, please ask the IRS certified volunteer preparer.	on your re	turn. Pleas	 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. 	nplete and
Part I - Your Personal Information	ıtion												
1. Your first name Anthony				Ξ.	Last name Webster	0					Are you	Are you a U.S. citizen x Yes □	n: No
2. Your spouse's first name Courtney				M.I.	Last name Webster	o o					ls your s	spouse a	U.S. citizen ☐ No
3. Mailing address 919 N Darron Avenue						Apt # C	City Your City				State		ZIP code Your Zip
4. Contact information Telepho	Telephone number(s)	215-549-XXXX	×					Email	Email address		_		
5. Your Date of Birth	6.	6. Your job title				7. Last year, were you:	r, were yo	.;		a.	a. Full time student	udent Yes	oN x se
06/09/1964	Ū	General Contractor	or		1	b. Totally a	nd perma	b. Totally and permanently disabled	led Yes	s No	c. Legally blind	/ blind Yes	oN x
8. Your spouse's Date of Birth	6	9. Your spouse	spouse's job title			10. Last ye	ar, was yo	10. Last year, was your spouse:		a.	a. Full time student		oN x
06/18/1967	Te	Teacher				b. Totally a	nd perma	b. Totally and permanently disabled	led Yes	s No	c. Legally blind	/ blind Yes	oN x
11. Can anyone claim you or your spouse on their tax	ur spouse on thei	ir tax retum	□ Yes		9 ×		Unsure						
12. Have you or your spouse	ä	a. Been a victim of identity theft	n of identity	theft	_ Yes	×	No	b. Adop	b. Adopted a child	□ Yes	×	No	
Part II - Marital Status and Household Information	usehold Informa	ation											
1. As of December 31 of last year, were you:	ar, were you:	Single		1									
		x Married	Did you	live with	your spou	se during ar	y part of t	he last six n	Did you live with your spouse during any part of the last six months of 2013?	13? ×	Yes	№	
		☐ Divorced	Divorced or Legally Separated	Separate		e of final de	cree or se	parate main	Date of final decree or separate maintenance agreement	ement		1	
		Widowed		Year of spouse's death	's death								
2. List the names below of: • everyone who lived with you last wear (other than you or your snouse)	last vear (other)	now so now ded	(estions)						If additional space is needed check here	space is ne	eded check	here 🗌 and li	and list on page 4
anyone you supported but did not live with you last year.	did not live with you	ou last year	abonac)			9		7	2	oe complete	d by Certifie	To be completed by Certified Volunteer Preparer	eparer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy) y h h	Date of Birth Relationship to (mm/dd/yy) you (for example: son, eaupther, 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)	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?	Did this 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?	Did the taxpayer(s) pay more than half the cost of maintaining a home for this passon?
													\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
- 01	Volunteers are tr		to provic	de high e IRS,	quality email us	service a	nd uph Itax@irs	old the his.gov or c	ained to provide high quality service and uphold the highest ethical standards. behavior to the IRS, email us at <u>wi.voltax@irs.gov</u> or call toll free 1-877-330-1205	ical stan e 1-877-	dards. 330-1205		
Catalog Number 52121E					www.irs.gov	s.gov					- F	rm 13614-C	Form 13614-C (Rev. 10-2013)

			Page 2
Yes	No	Unsure	Check appropriate box for each question in each section
Part II	l – Inc	ome – L	ast Year, Did You (or Your Spouse) Receive
x			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 2
	x		2. (A) Tip Income?
	x		3. (B) Scholarships? (Forms W-2, 1098-T)
x			4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
x			5. (B) Refund of state/local income taxes? (Form 1099-G)
	x		6. (B) Alimony income?
	x		7. (A) Self-Employment income? (Form 1099-MISC, cash)
	x		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
	x		9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)
	x		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
	x		11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)
	x		12. (B) Unemployment compensation? (Form 1099-G)
	x		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
	x		14. (M) Income (or loss) from Rental Property?
		x	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify Lotto
Part I		penses	- Last Year, Did You (or Your Spouse) Pay
	X		1. (B) Alimony? If yes, do you have the recipient's SSN? Yes No
	X		2. Contributions to a retirement account? IRA (A) Roth IRA (B) 401K (B) Other
	X		3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
	X		4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
x			5. (B) Medical expenses? (including health insurance premiums)
X			6. (B) Home mortgage interest? (Form 1098)
x			7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
x			8. (B) Charitable contributions?
	×		9. (B) Child or dependent care expenses such as daycare?
x			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?
		_	- Last Year, Did You (or Your Spouse)
	X		1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
Ц	X		2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
	X		3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
	X		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.)
	X		6. (B) Live in an area that was affected by a natural disaster? If yes, where?
	X		7. (A) Receive the First Time Homebuyers Credit in 2008?
	X		
	X		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?
	X		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	1 – V4	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
_			und, would you like
	t depo		To purchase U.S. Savings Bonds To split your refund between different accounts
If you		_	No Yes X No Yes X No
			re due, would you like to make a payment directly from your bank account ☑ Yes ☐ No It is a 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	than E	nglish, v	what language is spoken in your home NONE Prefer not to answer
Are yo	u or a	membei	of your household considered disabled Yes No Prefer not to answer
<u> </u>	- N	50:15:	- 40044.0
Catalog	ı Numb	er 52121	E www.irs.gov Form 13614-C (Rev. 10-2013)





Anthony Webster Courtney Webster 919 N. Darron Ave. Your City, State and ZIP Code			1234
PAY TO THE ORDER OF		\$	
			DOLLARS
YORK NATIONAL BANK Rochester, NY 14603			
For :062005690 :00578965542	1234		

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.
- Taxpayer did not qualify for the premium tax credit and both taxpayers had minimum essential coverage all year.

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

		Employee's social security number 151-XX-XXXX	7 - 7			
	yer Identification number (EIN)			Wages, tips, other comper \$40,990.65		tax withheld 00.00
	yer's name, address, and ZIP cod			5ocial security wages \$40,990.65	4 Social security t	tax withheld 21.61
643 5	CONTRACTING SI Sinclair St.	ERVICES	5	Medicare wages and tips \$40,990.65	6 Medicare tax w	ithheld 94.36
Evan	sville, IN 47715			Social security tips	8 Allocated tips	
d Contro	ol number		21/	MILA	10 Dependent can	e benefits
e Emplo	yee's first name and initial	Last name	Sulf. 11	Norqualified plans	12a See Instruction	ns for box 12
ANTI	HONY WEBSTER		1	employee plan	Third-party sick 12b	
9191	N. Darron Ave.		-	_ ×	1	
Your	City, State and ZI	P Code	14	Other	126	
					12d	
f Employ	ee's address and ZIP code					
YS	Employer's state ID number 99-5678245	16 State wages, tips, etc. \$40,990.65	17 State income tax \$2,450	18 Local Wages, tips	etc. 19 Local income tax	20 Locality name
Ī						

	yee's social security number	-			
b Employer identification number (EIN) 11-6XXXXX		1 W	ages, tips, other compensation \$11,250.40		tax withheld 37.05
c Employer's name, address, and ZIP code Southside Elementary Scho	ol	1 22	cial security wages \$11,250.40		2.50
12 Pembroke Street		5 M	sdicare wages and tips \$11,250.40	6 Medicare tax wit	33.13
Evansville, IN 47715		7 So	cial security tips	8 Allocated tips	242
d Control number	20	9	10	10 Dependent care	benefits
e Employee's first name and initial Laur	ame	Sur 11 N	n qualified plan	12a See instruction	s for box 12
Courtney Webster		13 %	rysony Retirement Third-pa splayer plen pay	ny sex 12b	
919 N. Darren Ave	40			4	
Your City, State and ZIP Co	de	14 08	her	12c	
				12d	
# Employee's address and ZIP code					W- F
15 State Employer's state ID number YS 36-5667845	16 State wages, tips, etc. \$11,250.40	17 State income tax \$388.21	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
110					

PAYER'S name, street address, city, state, ZIP code, and telephone no. Hampton First National Bank	Payer's RTN (optional)		
200 N. Andrea Blvd Evansville, IN 47715	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 11-7XXXXXX 151-XX-XXXX	3 Interest on U.S. Savings Bo \$	nds and Treas colligation	ons Copy B For Recipient
RECIPIENT'S name Anthony Webster	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.) 919 N. Darron Ave.	6 Foreign tax paid \$	7 Foreign country or U.S. p	are required to file a return, a negligence penalty or other sanction may be imposed on you if
City, state, and ZIP code Your City, State and Zip Code	8 Tax-exempt Interest \$	9 Specified private activity b	Hale hanging to toyethly and
Account number (see instructions)	10 Tax-exempt bond CUSIP no.	11 State 12 State identi	fication 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

Problem A – Graham Intake and Interview Sheet, page 1 of 2

Form 13614-C (October 2013)		Inta	Department of the Treas ntake/Interview &	tervice		Department of the Treasury - Internal Revenue Service Interview & Quality Review	Revenue S y Rev	>	Sheet			OMB N 1545-	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.	Forms W-2, 10 ITIN letters for 1 driver's licens	199, 1098. all persons or e) for you and	η your tax	return. Ise.		Please c You are accurate If you ha	Please complete page You are responsible fr accurate information. If you have questions,	bages 1-2 o ole for the i ion.	Please complete pages 1-2 of this form. You are responsible for the information on your return. Please provide accurate information. If you have questions, please ask the IRS certified volunteer preparer.	on your re	turn. Pleas	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.	mplete and
Part I - Your Personal Information	ation												
1. Your first name				M.I.	Last name						Are you	Are you a U.S. citizen	en
2. Your spouse's first name				. E	Last name						ls your	spouse a	U.S. citizen
Stacey				A	Graham						x Yes	 S	No
3. Mailing address 2621 Washington Street						Apt # Ci	City Your City				State YS	Ζ×	ZIP code Your Zip
4. Contact information Teleph	Telephone number(s)	404 555-XXXX	X					Email address	ddress				
5. Your Date of Birth		6. Your job title				7. Last year, were you:	ir, were yo	ij		io	a. Full time student		Yes x No
11/05/1950		Retired				b. Totally a	nd permai	b. Totally and permanently disabled	led Yes	s No	c. Legally blind		Yes x No
8. Your spouse's Date of Birth	3,	9. Your spouse's job title	's job title			10. Last ye	ar, was yc	10. Last year, was your spouse:		io i	a. Full time student		Yes x No
07/22/1957		Teacher				b. Totally a	nd permai	Totally and permanently disabled	led Yes	s No	c. Legally blind		Yes x No
11. Can anyone claim you or your spouse on their tax retur	our spouse on the	eir tax return	□ Yes		N ×		Unsure						
12. Have you or your spouse		a. Been a victim of identity theft	n of identity	theft	□ Yes	×	No	b. Adop	Adopted a child	□ Yes	×	No	
Part II - Marital Status and Household Information	Susehold Inform	nation											
1. As of December 31 of last year, were you:	ar, were you:	Single		1	U								
		x Married	Did yon	live with	your spous	se during an	ny part of the	he last six m	Did you live with your spouse during any part of the last six months of 2013?	3? ×	Yes	2 □	
		Divorced	or L	Separate		e of final de	cree or se _l	parate main	Date of final decree or separate maintenance agreement	ement _		ĺ	
		☐ Widowed		Year of spouse's death	's death								
 List the names below of: everyone who lived with you last year (other than you or your spouse) 	u last year <i>(othe</i>	r than you or you	r spouse)					7	If additional space is needed check here	space is ne	eded check		and list on page 4
 anyone you supported but did not live with you last year 	did not live with	you last year							To b	e complete	d by Certifie	be completed by Certified Volunteer Preparer	reparer
Name (first, last) Do not enter your name or spouse's name below		Date of Birth Relationship to (mm/dd/yy) 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 T Student F last year [(yes/no) (Totally and Permanently Disabled (yes/no)	Can this person be claimed by someone else as a dependent on their return?	Did this person provide more than 50% of their own support?	Did this person have more than \$3900 of income?	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 person?
(a)	(q)	(c)	(p)	(e)	(f)	6	(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					
Ţ	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	are trained thical behav	to provic	te high e IRS,	quality email us	service a	and upha Itax@irs	old the hi	ghest ethi	ical stan e 1-877-:	dards. 330-1205		
Catalog Number 52121E					www.irs.gov	3.gov					Fo	ırm 13614- (Form 13614-C (Rev. 10-2013)

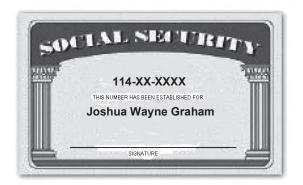
			raye 2
Yes	No	Unsure	Check appropriate box for each question in each section
Part III	– Inc	ome – L	ast Year, Did You (or Your Spouse) Receive
x			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 2
	X		2. (A) Tip Income?
		×	3. (B) Scholarships? (Forms W-2, 1098-T)
x			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)
	x		6. (B) Alimony income?
	×		7. (A) Self-Employment income? (Form 1099-MISC, cash)
	x		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
	X		9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)
_	X		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
님	X	_	11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)
	x		12. (B) Unemployment compensation? (Form 1099-G)
X			13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
\sqcup	x		14. (M) Income (or loss) from Rental Property?
x			15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify gambling
Part IV	<u> – Ех</u>	penses	- Last Year, Did You (or Your Spouse) Pay
X			1. (B) Alimony? If yes, do you have the recipient's SSN? Yes No
x			2. Contributions to a retirement account?Roth IRA (B)401K (B)401K (B)
X			3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
	X		4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
x			5. (B) Medical expenses? (including health insurance premiums)
x			6. (B) Home mortgage interest? (Form 1098)
x			7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
x			8. (B) Charitable contributions?
x			9. (B) Child or dependent care expenses such as daycare?
пΙ	x		10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc?
\Box	×		11. (A) Expenses related to self-employment income or any other income you received?
Part V			- Last Year, Did You (or Your Spouse)
	x		1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
	x		2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
	X		3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
	X		4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
\equiv 1		_	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
	X		· · · · · · · · · · · · · · · · · · ·
	X		• • • • • • • • • • • • • • • • • • • •
	X		7. (A) Receive the First Time Homebuyers Credit in 2008?
×			8. (B) Pay any student loan interest? (Form 1098-E)
	X		9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
Ш	x		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
Direct			To purchase U.S. Savings Bonds To split your refund between different accounts
× Ye	-		No ☐ Yes 🗷 No ☐ Yes 🕱 No
If you	have	a balanc	te 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	inglish, v	what language is spoken in your home NONE Prefer not to answer
		-	of your household considered disabled Yes No Prefer not to answer
- , -			,
^atalog	Numb	er 52121	Form 13614-C (Rev. 10-2013)

Basic - Graham 25











Sean S. Graham Stacey A. Graham 2621 Washington Street Your City, State, and ZIP Code		3298
PAY TO THE ORDER OF	s	
		_ DOLLARS
GUILFORD NATIONAL BANK New York, NY 10001		
: 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 in his first year, 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.
- Taxpayer did not qualify for the premium tax credit and both taxpayers and dependents had minimum essential coverage all year.

Basic - Graham

Line 7—Wages

21-0XXX	utification number (EIN)		1 W	ages, tips, other compensati \$33,990.65	on 2 Federal income t \$7,19	
	me, address, and ZIP code		3 50	\$35,290.65	4 Social security ta \$2,1	x withheld 88.02
CAMDEN 1212 Fore	SCHOOL DISTR	RICT	5 M	edicare wages and tips \$35,290.65	6 Medicare tax wit \$51	1.71
Kirkwood	MO 63122	_ = = = =	7 50	ocial security tips	8 Allocated tips	
d Control numb	-		9	YYA	10 Dependent care	benefits
e Employee's fir	st name and initial Lan	name	3-0 11 N	on qualified plate.	12a See Instructions	for box 12 ,098.75
	GRAHAM		13 3	mployee plan gay	puny set 12h	Park Charles
2621 Was	shington Street			×	E 5	,300.00
Your City	, State and ZIP C	ode	14 0	ther	12c	
					12d	
	A Company of					
f Employee's ad-	dress and ZIP code		17 State income tax	18 Local wages tips etc.	19 Local income tax	

Note: Form 8880 will appear in the TaxWise[®] Forms Tree—do not complete.

b Employer identification number (EIN) 21-1XXXXXX		1 We	iges, tips, other compensation \$1,825	on 2 Federal Income t	
c Employer's name, address, and ZIP code		3-50	cial security wages \$1,825	4 Social security ta \$76	x withheld 5.65
UMBA Institute 110 Brandon Place		5 Me	dicare wages and tips \$1,825	6 Medicare tax wit \$26	nneld 6.46
Your City, State and Zip C	Code	7 50	cial security tips	8 Allocated tips	
d Control number	20	9	116	10 Dependent care	benefits
e Employee's first name and initial La	il name	San 11 No	nguálifica) plána	12a See Instructions	for box 12
Sean Graham		13 %	testury Retirement Third-p players plan pay	any sid 12b	
2621 Washington Street Your City, State and ZIP (Code	14 Ott		12c 2 12d	
f Employee's address and ZIP code					
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

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		Inte	erest Income
	2 Early withdrawal penalty \$ 55.00	Form 1099-IN	т	
PAYER'S federal identification number 10-6XXXXXXX 112-XX-XXXX	3 (niterest on U.S. Savings Books	onds and Trees, obligations		Copy B For Recipient
RECIPIENT'S name Stacey Graham	4 Federa Income tax withheld.	5 Inv. stment expenses	enses	This is important tax information and is being furnished to the Internal Revenue Service, if you
Street address (including apt. no.) 2621 Washington Street	6 Foreign tax paid \$			are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
City, state, and ZIP code Your City, State and ZIP Code	8 Tax-exempt interest \$			
Account number (see instructions)	10 Tax-exempt bond CUSIP no.	11 State 12 State k	lentification no	\$ 13 State fax withheld

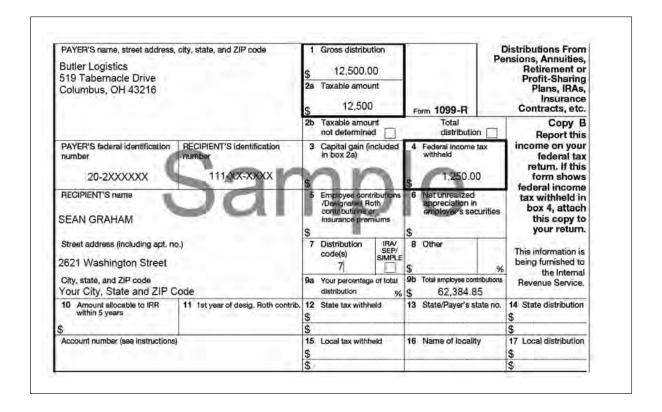
Line 9—Dividends

PAYER'S name, street address, city, state, ZIP code, and telephone no. C.A.S.H. FINANCIAL INC. 123 Money Circle Bangor, ME 04401		1a Total ordinary dividends \$ 189.87			Dividends and		
		1b Qualifi	ed dividends	Form 1099-DIV		Distributions	
		2a Total o	capital gain distr.	2b Unrecap, Sec. 1260 \$	gain	Copy B For Recipient	
PAYER'S federal identification number 21-3XXXXXX	RECIPIENT'S identification number	2c Section	n 1202 gain	2d Collectibles (28%) g	gain		
RECIPIENT'S name SEAN GRAHAM Street address (including apt. no.) 2621 Washington Street		3 Avondivi	dena distributions	4 Federal income tax wi \$ 5 Investment expenses		This is important tax information and is being turnished to the internal Revenue Service, it you are	
		6 Foreign tax paid \$		7 Foreign country or U.S. possession return s		required to tile a return, a negligence penalty or other senction may be	
City, state, and ZIP code Your City, State and ZIP Code		8 Cash liquidation distributions \$		9 Noncash liquidation distributions \$		Imposed on you if this income is taxable and the IRS determines that it has not been reported.	
Account number (see instructions)		10 Exempt-interest dividends		11 Specified private activity bond interest dividends			
		\$ 12 State	13 State identification no.	14 State tax withheld			

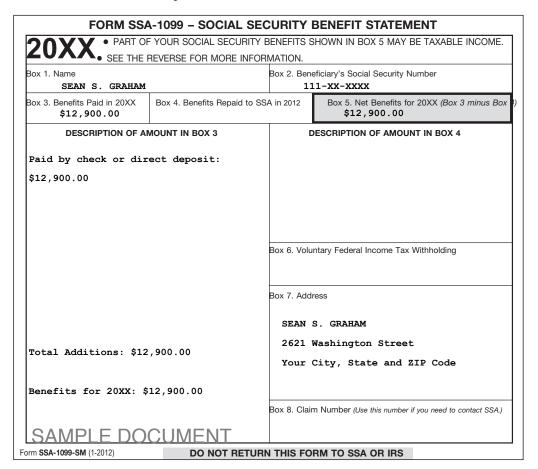
Line 10—Taxable Refunds

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

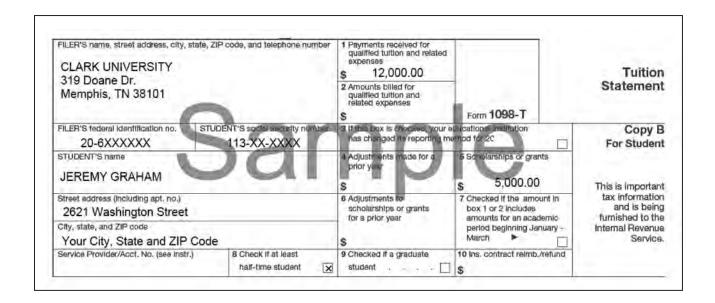
Line 48—Credit for Child and Dependent Care Expenses, Form 2441

Sean and Stacey paid \$625 to Crossroads Child Care Center for 5 weeks of summer camp care for Joshua while they worked. The camp was a day camp and involved no overnight stays. The center's address is 1648 Baylor Avenue, your City, State, and ZIP. The employer identification number (EIN) for Crossroads Child Care Center is 20-5XXXXXXX.

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 in his first year of college. The 1098T shown was issued by his college. The Grahams paid \$7,000 to the institution by check. Complete Form 8863. The scholarship is restricted and can only be applied to tuition.



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[®], 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.

Exercise 4 - Austin Intake and Interview Sheet, page 1 of 2

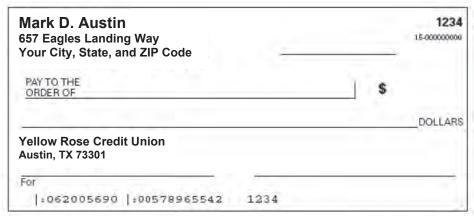
<u> </u>	Form 13614-C (October 2013)		 u	Department of the Treas ntake/Interview &	partment c	of the Treas		Revenue S Y Rev	ury - Internal Revenue Service Quality Review Sheet	neet			OMB Number 1545-1964	mber 964
1>	You will need: • Tax Information such as Forms W-2, 1099, 1098. • Social security cards or ITIN letters for all persor • Picture ID (such as valid driver's license) for you	is W-2, 10 etters for r's licens		s on your tax return. and your spouse.	return. use.		Please c You are accurate If you ha	Please complete page You are responsible fr accurate information. If you have questions,	Please complete pages 1-2 of this form. You are responsible for the information accurate information. If you have questions, please ask the IR	Please complete pages 1-2 of this form. You are responsible for the information on your return. Please provide accurate information. If you have questions, please ask the IRS certified volunteer preparer.	on your ret	urn. Please	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.	plete and
۱۵	Part I - Your Personal Information													
	. Your first name				M.I.	Last name	 					Are you	Are you a U.S. citizen	
Σ	Mark				D	Austin						x Yes		No
12.	2. Your spouse's first name				M.I.	Last name	۵					Is your s	pouse a U.S	. citizen No
. დ. <u>ფ</u>	3. Mailing address 657 Eagles Landing Way						Apt # C	City Your City				State YS	ZIF	ZIP code Your Zip
4.	4. Contact information Telephone number(s)	number(s)	602-555-XXXX	×					Email a	Email address				
.57	5. Your Date of Birth		6. Your job title				7. Last yea	7. Last year, were you:	in:		a.	a. Full time student	ident Yes	% X
0,	02/14/1939		Machinist				b. Totally	and perma	b. Totally and permanently disabled	led Yes	s No	c. Legally blind	blind Yes	% ×
l ∞	8. Your spouse's Date of Birth	"	9. Your spouse's job title	's job title			10. Last ye	ear, was yo	10. Last year, was your spouse:		a.	a. Full time student	dent Yes	%
							b. Totally	and perma	b. Totally and permanently disabled	led Yes	oN 🗆	c. Legally blind	blind Yes	%
ı ←	11. Can anyone claim you or your spouse on their tax return	use on th	eir tax retum	□ Yes		8 ×		Unsure						
`	12. Have you or your spouse		a. Been a victin	victim of identity theft	/ theft	Yes	×	No	b. Adop	b. Adopted a child	□ Yes	×	No	
۱۵	Part II - Marital Status and Household Information	old Inform	nation											
<u> </u>	1. As of December 31 of last year, were you:	re you:	Single		9									
			x Married	Did you	live with	your spou	ise during ai	ny part of t	he last six n	Did you live with your spouse during any part of the last six months of 2013?		Yes	8 ×	
			Divorced	Divorced or Legally Separated	Separate		te of final de	cree or se	parate main	Date of final decree or separate maintenance agreement	ement			
			☐ Widowed		Year of spouse's death	's death								
	2. List the names below of: • everyone who lived with you last year (other than you or your spouse)	vear <i>(othe</i>	r than vou or vou	r spouse)						If additional space is needed check here	pace is nee	ded check !	nere 🗌 and lis	and list on page 4
	· anyone you supported but did not live with you last year	t live with	you last year		Y					Tob	e completec	by Certified	To be completed by Certified Volunteer Preparer	parer
eed - Austin	not enter your ime below	(mm/dd/yy)	(mm/dd/yy) you (for example: son, example: son, parent, none, etc)	Nun mor livec your last	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/13 (S/M)	o)	Totally and Permanently Disabled (yes/no)	Can this person be claimed by someone else as a dependent on their return?		Did this person have more than \$3900 of income?	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)	(a)	(c)	(p)	(a)	Ξ		E)	E)	(yes/no)	(yes/no)			(yes/no)
- 1														
								_						

Catalog Number 52121E

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			Page 2						
Yes	No	Unsure	Check appropriate box for each question in each section						
Part II	– Inc	ome – L	ast Year, Did You (or Your Spouse) Receive						
x			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1						
	x		2. (A) Tip Income?						
	X		3. (B) Scholarships? (Forms W-2, 1098-T)						
x			4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)						
x			5. (B) Refund of state/local income taxes? (Form 1099-G)						
	X		6. (B) Alimony income?						
	X		7. (A) Self-Employment income? (Form 1099-MISC, cash)						
	x		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?						
	x		9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)						
	x		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)						
x			11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)						
	X		12. (B) Unemployment compensation? (Form 1099-G)						
x			13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)						
	X		14. (M) Income (or loss) from Rental Property?						
	x		15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify						
Part I\	/ – Ex	penses	- Last Year, Did You <i>(or Your Spouse)</i> Pay						
	x		1. (B) Alimony? If yes, do you have the recipient's SSN? Yes No						
	x		2. Contributions to a retirement account?Roth IRA (B)401K (B)Other						
	X		3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)						
	X		4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)						
	X		5. (B) Medical expenses? (including health insurance premiums)						
x			6. (B) Home mortgage interest? (Form 1098)						
x			7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)						
x			8. (B) Charitable contributions?						
	x		9. (B) Child or dependent care expenses such as daycare?						
☐ 🗵 ☐ 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)									
	□ x □ 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)								
	X		2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)						
	X		3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)						
	x		4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?						
	x		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)						
	X		6. (B) Live in an area that was affected by a natural disaster? If yes, where?						
x			7. (A) Receive the First Time Homebuyers Credit in 2008?						
	X		8. (B) Pay any student loan interest? (Form 1098-E)						
	X		9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?						
	X		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						
	depo	sit	und, would you like To purchase U.S. Savings Bonds To split your refund between different accounts No ☐ Yes ☒ No						
		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 X No Prefer not to answer						
7310 y0	ч от а	member	or your nouseriou considered disabled res						
Catalog	Numb	er 52121	E www.irs.gov Form 13614-C (Rev. 10-2013)						





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 and began taking annuity payments from the Railroad, 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).
- Taxpayer did not qualify for the premium tax credit and had minimum essential coverage all year.

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

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	loyee's social security number 1-XX-XXXX			Sec. 75			- 4 1
b Employer identification number (EIN) 22-5XXXXXX			Wages, tips, oth \$12,4		n 2 Fede	eral income t \$1,24	
c Employer's name, address, and ZIP code		3	Social security v \$12,4	vages 175.29	4 Soci	al security ta \$523	
Kraft Knot Tool and Die Comp 216 Knotty Pine Trail	pany	5	Medicare wage: \$12,4	s and tips 175.29	6 Med	icare tax wit	hheld 0.89
Austin, TX 73301		7	Social security to	ips	8 Allo	rated tips	
d Control number	20		All		10 Dep	endent care	benefits
e Employee's first name and initial Lat	Name	Sur 11	Nonqualified pl	alis	12a See	instructions	for box 12
Mark D. Austin 657 Eagles Landing Way Your City, State and Zip Code		1	Statutory Resident Statutory	imment third-par	ny sick 12b	1	
rour City, State and Zip Code		14	Other		12c	1	
dente distance della constance della constance della constance della constance della constance della constance					12d	Ĺ	
f Employee's address and ZIP code 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 w	rages, tips, etc.	19 Local inc	ome 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, sctually paid by you, and not relimbursed by another passon. Form 1098	Mortgage Interest Statement
RECIPIENT'S federal identification no. PAYER'S social security number 22-6XXXXXXX 231-XX-XXXXX	Mortgage interest received from payer(s)/bompwer(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 Your City, State and Zip Code	4 Real Estate Taxes: \$2,012,30	that an underpayment of tax results because you 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, state, ZIP code, and telephone no. UBank Brokerage Services 4003 Financial Blvd Austin, TX 73301	\$	148.53 148.53	Form 1099-DIV	C	Dividends and Distributions
	2a Total	capital gain distr. 74.96	2b Unrecap Sec. 128 \$	60 gain	Copy B For Recipient
PAYER'S federal identification number RECIPIENT'S identification number 22-7XXXXXX 231-XX-XXXX	2c Section	on 1202 gain	2d Collectibles (28%)	gain	For Recipient
RECIPIENT'S name Mark D. Austin	3 Nondo	Idena dikuneutiona	Federal modime tax is 5 Investment expense		This is important tau information and is being furnished to the internal Revenue Service. If you are
Street address (including apt. no.) 657 Eagles Landing Way	6 Foreign	Tax paid	7 Foreign country or U.S. p	ossession	required to file a return, a negligence penalty or other sanction may be
City, state, and ZIP code	8 Cash lig	guidation distributions	9 Noncash liquidation distributions		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 Exemp	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 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 zii United States railroad retirement b		X	ANNUITIES O RAILROAD RETIR	R PENSIONS BY THE EMENT BOARD			
844 N RUSH ST CHICAGO IL 60611-2092	3. Employee Contributions	¢15 007 05					
PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX		\$15,397.25					
Claim Number and Payee Code	Contributory Amount Paid	\$9,397.25	COPY B -				
2. 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		RETURN. IF				
Mark D. Austin	7. Total Gross Paid	\$9,397.25	ATTACH TH	TAX WITHHELD IN BOX 9 ATTACH THIS COPY TO			
657 Eagles Landing Way Your City, State and Zip Code	8. Repayments		YOUR RETURN. THIS INFORMATION IS BEING				
	9. Federal Income Tax Withheld	\$1,561.00	FURNISHED TO REVENUE SERVI				
	10. Rate of Tax		11. Country	12. Medicare Premium Tota			

Advanced - Austin

PAYER'S name, street address, Murphy Bank & Trust Company P. O. Box 848 Raleigh, NC 27611	city, state, and ZIP code	1 \$ 2a \$	Gross distribu 268.00 Taxable amou 268.00		F	orm 1099-R		Distributions From Insions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2b	Taxable amou	4.0		Total distributio	0 🗆	Copy B Report this
PAYER'S federal identification number	RECIPIENT'S identification number 231-xx-xx-xx	3	Capital gain (ii in box 2a)	ncluded	4	Federal income withheld	tax	income on your federal tax return. If this form shows
RECIPIENT'S name Mark D. Austin	oal	5 \$	Employee cont /Designated Re contributions of insurance pren	oth	6	Net unrealized appreciation in employer's sec		federal income tax withheld in box 4, attach this copy to your return.
Street address (including apt. no.) 657 Eagles Landing Way			Distribution code(s)	SEP/ SIMPLE		8 Other		This information is being furnished to
City, state, and ZIP code Your City, State and Zip Code		9a	Your percentage distribution	_	9b \$	9b Total employee contributi		the internal
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	У	17 Local distribution \$
		\$			-			\$

Form 13614-C (October 2013)		Int	Department of the Treas Intake/Interview &	tervice to	f the Treasu	Department of the Treasury - Internal Revenue Service Interview & Quality Review Sheet	Revenue S	Service riew SI	neet			OMB Number 1545-1964	ımber 964
You will need: • Tax Information such as Forms W-2, 1099, 1098. • Social security cards or ITIN letters for all persor • Picture ID (such as valid driver's license) for you	orms W-2, 10 IN letters for river's licens	199, 1098. all persons on	ns on your tax return.	return. Ise.		 Please complete page You are responsible fr accurate information. If you have questions, 	esponsi informa	Please complete pages 1-2 of this form. You are responsible for the information accurate information. If you have questions, please ask the IR	Please complete pages 1-2 of this form. You are responsible for the information on your return. Please provide accurate information. If you have questions, please ask the IRS certified volunteer preparer.	n your ret	urn. Please	 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. 	nplete and
Part I - Your Personal Information	ou												
1. Your first name				M.I.	Last name						Are you	Are you a U.S. citizen	ا
Hannah				ш	Fleming						x Yes		No
2. Your spouse's first name			_	M.	Last name						Is your s	bonse	a U.S. citizen
3. Mailing address 469 Booths Way			-	-		Apt # City	City Your City				State YS	ZII	ZIP code Your Zip
4. Contact information Telephor	Telephone number(s)	313-555-XXXX	×					Email a	address				
5. Your Date of Birth		6. Your job title				7. Last year, were you:	were yo	in.		.es	a. Full time student	ident Yes	oN x
09/16/1965		Editor			}	b. Totally an	d perma	b. Totally and permanently disabled	led x Yes	§ □	c. Legally blind	blind Yes	oN ×
8. Your spouse's Date of Birth		9. Your spouse's job title	's job title			10. Last year, was your spouse:	r, was yo	onr spouse:		a.	a. Full time student	ident Yes	oN 🗆 s
						b. Totally an	d perma	b. Totally and permanently disabled	led Yes	⊗	c. Legally blind	blind Yes	oN 🗆
11. Can anyone claim you or your spouse on their tax return	spouse on th	eir tax retum	□ Yes		N ×		Unsure						
12. Have you or your spouse		a. Been a victim of identity theft	n of identity		x Yes		No	b. Adop	Adopted a child	Yes	×	N _o	
Part II - Marital Status and Household Information	sehold Inform	nation											
1. As of December 31 of last year, were you:	were you:	Single		1									
		Married	Did yon	live with	vour spous	e during any	part of t	the last six n	Did you live with your spouse during any part of the last six months of 2013?		Yes	0 	
		x Divorced	or L	Separate		of final dec	ee or se	parate main	Date of final decree or separate maintenance agreement		02/18/2008	ı	
		Widowed		Year of spouse's death	s death								
 List the names below of: everyone who lived with you last year (other than you or your spouse) 	ast year <i>(oth</i> e	r than you or youl	r spouse)						If additional space is needed check here	pace is nee	ded check		and list on page 4
 anyone you supported but did not live with you last year 	not live with	you last year							Tob	e completed	by Certified	To be completed by Certified Volunteer Preparer	parer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Date of Birth Relationship to (mm/dd/yy) you (for example: son, daughter, parent, none,	Number of months lived in your home last year	US Citizen (yes/no)	+ .8.	Single or Married as of 12/31/13 is (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Can this person be claimed by someone else as a	Did this person provide more than 50% of	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
(a)	(q)	etc) (c)	(p)	(e)	(yes/no)	(b)	(F)	€	dependent on their return? (yes/no)	their own support? (yes/no)	(yes/no)	this person? (yes/no)	home for this 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					

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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						
x			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 2						
	x		2. (A) Tip Income?						
	x		3. (B) Scholarships? (Forms W-2, 1098-T)						
×			4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)						
	x		5. (B) Refund of state/local income taxes? (Form 1099-G)						
×			6. (B) Alimony income?						
×			7. (A) Self-Employment income? (Form 1099-MISC, cash)						
	x		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?						
	X		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)						
x			11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)						
x			12. (B) Unemployment compensation? (Form 1099-G)						
	X		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)						
	X		14. (M) Income (or loss) from Rental Property?						
	X		15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify						
Dart I			- Last Year, Did You (or Your Spouse) Pay						
	X		1. (B) Alimony? If yes, do you have the recipient's SSN? Yes No						
	X		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)						
	X		4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)						
	X	_	(B) Medical expenses? (including health insurance premiums)						
	X		6. (B) Home mortgage interest? (Form 1098)						
			7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)						
X									
	X		8. (B) Charitable contributions?						
X			9. (B) Child or dependent care expenses such as daycare?						
	X		10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc?						
Dort V									
Part V	In the Events – Last rear, bid four four Spousey In Events – Last rear, bid four four								
	 X 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12) X 2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A) 								
님			3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)						
	X		4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?						
	X		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)						
片	X		6. (B) Live in an area that was affected by a natural disaster? If yes, where?						
片	X								
	X		7. (A) Receive the First Time Homebuyers Credit in 2008?						
	X		8. (B) Pay any student loan interest? (Form 1098-E)						
님	X		9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?						
Dort V	X L Ad	ditional	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 x You Spouse						
If you	are c	lue a ref	und, would you like						
Direct			To purchase U.S. Savings Bonds To split your refund between different accounts						
X Ye			No ☐ Yes ▼ No ☐ Yes ▼ No						
			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	than E	English, v	what language is spoken in your home None						
Are yo	u or a	membei	of your household considered disabled 🗵 Yes 🔲 No 🔲 Prefer not to answer						
Catalog	Numb	oer 52121	E www.irs.gov Form 13614-C (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.
- 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.
- Taxpayer did not qualify for the premium tax credit and taxpayer and all dependents had minimum essential coverage all year.

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 1-XX-XXXX						
b Employer identification number (EIN) 23-5XXXXXX		1	Wages, tips, othe \$11,32		n 2 Federa	l income ta \$1,498	
c Employer's name, address, and ZIP code		3	Social security w \$12,3		4 Social	security tax \$517.	
Bellewood World Herald 1334 Stephens Way		5	Medicare wages \$12,3	Control of the Contro	6 Medica	re tax with	7.750
Dayton, OH 45402		7	Social security ti	þs.	8 Allocat	ed tips	
d Control number			11		10 Depen	dent care b	enefits .
e Employee's first name and initial Lau	name	Sun 11	Non-gualified pla		12a See in	structions f	or box 12 1,000
Hannah E. Fleming 496 Booths Way		13	Statutory Peter play	erwant Third-par	126 DD	9	986,00
Your City, State and Zip Code		14	Other		120		
					12d		
f Employee's address and ZIP code							Francis Laboratory
15 State Employer's state ID number YS 24-1XXXXXX	16 State wages tips etc. \$11,326.50	17 State income tax \$574.50	18 Localwo	ages, tips, etc.	19 Local incom	me tax	20 Locality name
- 1							

PAYER'S name, street address, city, state, ZIP code, and telephone no. Ohio Unemployment Commission 747 Capitol Blvd. Columbus, OH 43270	\$ 2 State or	ment compensation 1345.00 ocal income tax credits, or offsets		n 1099-G		Certain Government Payments	
PAYER'S tederal identification number 24-1XXXXXX 24 1-XX-XXXX	3-Box 2 am	ount is for tax year	4 Fed	leral income tax 135.00	withheld	Copy B For Recipient	
RECIPIENT'S name Hannah E. Fleming	\$ ATAA/RT	AA payments	6 Ta	able grants		This is important tax information and is being furnished to the Internal Revenue	
Street address (including apt. no.)	7 Agricultu	re payments		hecked, box 2 l de or business	S	Service, If you are required to file a return,	
496 Booths Way	\$			ome		a negligence penalty or other sanction may be	
City, state, and ZiP code Your City, State and Zip Code	9 Market g	ain				imposed on you if this income is taxable and	
Account number (see Instructions)	10a State	10b State Identifica	tion no.	11 State income t	ax withheld	the IRS determines that It has not been reported.	

	loyee's social security number 1-XX-XXXX				
b Employer identification number (EIN) 23-6XXXXXX		1 W	ages, tips, other compensati \$2,532.00		tax withheld 8.00
c Employer's name, address, and ZIP code		3.50	scial security wages \$2,532.00	4 Social security to \$10	ix withheld 6.34
Wesson, Inc. 1891 Southside Drive		5 M	edicare wages and tips \$2,532.00	6 Medicare tax wit \$3	thheld 6.71
Dayton, OH 45404		7 50	ocial security tips	8 Allocated tips	
d Control number		9 7 9	TITA	10 Dependent care	benefits
e Employee's first name and initial Las	name	SIN 11 N	or qualified plans	12a See Instruction	s for box 12
Hannah E. Fleming 496 Booths Way		13 %	ortotory Returnment Thirds applyee plan pay	pany sek 12b	
Your City, State and Zip Code		14 0	ther	12c	
				12d	
1 Employee's address and ZIP code					4 6
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 income tax	20 Locality name

PAYER'S name, street address, city, state, ZIP code, and telephone no. Northern Bank and Trust	Payer's RTN (optional)				
201 Investment Avenue Dayton, OH 45402	1 Interest income \$ 416.87		Inte	rest Income	
E E	2 Early withdrawal penalty \$	Form 1099-INT			
PAYER'S federal identification number RECIP/ENT'S identification number 23-7XXXXXX 241-XX-XXXX	3 Interest on U.S. Savings Book	nds and Treas, obligati	ons	Copy B For Recipient	
PAYER'S federal identification number 23-7XXXXXX 241-XX XXXX RECIPIENT'S name Hannah E. Fleming Street address (including apt. no.) 196 Booths Way City, state, and ZIP code	4 Federal Income tax within eld 38 56	5 Investment expens	es	This is important tax information and is being furnished to the Internal Revenue Service. If you	
Street address (including apt. no.) 496 Booths Way	6 Foreign tax paid \$	7 Foreign country or U.S.	oossession	are required to file a return, a negligence penalty or other sanction may be imposed on you if	
City, state, and ZIP code Your City, State and Zip Code	8 Tax-exempt interest \$	9 Specified private activity bond interes.		this is a super in towards a part	
Account number (see instructions)	10 Tax-exempt band CUSIP no.	11 State 12 State Ident	tification 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 amou) unt	F	orm 1099-R		Distributions From Insions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2b	Taxable amou		Ū	Total distributio	n 🗍	Copy B Report this
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (i in box 2a)	ncluded	4	Federal income withheld	tax	income on your federal tax return. If this
23-8XXXXXX 24)-XX-XXXX RECIPIENT'S name Hannah E. Fleming Street address (including apt. no.) 496 Booths Way		\$ 5	Employee con /Designated R contributions a insurance prer	oth	\$ 6 \$	750.00 Net unrealized appreciation in employer's sec		form shows federal income tax withheld in box 4, attach this copy to your return.
		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		9a	Your percentag		9b S	d to the state of the state of the		the Internal Revenue Service.
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib		State tax withh	neld	13	State/Payer's s	tate no.	14 State distribution \$
\$		\$			1.			\$
Account number (see instructions)		15	Local tax with	neld	16	Name of localit	У	17 Local distribution \$
		\$						\$

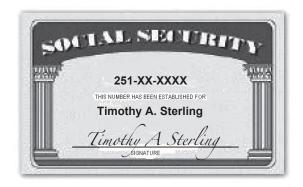
PAYER'S name, street address, One World Publishers P.O. Box 474 Cincinnati, OH 45202	city, state, and ZIP code	1 \$ 2a \$	5,400.00 Taxable amou) unt	F	orm 1099-R		Distributions From Insions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2b	Taxable amou		Ξ	Total distributio	n 🔲	Copy B Report this
PAYER'S federal identification number 23-9XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	3	Capital gain (i in box 2a)	ncluded	4	Federal income withheld	tax	income on your federal tax return. If this form shows
RECIPIENT'S name Hannah E. Fleming Street address (including apt. no.) 496 Booths Way City, state, and ZIP code Your City. State and Zip Code		5 5	Employee con /Designated R contributions of insurance pre-	oth	\$ 6 \$	11		federal income tax withheld in box 4, attach this copy to your return.
		7	Distribution code(s)	IRA/ SEP/ SIMPLE	8	Other	%	This information is being furnished to
		9a	Your percentag	e of total	9b \$	Total employee con	tributions	the Internal Revenue Service.
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12	State tax with	neld	13	State/Payer's st	ate no.	14 State distribution \$
\$		\$						\$
Account number (see instructions)	15	Local tax within	nekd	16	Name of localit	у	17 Local distribution \$
		\$						\$

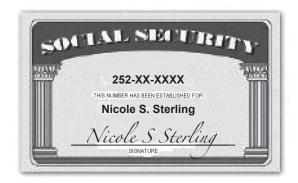
PAYER'S name, street address, c	ty, state, ZIP code, and telephone no.	1 Rents		
Candid Publishing P. O. Box 6717		\$		Miscellaneous
Dayton, OH 45404		2 Royattles		Income
		\$	Form 1099-MISC	
		3 Other Income \$	4 Federal Income tax withhe	
PAYER'S federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds	6 Medical and health care payme	For Recipient
24-0XXXXXX	241-XX-XXXX	\$	\$	
RECIPIENT'S name Hannah E. Fleming Street address (including apt. no.) 496 Booths Way		7 Nonemployes compensation	8 Sybstitute per ments in lieu of dividends or Interest	This is important tax information and is being furnished to the internal Revenue Service. If you are
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ►	10 Crop Insurance proceeds \$	
City, state, and ZIP code Your City, State and Zip Code		11	12	imposed on you if this income is
Account number (see instructions		13 Excess golden parachute payments	14 Gross proceeds paid to a 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 \$
\$	\$	\$		\$

Hannah Fleming 496 Booths Way Your City, State, and ZIP Code			1500000000
PAY TO THE ORDER OF		s	
			DOLLARS
Northern Bank & Trust 201 Investment Ave			
Dayton, OH 45402			
For	-		

The factor of the name below of the name of speaks that name of speaks the name below of the name	Form 13614-C (October 2013)		<u>n</u>	Department of the ntake/Interview	tervient tervient	<u>ම</u> ජ	Department of the Treasury - Internal Revenue Service Interview & Quality Review Sheet	Revenue S / Rev	riew St	neet			OMB Number 1545-1964	ımber 964
M.1. East name Sucrima	You will need: Tax Information such as Fc Social security cards or ITI Picture ID (such as valid dr	orms W-2, 10 IN letters for a river's license	99, 1098. all persons or e) for you and	n your tax 1 your spou	return. use.		Please c You are accurate If you ha	omplete responsil informat ve questi	pages 1-2 o ble for the i ion.	f this form. nformation	on your ret	urn. Please	provide con	nplete and
M.I. Last name S. Sterling	Part I - Your Personal Informatic	uo												
No. Last incomplete Starting Starting	1. Your first name				M.I.	Last name						Are you	u a U.S. citizen	ا د
Part City City	Timomy				2	Similar						<u>.</u> .		2 ::
Apt # City Your City Email address	Your spouse's first name Nicole					Last name Sterling	ø.					Is your X Yes	spouse a U.S	. citizen No
Your Cuty A04-555-XXXX Care of the control of the control of the last syear, were your	3. Mailing address											State	ZIF	ZIP code
Section of the control of the cont							I.(our City	:			Z Z	10	r our Zıp
Setired Bretined		ne number(s)	404-555-XXX	XX					Email a	ddress				
irth 9. Your spouse's job title 10. Last year, was your spouse: 2. No 1. Onsure 2. Divorced or Legally Separated 2. Divorced or Separate maintenance 2. Divorced or Legally Separated 2. Divorced or Separate maintenance 3. Divorced or Separate 3. Divorced or Sepa	5. Your Date of Birth	9	3. Your job title				7. Last year	r, were yo	ij		ю	Full time stu	udent Yes	s No
9. Your spouse's job title	09/21/1941	<u> </u>	Retired				b. Totally a	nd permai	nently disab		×		blind Yes	s No
Housewife Housewife B. Totally and permanently disabled Divorced or Legally Separated Date of final decree or separate maintenance	8. Your spouse's Date of Birth	S). Your spouse	s's job title			10. Last ye	ar, was yo	onr spouse:		ю	Full time stu	udent Yes	s No
at year, were your spouse on their tax return See	02/11/1951	<u> </u>	Housewife				b. Totally a	nd permai	nently disab		×		blind x Yes	%
at year, were you: A Household Information Single	11. Can anyone claim you or your.	spouse on the	eir tax retum	□ Yes				Jusure						
at year, were you: Single	12. Have you or your spouse	100	i. Been a victir	n of identity	, theft	□ Yes	×	9	b. Adop	ted a child	□ Yes	×	No	
st year, were you: Single	Part II - Marital Status and Hous	sehold Inform	nation											
Example: Solution Exa	1. As of December 31 of last year,	were you:	Single		1									
th you last year (other than you or your spouse) The you last year (other than you or your spouse) The you last year (other than you or your spouse) The you last year (other than you or your spouse) The you last year (other than you or your spouse) The you last year (other than you or your spouse) The you last year (other than you last year last year (other)) The you last year (other than you last year (other)) The you last year (other than you last year (other)) The your last year (other than you last year last year last year last year (other)) The your last year (other) The your last year (other) The your last year (other) The your last year l				Did yon	live with	your spous	se during an	y part of t	he last six m	onths of 201	×	Yes	8 □	
th you last year (other than you or your spouse) but did not live with you last year your Date of Birth Relationship to noths (min/dd/yy) w (min/dd/yy) you (for example: son, lived in parent, none, last year etc) (b) (c) (d) (e) (f) (f) (h) (h) (h) (h) (h) (h) (h) (h) (h) (h			☐ Divorced	or Legally	Separate		e of final dec	ree or se	parate main	tenance agre	ement			
th you last year (other than you or your spouse) but did not live with you last year your Date of Birth Relationship to months (first month) w (mm/dd/yy) you (for months citizen of US; Married as Student Permanently person be example: son, lived in you (for months parent, none, last year last year dependent last year etc) (b) (c) (d) (e) (f) (f) (h) (h) (h) (h) (hes/no) (hes			Widowed		of spouse	's death								
upported but did not live with you last year on the enter your Date of Birth Relationship to Number of US Resident Single or Full-time Totally and Can this nonte below	2. List the names below of: • everyone who lived with you is	ast vear <i>(other</i>	than vou or vou	ır spouse)						If additional s	pace is net	eded check		and list on page 4
Totally and continue of the continue of the continue of the continue below (mm/dd/yy) you (for the continue below (fres/no)	• anyone you supported but did	not live with y	you last year		Y					Tot	e completed	d by Certified	J Volunteer Pre	parer
(b) (c) (d) (e) (f) (g) (h) (i) their return? Support? (yes/no) (yes/no) (yes/no)	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)	Resident of US, Canada, or Mexico last year			Totally and Permanently Disabled 'yes/no)	Can this person be daimed by someone else as a		Did this person have more than \$3900 of income?	Did the taxpayer(s) provide more than 50% of support for this parson?	Did the taxpayer(s) pay more than half the cost of maintaining a
01/13/1949 Sister 12 Yes Yes No	(a)		(0)	(p)	(e)	(f)	(b)	É	(their retum? (yes/no)		(2005)	(yes/no)	person? (yes/no)
	Christina Summers			12	Yes	Yes	S	No	Yes					
Walinatoors are trained to provide high anality service and unhald the highest others standards	X	oli intoore	Podient ore	to provid	45.4	yile.	o orivico	4411	id odt blo	choc toth	ical etan	o Caro		

			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
	x		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)
\Box	×		5. (B) Refund of state/local income taxes? (Form 1099-G)
	×		6. (B) Alimony income?
	x		7. (A) Self-Employment income? (Form 1099-MISC, cash)
	x		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
x			9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)
	x		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
x			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?
	x		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
	x		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
\Box	×		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)
	x		7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
	x		8. (B) Charitable contributions?
	x		9. (B) Child or dependent care expenses such as daycare?
\Box	×		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	- Last Year, Did You (or Your Spouse)
\Box	x		1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
	x		2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
	x		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)
	×	П	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
			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	•	sit	To purchase U.S. Savings Bonds To split your refund between different accounts
× 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
Many to app	free ta ly for	x prepa these g	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
Are yo	u or a	member	of your household considered disabled 🗵 Yes 🔲 No 🗎 Prefer not to answer
Catalog	Numb	er 52121	E www.irs.gov Form 13614-C (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.
- 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.
- Taxpayer did not qualify for the premium tax credit and both taxpayers and dependents had minimum essential coverage all year.

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

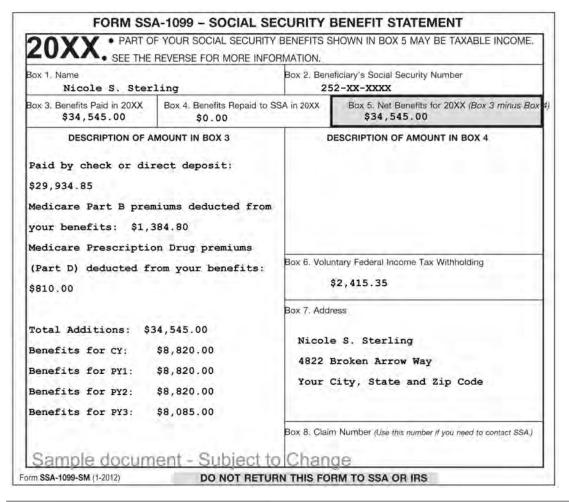
PAYER'S name, street address, city, state, ZIP code, and telephone no. Keener Federal Savings and Loan	Payer's RTN (optional)		Ì		
1947 Newcomb Highway Dayton, OH 45402	1 Interest Income \$ 124.73		Int	erest Income	
	2 Early withdrawal penalty \$	Form 10	99-INT		
PAYER'S federal identification number RECIPIENT'S identification number 24-5XXXXXX 251-XX-XXXX	3 folenes (on U.S. Savings Bor	nds and Tre	as. doligations	Copy B For Recipient	
RECIPIENT'S name Timothy A. Sterling	4 Federal Income tax withheld	5 Investm	nent expenses	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. passession			
4822 Broken Arrow Way	\$		2	penalty or other sanction may be imposed on you if	
City, state, and ZIP code Your City, State and Zip Code	8 Tax-exempt interest \$	9 Specified private activity bond interest		this income is taxable and the IRS determines that it has not been reported.	
Account number (see instructions)	10 Tax-exempt bond CUSIP no.	11 State 1	12 State identification	no. 13 State tax withheld	

PAYER'S name, street address, city, state, ZIP code, and telephone n	o. Payer's RTN (optional)				
Collins Financial 4101 Bramer Crossings	1 Interest income	-			and toward
Ft. Thomas, KY 41075	\$			Inte	rest Income
	2 Early withdrawal penalty \$	Form 1	1099-INT		
PAYER'S federal identification number RECIPIENT'S identification number	mber 3 Interest on U.S. Savings Bo	or ds and 1	neas, obligation	ins	Сору В
24-6XXXXXX 251-XX-XXXX	\$ 364.78	31 /6	- 10		For Recipient
RECIPIENT'S name Timothy A. Sterling	4 Federal Income tax withheld	5 Inves	tment expense	S	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	Foreign country or U.S. possession		are required to file a 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 Specifie	ad 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 Identif	fication no.	13 State tax withheld \$

PAYER'S name, street address, city, state, ZIP code, and telephone no. Alliance Funding P. O. Box 5250	1a Total	ordinary dividends			Dividends and	
ER'S federal identification ber ER'S federal identification number 24-7XXXXXX 251-XX-XXXX IPIENT'S name of address (including apt. no.) 2 Broken Arrow Way state, and ZIP code in City, State and Zip Code	1b Qualif	fled dividends	Form 1099-DIV	Distributi	ons	
	2a Total \$	capital gain distr. 68.75	2b Unrecap. Sec. 125 \$	O gain Co	py B	
	2c Section	on 1202 gain	2d Collectibles (28%)	gain	pieni	
24-7XXXXXX 251-XX-XXXX	\$		\$			
RECIPIENT'S name Timothy A Sterling	3 Nonda	idend distributions	Federal income tax v S Investment expense C	This is important to information and being turnished the internal Revenue.		
treet address (including apt. no.)	6 Foreign	-	7 Foreign country or U.S. p	ossession required return, a neg penalty o sanction	Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS	
City, state, and ZiP code Your City, State and Zip Code	8 Cashillo	quidation distributions	Noncash liquidation dist	this income is and		
Account number (see instructions)	10 Exem	pt-interest dividends	11 Specified private ac bond interest dividends \$			
	12 State	13 State Identification no.	14 State tax withheld \$	3.7		

PAYER'S name, street address Emerson Pension Fund 7514 Production Parkway	city, state, and ZIP code	1	Gross distribu					Distributions From ensions, Annuities, Retirement or
Louisville, KY 40202		2a \$	Taxable amou	int	F	orm 1099-R		Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2b	Taxable amou			Total distributio	n 🔲	Copy B Report this
PAYER'S federal identification number 24-8XXXXXX	RECIPIENT'S identification number 251-XX-XXXX	3	Capital gain (i in box 2a)	ncluded	4	Federal income withheld		income on your federal tax return. If this form shows
RECIPIENT'S name Timothy A. Sterling		\$	5 Employee contributions /Designated Roth contributions or insurance premiums		6	Net unrealized appreciation in employer's sec		federal income tax withheld in box 4, attach this copy to your return.
Street address (including apt. n 4822 Broken Arrow Way	0.)	7	Distribution code(s)	IRA/ SEP/ SIMPLE	8	Other	%	This information is being furnished to the Internal
City, state, and ZIP code Your City, State and Zip Code 10 Amount allocable to IRR within 5 years 11 1st year of desig. Roth contrib.				9b Total employee contributions \$ 5,864.00		Revenue Service.		
		12	State tax withh	eld	13 State/Payer's s		tate no.	14 State distribution \$
\$		\$						\$
Account number (see instructions)	15	Local tax withh	ble	16	Name of localit	У	17 Local distribution \$
		\$						S

PAYER'S name, street address, city, state, and ZIP code Funders Banking 101 Main Street Cincinnati, OH 45202			6,436.0 Taxable amo	0 unt	F	orm 1099-R		Distributions From ensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2b	Taxable amo			Total distribution	in 🗆	Copy B	
PAYER'S federal identification number 24-9XXXXXX	RECIPIENT'S identification number 251-XX-XXXX	3	Capital gain (in box 2a)		4	Federal income withheld 643.00	tax	Report this income on your federal tax return. If this form shows	
RECIPIENT'S name Timothy A Sterling		5	/Designated F	gnated Roth		6 Net unrealized appreciation in employer's securities		federal income tax withheld in box 4, attach this copy to your return.	
Street address (including apt. no 4822 Broken Arrow Way	o.)	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 Total employee con		ntributions	the interna	
10 Amount allocable to IRR within 5 years	11 1st year of desig, Roth contrib.	12 \$	State tax with	held	13	13 State/Payer's state no. YS/24-9XXXXXX		14 State distribution \$	
\$		\$						\$	
Account number (see instructions)	15 \$	Local tax with	held	16	Name of locali	ty	17 Local distribution \$	
		\$						\$	



ZUNN, SEE THE	REVERSE FOR MORE INFO	RMATION.	
Box 1. Name Timothy A. Ste	rling	The state of the s	iciary's Social Security Number
Box 3. Benefits Paid in 20XX \$15,972.00	Box 4. Benefits Repaid to St \$0.00	SA in 20XX	Box 5. Net Benefits for 20XX (Box 3 minus Bo \$15,972.00
Paid by check or dis \$12,659.16 Medicare Part B premyour benefits: \$1,3 Medicare Prescription (Part D) deducted for \$810.00	niums deducted from 884.80 on Drug premiums rom your benefits:	Sox 7. Addre	tary Federal Income Tax Withholding 1,118.04 SS Y A. Sterling roken Arrow Way
Benefits for CY:	\$15,972.00		ity, State and Zip Code

Advanced - Sterling

Advanced Comprehensive Problem

			anc/III	וכו אוי	5 *	Kaaiii	y 115 v	ane/interview & Quality neview Sileet	ופפו			1040-100	
 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. 	Forms W-2, 10 TIN letters for driver's licens	199, 1098. all persons or ie) for you and	n your tax I your spol	retum. use.		Please c You are accurate If you ha	Please complete page You are responsible fo accurate information. If you have questions,	pages 1-2 c ble for the tion. ions, pleas	Please complete pages 1-2 of this form. You are responsible for the information on your return. Please provid accurate information. If you have questions, please ask the IRS certified volunteer preparer.	on your re	turn. Please	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.	nplete and
Part I - Your Personal Information	tion												
1. Your first name				M.I.	Last name						Are you	Are you a U.S. citizen	S
2. Your spouse's first name					Last name						Is your	Is your spouse a U.S. citizen	S. citizen
3 Mailing address					Diyanı	Ant #	Cify				State		ZIP code
8705 Somersby Way							Your City				YS	Yc	Your Zip
4. Contact information Telepho	Telephone number(s)	259-555-XXXX	XX			1		Email	Email address				
5. Your Date of Birth		6. Your job title				7. Last year, were you:	r, were yo	.j.		a	a. Full time student	udent Yes	oN x se
07/28/1941		Clerk			}	b. Totally a	nd perma	b. Totally and permanently disabled	oled Yes	s No	o c. Legally blind	/ blind Yes	oN x
8. Your spouse's Date of Birth		9. Your spouse's job title	's job title			10. Last ye	ar, was yo	10. Last year, was your spouse:		a	a. Full time student	udent Yes	oN x se
01/15/1951		Deceased 12/12/CY	CY			b. Totally a	nd perma	b. Totally and permanently disabled	oled Yes	s No	c. Legally blind	/ blind Yes	oN x
11. Can anyone claim you or your spouse on their tax return	r spouse on th	eir tax retum	□ Yes		N X		Unsure						
12. Have you or your spouse		a. Been a victin	m of identity theft	theft [Yes	×	No	b. Adol	b. Adopted a child	□ Yes	×	No No	
Part II - Marital Status and Household Information	usehold Inform	nation											
1. As of December 31 of last year, were you:	ır, were you:	Single		9									
		x Married	Did yon	live with y	your spous	e during ar	y part of t	he last six r	Did you live with your spouse during any part of the last six months of 2013?	3? ×	Yes	≥	
		☐ Divorced	or Legally Separated	Separate		of final de	cree or se	parate mair	Date of final decree or separate maintenance agreement	ement		1	
		☐ Widowed		Year of spouse's death	s death								
2. List the names below of: • everyone who lived with you last year (other than you or your spouse)	last year <i>(othe</i>	r than you or you	r spouse)						If additional s	pace is ne	seded check	If additional space is needed check here \square and list on page	ist on page 4
· anyone you supported but did not live with you last year	id not live with	you last year		Y					To b	e complete	ed by Certifie	To be completed by Certified Volunteer Preparer	eparer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Date of Birth Relationship to (mm/dd/yy) you (for example: son, adaughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (<i>yes/no</i>)	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		Did this person have more than \$3900 of income?		Did the taxpayer(s) pay more than half the cost of maintaining a home for this
(a)	(Q)	<u>(</u>)	(p)	(e)	€	(b)	Ē	Ξ	their return? (yes/no)	(yes/no)		(yes/no)	person? (yes/no)
Terri Thomas	60/80/90	Grandchild	12	Yes	Yes	s	No	No					
Yvonne Kent	03/13/91	Daughter	12	Yes	Yes	s	Yes	No					
Penny Bryant	03/17/1949	Sister	12	Yes	Yes	S	No	Yes					

Yes No Unsure Check appropriate box for each question in each section				Page 2
	Yes	No	Unsure	Check appropriate box for each question in each section
	Part II	l – Inc	ome – L	ast Year, Did You (or Your Spouse) Receive
	x			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 3
		x		2. (A) Tip Income?
S. (B) Alfinony income?				
		_		
No. 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2) 1. (A) Distribution from Pensions, Annutiles, and/or IRA? (Form 1099-R) 12. (B) Limemployment compensation? (Form 1099-G) 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099) 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 duly, Sch K-1, etc.) (Forms W-2G) Specify Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay 16. (B) Alimony? If yes, do you have the recipient's SSN? Yes No 1. (B) Alimony? If yes, do you have the recipient's SSN? Yes No 2. Contributions to a retirement account? X. IRA (A) Rath IRA (B) 401K (B) Other 2. Contributions to a retirement account? X. IRA (A) Rath IRA (B) 401K (B) Other 3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) 6. (B) Home mortgage interest? (Form 1098) 5. (B) Medical expenses? (fincluding 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) Charlable contributions? 8. (B) Charlable contributions? 9. (B) Child or dependent care expenses such as a deacher, 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) 11. (A) Expenses related to self-employment income or any other income you more incomercial lender? (Forms 1099-C, 1099-A) 13. (A) Buy, sell or have a foreclosure (GOD) of your home? (Form 1099-A) 14. (A) Expenses related to self-employment income or any other income you received? 15. (A) Purchase and install energy-efficient home terns? (Such as windows, furrace, insulation, etc.) 16. (B) Live in an area that was affect				
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 - Expenses - Last Year, Did You (or Your Spouse) Pay 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay 15. (B) University 16. (B) University				
13. (B) Social Security or Ralinoad 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 - Expenses - Last Year, Did You (or Your Spouse) Pay 15. (B) Alimony? If yes, do you have the recipient's SSN? Yes No 2. Contributions to a retirement account? X IRA (A) Roth IRA (B) 401K (B) Other 3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)				
			i i	
S				
Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay X		X		
	X			15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify
	Part I	/ – Ex	penses	– Last Year, Did You <i>(or Your Spouse)</i> Pay
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? 11. (A) Expenses related to self-employment income or any other income you received? 11. (A) Expenses related to self-employment income or any other income you received? 11. (A) Expenses related to self-employment income or any other income you received? 11. (A) Expenses related to self-employment income or any other income you received? 11. (A) Expenses related to self-employment income or any other income you received? 11. (A) Expenses related to self-employment income or any other income you received? 11. (A) Expenses related to self-employment income or any other income you received? 11. (A) Expenses related to self-employment income or any other income you received? 11. (A) Expenses related to self-employment income or any other income you received? 11. (A) Expenses related to self-employment income or any other income you received? 12. (C) O) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-A) 2. (C) OD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-A) 3. (A) Buy, sell or have a foredosure (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.) 5. (x			1. (B) Alimony? If yes, do you have the recipient's SSN? 🗵 Yes 🗌 No
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? 11. (A) Expenses related to self-employment income or any other income you received? 11. (A) Expenses related to self-employment income or any other income you received?	x			2. Contributions to a retirement account? X IRA (A) Roth IRA (B) 401K (B) Other
S. (B) Medical expenses? (including health insurance premiums)	x			3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
		X		4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
	x			5. (B) Medical expenses? (including health insurance premiums)
T. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)	x			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?
		_		
Name				
Part V - Life Events - Last Year, Did You (or Your Spouse)				
		l ife	Fvents	
X				
	_			
X	_		_	
S. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) S. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) S. (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? S. (B) Pay any student loan interest? (Form 1098-E) S. (B) Pay any student loan interest? (Form 1098-E) S. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? S. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? Part VI - Additional Information and Questions Related to the Preparation of Your Return Presidential Election Campaign Fund (If you check a box, your tax or refund will not change) Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse Spouse	_			
		_		
□ X □ 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 – Additional Information and Questions Related to the Preparation of Your Return Presidential Election Campaign Fund (If you check a box, your tax or refund will not change) Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ▼ You Spouse If you are due a refund, would you like Direct deposit To purchase U.S. Savings Bonds To split your refund between different accounts ▼ Yes □ No □ Yes ▼ 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. Other than English, what language is spoken in your home NONE □ Prefer not to answer Are you or a member of your household considered disabled ▼ Yes <td>_</td> <td></td> <td></td> <td></td>	_			
Image: Second color of the color of th				
		_	l	•
In the content of t	×			
Part VI – Additional Information and Questions Related to the Preparation of Your Return Presidential Election Campaign Fund (If you check a box, your tax or refund will not change) Check here if you, or your spouse if filing jointly, want \$3 to go to this fund		x		
Presidential Election Campaign Fund (If you check a box, your tax or refund will not change) Check here if you, or your spouse if filing jointly, want \$3 to go to this fund		x		10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund				·
Direct deposit To purchase U.S. Savings Bonds To split your refund between different accounts Yes No Yes No Yes No Yes No No W Yes No W Yes No W Yes No W 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. Other than English, what language is spoken in your home NONE Prefer not to answer Are you or a member of your household considered disabled Yes No Prefer not to answer				
Yes	_			
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. Other than English, what language is spoken in your home NONE Prefer not to answer Are you or a member of your household considered disabled Yes No Prefer not to answer				· · · · · · · · · · · · · · · · · · ·
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. Other than English, what language is spoken in your home NONE Prefer not to answer Are you or a member of your household considered disabled Yes No Prefer not to answer	_			
to apply for these grants. Your answers will be used only for statistical purposes. Other than English, what language is spoken in your home NONE Prefer not to answer Are you or a member of your household considered disabled Yes No Prefer not to answer				
Are you or a member of your household considered disabled Yes				
	Other	than E	inglish, v	what language is spoken in your home NONE
Catalog Number 52121E www.irs.gov Form 13614-C (Rev. 10-2013)	Are yo	u or a	member	of your household considered disabled 🗵 Yes 🔲 No 🗎 Prefer not to answer
	Catalog	Numh	er 52121	E www.irs.gov Form 13614-C (Rev. 102013)

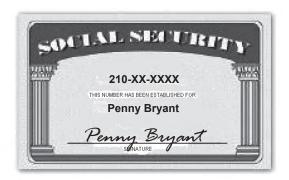
Advanced - Kent 57











Interview Notes - Kent

- Kevin and Mary are full time residents of your state and they want to file a state return.
- 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.
- Taxpayer did not qualify for the premium tax credit and both taxpayers and dependents had minimum essential coverage all year.

Line 7—Wages

b Employer Identification number (EIN) 25-5XXXXXX		1 Wa	ages, tips, other compensatio \$9456.34		tax withheld 5.63
c Employer's name, address, and ZIP code	Ma.	3 50	cial security wages \$9456.34	4 Social security to 397	x withheld 7.17
Jefferson County School Dis 12210 Robin Road	trict	5. Me	edicare wages and tips \$9456.34	6 Medicare tax with \$13	hheld 37.12
Indianapolis, IN 46204		7 50	cial security tips	8 Allocated tips	
d Control number	\mathbf{a}	9		10 Dependent care	benefits
e Employee's first name and initial La	rt name	Sur. 11 No	y qualifie i plara	12a See instructions	564.58
Mary B. Bryant 8705 Somersby Way		13 2	tutory Performent Third-pa glayes plan		
N 01 01 1 1 1 1 0 1		14 00		120	
Your City, State and Zip Code		1.5 59			
Your City, State and Zip Code		1,55		12d	
Your City, State and Zip Code f Employee's address and Zip code				12d	
	16 State wages tips, etc. \$9456.34	17 State income tax \$574.50	18 Local wages tips, etc.	12d	20 Locality name

	oyee's social security number -XX-XXXX						
b Employer identification number (EIN) 25-6XXXXXX			1 Wage	s, tips, other compensation \$12,283.00	2 Federa	income ta	ax withheld 3.00
c Employer's name, address, and ZIP code			3 Socia	\$15,003,00	4 Social s	ecurity tax 630	
Petroleum Oil & Gas 624 Kasper Drive			5 Madi	sare wages and tips \$15,003.00	6 Medica	re tax with \$21	
Indianapolis, IN 46204	- 10		7 Socia	l security tips	8 Allocat	ed tips	
d Control number	-10		9	174	10 Depend	dent care t	benefits
e Employee's first name and Initial Lau	Arrie	Surl	11 Note	jualified plain	12a See in	structions	for box 12
Kevin R. Kent 8705 Somersby Way			13 Seaton emplo	ory Retirement Third-past yest plan pay	12b 3 D	- 2	2720.00
Your City, State and Zip Code			14 Other		12c		
					T2d		
F Employee's address and ZIP code							
15 State Employer's state ID number YS 21-5XXXXXX	16 State wages tips etc. \$12,283.00	17 State income t \$935.76		18 Local wages, tips, etc.	19 Local incom	ne tax	20 Locality name
		4.1					

Advanced - Kent 59

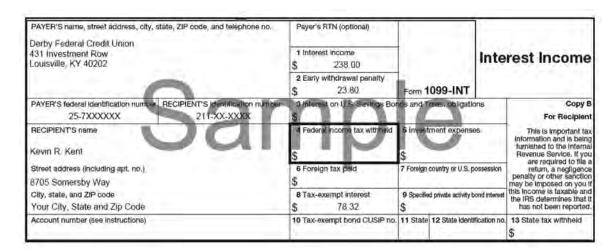
During the year Mary also worked on the Board of Elections at the voting center close to her house. This was the first year she worked there.

b Employer identification numb	212-XX-XXXX	1 Wine	tips, other compensation	2 Federal income to	av withhold
26-5XXXXXX	Per (CIII)	1 wages,	\$1,500.00	2 Federal income D	
c Employer's name, address, an	d ZIF code	3 Socials	\$1,500.00	4 Social security ta:	
Board of Elections 135 Victory Lane		S Modica	se wages and tips \$1,500.00	6 Medicare tax with	2.7
Indianapolis, IN 462		7 Socials	ecurity tips	8 Allocated tips	
d Control number	San		10	10 Dependent care	benefits
e Employee's first name and ini	tial Lau name	500 11 No.	liffed plan	12a See instructions	
				1	for box 12
Mary B. Bryant 8705 Somersby Way	2011	13 Statutory regulations	Resignment Third part	1	TOF BOX 12
Mary B. Bryant	2011	12 Statement		1	for box 12
Mary B. Bryant 8705 Somersby Way	2011	13 Statutory		12b	for box [2
Mary B. Bryant 8705 Somersby Way	ip Code	13 Statutory		12b	for box 12

Note: Form 8880 will appear in the TaxWise[®] 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	2011	Form 1099

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

Recipient's Name and Address

January 31, 20XX

Kevin R. Kent

Federal ID Number: 25-8XXXXXX Taxpayer ID Number: 211-XX-XXXX

8705 Somersby Way Your City, State and ZIP Code

Account Number: 111-5555 Copy B for Recipient

Account	Number: 111-55		Copy B for Recipient						
Dividend	ds and Distribu	utions - 20X	Χ					Form	1099 - DIV
Box	Description						Amount	To	otal
1a	Total ordinary	y dividends				\$	108.32	\$	108.32
	(Includes am	ount shown in b	oox 1b)						
1b	Qualified divi	idends					108.32		108.32
2a	Total Capital	Gain Distribution	ons				6.87		6.87
	(Includes am	ount shown in b	ooxes 2b, 2c an	ıd 2d)					
2b	Unrecap Sec	1250 Gain					0.00		
2c	Section 1202	2 Gain					0.00		
2d	Collectibles ((28%) Gain					0.00		
3	Nondividend	Distributions							0.00
4	Federal Inco	me Tax Withhel	d						0.00
5	Investment e	xpenses							0.00
6	Foreign Tax I	Paid					4.29		4.29
8	Cash Liquida	ation Distribution	าร						0.00
9		uidation Distribu	utions						0.00
Interest	Income - 20XX	(1099 - INT
Box	Description						Amount	To	otal
1	Interest Incor	me					\$79.00	\$	79.00
3	Interest on U	. S. Savings Bo	nds and Treasi	ury Obligati	ons		\$693.00	\$	693.00
4	Federal Inco	me Tax Withhel	d				\$118.00	\$	118.00
5	Investment e	xpenses							
6	Foreign Tax I	Paid							
8	Tax-Exempt	Interest						\$	191.23
9	Specific Priva	ate Activity Bon	d Interest						0.00
Proceed	ls from Broker	and Barter	ransactions	- 20XX				Fo	rm 1099-B
								- Gross Proceeds	4-Federal
		1b-Cusip	Non Covered	5- No of	Cost /		1a- Sale	(Less	Income Tax
7 - Descrip	otion	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 Motors	s Inc	xxxxxxxx	Y	150	\$9,543.00	7/15/08	6/28/CY	\$7,648.00	\$0.00
Rider Corp	ooration	xxxxxxxx	N	65	*	*	12/25/CY	\$2,549.00	\$0.00
Doors & F	loors Org	xxxxxxxx	Y	55	\$5,550.00	10/1/09	11/25/CY	\$5,600.00	\$0.00
Yours-Mine	e-Ours Corp	xxxxxxxx	Y	75	\$3,750.00	9/1/07	10/20/CY	\$3,000.00	\$0.00
Bagels R l	Js Corp	xxxxxxxx	Y	63	\$1,575.00	8/1/02	1/3/CY	\$1,400.00	\$0.00
-									

★ = Information not available

Total Federal Income Tax Withheld

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

Total Gross Proceeds from Broker Transactions (less commissions)

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

20XX Form 1099

\$0.00

\$21,897.00

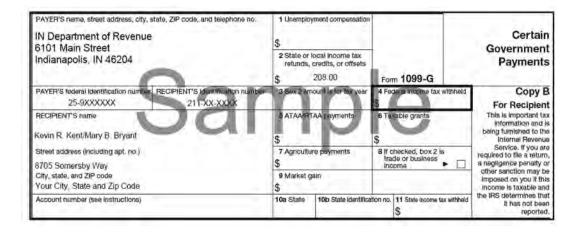
Neither Kevin nor Mary had an interest in a financial account in a foreign country and have never received distributions from or transferred funds to a foreign trust.

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

Advanced - Kent

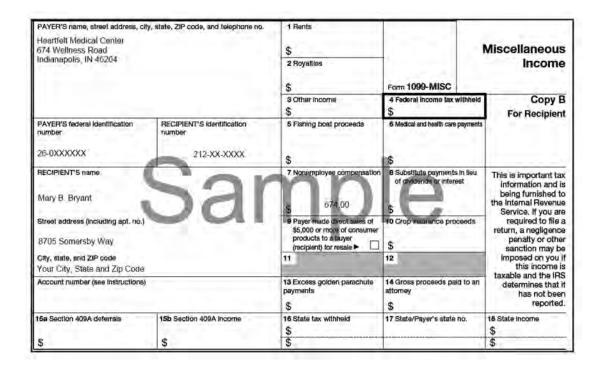
Line 10—Taxable Refunds

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.

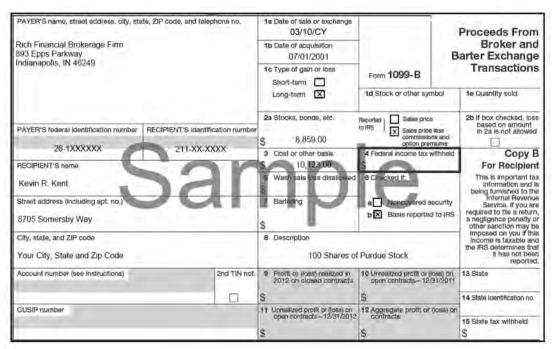


Line 12—Business Income

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.



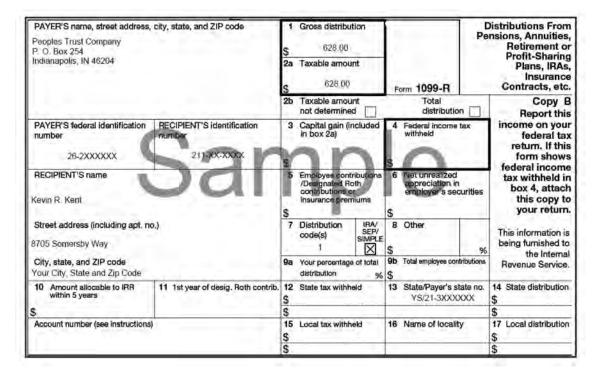
Line 13—Capital Gain or Loss



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.**

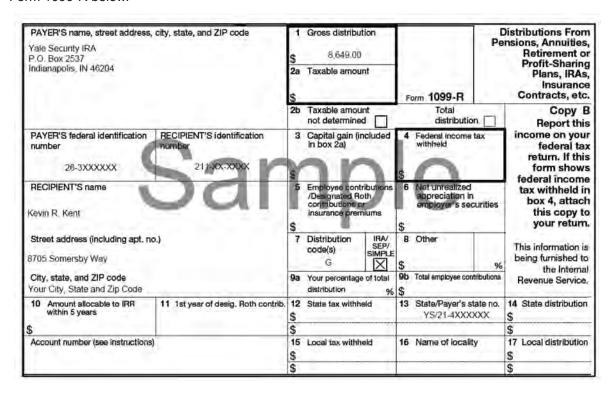
Portfolio Investments does not have a record for the purchase of Rider stock. Kevin inherited the 65 shares from his uncle. The stock was worth \$7,222 on 11/29/2007, the day his uncle died.

Line 15—IRA Distributions

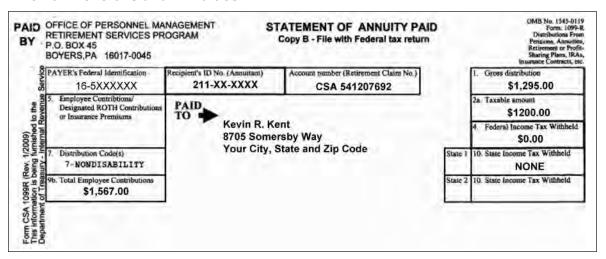


Kevin has worked for the last couple of years to get Peoples Trust to update the form 1099-R with the correct code as it is not an early distribution, they refuse.

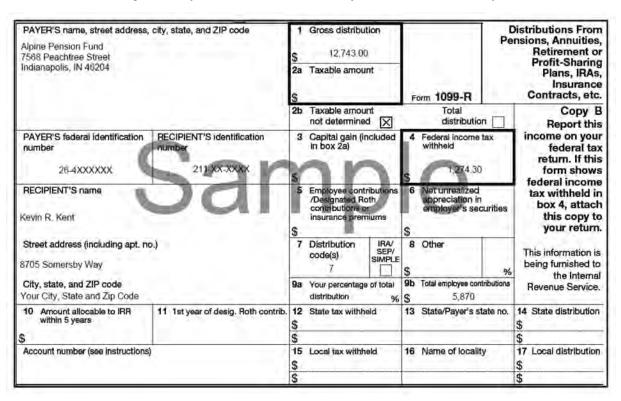
Kevin did a direct transfer of his traditional IRA funds from Yale Security IRA to Merrill Lynch. He received Form 1099-R below.



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.

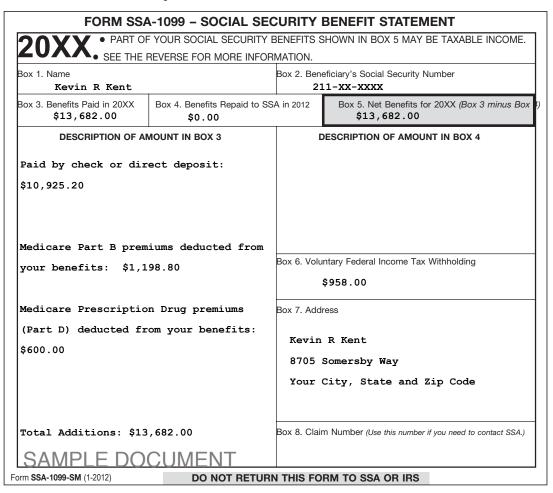


Advanced - Kent 65

Line 19—Unemployment Compensation



Line 20—Social Security Benefits



Line 21—Other Income

PAYER'S name, address, ZIP code, federal identification number, and telephone number	1 Gross Winnings 1,200.00	2 Federal income tax withheld 0.00	
Get Rich Lottery Board 578 Dollar Blvd Indianapolis, IN 46204 26-7XXXXXX (888)341-XXXX	3 Type of wager Lottery 5 Transaction 7 Winnings from identical wagers	4 Date won 6/28/20XX 6 Race B Cashier	Form W-2G Certain Gambling Winnings
WINNER'S name, address (including apl. no.) and ZIP code Mary B. Bryant 8705 Somersby Way Your City, State and Zip Code	Winner's taxcayer identification no. 212-XX-XXXX 11 First I.D.	10 Window 12 Second I.D.	This information is being furnished to the Internal Revenue Service.
Under penalties of perjury, I declare that, to the best of my knowledge and correctly identify me as the recipient of this payment and any payments from Signature **Using B. Bryoni**	identical wagers, and that no other person is		Copy B 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.

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.

Line 40—Itemized Deductions

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

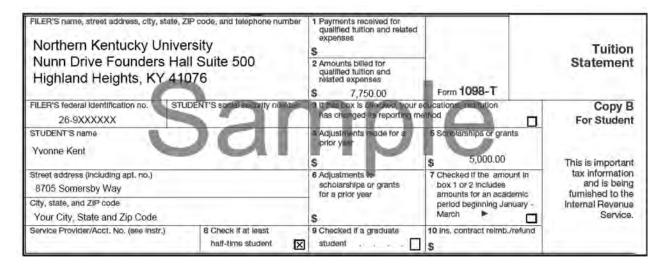
Medical insurance	\$1,200
Doctor bills	\$653
Hospital bills	\$200
Life insurance	\$1,842
Funeral expenses	\$5,600
Medical mileage	103 miles per month (1,236 miles total)
Prescription drugs	\$965
Prescription eyeglasses	\$210
Tithes to church	\$1,730
Cash contributions to: National Public Radio, American	Cancer \$225
Society, Shriners Children's Hospital with canceled ch	necks and receipts
Contributions to Millsap Elementary School with cancel	ed checks and receipts \$250
Salvation Army (FMV of clothes and TV in good used co	ondition; 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) \$1,240
City real estate tax (property tax statement based on pro-	operty value) \$258
Personal property tax (based on the value)	\$624
Gambling losses	\$2,250
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.

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.

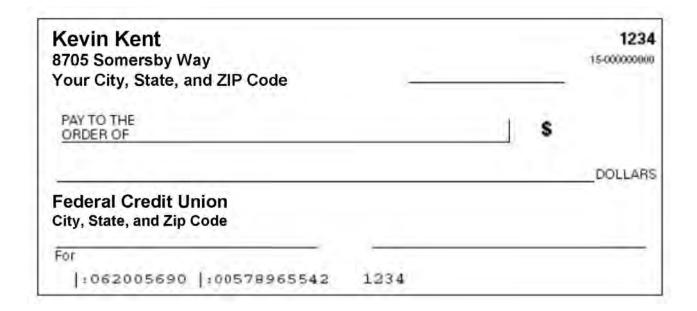
Line 66—Refundable American Opportunity Credit

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.



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[®], 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.

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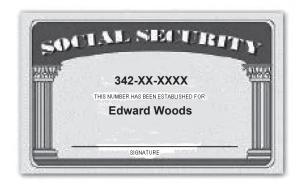
Military Practice Exercise 7

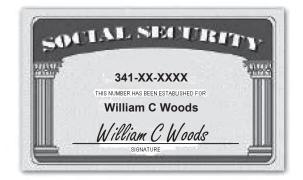
Exercise 7 - Woods Intake and Interview Sheet, page 1 of 2

You will need: • Tax Information such as Forms W-2, 1099, 1098.			ntake/Interview &	lervie	ð Me	Quain	2 2	Quality Review Sheet	eet		_		
 Social security cards or IIIN letters for all persons on your tax return. Picture ID (such as valid driver's license) for you and your spouse. 	rms W-2, 10 Netters for ver's licens	199, 1098. all persons or	s on your tax retu and your spouse.	return. use.		Please c You are accurate If you ha	Please complete page You are responsible for accurate information. If you have questions,	Please complete pages 1-2 of this form. You are responsible for the information accurate information. If you have questions, please ask the IR	Please complete pages 1-2 of this form. You are responsible for the information on your return. Please provid accurate information. If you have questions, please ask the IRS certified volunteer preparer.	n your re certified	turn. Pleaso	 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. 	plete and
Part I - Your Personal Information	_												
1. Your first name William				M.I.	Last name Woods						Are you	Are you a U.S. citizen ▼ Yes	o _N
2. Your spouse's first name				M.I.	Last name Woods						ls your s	spouse a l	J.S. citizen
3. Mailing address 7491 May Lyn Way						Apt # C	City Your City				State	ZIIZ	ZIP code Your Zip
tion	Telephone number(s)	717-555-XXXX	×					Email address	ddress				
5. Your Date of Birth		6. Your job title				7. Last year, were you:	r, were yo	in.		a.	a. Full time student	udent Yes	s No
05/07/1981	I	Military			1	b. Totally a	nd perma	b. Totally and permanently disabled	led Yes	× N	c. Legally blind	/ blind Yes	s No
8. Your spouse's Date of Birth	O,	9. Your spouse's job title	's job title			10. Last ye	ar, was yo	10. Last year, was your spouse:		a.	a. Full time student	udent Yes	s No
12/15/1981		Homemaker				b. Totally a	nd perma	Totally and permanently disabled	led Yes	×	c. Legally blind	/ blind Yes	s No
11. Can anyone claim you or your spouse on their tax return	spouse on th	eir tax retum	□ Yes		No No		Unsure						
12. Have you or your spouse		a. Been a victim of identity theft	n of identity	theft [_ Yes	×	No	b. Adop	b. Adopted a child	Yes	×	No	
Part II - Marital Status and Household Information	shold Inform	nation					7						
1. As of December 31 of last year, were you:	were you:	Single		9									
		x Married	Did yon	live with)	our spous	se during ar	ny part of t	he last six n	Did you live with your spouse during any part of the last six months of 2013?	3? ×	Yes	2	
		☐ Divorced	Divorced or Legally Separated	Separate		e of final de	cree or se	parate main	Date of final decree or separate maintenance agreement	ent			
		Widowed		Year of spouse's death	s death								
2. List the names below of:• everyone who lived with you last year (other than you or your spouse)	st year (othe	r than you or you	ır spouse)						If additional space is needed check here	pace is ne	eded check		and list on page 4
· anyone you supported but did not live with you last year	not live with	you last year		Y					Tob	e complete	d by Certifie	To be completed by Certified Volunteer Preparer	parer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Date of Birth Relationship to (mm/dd/yy) you (for example: son,	Number of months lived in	US Citizen (yes/no)	Resident of US, Canada,	Single or Married as of 12/31/13	Full-time Student last year	Totally and Permanently Disabled	Can this person be claimed by	Did this person provide	Did this person have more	Did the taxpayer(s) provide more	Did the taxpayer(s) 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?		half the cost of maintaining a
(a)	(Q)	(2)	(P)	(e)	(E)	(a)	Ą	(their return?	support?	(0)(836)	(yes/no)	person?
Edward Woods	03/15/07	Son	12	Yes	Yes	S	N _o	No					
ν	lunteers	Volunteers are trained to provide high quality service and uphold the highest ethical standards.	to provic	de high	quality	service a	ndn pu	old the hi	ghest ethi	cal stan	dards.		

Military-Woods

			Page 2
Yes	No	Unsure	Check appropriate box for each question in each section
Part II	– Inc	ome – L	ast Year, Did You (or Your Spouse) Receive
x			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1
	x		2. (A) Tip Income?
	×		3. (B) Scholarships? (Forms W-2, 1098-T)
x			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)
	x		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)
	x		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
$\overline{\Box}$	×		11. (A) Distribution from Pensions, Annuities, and/or IRA? (Form 1099-R)
\Box	×		12. (B) Unemployment compensation? (Form 1099-G)
\neg	×		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
	×		14. (M) Income (or loss) from Rental Property?
$\overline{\Box}$	×		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
	x		1. (B) Alimony? If yes, do you have the recipient's SSN? Yes No
x			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)
	X		5. (B) Medical expenses? (including health insurance premiums)
	×		6. (B) Home mortgage interest? (Form 1098)
	X		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		11. (A) Expenses related to self-employment income or any other income you received?
$\overline{}$		Events	- Last Year, Did You (or Your Spouse)
	x		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)
$\overline{\Box}$	×		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?
$\overline{\Box}$	×		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?
\neg	×		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
Presid	ential	Electio	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	und, would you like
	depo		To purchase U.S. Savings Bonds To split your refund between different accounts
☐ Ye			No ☐ Yes ☒ No ☐ Yes ☒ No
			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	han E	nglish, v	what language is spoken in your home Prefer not to answer
Are yo	u or a	member	of your household considered disabled Yes No Prefer not to answer
Catalog	Numb	er 52121	E www.irs.gov Form 13614-C (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.
- Taxpayer did not qualify for the premium tax credit and both taxpayers had minimum essential coverage all year.

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

	Employee's social security number 341-XX-XXXX				
b Employer identification number (EIN) 27-5XXXXXX		1 W	ages, tips, other compensation \$29,134.50		tax withheld 51.07
c Employer's name, address, and ZIP code	-	3 50	cial security wages \$30,334,50	4 Social security to \$1,27	
DFAS P O BOX 8889		5 M	sdicare wages and tips \$30,334.50	6 Medicare tax wit \$43	hheld 9.85
INDIANAPOLIS, IN 46249-	2410	7 50	cial security tips	8 Allocated tips	
d Control number	5910	9	1100	10 Dependent care	benefits
e Employee's first name and initial	Last Name	Suff. 11 No	in qualified plans	12a See Instruction	s for box 12 51,200.00
William Woods 749 Oak Drive		13 %	stutory Retirement Third-pai galayee plan		na (trito
Your City, Your State and ZIP	Gode	14 00	ner	120	
				12d	
f Employee's address and ZIP code				2	W17 / T
15 state Employer's state ID number YS 54-6798321	16 State wages, tips, etc. \$29, 134.50	17 State income tax \$1,345.00	18 Local wages tips etc.	19 Local income tax	20 Locality nam
1					

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

William C. Woods

Taxpayer ID Number: 341-XX-XXXX

7491 May Lyn Way

Your City, State and ZIP Code
Account Number: 111-5555
Copy I

Accoun	t Number: 111-5555	rour only, onato una		B for Recipient	
Dividen	ds and Distributions - 20XX	·		Form 1099	- DIV
Box	Description	Amount		Total	
1a	Total ordinary dividends	\$ 76	.51	\$	76.51
	(Includes amount shown in box 1b)				
1b	Qualified dividends	76			76.51
2a	Total Capital Gain Distributions	15.	.51		15.51
	(Includes amount shown in boxes 2b, 2c and 2d)				
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
8	Cash Liquidation Distributions				0.00
9	Noncash Liquidation Distributions				0.00
1.040.0004	Income 200VV			Farms 4000	TIAL

Interest	Income - 20XX		Form '	1099 - INT
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
Proceed	ds from Broker and BarterTransactions - 20XX		For	m 1099-B

	1b-Cusip	Non Covered	5- No of	Cost /		1a- Sale	2- Gross Proceeds (Less	4-Federal 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

Total Gross Proceeds from Broker Transactions (less commissions)

Total Federal Income Tax Withheld

★ = 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

\$25,048.00

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

77

\$0.00

Problem C – Brooks Intake and Interview Sheet, page 1 of 2

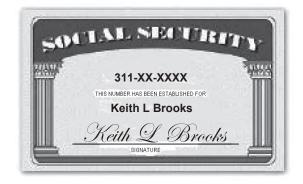
Figure 1 The manual part of the first information Figure 2 The first information Figure 3 The first informati	Form 13614-C (October 2013)		Int	Department of the ntake/Interview	partment (Lieas ∞	Department of the Treasury - Internal Revenue Service Interview & Quality Review	Revenue S y Rev	-	Sheet			OMB Number 1545-1964	ımber 964
M.1. Last name M.2. Last name M.3. Last name Sour City Final a Four City Final a Fin	You will need: • Tax Information such as • Social security cards or • Picture ID (such as valid	s Forms W-2, 1(ITIN letters for	099, 1098. all persons or	n your tax 1 your spou	return. use.		Please c You are accurate If you ha	omplete i responsil informat	bages 1-2 of ole for the ir ion.	f this form. Iformation cask the IRS	on your re	turn. Please volunteer pr	provide con	nplete and
M.1. Last name	Part I - Your Personal Informa	ation												
M.1. East name Apt # City Femals a	1. Your first name Keith				M.I.	Last name	ω					Are you	ı a U.S. citize	ء کا
Maintany Si 16-555-XXXX Email a City Email a	2 Your spouse's first name				E	l ast name	a					S VOIL	π	U.S. citizen
Substituting the minimal pounds of the minimal pounds to the minim	Kathy				. Z	Brooks	D					x Yes	σ	No
Email a Continued Stock	3. Mailing address						_	ity our City				State		ZIP code
6. Your job title Alilitary		hone number(s)	816-555-	×					Email ac	dress				
Military B. Totally and permanently disab	5. Your Date of Birth		6. Your job title				7. Last yea	r, were yo	i.		a.	Full time stu	dent Yes	s No
9. Your spouse's job title 10. Last year, was your spouses en their tax return 1 Yes 1 No 1 Unsure 2	02/04/1971		Military				b. Totally a	nd permar	lently disabl		×			s No
See a. Been a victim of identity theft Yes No Unsure See a. Been a victim of identity theft Yes Xes No Disable St year, were you: Single Xes X	8. Your spouse's Date of Birth		9. Your spouse	s's job title			10. Last ye	ar, was yc	ur spouse:		a.	Full time stu	dent Yes	s No
as Been a victim of identity theft Yes No D. Adop A Household Information St year, were you: Single	02/11/1971		Electrical Engine	eer			b. Totally a	nd permar	nently disabl		×		blind Yes	s No
A your diver of library in the first of the last six manda/yor syour for any for bare of size of the last six manda/yor syour for bare of size	11. Can anyone claim you or yc	our spouse on th	neir tax return	□ Yes				Unsure						
at year, were you: Single	12. Have you or your spouse		a. Been a victin	n of identity	/ theft	□ Yes		No		ted a child	□ Yes		۷o	
st year, were you: Single Married Did you live with your spouse during any part of the last six m	Part II - Marital Status and Ho	ousehold Inform	nation											
Thy ou last year (other than you or your spouse) but did not live with you last year Divorced or Legally Separated Date of final decree or separate main	1. As of December 31 of last ye	ar, were you:	Single		1									
th you last year (other than you or your spouse) but did not live with you last year your Date of Birth Relationship to Number of US, Married as (mm/dd/yy) you (for example: son, lived in parent, none, etc) (b) (c) (d) (e) (h) (ii) (iii) (ives/no) (ive				Did yon	live with	your spou	se during an	y part of th	he last six m	onths of 201.		Yes	ջ □	
th you last year (other than you or your spouse) but did not live with you last year your spouse) but did not live with you last year your spouse) but did not live with you last year worth you last year months of the parent will be a supplied or will you for months of the parent will be a supplied or wil			Divorced	or Legally	Separate		e of final de	cree or se	oarate maint	enance agre	ement		ı	
th you last year (other than you or your spouse) but did not live with you last year your Date of Birth Relationship to Inonths of			☐ Widowec		of spouse	's death								
Can train Can	2. List the names below of:everyone who lived with yoanyone you supported but	ou last year <i>(othe</i> did not live with	r than you or you	r spouse)			G		7	f additional s	pace is ne	eded check h	nere □ and li	st on page 4
Do not enter your Date of Birth Relationship to Number of US Resident Single or Full-time Totally and Can this Did this person be person months (for mn/dd/y) you (for months) (for months) (for months) (for mn/dd/y) you (for months) (for months) (for mn/dd/y) you home a sample of make more daughter. Styles (for months) (for mn/dd/y) (for months) (for months) (for mn/dd/y) (f	and an adhpared and	5	שפת שפה שפת				- 15	-	1					
(a) (b) (c) (d) (e) (f) (f) (h) (g) (h/sesno) (yesno) (yesno) (1/05/05 Daughter 12 Yes Yes S No	Name (first, last) Do not enter your name or spouse's name below		Relationship to you (for example: son, daughter, parent, none, etc)		US Citizen (yes/no)	Resident of US, Canada, or Mexico or Mexico last year (yes/no)		4		Can this person be claimed by someone else as a dependent on their return?			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)	(q)	(c)	(p)	(e)	€	5	(h)		(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					
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at <u>wi.voltax@irs.gov</u> or call toll free 1-877-330-1205	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 <u>wi.voltax@irs.gov</u> or call toll free 1-877-330-1205														
To report unethical behavior to the IRS, email us at <u>wi.voltax@irs.gov</u> or call toll free 1-877-330-1205		Volunteers	are trained	to provid	de high	quality	service a	hdn bu	old the hig	ghest ethi	cal stan	dards.		
	F	o report une	thical behave	vior to th	ie IRS,	email u	s at wi.vo	ltax@irs	agov or c	all toll fre	e 1-877-	330-1205		

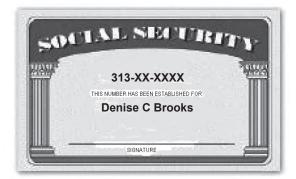
				Page 2
1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 5	Yes	No	Unsure	Check appropriate box for each question in each section
1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 5	Part III	– Inc	ome – L	ast Year, Did You (or Your Spouse) Receive
	1			
	1			
	1			
	\equiv 1			
	\equiv 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? 15. (B) Other Income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay 15. (B) Other Income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, etc.) (Forms W-2G) Specify Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay 16. (B) Unreimbursed employee business expenses? (such as uniforms or mileage) 2. Contributions to a retirement account? IRA (A)				
		=		
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 - Expenses - 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 X 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) 4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? S. (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 - Additional Information and Questions Related to the Preparation of Your Return 10. (A) File a federal retu		_		
S	_	_	_	
Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay		_		
	Part IV	/ – Ex	penses	
		X		
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G. (B) Home mortgage interest? (Form 1098) C. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) C. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) C. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) C. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098) C. (B) Child or dependent care expenses such as daycare? C. (C. (C. (C. (C. (C. (C. (C. (C. (C.	x			4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
		X		5. (B) Medical expenses? (including health insurance premiums)
	x			6. (B) Home mortgage interest? (Form 1098)
	x			7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
	x			8. (B) Charitable contributions?
Il. (A) Expenses related to self-employment income or any other income you received? Part V - Life Events - Last Year, Did You (or Your Spouse)	x			9. (B) Child or dependent care expenses such as daycare?
Part V - Life Events - Last Year, Did You (or Your Spouse) X		X		10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc?
		x		11. (A) Expenses related to self-employment income or any other income you received?
X	Part V	– Life	Events	- Last Year, Did You (or Your Spouse)
		x		1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
		x		2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
□ □ □ S. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) □ □ (B) Live in an area that was affected by a natural disaster? If yes, where? □ □ (A) Receive the First Time Homebuyers Credit in 2008? □ □ (B) Pay any student loan interest? (Form 1098-E) □ □ (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? □ □ (C) (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? Part VI - Additional Information and Questions Related to the Preparation of Your Return Presidential Election Campaign Fund (If you check a box, your tax or refund will not change) Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse If you are due a refund, would you like Direct deposit To purchase U.S. Savings Bonds To split your refund between different accounts Yes No Yes 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.		x		3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
		x		4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
□ □ X □ 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 – Additional Information and Questions Related to the Preparation of Your Return Presidential Election Campaign Fund (If you check a box, your tax or refund will not change) Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ▼ You □ Spouse If you are due a refund, would you like Direct deposit To purchase U.S. Savings Bonds To split your refund between different accounts ▼ Yes □ No □ Yes ▼ 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.		x		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
X		x		6. (B) Live in an area that was affected by a natural disaster? If yes, where?
□ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □	1	x		7. (A) Receive the First Time Homebuyers Credit in 2008?
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 – Additional Information and Questions Related to the Preparation of Your Return Presidential Election Campaign Fund (If you check a box, your tax or refund will not change) Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse If you are due a refund, would you like Direct deposit To purchase U.S. Savings Bonds To split your refund between different accounts Yes No Yes No Yes No Yes 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.	пΙ	x		8. (B) Pay any student loan interest? (Form 1098-E)
□ □ □ □ □ □ □ □ □ □ □ □ □	\neg			9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
Part VI – Additional Information and Questions Related to the Preparation of Your Return Presidential Election Campaign Fund (If you check a box, your tax or refund will not change) Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse If you are due a refund, would you like Direct deposit	$\overline{\Box}$			10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
Presidential Election Campaign Fund (If you check a box, your tax or refund will not change) Check here if you, or your spouse if filing jointly, want \$3 to go to this fund	Part V		ditional	
If you are due a refund, would you like Direct deposit To purchase U.S. Savings Bonds To split your refund between different accounts Yes No Yes 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.	Presid	lential	Electio	n Campaign Fund (If you check a box, your tax or refund will not change)
X Yes				
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.				
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.	_			
to apply for these grants. Your answers will be used only for statistical purposes.	If you	have	a balanc	e due, would you like to make a payment directly from your bank account 🗵 Yes 🗌 No
Other than English what language is engken in your home. NONE				
Other than English, what language is spoken in your home NONE Prefer not to answer	Other t	than E	nglish, v	what language is spoken in your home NONE
Are you or a member of your household considered disabled Yes X No Prefer not to answer	Are yo	u or a	member	
Catalog Number 52121E www.irs.gov Form 13614-C (Rev. 10-201:	Catalog	Numb	er 52121	E www.irs.gov Form 13614-C (Rev. 10-2013)

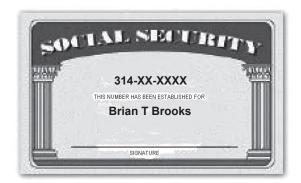
Military-Brooks

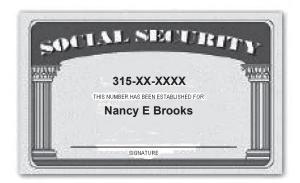
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Interview Notes — Brooks

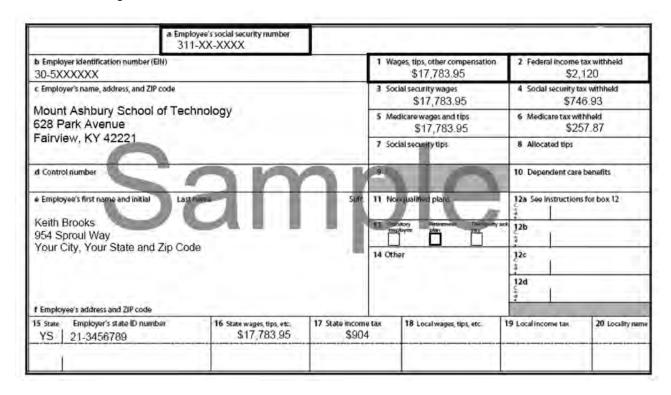
While using Form 13614-C to complete the interview with Kathy, the following information was used to complete the return.

- 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.
- Taxpayer did not qualify for the premium tax credit and both taxpayers and dependents had minimum essential coverage all year.

Keith L. and Kathy M Brooks 954 Sproul Way Your City, State, and ZIP Code	_		1500000000
PAY TO THE ORDER OF		\$	
Military Credit Union Anytown, USA			DOLLARS
For :062005690 :00578965542	1234		

Line 7—Brooks

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



nd ZIP code 46249-2410	3 50s 5 Me 7 50s	ges, tips, other compensation \$0.00 sial security wages \$10,334.50 dicare wages and tips \$10,334.50 cial security tips	4 Social sector 6 Medicare 8 Allocated	\$149.85 tips nt care benefits
46249-2410	5 Ma 7 Sox	\$10,334,50 dicare wages and tips \$10,334.50 dal security tips	6 Medicare 8 Allocated 10 Depender	\$434.05 tax withheld \$149.85 tips
san	7 5x	\$10,334.50 dal security tips	8 Allocated	\$149.85 tips nt care benefits
san		NO	10 Depender	nt care benefits
nitial Lasi name		qualified plans	100.00	
nitial Last name	Sun 11 No	gualified plans	12a See Instru	uctions for how 12
	B B B C C C C C C C C C C C C C C C C C		\$ Q	\$10,334.50
and the control of		playee plan pay	126	
and ZIP Code	14 Oth	er	12c	
			12d	
	17 State income tax	18 Local wages tips, etc.	19 Local income	tax 20 Locality name
	and ZIP Code code number 16 State wages tips, etc.	code	and ZIP Code: 14 Other	and ZIP Code 14 Other 22c 3 12d 5

	oyee's social security number I-XX-XXXX				
to Employer Identification number (EIN) 27-5XXXXXX		1 7	ages, tips, other compensation \$2,783.95	n 2 Federal income t \$120	
c Employer's name, address, and ZIP code		3 5	scial security wages \$2,783.95	4 Social security ta \$11	withheld 6.93
DFAS P O BOX 8889		5 A	edicare wages and tips \$2,783.95	6 Medicare tax wit \$4	hheld 0,37
INDIANAPOLIS, IN 46249-24	10	7.5	ocial security tips	B Allocated tips	
d Control number		9 1 2	TIA	10 Dependent care	benefits
e Employee's first name and initial Lavi	name	Sun 11 h	orgualifie I plan	12a See instructions	for box 12
Keith Brooks 954 Sproul Way		13	minusiry Retirement Third-part	77 50 12b.	
Your City, Your State and ZIP Co	de	14 0	ther	126	
				12d	
f Employee's address and ZIP code					2000
15 State	16 State wages, tips, etc. \$2,783.95	17 State income tax \$34.00	18 Local wages tips, etc.	19 Local income tar	20 Locality name

	ployee's social security number 12-XX-XXXX				
b Employer identification number (EIN) 30-6XXXXXX		1 Wa	iges, tips, other compensation \$23,781.89	And the second s	me tax withheld 1,820.09
c Employer's name, address, and ZIP code		3 50	\$27,781.89	4 Social securit	ty tax withheld , 166.84
Chem-Tech Inc 1 Broadway Way		5 Ms	dicare wages and tips \$27,781.89	6 Medicare tax	withheld 402.84
Fairview, KY 42221	00	7.50	cial security tips	8 Allocated tip	š .
d Control number		9		10 Dependent	care benefits
e Employee's first name and initial La	of hame	Sans 11 No	nqualifie i plans	12a See instruct	ions for box 12 \$4,000.00
Kathy Brooks 954 Sproul Way		13 50	tutory Setimental Third-part player play	12b	0.0000000000000000000000000000000000000
Your City, Your State and ZIP C	ode	14 Ott		120	
				12d	
f Employee's address and ZIP code					
15 State	16 State wages tips etc. \$23,781.89	17 State income tax \$1,134.00	18 Local wages, tips, etc.	19 Local Income tax	20 Locality name

	oyee's social security number -XX-XXXX			
b Employer identification number (EIN) 11-3XXXXXX		1	Wages, tips, other compensat \$550.00	ion 2 Federal income tax withheld \$110.00
c Employer's name, address, and ZIP code		3	Social security wages \$550,00	4 Social security tax withheld \$23,10
DFAS ROME ATTN: MIL PCS TRAVEL		5	Medicare wages and tips \$550.00	6 Medicaretax withheld \$7.98
325 BROOKS ROAD ROME, NY 13441-4527	- 10	7	Social security tips	8 Allocated tips
d Control number		91/2		10 Dependent care benefits
e Employee's first name and initial Laut	name	Sun 11	Non-qualified plans	12a See instructions for box 12 P \$546.83
Keith Brooks 954 Sproul Way		13	Statutary Returnment Third- employee plan pay	party ack 12b
Your City, Your State and ZIP Co.	de	14 (Other	120
				12d
15 State Employee's state (D number YS 33-4567910	16 State wages tips, etc. \$550.00	17 State income tax \$22.00	18 Local wages, tips, etc.	19 Local Income tax 20 Locality name

Note: Form 8880 will appear in the TaxWise[®] Forms Tree—do not complete.

Line 9—Dividends

PAYER'S name, street address, city A & P FINANCIAL SERVICES 210 Simone Parkway Charlotte, NC 28216	, state, ZIP code, and telephone no.	s	187,00 led dividends	Form 1099-DIV	C	Dividends and Distributions
		2a Total o	capital gain distr. 15.65	2b Unrecap. Sec. 125	0 gain	Copy B
PAYER'S federal identification number	RECIPIENT'S identification number	2c Section	on 1202 gain	2d Collectibles (28%)	gain	For Recipient
27-6XXXXXX		\$	I CV	\$		
RECIPIENT'S name Keith Brooks	301	3 Nondly	idend distributions	4 Federal Income tax v	vithheld	This is important tax
,				5 Investment expense \$	6	being furnished to the internal Revenue Service, if you are
Street address (including apt, no.) 954 Sproul Way		6 Foreign	tax paid	7 Foreign country or U.S. p	ossession	
City, state, and ZIP code Your City, Your State and Zip of	Code	1.7	uldation distributions	Noncash liquidation dist S	imposed on you if this income is taxable and the IRS	
Account number (see instructions)		10 Exemp	pt-interest dividends	11 Specified private ac bond interest dividend: \$		determines that it has not been reported.
		12 State	13 State identification no.	14 State tax withheld	T	

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 – Lincoln Intake and Interview Sheet, page 1 of 2

-	Form 13614-C (October 2013)	,ul	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	partment c	of the Treas	Department of the Treasury - Internal Revenue Service nterview & Quality Reviev	Revenue S y Rev	iervice riew SI	heet			OMB Number 1545-1964	umber 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.	rms W-2, 1099, 1098. I letters for all persons over's license) for you an	on your tax I	eturn. Ise.		Please c You are accurate If you ha	Please complete page You are responsible fo accurate information. If you have questions,	pages 1-2 of the fion.	Please complete pages 1-2 of this form. You are responsible for the information on your return. Please provide accurate information. If you have questions, please ask the IRS certified volunteer preparer.	on your ret	urn. Please	 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. 	nplete and
	Part I - Your Personal Information	u											
	1. Your first name			M.I.	Last name	o o					Are you	Are you a U.S. citizen	۔ ا
	Abe			N N	Lincoln						x Yes		No
·	Your spouse's first name Ashley			M.I.	Last name McCleary	o)					ls your (esnods	a U.S. citizen ズ No
•	3. Mailing address 523 Tenth Avenue North					Apt # Ci	City Your City				State YS	ZII	ZIP code Your Zip
-		Telephone number(s) 213-555-XXXX	XX			1		Email	Email address				,
	5. Your Date of Birth	6. Your job title	Ф			7. Last year, were you:	r, were yo	ij		rej	a. Full time student	udent Yes	oN x
-	07/21/1976	Nurse				b. Totally a	nd perma	b. Totally and permanently disabled	oled Yes	×	No c. Legally blind		oN x
	8. Your spouse's Date of Birth	9. Your spouse's job title	e's job title			10. Last ye	ar, was yo	10. Last year, was your spouse:		a.	a. Full time student	udent Yes	oN x
	12/23/1974	None				b. Totally a	nd perma	Totally and permanently disabled	oled Yes	» No	c. Legally blind	blind Yes	ss No
	11. Can anyone claim you or your spouse on their tax return	pouse on their tax return	□ Yes		N ×		Unsure						
	12. Have you or your spouse	a. Been a vict	a victim of identity theft	theft	□ Yes	×	N _o	b. Ado	Adopted a child	□ Yes	×	No	
	Part II - Marital Status and Household Information	shold Information					ŀ						
	1. As of December 31 of last year, were you:	were you:		1									
		x Married		ive with	your spou	se during ar	y part of t	he last six r	Did you live with your spouse during any part of the last six months of 2013?		x Yes	ջ □	
		□ Divorce	Divorced or Legally Separated	Separate		e of final de	cree or se	parate mair	Date of final decree or separate maintenance agreement	ement		ı	
		☐ Widowed		Year of spouse's death	's death								
	2. List the names below of: • everyone who lived with you last year (other than you or your spouse)	st year (other than you or yo	ur spouse)						If additional s	pace is nee	eded check	additional space is needed check here \square and list on page 4	ist on page 4
	· anyone you supported but did not live with you last year	not live with you last year		Y					To b	e completed	d by Certified	To be completed by Certified Volunteer Preparer	eparer
	Name <i>(first, last)</i> Do not enter your name or spouse's name below	Date of Birth Relationship to (mm/dd/yy) 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)	Sing Marr of 12 (S/M	Student last year (yes/no)	Totally and Permanently Disabled (yes/no)			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
	(a)	(a) (c)	(p)	(e)	(f)	(6)	(h)	(i)	their return? (yes/no)	(yes/no)		(yes/no)	(yes/no)
	9 7		I to provid	le high	quality	service a	nd uph	old the h	ighest eth	ical stand	dards.		
	Tor	To report unethical beha	avior to th	e IRS,	email us	s at wi.vo	tax@irs	s.gov or o	behavior to the IRS, email us at <u>wi.voltax@irs.gov</u> or call toll free 1-877-330-1205	e 1-877-3	30-1205		

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			Page 2
Yes	No	Unsure	Check appropriate box for each question in each section
Part II	– Inc	ome – L	ast Year, Did You (or Your Spouse) Receive
x			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 2
	x		2. (A) Tip Income?
	x		3. (B) Scholarships? (Forms W-2, 1098-T)
x			4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
	x		5. (B) Refund of state/local income taxes? (Form 1099-G)
	x		6. (B) Alimony income?
	x		7. (A) Self-Employment income? (Form 1099-MISC, cash)
	x		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
	x		9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)
	x		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)
	x		12. (B) Unemployment compensation? (Form 1099-G)
	×		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
	x	П	14. (M) Income (or loss) from Rental Property?
	X		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
	x		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
x			3. (B) Post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
	×		(B) Unreimbursed employee business expenses? (such as uniforms or mileage)
	X		(B) Medical expenses? (including health insurance premiums)
	X		6. (B) Home mortgage interest? (Form 1098)
	X		7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
	X		8. (B) Charitable contributions?
	X		9. (B) Child or dependent care expenses such as daycare?
	X		10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc?
	X		11. (A) Expenses related to self-employment income or any other income you received?
			- Last Year, Did You (or Your Spouse)
	x		1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
	x		2. (COD) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
	x		3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
	x		4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
	X		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
	X		6. (B) Live in an area that was affected by a natural disaster? If yes, where?
	X		7. (A) Receive the First Time Homebuyers Credit in 2008?
	X		8. (B) Pay any student loan interest? (Form 1098-E)
	X		9. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
片	×		10. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
Part V			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	depo		To purchase U.S. Savings Bonds To split your refund between different accounts
☐ Ye			No Yes X No Yes X No
			re due, would you like to make a payment directly from your bank account Yes No No No Notes 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	than E	nglish, v	what language is spoken in your home Prefer not to answer
Are yo	u or a	member	of your household considered disabled Yes X No Prefer not to answer
Catalog	Numb	er 52121	E www.irs.gov Form 13614-C (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.
- Neither Abe nor Ashley were full time students. They have never taken a distribution from any qualified retirement plan.
- Taxpayer did not qualify for the premium tax credit and both taxpayers had minimum essential coverage all year.

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

Department of the Treasury

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	al taxpayer identification numb	oer (ITIN) is for federa	I tax purposes only.	FOR IRS USE ONLY
Before you begi	in:			
	this form if you have, or are eligible	to get. a U.S. social sec	uritv number (SSN).	
	does not change your immigration s	•	, , ,	
and does not make	e you eligible for the earned income	e credit.		
c , d , e , f , or g , y	e submitting Form W-7. Rear you must file a tax return with t alien required to get ITIN to claim ta	h Form W-7 unless y		
=	t alien filing a U.S. tax return	ix treaty benefit		
=	nt alien (based on days present in th	ne United States) filing a l	J.S. tax return	
d Dependent				(see instructions) ▶
e 🗸 Spouse of U	J.S. citizen/resident alien	e R Lincoln 431-XX-XX	XX	
	t alien student, professor, or research	=	or claiming an exception	
	spouse of a nonresident alien holding	•		
	nstructions) ►nformation for a and f : Enter treaty co	ountry ▶	and treaty article	number ▶
	1a First name	Middle name		st name
Name (see instructions)	Ashley	Beth	Mc	Cleary
Name at birth if	1b First name	Middle name	La	st name
different ▶				
Applicant's	2 Street address, apartment numb	per, or rural route number.	If you have a P.O. box,	see page 4.
mailing address	Oit and the second of the seco			
-	City or town, state or province,	and country. Include ZIP of	code or postal code wher	e appropriate.
Foreign (non-	3 Street address, apartment numb	per, or rural route number.	Do not use a P.O. box	number.
U.S.) address	64 Penny Lane			
(if different from	City or town, state or province,	and country. Include ZIP of	code or postal code wher	e appropriate.
above) (see instructions)	Dublin 17, Ireland			
Birth	4 Date of birth (month / day / year) C	Country of birth	City and state or province	ce (optional) 5 Male
information		eland	Dublin	✓ Female
Other	1 ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '	b Foreign tax I.D. number (if	any) 6c Type of U.S. v	risa (if any), number, and expiration date
information	Ireland	itted (see instructions)		
	6d Identification document(s) subm		Passport Drive	er's license/State I.D.
	USCIS documentation L	_ Other	date: / /	Entry date in United States / /
	6e Have you previously received a U.S			
	No/Do not know. Skip line		ation number (Tilv) or empi	byer identification number (EIN)?
	Yes. Complete line 6f. If mo		et and attach to this form	(see instructions).
	6f Enter: TIN or EIN ▶			and
	Name under which it was issued	d ▶		
	6g Name of college/university or co	ompany (see instructions)		
	City and state		Length of stay	
Sign Here	Under penalties of perjury, I (applica accompanying documentation and stat authorize the IRS to disclose to my a assignment of my IRS individual taxpaye	tements, and to the best of acceptance agent returns or	my knowledge and belief, return information necessa	it is true, correct, and complete. I ry to resolve matters regarding the
	Signature of applicant (if delega	ate. see instructions)	Date (month / day / year) Phone number
		,	, , , , ,	
	Name of delegate, if applicable	(type or print)	2 / 28 / 20XX Delegate's relationship	(213) 555-XXXX Parent Court-appointed guardian
Keep a copy for your records.	Name of delegate, if applicable	(type or print)	to applicant	Power of Attorney
	Signature		Date (month / day / year	
Acceptance			/ /	Fax ()
Agent's Use ONLY	Name and title (type or print)		Name of company	EIN
USE UNLT	7			Office Code
For Paperwork Red	duction Act Notice, see page 5.	Cat. No	. 10229L	Form W-7 (Rev. 1-2010

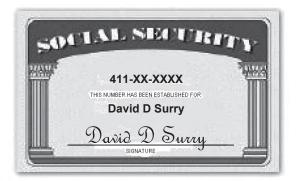
	oyee's social security number 1-XX-XXXX				
b Employer identification number (EIN) 32-5XXXXXX		1 W	ages, tips, other compensation \$10,900.00	Committee that the committee of the comm	e tax withheld 059.00
c Employer's name, address, and ZIP code		3 50	cial security wages \$14,900.00	4 Social security \$6	tax withheld 25.80
Carolina Medical 521 McIlwain Street		5 Mi	sdicare wages and tips \$14,900.00	6 Medicare tax v	withheld 216.05
Atlanta, GA 30308		7 50	cial security tips	8 Allocated tips	
d Control number	210	9	VIA	10 Dependent ca	re benefits
e Employee's first nail reand initial Last	name	SLII. 11 No	ingualified plans	12a See Instruction	s4,000.00
Abe Lincoln 523 Tenth Avenue North		13 50	statory Retirement Third-pai galayee plan		
Your City, Your State and ZIP Co	de	14 Ot		12c	
				12d	
# Employee's address and ZIP code					100000
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 name

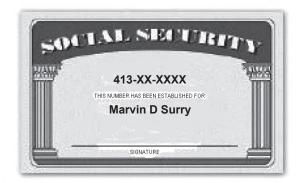
Problem D – Surry Intake and Interview Sheet, page 1 of 2

Form 13614-C (October 2013)		Inta	Department of the I	partment c	ĕg ≪	Department of the Treasury - Internal Revenue Service Interview & Quality Review	Revenue S Rev	sury - Internal Revenue Service Quality Review Sheet	leet			OMB Number 1545-1964	ımber 964
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.	Forms W-2, 10t ITIN letters for a	99, 1098. all persons on	י your tax ו your spou	return. Ise.		Please control You are accurate If you ha	Please complete page You are responsible fr accurate information. If you have questions,	Please complete pages 1-2 of this form You are responsible for the information accurate information. If you have questions, please ask the IR	Please complete pages 1-2 of this form. You are responsible for the information on your return. Please provide accurate information. If you have questions, please ask the IRS certified volunteer preparer.	on your ret	urn. Please	 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. 	plete and
Part I - Your Personal Information	ıtion												
1. Your first name			_		Last name						Are you	Are you a U.S. citizen	 _:
David					Surry						×		No
Your spouse's first name Elizabeth				 ∃. ←	Last name Surry	0					ls your s	spouse a	U.S. citizen □ No
3. Mailing address 1023 Vanderver Court					,	Apt # City	City Your City				State	ZIF	ZIP code Your Zip
4. Contact information Telepho	Telephone number(s)	312-555-XXXX	×					Email address	ddress			-	
5. Your Date of Birth	9	6. Your job title				7. Last year, were you:	r, were yo	;;		.e.	a. Full time student	udent Yes	s No
09/23/1983		Military				b. Totally a	nd permar	b. Totally and permanently disabled	ed 🗌 Yes	» N	c. Legally blind		s No
8. Your spouse's Date of Birth	6	9. Your spouse's job title	's job title			10. Last year, was your spouse:	ar, was yo	onr spouse:			a. Full time student	udent Yes	s No
08/17/1983	<u> </u>	Clerk				b. Totally a	nd permar	b. Totally and permanently disabled	ed 🗌 Yes	» N	c. Legally blind	blind Yes	s No
11. Can anyone claim you or your spouse on their tax return	ur spouse on the	ir tax return	□ Yes		N ×		Unsure						
12. Have you or your spouse	B	a. Been a victim	victim of identity theft	theft	□ Yes	×	No	b. Adop	b. Adopted a child	□ Yes	×	No	
Part II - Marital Status and Household Information	usehold Inform	ation											
1. As of December 31 of last year, were you:	ar, were you:	Single		1									
	•	x Married	Did you l	live with	your spous	se during an	y part of the	he last six m	Did you live with your spouse during any part of the last six months of 2013?		x Yes	№	
		Divorced	Divorced or Legally Separated	Separate		e of final dec	ree or se	parate maint	Date of final decree or separate maintenance agreement	ement			
		☐ Widowed		Year of spouse's death	's death								
2. List the names below of:• everyone who lived with you last year (other than you or your spouse)	u last year <i>(other</i>	than you or you	r spouse)						If additional space is needed check here	pace is nee	eded check		and list on page 4
· anyone you supported but did not live with you last year	lid not live with y	ou last year		Y					Tob	e completed	d by Certified	To be completed by Certified Volunteer Preparer	parer
Name (first, last) Do not enter your name or spouse's name below		Date of Birth Relationship to (mm/dd/yy) 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)	Student F Student F Iast year (yes/no)	Totally and Permanently IDIsabled (yes/no)	Can this person be claimed by someone else as a dependent on their return?	Did this person provide more than 50% of their own sumont?	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 meintaining a person?
(a)	(p)	(c)	(p)	(e)	(£)	6	(h)	()	(yes/no)	(yes/no)		(2002)	(yes/no)
Marvin D Surry	02/04/05	Son	12	Yes	Yes	S	Yes	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 1-877-330-12	are trained hical behav	to provid vior to th		quality email us	service a	nd uph tax@irs	old the hi	n quality service and uphold the highest ethical standards. email us at <u>wi.voltax@irs.gov</u> or call toll free 1-877-330-1205	cal stanc 3 1-877-3	dards. 30-1205		
Catalog Number 52121E					www.irs.gov	s.gov					For	m 13614-C	Form 13614-C (Rev. 10-2013)

International - Surry

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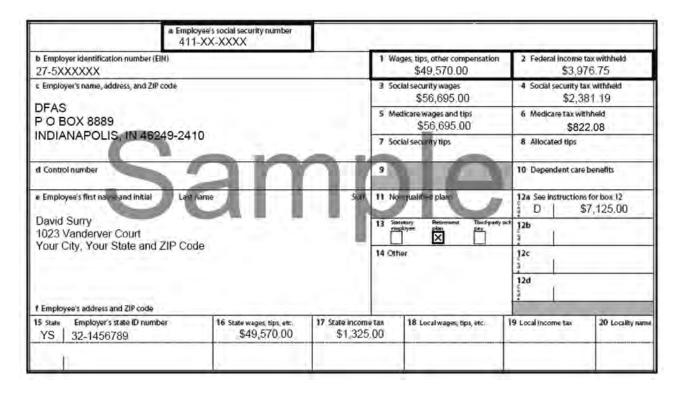


Interview Notes - Surry

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 41-0XXXXXXX.
- · 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.
- Taxpayer did not qualify for the premium tax credit and both taxpayers and dependents had minimum essential coverage all year.

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



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Answers - 2012

For the year Jan. 1-Dec. 31.		fual Income Ta	- Jeter H	2012 OMB N	0. 1545-007	1,100 030			staple in this space.	s.
Your first name and i		Suith tax your buginning	Last name	120 (2) driving	,20			7 - 1-2	social security nu	7.1.12
Sheryl Be	4	rer	Luci Hame					031		musci
If a joint return, spou			Last name				- 11		se's social securit	ty no.
Home address (num	her and	(street) If you have	a P.O. hov. see in	estructions		Apt. no		A NA	ake sure the SSN(s	e) about
1717 Tudo			u i ioi bon, see ii	ion design is		ripidis		A Nic	and on line 6c are o	correct.
City, town or post office, sta	te, and Z	IP code. If you have a fore	ign address, also compl	ete spaces below (see instruction	onsi		- 11		ential Election Ca	
Frank and factors			I Ferritor in	tanaka T	Familian	. Cal and da		ointly, war	nt \$3 to go to this fund. O	heck-
Foreign country nam	e		Foreign prov	ince/county	Foreign po	stal code		or Vefund		pouse
No. Same	1	Single		4	Head of	household (with qua	lifying p	erson). (See instru	ctions.)
Filing Status	2	Married filing join	ntly (even if only or	ne had income)	If the qua	lifying perso	n is a c	hild but	not your dependen	t, enter
Check only	3	Married filing sep	parately. Enter spo	use's SSN above	this child	's name her	e. > _			
one box		and full name he	re. >	5	Qualifyin	g widow(er)	with de	pendent	child	
Exemptions	6a	Yourself, If	someone can clai	n you as a dependent,	do not che	k box 6a	(monole)		Boxes checked	on
	b	Spouse	************						6a and 6b	_1
If more than	c	Dependents:		(2) Dependent's		pendent's onship to	(4) VII	child under	No. of children on 6c who:	
four depen- (1) Fir	st nam	e Last name		social security no.		ou ou	fying to credit	je 17 quali r child tax see (nstr.)	• lived with you	. 2
dents see Art	is i	Johnson		033-	SON			X	 did not live with you due to divorce 	
instr. and Cou	rtne	y Johnson		032-	DAUGH	5 70, 5,		X	or separation (see instr.)	0
check Mon	ica	Jesse		034-	PAREN	F	7		Dependents on 6c not entered above	1
here 🕨								15	Add numbers	
d Total nur	nber o	f exemptions claime	d b			2+2+2×2×4×4×4	ererer		on lines above	4
Income	7	Wages, salaries, ti	os, etc. Attach For	m(s) W-2						
								7	35,2	29.
Attach	8a	Taxable interest.	Attach Schedule B	if required			*****	. 8a		
Form(s) W-2 here.	b	Tax-exempt intere	st. Do not include	on line 8a	8b					
Also attach Forms	9a	Ordinary dividends	. Attach Schedule	B if required				. 9a		
W-2G and 1099-R if tax		Qualified dividends			96					
was withheld.	10			state and local income	taxes	10103030000		10		
	11	Alimony received	DOMESTIC STORY					11		
	12	Business income of				00000000000	00000000	12		
If you did not	13			le D if required. If not r	equired ch	eck here	П	13		
get a W-2,	14			4797				14		
see instructions.	15a	IRA distributions	4.5.1		b Taxable					
	16a	Pensions and annu			b Taxable			16b		
	17			hips, S corporations, tru			le F			
	18			lule F				18		
Enclose, but do	19	Unemployment con		uarrerining dan				19	2,4	00-
not attach, any	20a			riarassa ana kara-era-era	b Taxable	amount		20b		
payment. Also, please use	21	Other income. List		(see instr)	I b lavable	dillouit		21		
Form 1040-V.	22	Company of the Compan	Charles and Comment	column for lines 7 throu	oh 21 This	is your total	incomi	_	37,6	29
	23	Educator expenses		column for lines 7 times	23	is your total	BICOILL	-	0.70	
Adjusted	24	() (**) (**) (**) (**) (**) (**) (**)		sts, performing artists,	20					
Gross	-4			orm 2106 or 2106-EZ	24					
Income	25			ttach Form 8889						
insume	26	A completely believed the later of		3	26					
	27	the state of the s		x Attach Schedule SE	27					
	28	Self-employed SElf			28			+		
	29			alified plans	29			+		
	30			s				-		
		Alimony paid b Re	The Mary of the same of	•				-		
	1				31a			-		
	32		at dedicate		. 32		396.	-		
	33						220.	-		
	34				34			4		
	35		Carlotte and Control of the Control	tion. Attach Form 8903	35			-	2	o.c
	36 37			your adjusted gross in		6:6:6:::::	*****	36	37,2	96.

Form 1040 (2012)	1	Sheryl Beringer			031-		Page 2
Tax and	38	Amount from line 37 (adjusted gross	income)			38	37,233.
Credits	39a	Check You were born before	Jan. 2, 1948,	Blind.	Total boxes		
	25	if: Spouse was born be	fore Jan. 2, 1948,	Blind	checked ► 39a		
Standard Deduction	b	If your spouse itemizes on a separate return or yo	iu were a dual-status alien, i	check here	► 39b		60.574
for-	40	Itemized deductions (from Schedule	A) or your standard	deduction	n (see left margin) .	40	8,700.
 People who 	41	Subtract line 40 from line 38	da ista in minerale in a	********		41	28,533.
check any box on line 39a or 39b or	42	Exemptions. Multiply \$3,800 by the	number on line 6d	man		42	15,200.
who can be	43	Taxable income. Subtract line 42 fro	om line 41. If line 42 i	s more than	n line 41, enter -0	43	13,333.
claimed as a dependent,	44	Tax (see instructions). Check if any tax is from	a Form(s) 8814	b Form 4	972 C 962 electron		1,379.
see instructions.	45	Alternative minimum tax (see instru	ictions). Attach Form	6251		45	
All others:	46		***********	manage of the second	******	., ▶ 46	1,379.
Single or	47	Foreign tax credit. Attach Form 1116	and an inches the state of the				
Married filing separately	48	Gredit for child and dependent care expenses. At		48		_	
\$5,950	49	Education credits from Form 8863, lin			100		
Married filing jointly or	50	Retirement savings contributions cred	the state of the s		120		
Qualifying widow(er)	51	Child tax credit. Attach Schedule 881	the state of the s		1,259	2	
widow(er), \$11,900	52	Residential energy credits. Attach Fo		52		-	
Head of household,	53		8801 C	53			1 270
\$8,700	54	Add lines 47 through 53. These are y					1,379.
	55	Subtract line 54 from line 46. If line 5				_	
Other	56	Self-employment tax. Attach Schedu				56	
Taxes	57	Unreported social security and Medic				57	
	58	Additional tax on IRAs, other qualified					
	59a	Household employment taxes from S			CALL CONTRACTOR STATES	-	
	b	First-time homebuyer credit repayme		ii required			
	60 61	Other taxes. Enter code(s) from instru Add lines 55 through 60. This is your				60	
	62	Federal income tax withheld from For		62	1,260		FORM 1099
Payments	63	2012 estimated tax payments and amount applied		63	1/200	-	10111 1033
If you have a	1	Earned income credit (EIC)	from 2011 return	64a	996	5.	
qualifying child,	F b	Nontaxable combat CAb		04a	221	-	
attach Schedule	65	Additional child tax credit. Attach For	m 8812	65	741	5.7	
	66	American opportunity credit from For					
	67	Reserved		0.0		_	
	68	Amount paid with request for extension				_	
	69	Excess social security and tier 1 RRT		-		_	
	70	Credit for federal tax on fuels. Attach		70		_	
	71	Credits from Form: a 2439 b				_	
	72	Add lines 62, 63, 64a, and 65 through			ents	. > 72	3,003.
Refund	73	If line 72 is more than line 61, subtract				-	3,003.
verunu	74a					74a	3,003.
	- b	Routing 062005690		e X Che		-	
Direct deposit?	► d	Account 00578965542	1	1			
See instructions	75	Amount of line 73 you want applied to your	2013 estimated tax	▶ 75			
Amount	76	Amount you owe. Subtract line 72 fr			pay, see inst	. ▶ 76	
You Owe	77	Estimated tax penalty (see instruction	ıs)	77			
Third Party	Da you v	ant to allow another person to discuss	this return with the I	RS (see ins	tructions)?		olete below. K
Designee	Designee's name	A	Phone			Personal in number (dentification P(N)
		ties of perjury, I declare that I have examined this r					
lere	our sign	are true, correct, and complete. Declaration of prep nature.	Date	Your occu	pation	er has any kno	wledge aytime phone number
oint return?				Sales M	anager		
	Spouse's	signature.if a joint return, both must sign	Date	Spouse's	occupation		ne IRS sent you an Identity
or your ecords.							otection PIN, ter it here
ecords.							e inst)
	Type pr	eparer's name Preparer	's signature		Date	Check	II PTIN
Paid						self-employe	be
reparer's Firm's	name	,			F	irm's EIN	
Jse Only Firm's	address	€ 1			F	hone no.	
BCA			US1040\$2				Form 1040 (2012

Qualifying Child Inf	ormation	Chil First name	ld 1	C First name	child 2	Chi First name	IId 3
CAUTION for de	tails.				t fill in all lines that ap		
Before you begin:	 See the instruction (a) you can tale Be sure the choosing of the cho	te the EIC, and (b) it is name on line 1 the time we process	you have a qualif and social secur your return, we r	ying child. ity number (SS nay reduce or	1040, lines 64a and SN) on line 2 agree w disallow your EIC, If stration at 1-800-772-	64b, to make sur with the child's so the name or SSI	cial security card
Name(s) shown on return Sheryl Bering	er					Your social	security numbe
Department of the Treasury Internal Revenue Service (99)	➤ Complete & attac ➤ Information abou				ing child EIC sat www.irs.gov/form	Attach 1040. Seque	ment nce No. 43
SCHEDULE EIC (Form 1040A or 1040)		Qualifying	Child Inform	ation	1040		2012
the state of the same		Earned	ncome C	redit	1040A	OMB	No. 1545-D074

~	uniying online information	42,000	5,11(4)/2	41012
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 Last name Artis Johnson	First name Last name Courtney Johnson	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.	033-	032-	
3	Child's year of birth	Year 2000 If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b, go to line 5.	Year 1999 If born after 1983 and the child was younger than you (or your spouse, it filing pointly), skip lines 4a and 4b; go to line 5.	Year If born after 1993 and the child was younger than you (or your spouse. If filing jointly, skill 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.	Yes. No.	Yes. No.
b	Was the child permanently and totally disabled during any part of 2012?	Yes. No, The child is not a	Yes. No. The child is not a Go to line 5. 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	DAUGHTER	
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 and your home was the child's home for more than half the time he or she was alive during 2012, enter "12"	12 months Do not enter more than 12 months.	months Do not enter more than 12 months.	months Do not enter more than 12 months.

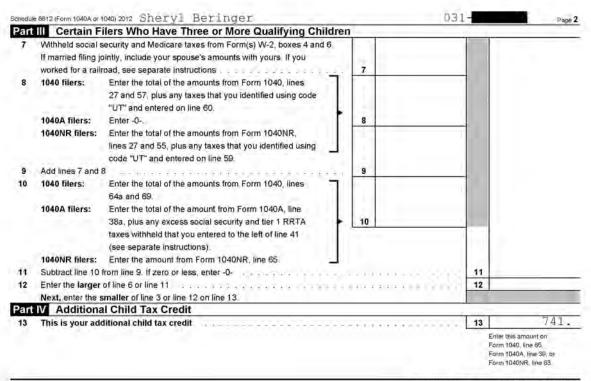
For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule EIC (Form 1040A or 1040) 2012

BOA

USEICSS

(For or 1	HEDULE 8812 m 1040A 040) ment of the Treasury il Revenue Service (99)	Child Tax Credit Attach to Form 1040, Form 1040A, or Form 1040NR. Information about Schedule 8812 and its separate instructions is at www.irs.gov/form	2012 Attachment Sequence No. 47							
Name	e(s) shown on return	Your social security number								
	eryl Beri		031							
Pa	Complete thi	o Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Ide s part only for each dependent who has an ITIN and for whom you are claiming the child tax cre ident does not qualify for the credit, you cannot include that dependent in the calculation of this of	dit.	adon Numbery						
	ver the following que	stions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, tification Number) and that you indicated qualified for the child tax credit by checking column (4)								
4		tent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child me eseparate instructions.	eet the s	substantial						
	Yes	□ No								
В		pendent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child separate instructions.	i meel t	he substantial						
	Yes	No								
0		dent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meseparate instructions.	eet the	substantial						
	Yes	□ No								
3	and the second second second	e fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial noe test? See separate instructions.								
	Yes	No								
Vote.	. If you have more the and check here	an four dependents identified with an ITIN and listed as a qualifying child for the child tax credit.	see the	instructions						
Pa	nt Additiona	I 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).								
	1040A filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).	4	2,000.						
	1040NR filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).		9,202.						
	If you used Pub.	972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.								
2	Enter the amoun	from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48	2	1,259.						
3		om line 1. If zero, stop; you cannot take this credit	3	741.						
4a b	The second secon	see separate instructions)								
5	instructions)	line 4a more than \$3,000?								
-	No. Leave	line 5 blank and enter -0- on line 6.	LI							
6		ct \$3,000 from the amount on line 4a. Enter the result	6	4,834.						
	Next. Do you ha	ve three or more qualifying children? is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of								
	line 3 c	or line 6 on line 13,								
	Otherv	is is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. rise, go to line 7. Schedule 88 Schedule 88		m 1040A or 1040) 20						



Schedule 8812 (Form 1040A or 1040) 2012

US881251

Form 8880

Credit for Qualified Retirement Savings Contributions

OMB No. 1545-0074 2012

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

Attachment Sequence No.

Department of the Treasury Internal Revenue Service

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

Your social security number 031-

Name(s) shown on return

Sheryl Beringer

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

The section of the line of a cut if a
 The amount on Form 1040
 household: \$57 500 if married f

line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$28,750 (\$43,125 if head of

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 instr Traditional and Roth IRA contributions for 2012. Do not include rollover					(a) You	(b) Your spouse		
				1				
Elective defer	rais to a 401(k) o	r other qualified employ	er plan, voluntary	213				
employee cor	ntributions, and 50	1(c)(18)(D) plan contrib	outions for 2012					
(see instruction	ons)			2	1,200.			
Add lines 1 a	nd 2			3	1,200.			
Certain distrib	outions received a	fter 2009 and before th	ne due date					
(including ext	ensions) of your 2	2012 tax return (see inst	ructions). If					
married filing	jointly, include bo	th spouses' amounts in	both columns.					
See instruction	ns for an exception	on no	**************	4				
Subtract line	4 from line 3. If ze	ro or less, enter -0		. 5	1,200.			
In each colun	n, enter the sma	ller of line 5 or \$2,000.		6	1,200.			
Add the amou	unts on line 6. If z	ero, stop; you cannot ta	ke this credit			7	1,200.	
		040, line 38*; Form 1040		V = 0				
or Form 1040	NR, line 37			8	37,233.			
Enter the app	licable decimal ar	mount shown below:						
If line	8 is -	And your filing status is -						
	But not	But not Married filing jointly	Head of	Sing	le, Married filing			
Over -	over-		household	s	eparately, or			
	Over	Enter o	n line 9 -	Qua	lifying widow(er)			
	\$17,250	.5	.5		.5			
\$17,250	\$18,750	.5	.5		.2			
\$18,750	\$25,875	.5	.5		3			
\$25,875	\$28,125	.5	2		9			
\$28,125	\$28,750	.5	.1		25	9	x 0.10	
\$28,750	\$34,500	.5	.1		.0			
\$34,500	\$37,500	2			.0			
\$37,500	\$43,125	Ú.	.1		.0			
\$43,125	\$57,500	.1	,0		.0			
\$57,500	нее	,0	,0		.0			
	Y. J. Yall	Note: If line 9 is zero, st	top; you cannot take this c	redit.				
			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		*******************************	10	120.	
Enter the am	ount from Form 10	040, line 46; Form 1040.	A, line 28; or Form	1				
1040NR, line	44			. 11	1,379.			
1040 filers:	Enter the total and Schedule	of your credits from line R, line 22.	s 47 through 49,					
1040A filers:	Enter the total	of your credits from line	s 29 through 31.	-				
1040NR filer	s: Enter the total	of your credits from line	s 45 and 46.	12				
Subtract line	12 from line 11. If	zero, stop; you cannot	take this credit		g	13	1,379	
Credit for qu	alified retiremen	t savings contribution	s. Enter the smaller of line	e 10 or line	13			
and the same of th	Form 1040, line 50					1	120.	

* 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

US888051

		Treasury - Internal Revenue Se dual Income Tax I		2012 омв	No. 1545-00	074 IRS Use	Only-Do r	ot write or s	staple in this space.		
For the year Jan. 1-Dec. 31, 2012, or other tax year beginning ,2012, ending ,20								See separate instructions.			
Your first name and initial Last name Windsor B Washington								Your social security number			
If a joint return, spous			Last name						e's social securi	ty no.	
Home address (number and street). If you have a P.O. box, see instructions. 200 Sisters Lane									Make sure the SSN(s) above and on line 6c are correct.		
		IP code. If you have a foreign	address also comple	ote snaces helow (see instruc	tions)	<u> </u>		Preside	ential Election Ca	mnaigr	
City, to the or poor office, our	to, and E		auaross, also comple	opaces solett (ees medae				Check here	if you, or your spouse	if filing	
Foreign country name Foreign province/county Foreign postal code									t \$3 to go to this fund. 0 elow will not change yo	ur tax	
	4 1	VI 0:1-			11	5 la a la . lal. 6 .		116		pouse	
Eiling Status	1	Single	(if	4	ш	,			erson). (See instr	,	
Filing Status	2	Married filing jointly		•	-			niia but r	not your depender	it, enter	
Check only	3 [Married filing separa		use's 5511 above 5		d's name here		nondont	ohild		
Exemptions	6a	and full name here.		n you as a dependent		ng widow(er)			Boxes checked	on	
Exemptions	b	Н		as a dependent		eck box oa .			6a and 6b	1	
If more than	c	Dependents:		(2) Dependent's		ependent's	(4)√if	child under	No. of children		
four depen- (1) Fir				social security no.	` rela	tionship to	under a	ge 17 quali- ir child tax	on 6c who:	0	
dents, see	St Hall	ie Lastilaille		Social Security 110.	•	you	credit	(see instr.)	lived with youdid not live with		
instr. and								_	you due to divorce or separation	0	
check							1 +	+	(see instr.) Dependents on 6c	-0	
here •								+	not entered above Add numbers		
d Total nur	mber o	of exemptions claimed							on lines above	• 1	
Income	7	Wages, salaries, tips,	etc. Attach For	m(s) W-2				.			
								7	19,9		
Attach	8a	Taxable interest. Atta	ach Schedule B	if required				8a		83.	
Form(s) W-2 here.	b	Tax-exempt interest. Do not include on line 8a									
Also attach Forms W-2G and	9a									72.	
1099-R if tax	b	Qualified dividends			9b		72.				
was withheld.	10	Taxable refunds, cred						10			
	11	Alimony received Business income or (loss). Attach Schedule C or C-EZ									
	12	,	*				· · · · · · · ·	12			
If you did not get a W-2,	13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ► ☐ 14 Other gains or (losses). Attach Form 4797							13			
see instructions.	14 15 a	IRA distributions	1 1	4/9/	1	le amount .					
		Pensions and annuitie			_						
	17	Rental real estate, roy		hins S corporations t	_			-			
	18	Farm income or (loss)						18			
Enclose, but do	19	Unemployment compo						19			
not attach, any payment. Also,	20a	Social security benefit	ts 20a		b Taxab	le amount .		20b			
please use	21	Other income. List type	pe and amount	(see instr.)				21			
Form 1040-V.	22	Combine the amounts	in the far right	column for lines 7 thro	ough 21.This	s is your total	incom	22	20,1	36.	
	23	Educator expenses .			23						
Adjusted	24	Certain business expe	enses of reservi	sts, performing artists	,						
Gross		and fee-basis gov. off	icials. Attach F	orm 2106 or 2106-EZ	24						
Income	25	Health savings accoun									
	26	Moving expenses. At						_			
	27	Deductible part of self									
	28	Self-employed SEP, S		•	·· 						
	29	Self-employed health					22.				
	30 31a	Penalty on early witho	-	>	30 31a		<i>~~</i> •				
	31a 32	Alimony paid b Recipie IRA deduction			31a 32						
	33	Student loan interest									
	34	Tuition and fees. Attac									
	35	Domestic production a									
	36	Add lines 23 through						36		22.	
	37	Subtract line 36 from					<u></u> Ì	▶ 37	20,1	14.	
BCA For Disclosi	ure, Pr	rivacy Act, and Paper					US1040	\$1	Form 1040	(2012)	

Answers-Washington

Form 1040 (2012)		W	indsor B Washington			121	-	-		Page 2
Tax and		38		Amount from line 37 (adjusted gross inc	come)				. 38		20,114.
Credits				Check T You were born before J	·	Blind.	Total boxes				
				if: Spouse was born befor	· · · · H		checked ▶ 39a				
Standard		٦ .		If your spouse itemizes on a separate return or you v		_	▶ 39b	т	_		
Deduction for-	1	40	_	Itemized deductions (from Schedule A)	. 40		5,950.
• People v	vho	41	_	Subtract line 40 from line 38	, ,		`	,	41		14,164.
check any		42		Exemptions. Multiply \$3,800 by the nu					42		3,800.
box on line 39a or 39b	or	43		Taxable income. Subtract line 42 from					43		10,364.
who can be claimed as	e a	44		Tax (see instructions). Check if any tax is from:	a Form(s) 8814		1972 c 962 elec		44	_	1,106.
dependent	,	45		Alternative minimum tax (see instruct	-		<u> </u>		45		
instruction		46		,					46	_	1,106.
All other	S:	47		Foreign tax credit. Attach Form 1116 if		1 1		,	70		<u> </u>
Single or Married fili	na	48		Credit for child and dependent care expenses. Attac	·	48			-		
separately	,	49		Education credits from Form 8863, line			1,1	16	-		
\$5,950 Married fili	na	50						· ·	-		
jointly or	.9			Retirement savings contributions credit.					-		
Qualifying widow(er),		51		Child tax credit. Attach Schedule 8812,					-		
\$11,900		52		Residential energy credits. Attach Form		52			-		
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 you					. 54		1,106.
		55		Subtract line 54 from line 46. If line 54		6, enter -0-		>	55	_	
Other		56		Self-employment tax. Attach Schedule					. 56	_	
Taxes		57		Unreported social security and Medicar		a 413			. 57	_	
		58	3	Additional tax on IRAs, other qualified re	etirement plans, et	c. Attach F	orm 5329 if requi	red .	. 58		
		59	Эа	Household employment taxes from Sch	nedule H				. 59a	3	
			b	First-time homebuyer credit repayment.	. Attach Form 5405	if required			. 59k)	
		60)	Other taxes. Enter code(s) from instruct	tions				60		
		61	1	Add lines 55 through 60. This is your to	otal tax			▶	61		
Daymonto		62	2	Federal income tax withheld from Form	s W-2 and 1099 .	62	2,9	97.			
Payments	<u> </u>	63	3	2012 estimated tax payments and amount applied fro	om 2011 return .	63					
If you have qualifying of		[∟] 64	ŧa	Earned income credit (EIC)	DM	64a					
attach Sch			b	Nontaxable combat pay election 64b							
EIC.		65	5	Additional child tax credit. Attach Form	8812	65					
		66	3	American opportunity credit from Form	8863, line 8	66	1,0	00.			
		67	7	Reserved		67					
		68	3	Amount paid with request for extension	to file	68					
		69	9	Excess social security and tier 1 RRTA	tax withheld	69					
		70)	Credit for federal tax on fuels. Attach Fo	orm 4136	70					
		71	1	Credits from Form: a 2439 b Reserver	d c 8801 d 88	85 71					
		72		Add lines 62, 63, 64a, and 65 through 7			ents	>	72		3,997.
Refund		73		If line 72 is more than line 61, subtract I	· · · · · · · · · · · · · · · · · · ·				_		3,997.
Nerunu		74		Amount of line 73 you want refunded to			,	Π	748	_	3,997.
				Routing 062005690	▶ c Typ		cking Savir	nas			
Direct depos	it? i			Account 00578965542	1:/	<u>ק</u>	°	Ŭ			
See instructi	ons	75		Amount of line 73 you want applied to your 2	013 estimated tax	75					
Amount		76		Amount you owe. Subtract line 72 from			nav see inst		76		
You Owe		77		Estimated tax penalty (see instructions)		1 1	,	•			
Third Par	tv [ant to allow another person to discuss the	nie return with the I		tructions)?	Yes	s. Com	plete below.	. X No
Designee	_ [esignee ame	s's	porcon to alcodoo if	Phone no.	,		١٠٠١	Personal	identification (PIN)	[
Sign	į	nder pe	nalti	es of perjury, I declare that I have examined this retu	urn and accompanying sc	hedules and sta	atements, and to the be	st of my	/ knowle	dge and	
Here	b	elief, the 'our si	ey aı	e true, correct, and complete. Declaration of prepare	er (other than taxpayer) is Date	s based on all in Your occu	nformation of which pre	parer ha	as any ki	nowledge. Daytime phoi	ne number
Joint return?						Clerk					
See instr.	7	Spouse	e's	signature.If a joint return, both must sign.	Date		occupation		li li	f the IRS sent yo	u an Identity
Keep a copy for your	, ,	pouce		Signature in a joint return, Dott must sign.	Date	Opodoc o	occupation		F	Protection PIN,	,
records.										enter it here see inst.)	
	Print/			parer's name Preparer's	signature		Date	10	neck	if PTIN	
Paid	1 11110	. , pe	Pie	parer 5 harrier 5	oigilatai c		Jule			-	
Preparer's	Eirm'-	irm's na									
Use Only	Firm's name Firm's address			Phone				-			
-	rim's	auuress	,					-1101	i c 110.		
BCA					110404000					Eom	n 1040 (2012)
DOM					US1040\$2					FOLI	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.

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

Windsor B Washington

Your social security number 121-

CAUTION

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

Par	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				
H	nousehold, or qualifying widow(er)	2	90,000.		
3 E	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are				
f	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 9	Subtract line 3 from line 2. If zero or less, stop ; you cannot take				
á	any education credit	4	69,886.		
5 E	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household.				
(or qualifying widow(er)	5	10,000.		
6 I	f line 4 is:		\neg		
	• Equal to or more than line 5, enter 1.000 on line 6				1 000
•	• 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)		_		
	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		·		2 500
	,,		▶ ∐	7	2,500.
	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the a				1 000
Pari	on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below Nonrefundable Education Credits			8	1,000.
			tructions)	9	1,500.
	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (s After completing Part III for each student, enter the total of all amounts from all Parts		*	9	1,300.
	zero skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	
	Enter the smaller of line 10 or \$10,000			11	
	Multiply line 11 by 20% (.20)			12	
	Enter: \$124,000 if married filing jointly; \$62,000 if single, head of	 			
	nousehold, or qualifying widow(er)	13			
	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are				
	iling Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico,	14			
	see Pub. 970 for the amount to enter				
15 3	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 E	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household,				
(or qualifying widow(er)	16			
17	f 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 (se	ee inst	tructions)	18	
	Nonrefundable education credits. Enter the amount from line 13 of the Credit Lim				1 105
((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)

БСА

US8863\$1

linc	e(s) shown on return dsor B Washington		Your soci	cial security number
	Complete Part III for each student for whom you are clai	ming either the American		
	Opportunity credit or lifetime learning credit. Use addition		ach studer	nt.
Pa	rt III Student and Educational Institution Informat	ion		
	See instructions.			
20	Student name (as shown on page 1 of your tax return)	21 Student social security no. (as s	hown on pa	ge 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 ins	stitution (if a	ny)
Wa]	lker University			
(1)	$\label{eq:Address} \mbox{Address, Number and street (or P.O. box). City, town or post office,}$	(1) Address, Number and street (or	P.O. box).	City, town or post office
ΕO	state, and ZIP code. If a foreign address, see instructions.	state, and ZIP code. If a foreign	address, se	e instructions.
	Walker Dr LANTA GA 30315-			
_	Did the student receive Form 1098-T	(2) Did the student receive Form 10	100 T	
(2)	from this institution for 2012?	from this institution for 2012?	,90-1 [☐ Yes ☐ No
(3)	Did the student receive Form 1098-T	(3) Did the student receive Form 10		100 100
(-,	from this institution for 2011 with Box Yes X No	from this institution for 2011 with	Г	↑Yes
	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 (fro	m Form 10	98-T).
	Lies the Liene Cabalarahin Cradit or American appartunity			
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.
	credit been claimed for this student for any 4 phor tax years?	Go to line 31 for this student.	F7 140 -	G0 t0 line 24.
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 th	is student.
	postsecondary educational credential? (see instructions)		L-I	
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.		
26	Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled	□ Vac Stanl	F-71	See Tip below and plete either lines 27-30
	substance?	Yes - Stop! Go to line 31 for this student.	ш.	e 31 for this student.
	When you figure your taxes, you may want to compare the Amer			
TIF			-	
	the same student in the same year. If you complete lines 27 thr			Ü
	American Opportunity Credit			
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			2 500
	enter the result. Skip line 31. Include the total of all amounts from all	Paπs III, line 30 on Part I, line 1	30	2,500.
31	Lifetime Learning Credit Adjusted qualified education expenses (see instructions). Include the	e total of all amounts from all Parts	1	
J 1	III, line 31, on Part II, line 10		31	
= = =	Paperwork Reduction Act Notice, see your tax return instructions			Form 8863 (2012

BCA US8863\$2

		Freasury - Internal Revenue Se Nal Income Tax F		2012 оме	No. 1545-	-0074 IRS Use	Only-Do n	ot write or s	staple in this space.	
For the year Jan. 1-Dec. 31,	, 2012, o	r other tax year beginning		,2012, ending	,2	20		See se	parate instruction	S.
Your first name and i			Last name					Your s 151	social security nu	ımber
If a joint return, spous		_	Last name					Spous	e's social securi –	ty no.
	ber and	d street). If you have a F	P.O. box, see in	nstructions.		Apt. no).	▲ Ma	ike sure the SSN(nd on line 6c are	
		IP code. If you have a foreign a			4:)				ential Election Ca	
City, town or post office, star	te, and Z		iduress, also comple	nte apacea below (ace mant	icuonaj.			Check here	e if you, or your spouse	if filing
Foreign country name	е		Foreign prov	ince/county	Foreign	n postal code			it \$3 to go to this fund. C elow will not change you You S	
	1	Single		4	Head	of household (with aug	lifying ne	erson). (See instru	•
Filing Status	2	Married filing jointly	even if only or	•	_	,			not your depender	
_	3	Married filing separa		*		hild's name her		illa bacı	iot your depender	it, critor
Check only one box.	٠ ـ	and full name here.		5		fying widow(er)		pendent	child	
Exemptions	6a	P -1		n you as a depender					Boxes checked	on
•	b	17							6a and 6b	2
If more than	С	Dependents:		(2) Dependent's		Dependent's	(4)√if	child under	No. of children on 6c who:	
four depen- (1) Fir	st nam	e Last name		social security no	o. "	elationship to you	fying fo	ge 17 quali- r child tax see instr.)	■ lived with you	0
dents, see									 did not live with you due to divorce 	'
instr. and									or separation (see instr.)	0
check									Dependents on 6c not entered above	0
here ▶ 📗									Add numbers	
	mber o								on lines above	▶ 2
Income	7	Wages, salaries, tips,	etc. Attach Fori	m(s) W-2					F0 0	4.1
	_							7	52,2	
Attach		Taxable interest. Atta		•				8a	/	78.
Form(s) W-2 here. Also attach Forms		Tax-exempt interest.			8b			ا . ا		
W-2G and		Ordinary dividends. A		•				9a		
1099-R if tax was withheld.					9b			ا ۱۵	1	87.
was withheld.	10 11	Taxable refunds, credi						10	4	0/.
	12	Alimony received Business income or (lo						. 12		
If	13	Capital gain or (loss).					П	13		
If you did not get a W-2,	14	Other gains or (losses		•				14		
see instructions.		IRA distributions	1 1		1					
		Pensions and annuitie	 							
	17	Rental real estate, roy		hips, S corporations,	trusts, etc.	Attach Schedu	ıle 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 benefits	s <mark>20a</mark>		b Tax	able amount		20b		
please use	21	Other income. List typ	e and amount	(see instr.) Gam	oling			21		25.
Form 1040-V.	22	Combine the amounts	in the far right	column for lines 7 th	rough 21.T			22	53 , 6	31.
A -154 1	23	Educator expenses			23		250.			
Adjusted	24	Certain business expe		, ,	' I I					
Gross		and fee-basis gov. offi						_		
Income	25	Health savings accour						-		
	26	Moving expenses. Att						-		
	27 28	Deductible part of self- Self-employed SEP, S						-		
	29	Self-employed health i	=	· ·				-		
	30	Penalty on early withd					78.			
		Alimony paid b Recipier	-		31a					
	32				- 					
	33	Student loan interest of								
	34	Tuition and fees. Attac								
	35	Domestic production a								
	36	Add lines 23 through 3	5					36	3	28.
	37	Subtract line 36 from li					<u>)</u>	▶ 37	53 , 3	03.
BCA For Disclosi	ure, Pr	ivacy Act, and Paperv	ork Reduction	n Act Notice, see se	parate ins	structions.	US1040	\$1	Form 1040	(2012)

Answers-Webster

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Form 1040 (2012)	1	Anthony Webster &	Courtney O	Taylor	151				Page 2
Tax and		38	Amount from line 37 (adjusted gro					38	5	3,303.
Credits		39a	Check T You were born be	·	Blind.	Total boxes				
			▼ ⊢	before Jan. 2, 1948,		checked ▶ 39a				
Standard		b	If your spouse itemizes on a separate return of		. –	▶ 39b				
Deduction for-	י ו	40	Itemized deductions (from Sched			n (see left margir	,,'	40	1	4,018.
• People \	who	41	Subtract line 40 from line 38	, .		` .	′ F	41		9,285.
check any		42	Exemptions. Multiply \$3,800 by the				F	42		7,600.
box on line	or	43	Taxable income. Subtract line 42				F	43	3	1,685.
who can b	e	44	Tax (see instructions). Check if any tax is fro			4972 c 962 ele	- F	44		3,881.
dependent		45					F	45		3,001.
instruction			Alternative minimum tax (see ins	*						3,881.
 All other 	s:	46					▶	46		3,001.
Single or Married fili	na	47	Foreign tax credit. Attach Form 11							
separately	ily ,	48	Credit for child and dependent care expenses		48					
\$5,950		49	Education credits from Form 8863							
Married fili jointly or	ng	50	Retirement savings contributions of	redit. Attach Form 888	0 50					
Qualifying		51	Child tax credit. Attach Schedule	8812, if required	51					
widow(er), \$11,900		52	Residential energy credits. Attach	Fo <u>rm</u> 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 a	re your total credits				54		
45,.55		55	Subtract line 54 from line 46. If lin	e 54 is more than line	46, enter -0-		▶[55		3,881.
Other		56	Self-employment tax. Attach Sche	edule SE				56		
Taxes		57	Unreported social security and Me	dicare tax from Form:	a 413	7 b 8919	e	57		
		58	Additional tax on IRAs, other quali			orm 5329 if reau	ired	58		
			Household employment taxes from			•	F	59a		
			First-time homebuyer credit repay					59b		
		60	Other taxes. Enter code(s) from in					60		
		61	Add lines 55 through 60. This is y				<u> </u>	61		3,881.
-		62	Federal income tax withheld from			5,2		-		1099
Payments	6	63	2012 estimated tax payments and amount ap		63	0,2			10141	1000
If you have	a L		Earned income credit (EIC)							
qualifying	child, _F	-	Nontaxable combat 64b		04а					
attach Sch	eaule	b	pay election	T 0040						
		65	Additional child tax credit. Attach							
		66	American opportunity credit from F							
		67								
		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							
		72	Add lines 62, 63, 64a, and 65 thro	ugh 71. These are you	r total paym	ents	▶	72		5,223.
Refund		73	If line 72 is more than line 61, sub	ract line 61 from line 7	This is th	e amount you ov	erpaid	73		1,342.
		74a	Amount of line 73 you want refund	ded to you. If Form 88	88 is attache	ed, check here ▶	\sqcup	74a		1,342.
	•	b	Routing number 062005690	▶ c Ty	<u>rpe</u> ∷⊠ Che	cking 📙 Savi	ngs			
Direct depos		d	Account number 00578965542							
See instructi	ons	75	Amount of line 73 you want applied to yo	our 2013 estimated ta	x ▶ 75					
Amount		76	Amount you owe. Subtract line 7.	2 from line 61. For deta	ils on how to	o pay, see inst.	▶	76		
You Owe		77	Estimated tax penalty (see instruc	tions)	77					
Third Par	ty Do	you v	vant to allow another person to disc	uss this return with the	IRS (see ins	structions)?	Yes.	Comp	lete below.	X No
Designee	De nai	signee's me	•	Phone no.		,	Per	sonal id nber (F	lentification PIN) ▶	
Sign	Un	der pena	Ities of perjury, I declare that I have examined t	nis return and accompanying s	chedules and st	atements, and to the b	est of my ki	nowledg	e and	
Here		iet, they our sigi	are true, correct, and complete. Declaration of nature	preparer (other than taxpayer) Date	S based on all I		eparer nas		wleage. Aytime phone	e number
Joint return?		J			General	contracto	r		•	
See instr.	7	ouse's	signature.If a joint return, both must sign	Date	Spouse's	occupation		If th	ne IRS sent you	an Identity
Keep a copy for your	,				-,			Pro	tection PIN,	
records.					Teacher				er it here e inst.)	
	Print/T	vne n	eparer's name Prepa	rer's signature		Date	Chec	' `	if PTIN	
Paid	1 11110/1	, po pi	Trepe	5 olgilatale						
Preparer's	Eirm's	ame	<u> </u>			1	Firm's	mploye FINI ▶	<u>" </u>	
Use Only	Firm's n						Phone			
-	riims ai	aure55	-				1 HOHE	110.		
BCA				US1040\$2					Form	1040 (2012)

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 ww Separate instructions is at ww Attach to Form 1040.	w.irs.gov/form1	040.	Attachment Sequence No. 07
Name(s) shown on					r social security no.
Anthony We	bs.	ter & Courtney O Taylor		15	<u> </u>
Medical		Caution. Do not include expenses reimbursed or paid by others.	2 022		
and	1	Medical and dental expenses (see instructions)	3,923.		
Dental Expenses	2	Enter amount from Form 1040, line 38 2 53, 303.	3,998.		
Expenses	3			4	0
	<u>4</u> 5	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0		-	
Taxes You Paid	3	a 🕅 Income taxes 5	2,838.		
Palu		b General sales taxes	2,000.		
	6	Real estate taxes (see instructions)	2,415.		
	7	Personal property taxes 7	495.		
	8	Other taxes. List type and amount ▶			
	9	Add lines 5 through 8		9	5,748.
Interest	10	Home mortgage interest & points reported to you on Form 1098 10	3,595.		
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)			
mon dononoj.	14	Investment interest. Attach Form 4952 if required. (See inst.)		15	3,595.
	15 16	Add lines 10 through 14		10	3,393.
Gifts to	10	see instructions	4,550.		
Charity	17	Other than by cash or check. If any gift of \$250 or more, see	1,000.		
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	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		(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 26	Enter amount from Form 1040, line 38 25			
	26 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 thi	s amount		
Itemized		on Form 1040, line 40		29	14,018.
Deductions	30	If you elect to itemize deductions even though they are less than your standard	rd		
-		deduction, check here	▶ 🗍 🛚		
For Paperwork Red	lucti	on Act Notice, see Form 1040 instructions.	S	ched	ule A (Form 1040) 2012

USSCHA\$1

BCA

Answers-Webster 109

		dual Income Tax F	- 170111	2012 OMB 1	Vo. 1545-00	. A MG GSE			staple in this space.
Your first name and in			Last name	Leviz, enang	:20				social security number
Sean S Gra	4		Lastrianic					1111	
If a joint return, spous			Last name					_	e's social security no.
Stacey A (mante					112	
		street). If you have a F	O box see in	structions.		Apt. no		A Ma	ike sure the SSN(s) abov
2621 Washi				es a distant		1,965.0			nd on line 6c are correct
Dity, town or post office, state	e, and Z	P code. If you have a foreign a	ddress, also comple	te spaces below [see instruct	bonsi				ential Election Campaig
									t \$3 to go to this fund. Check-
Foreign country name	2		Foreign provi	nce/county	Foreign p	ostal code			elow will not change your tax
			Table 14			ME ALCOHOL		Dr. Feruna.	You Spouse
	1	Single		4	Head of	household (v	vith qua	alifying pe	erson). (See instructions
Filing Status	2	Married filing jointly	(even if only on	e had income)	If the qu	alifying perso	n is a	child but i	not your dependent, ente
Check only	3	Married filing separa	tely. Enter spor	use's SSN above	this chil	d's name here			
one box		and full name here.	P	5	Qualifyi	ng widow(er)	with de	pendent	child
Exemptions	6a	Yourself, If son	neone can clain	n you as a dependent,	do not che	ck box 6a .	(minimizate)	\$1.51×1.50	Boxes checked on
	b	Spouse		********					6a and 6b
If more than	c	Dependents:		(2) Dependent's		ependent's	(4)V	child under	No. of children
four depen- (1) Firs	st nam	e Last name		social security no	rela	tionship to you	fying fo	ige 17 quali- or child tax (see instr.)	on 6c who: -lived with you
dents see Josh		Graham		114-	SON	-		X	 did not live with
instr.and Jere	_	Graham		113-1	SON				you due to divorce or separation (see instr.)
check Gail		rsvth		115-1	PAREN	T			Dependents on 6c
here • [-	not entered above
	nher o	f exemptions claimed	/ X	******************		V4-2V4			Add numbers on lines above
Income	7	Wages, salaries, tips,			.,		.,.,.,.	1	on mics above.
moonio	300	rrages, salaries, lips,	Sto. Fictorii Foli	11(0) 11 +				7	35,816.
******	0.	Taxable interest. Atta	ch Schodulo B	if raquired				8a	227
Attach Form(s) W-2 here.					8b	18181818111911	******	oa	441
Also attach Forms		Tax-exempt interest.			- 60			- 0-	190.
W-2G and		Ordinary dividends. A		200000	Lord	menani	190.	9a	130.
1099-R if tax	ь	Qualified dividends		3676260202020202023623626	. 9b			-	
was withheld.	10	Taxable refunds, credi	24.00					10	
	11	Alimony received							
	12	Business income or (Id					F	1	
If you did not						eck nere			
	13		Attach Schedu				- 1	13	
get a W-2,	14	Other gains or (losses)	Attach Form			31-1-1-1-1-1-1		. 14	
get a W-2,	14 15a	Other gains or (losses IRA distributions	Attach Form		b Taxab	e amount .	با بردین تونونید	14 15b	12 500
get a W-2,	14 15a 16a	Other gains or (losses) IRA distributions Pensions and annuitie). Attach Form 15a s16a	4797	b Taxab	e amount .		14 15b 16b	12,500.
get a W-2,	14 15a 16a 17	Other gains or (losses IRA distributions Pensions and annuitie Rental real estate, roy	Attach Form 15a 16a alties, partnersl	4797	b Taxab b Taxab	e amount e amount ttach Schedu	ile E ,.	14 15b 16b 17	12,500.
gét a W-2, see instructions.	14 15a 16a 17 18	Other gains or (losses IRA distributions Pensions and annuitie Rental real estate, roy: Farm income or (loss).	Attach Form 15a 16a alties, partners Attach Sched	4797	b Taxab b Taxab	e amount e amount ttach Schedu	ile E ,.	14 15b 16b 17 18	12,500.
gét a W-2, see instructions. Enclose, but do	14 15a 16a 17 18 19	Other gains or (losses IRA distributions Pensions and annuitie Rental real estate, roy Farm income or (loss). Unemployment compe	Attach Form 15a 16a alties, partnersl Attach Sched	nips, S corporations, trule F	b Taxab b Taxab usts, etc. A	e amount e amount ittach Schedu	ile E ,.	14 15b 16b 17 18	
get a W-2, see instructions. Enclose, but do not attach, any payment. Also,	14 15a 16a 17 18 19 20a	Other gains or (losses IRA distributions	Attach Form 15a 16a aities, partnersi Attach Sohed	nips, S corporations, trule F	b Taxab b Taxab rusts, etc. A	e amount e amount ittach Schedu	ile E	14 15b 16b 17 18 19 20b	10,965.
gél a W-2, see instructions. Enclose, but do not attach, any payment. Also, please use	14 15a 16a 17 18 19 20a 21	Other gains or (losses IRA distributions	Attach Form 15a 16a atties, partnersi Attach Sched Insation 20a e and amount	nips, S corporations, trule F	b Taxabi b Taxab usts, etc. A	e amount e amount ttach Schedu e amount INNING	ile E	14 15b 16b 17 18 19 20b 21	10,965. 1,000.
gel a W-2, see instructions. Enclose, but do not attach, any payment. Also,	14 15a 16a 17 18 19 20a 21 22	Other gains or (losses IRA distributions	Attach Form 15a 16a 16a alties, partnersi Attach Sched assation 20a e and amount in the far right	nips, S corporations, trule F	b Taxab b Taxab usts, etc. A b Taxab LING W	e amount e amount ttach Schedu e amount INNING	ile E	14 15b 16b 17 18 19 20b 21	10,965.
gel a W-2, see instructions. Enclose, but do not attach, any payment. Also, please use Form 1040-V.	14 15a 16a 17 18 19 20a 21	Other gains or (losses IRA distributions	Attach Form 15a 16a 16a alties, partnersi Attach Sched assation 20a e and amount in the far right	nips, S corporations, trule F	b Taxabi b Taxab usts, etc. A	e amount e amount ttach Schedu e amount INNING	ile E	14 15b 16b 17 18 19 20b 21	10,965. 1,000.
gel a W-2, see instructions. Enclose, but do not attach, any payment. Also, please use Form 1040-V.	14 15a 16a 17 18 19 20a 21 22	Other gains or (losses IRA distributions), Attach Form 15a 16a attach Sohed Insation In the far right Inses of reservices	hips, S corporations, trule F	b Taxabi usts, etc. A b Taxabi LING W ugh 21.This	e amount e amount ttach Schedu e amount INNING	ile E	14 15b 16b 17 18 19 20b 21	10,965. 1,000.
gel a W-2, see instructions. Enclose, but do not attach, any payment. Also, please use Form 1040-V.	14 15a 16a 17 18 19 20a 21 22	Other gains or (losses IRA distributions), Attach Form 15a 16a attach Sohed Insation In the far right Inses of reservices	hips, S corporations, trule F	b Taxabi usts, etc. A b Taxabi LING W ugh 21.This	e amount e amount ttach Schedu e amount INNING	ile E	14 15b 16b 17 18 19 20b 21	10,965. 1,000.
gel a W-2, see instructions. Enclose, but do not attach, any payment. Also, please use Form 1040-V.	14 15a 16a 17 18 19 20a 21 22	Other gains or (losses IRA distributions), Attach Form 15a 16a alties, partnersi Attach Sohed maation 20a e and amount in the far right nses of reservicials. Attach Form	nips, S corporations, trule F	b Taxabi usts, etc. A b Taxabi LING W ugh 21.This	e amount e amount ttach Schedu e amount INNING	ile E	14 15b 16b 17 18 19 20b 21	10,965. 1,000.
get a W-2, see instructions. Enclose, but do not attach, any payment. Also, please use Form 1040-V. Adjusted Gross	14 15a 16a 17 18 19 20a 21 22 23 24	Other gains or (losses IRA distributions), Attach Form 15a 16a alties, partnersi Attach Sched Insation 20a e and amount in the far right Inses of reservicials. Attach Fort deduction. Attach Fort	hips, S corporations, trule F	b Taxabi usts, etc. A b Taxabi LING W ugh 21.This 23	e amount e amount ttach Schedu e amount INNING	ile E	14 15b 16b 17 18 19 20b 21	10,965. 1,000.
get a W-2, see instructions. Enclose, but do not attach, any payment. Also, please use Form 1040-V. Adjusted Gross	14 15a 16a 17 18 19 20a 21 22 23 24	Other gains or (losses IRA distributions	15a s 16a alties, partnersl Attach Sched meation s 20a e and amount in the far right sees of reservicials. Attach Fort deduction. Attach Fort 3903	hips, S corporations, trule F 12,900. (see instr.) GAMB. column for lines 7 thro sts, performing artists, orm 2106 or 2106-EZ. ttach Form 8889	b Taxabi b Taxabi usts, etc. A b Taxabi LING W ugh 21 This 23 24 25 26	e amount e amount ttach Schedu e amount INNING	ile E	14 15b 16b 17 18 19 20b 21	10,965. 1,000.
get a W-2, see instructions. Enclose, but do not attach, any payment. Also, please use Form 1040-V. Adjusted Gross	14 15a 16a 17 18 19 20a 21 22 23 24 25 26	Other gains or (losses) IRA distributions Pensions and annuitie Rental real estate, roy, Farm income or (loss). Unemployment compe Social security benefits Other income. List typ Combine the amounts Educator expenses Certain business expe and fee-basis gov. offi Health savings accoun Moving expenses. Att	Attach Form 15a 16a alties, partnersi Attach Sched meation 15 20a 20a e and amount in the far right class. Attach Fort ach Form 3903 employment ta	hips, S corporations, trule F 12,900. (see instr.) GAMB. column for lines 7 thro sts, performing artists, orm 2106 or 2106-EZ. ttach Form 8889	b Taxabi b Taxabi usts, etc. A b Taxabi LING W ugh 21 This 23 24 25 26	e amount e amount ttach Schedu e amount INNING	ile E	14 15b 16b 17 18 19 20b 21	10,965. 1,000.
get a W-2, see instructions. Enclose, but do not attach, any payment. Also, please use Form 1040-V. Adjusted Gross	14 15a 16a 17 18 19 20a 21 22 23 24 25 26 27	Other gains or (losses) IRA distributions Pensions and annuitie Rental real estate, roy Farm income or (loss). Unemployment compe Social security benefits Other income. List typ Combine the amounts Educator expenses Certain business expe and fee-basis gov. offi Health savings accoun Moving expenses. Att Deductible part of self-	Attach Form 15a 16a atties, partnersi Attach Sched meation 20a e and amount in the far right the deduction. Attach Form 3903 employment ta IMPLE, and qu	hips, S corporations, trule F 12,900. (see instr.) GAMB. column for lines 7 thro sts, performing artists, orm 2106 or 2106-EZ ttach Form 8889 x. Attach Schedule SE alified plans	b Taxablusts, etc. A b Taxablusts, etc. A b Taxablusts, etc. A long Way 1. This 23 24 25 26 27 28	e amount e amount ttach Schedu e amount INNING	ile E	14 15b 16b 17 18 19 20b 21	10,965. 1,000.
get a W-2, see instructions. Enclose, but do not attach, any payment. Also, please use Form 1040-V. Adjusted Gross	14 15a 16a 17 18 19 20a 21 22 23 24 25 26 27 28	Other gains or (losses IRA distributions	Attach Form 15a 16a 16a 16a 16a 16a 16a 16a	hips, S corporations, trule F 12,900. (see instr.) GAMB. column for lines 7 thro sts, performing artists, orm 2106 or 2106-EZ ttach Form 8889 x. Attach Schedule SE alified plans ction	b Taxablusts, etc. A b Taxablusts, etc. A b Taxablusts, etc. A long Way 1. This 23 24 25 26 27 28	e amount e amount ttach Schedu e amount INNING	ile E	14 15b 16b 17 18 19 20b 21	10,965. 1,000.
get a W-2, see instructions. Enclose, but do not attach, any payment. Also, please use Form 1040-V. Adjusted Gross	14 15a 16a 17 18 19 20a 21 22 23 24 25 26 27 28 29 30	Other gains or (losses) IRA distributions Pensions and annuitie Rental real estate, roy Farm income or (loss). Unemployment compe Social security benefits Other income List typ Combine the amounts Educator expenses Certain business expe and fee-basis gov offi Health savings accoun Moving expenses. Att Deductible part of self- Self-employed SEP, S	Attach Form 15a 16a afties, partnersi Attach Sched Insation 20a e and amount in the far right Interest to deduction. Attach Form ach Form 3903 employment ta IMPLE, and qui Insurance deductions and qui Insurance	hips, S corporations, trule F 12,900. (see instr.) GAMB. column for lines 7 thro sts, performing artists, orm 2106 or 2106-EZ ttach Form 8889 x. Attach Schedule SE alified plans ction	b Taxablusts, etc. A b Taxablusts, etc. A b Taxablusts, etc. A LING W ugh 21 This 23 24 25 26 27 28 29	e amount e amount ittach Schedu e amount INNING:	incom	14 15b 16b 17 18 19 20b 21	10,965. 1,000.
get a W-2, see instructions. Enclose, but do not attach, any payment. Also, please use Form 1040-V. Adjusted Gross	14 15a 16a 17 18 19 20a 21 22 23 24 25 26 27 28 29 30 31a	Other gains or (losses IRA distributions	Attach Form 15a 16a atties, partnersi Attach Sched Insation 15 20a e and amount in the far right 15 20a 16 20a	hips, S corporations, trule F 12,900. (see instr.) GAMB. column for lines 7 thro sts, performing artists, orm 2106 or 2106-EZ ttach Form 8889 x. Attach Schedule SE alified plans ction s 16-	b Taxabi b Taxabi usts, etc. A b Taxab LING W ugh 21 This 23 24 25 26 27 28 29 30 31a	e amount e amount ittach Schedu e amount INNING:	le E	14 15b 16b 17 18 19 20b 21	10,965. 1,000.
get a W-2, see instructions. Enclose, but do not attach, any payment. Also, please use Form 1040-V. Adjusted Gross	14 15a 16a 17 18 19 20a 21 22 23 24 25 26 27 28 29 30 31a 32	Other gains or (losses IRA distributions	Attach Form 15a 16a 16a 16a 16a 16a 16a 16a	hips, S corporations, trule F 12,900. (see instr.) GAMB. column for lines 7 thro sts, performing artists, orm 2106 or 2106-EZ ttach Form 8889 x. Attach Schedule SE alified plans ction s 16-	b Taxabi b Taxabi LING W ugh 21 This 23 24 25 26 27 28 29 30 31a 32	e amount e amount titach Schedule amount INNINGS is your total	le E	14 15b 16b 17 18 19 20b 21	10,965. 1,000.
get a W-2, see instructions. Enclose, but do not attach, any payment. Also, please use Form 1040-V. Adjusted Gross	14 15a 16a 17 18 19 20a 21 22 23 24 25 26 27 28 29 30 31a 32 33	Other gains or (losses IRA distributions	Attach Form 15a 16a 16a 16a 16a 16a 16a 16a	hips, S corporations, trule F 12,900. (see instr.) GAMB. column for lines 7 thro sts, performing artists, prm 2106 or 2106-EZ ttach Form 8889 x. Attach Schedule SE alified plans ction s. 16-1	b Taxabi b Taxabi usts, etc. A b Taxabi LING W ugh 21 This 23 24 25 26 27 28 29 30 31a 32 33	e amount e amount titach Schedule amount INNINGS is your total	incom	14 15b 16b 17 18 19 20b 21	10,965. 1,000.
get a W-2, see instructions. Enclose, but do not attach, any payment. Also, please use Form 1040-V. Adjusted Gross	14 15a 16a 17 18 19 20a 21 22 23 24 25 26 27 28 29 30 31a 32 33 34	Other gains or (losses IRA distributions	Attach Form 15a 16a 16a 16a 16a 16a 16a 16a	hips, S corporations, trule F 12,900. (see instr.) GAMB. column for lines 7 thro sts, performing artists, orm 2106 or 2106-EZ ttach Form 8889 x. Attach Schedule SE allified plans ction s 1.6-	b Taxabi b Taxabi usts, etc. A b Taxabi LING W ugh 21 This 23 24 25 26 27 28 29 30 31a 32 33 34	e amount e amount titach Schedule amount INNINGS is your total	incom	14 15b 16b 17 18 19 20b 21	10,965. 1,000.
get a W-2, see instructions. Enclose, but do not attach, any payment. Also, please use Form 1040-V. Adjusted Gross	14 15a 16a 17 18 19 20a 21 22 23 24 25 26 27 28 29 30 31a 32 33	Other gains or (losses IRA distributions	Attach Form 15a 16a 16a 16a 16a 16a 16a 16a	hips, S corporations, trule F 12,900. (see instr.) GAMB. column for lines 7 thro sts, performing artists, prm 2106 or 2106-EZ ttach Form 8889 x. Attach Schedule SE alified plans ction s 1.6-	b Taxabi b Taxabi usts, etc. A b Taxabi LING W ugh 21 This 23 24 25 26 27 28 29 30 31a 32 33 34	e amount e amount titach Schedule amount INNINGS is your total	incom	14 15b 16b 17 18 19 20b 21	10,965. 1,000.

Form 1040 (2012)	5	Sean S & Stacey A	A Graham		111	-		Page 2
Tax and		38	Amount from line 37 (adjusted of	gross income)	ogumento esta esta			38	57,143.
Credits		39a	Check You were born	before Jan. 2, 1948,	Blind.	Total boxes			
			if: Spouse was bo	rn before Jan. 2, 194	Blind	checked ► 39a	5 H H		
Standard Deduction		b	If your spouse itemizes on a separate retu	m or you were a dual-status	alien, check here	► 39b			36 500
for-	_	40	Itemized deductions (from Sci	and the state of the same of the same of the same of		A Committee of the contract of		40	20,635.
• People V	who	41	Subtract line 40 from line 38	lijaivisitisitisistesi	elvieni ilaivia		with incide	41	36,508.
check any box on line		42	Exemptions. Multiply \$3,800 b	y the number on line t	5d		urinciri	42	19,000.
39a or 39b who can b	e	43	Taxable income. Subtract line	42 from line 41. If line	42 is more th	an line 41, enter -	0-,	43	17,508.
claimed as dependent	88	44	Tax (see instructions). Check if any tax i	s from a Form(s) 8	814 b For	n 4972 C 962 ek	ector .	44	1,733.
see instruction		45	Alternative minimum tax (see	instructions). Attach	Form 6251		******	45	
All other		46	Add lines 44 and 45	************	*********	************	🗲	46	1,733.
Single or	20 1	47	Foreign tax credit. Attach Form	1116 if required					
Married fill separately		48	Credit for child and dependent care expen	ises Attach Form 2441	48		25.		
\$5,950		49	Education credits from Form 88	63, line 19	49	1,6	08.		
Married fill	ing	50	Retirement savings contribution	s credit. Attach Form	8880 50				
jointly or Qualifying		51	Child tax credit. Attach Schedu	le 8812, if required	51				
widow(er), \$11,900		52	Residential energy credits. Atta	ch Form 5695	52				
Head of		53	시기시키시 그 시기시 시기 시기 시 그 시 그 시 그 시	0 b 8801 c	53				1
household \$8,700	r =	54	Add lines 47 through 53. These					54	1,733.
244		55	Subtract line 54 from line 46. If	line 54 is more than I	ine 46, enter -	0	mi 🖭	55	
Other		56	Self-employment tax. Attach Se	chedule SE	*********			56	
Taxes		57	Unreported social security and	Medicare tax from For	m: a 4	37 b 891	9 1111	57	
		58	Additional tax on IRAs, other qu	alified retirement plan	s, etc. Attach	Form 5329 if requ	ired	58	
		59a	Household employment taxes for	rom Schedule H				59a	
		b	First-time homebuyer credit rep	ayment. Attach Form	5405 if require	d		59b	
		60	Other taxes. Enter code(s) from	instructions				60	
		61	Add lines 55 through 60. This is	s your total tax				61	
Payments		62	Federal income tax withheld fro	m Forms W-2 and 10	99 62	8,5	96.	E	ORM 1099
-		63	2012 estimated tax payments and amount	applied from 2011 return	63				
If you have qualifying		64a	Earned income credit (EIC)	NQ	64a				
attach Sch		b	Nontaxable combat pay election 6	4b	-		outor "		
EIC.		65	Additional child tax credit. Attac	ch Form 8812	65		00.		
		66	American opportunity credit from	m Form 8863, line B	66	1,0	00.		
		67	Reserved		67				
		68	Amount paid with request for ex	rtension to file	68				
		69	Excess social security and tier	RRTA tax withheld	69				
		70	Credit for federal tax on fuels. A		70				
		71	Credits from Form: a 2439	served C 8601 d	8885 71				3.61 2.51
		72	Add lines 62, 63, 64a, and 65 th	rough 71. These are	your total pay	ments		72	10,596.
Refund		73	If line 72 is more than line 61, s				-	73	10,596.
		74a	Amount of line 73 you want refu					74a	10,596.
		b	Routing 322070239		Type X C	necking Sav	ings		
Direct depos See instructi		d	Account 002020452345		70.77				
See manuch	UIIS	75	Amount of line 73 you want applied to	your 2013 estimate	d tax ▶ 75				
Amount		76	Amount you owe. Subtract line		Contract of the Contract of th		Stok P.	76	
You Owe		77	Estimated tax penalty (see instr	uctions)	77				-
Third Par Designee		OU W	ant to allow another person to di	scuss this return with	the IRS (see i	nstructions)?	Pe	Complete sonal identi	fication
	7,000,110		ties of perjury, I declare that I have examine			statements and to the	hiii	nber (PIN)	
Sign Here	belief	they a	ire true, correct, and complete. Declaration	of preparer (other than taxp	ayer) is based on a	Il information of which p	reparer has	any knowlet	ige
		sign	ature	Date		cupation		110000	me phone number 555-1122
Joint return? See instr.	Care	unel-	signature, if a joint return both must:	sign Date	Retire	s occupation			RS sent you an identity
Keep a copy for your	, Spor	use s	Signature, ir a joint return both must	sign Date	Spouse	s occupation			ion PIN.
records.					Teache	Y		enter it	
_	Driet/To-	10 100	eparer's name Pre	narare eignatura	reacile	Date	Leve	(see in	PTIN
Paid	Filan Typ	e bu	parer's name PR	eparer's signature		Date	Chec	employed	F (100)
Preparer's	Firm's nam					-1-	Firm's		Į.
Use Only	Firm's nam		37				Phone		
	cums addr	c93	y .				Phone	HO.	
BCA		_		7.00					Form 1040 (2012

SCHEDULE A (Form 1040) Department of the Treasur, Internal Revenue Service	(8	Itemized Deduction ►Information about Schedule A and its separate instruction ► Attach to Form 1040.		2012 Attachment Sequence No. 07		
Name(s) shown on I		1040 cey A Graham			20.00	ur social security no.
Medical	Lat	Caution. Do not include expenses reimbursed or paid by others.			11	
and	1	Medical and dental expenses (see instructions)	1	5,275.		
Dental	2	Enter amount from Form 1040, line 38 2 57, 143.				
Expenses	3	Multiply line 2 by 7.5% (.075)	3	4,286.		
	4	Subtract line 3 from line 1, If line 3 is more than line 1, enter -0-,	******		4	989.
Taxes You Paid	5	State and local a Income taxes	5	3,575.		
		b General sales taxes	12111	2 200		
	6	Real estate taxes (see instructions)	6	1,300.	-	
	7	Personal property taxes	7	565.	-	
	8	Other taxes. List type and amount.				
	9	Add lines 5 through 9	8		9	5,440.
luda an ed	10	Add lines 5 through 8 Home mortgage interest & points reported to you on Form 1098	10	5,656.		5/440.
Interest 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		3,030.		
Note.			11			
Your mortgage	12	Points not reported to you on Form 1098. See instructions for				
interest deduction may		special rules	12			
be limited (see	13	Mortgage insurance premiums (see instructions)	13			
instructions).	14	Investment interest. Attach Form 4952 if required. (See inst.)	14			The second
	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,	100			
Charity		see instructions	16	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 benefit for it,	32	instructions. You must attach Form 8283 if over \$500	17		-	
see instructions.	18	Carryover from prior year	18		40	7,550.
Convelle and	19	Add lines 16 through 18		4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 -	19	1,330.
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,	1,1,1,1,1,1			
and Certain		job education, etc. Attach Form 2106 or 2106-EZ if required.				
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	24	1,025.		
	25	Enter amount from Form 1040, line 38 25 57, 143.		2.202		
	26	Multiply line 25 by 2% (.02)	26	1,143.		
ZW	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		1 200		
Miscellaneous		GAMBLING LOSSES		1,000.		1 000
Deductions		A form			28	1,000
Total	29	Add the amounts in the far right column for lines 4 through 28. Al			00	20,635
		on Form 1040, line 40	data aras	EVENERAL STREET	. 29	20,000
Itemized Deductions	30	If you elect to itemize deductions even though they are less than		end would		

HESPHAS

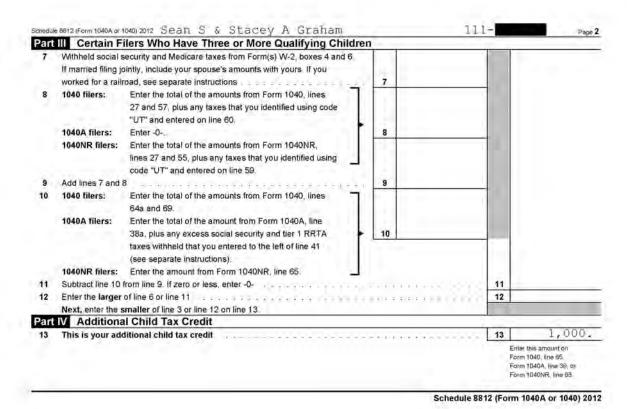
Form 24		► Attach to Form 1040, Form 1040A, or Form 1040NR. 1040A Information about Form 2441 and its separate instructions 1040NR		es	1040	-	_	OMB No. 1545-0074	
Department of Internal Reven	the Treasury			1040A 1040NR	2441	Ц	2012 Attachment Sequence No. 21		
	hown on return		100000000000000000000000000000000000000				Your s	ocial security number	
Sean :	S & Stace	y A Graham					111-		
Part I	The second second second		o Provided the Care -	You mus	t complete t	his part.			
		more than two care provide		-	1100			Tana	
1 (a)	Care provider's	No. of the Contract of the Con	(b) Address	200	(c) Iden	7.7		(d) Amount paid	
	name	1648 Baylo	t, apt. no., city, state, and ZIP co	ide)	(SS	N or EIN)	(see instructions)	
Cross	roads Chi		JI Avenue	1	2.0-			625.	
CIUSS	LUAUS CHI	Id C	-	-	2.0-,			025.	
	Die	d you receive	No —			Comple	ete only	Part II below.	
		ent care benefits?	Yes		→		Dec and the	III on page 2.	
			y owe employment taxes. If you	do. you	cannot file F	orm 104	IOA. For	details,	
Part II		1040, line 59a, or Form 10							
		Child and Depende	ou have more than two qualifying	narcone	see the in	etruction			
2 11101	(a)	Qualifying person's name			ing person's			Qualified expenses	
	First	addinying persona name	Last		curity number		you)	ncurred and paid in 2012 person listed in column (a)	
	11100		Euo.		tarry manner		TUI DIE	person risted in column (a)	
Josh	ua	Graham		114-				625.	
3 Add th	e amounts in colu	mn (c) of line 2. Do not ent	er more than \$3,000 for one qua	lifying pe	rson	1		210	
40 00 D	000 for two or more	parenne If you completed	Dort III onfor the amount from I	line 31 .		. 3		625.	
01.30,0		persons. If you completed	ran in, enter the amount from t			1	_		
4 Entery		ne. See instructions				4		1,825.	
4 Entery 5 If marri	ied filing jointly, en	ne. See instructions nter your spouse's earned in	ncome (if your spouse was a stud	dent or w		4		1,825.	
4 Entery 5 If marri disable	ied filing jointly, en ed, see the instruct	ne. See instructions hter your spouse's earned in tions); all others, enter the		dent or w		. 6		1,825. 33,991.	
4 Enter y 5 If marri disable 6 Enter t	ied filing jointly, en ed, see the instruct he smallest of line	ne. See instructions ter your spouse's earned in tions); all others, enter the 3.4, or 5	ncome (if your spouse was a stud amount from line 4	dent or w		4		1,825.	
4 Enter y 5 If marri disable 6 Enter t 7 Enter t	ied filing jointly, en ed, see the instruct he smallest of line he amount from F	ne. See instructions ter your spouse's earned in tions); all others, enter the a 3, 4, or 5 orm 1040, line 38; Form 10	ncome (if your spouse was a stud amount from line 4	dent or w		. 6		1,825. 33,991.	
4 Enter y 5 If marri disable 6 Enter t 7 Enter t or Forr	ied filing jointly, en ed, see the instruct he smallest of line he amount from F m 1040NR, line 37	ne. See instructions hter your spouse's earned in tions); all others, enter the a 3. 4, or 5 orm 1040, line 38; Form 10	ancome (if your spouse was a stud amount from line 4	dent or w		. 6		1,825. 33,991.	
4 Enter y 5 If marri disable 6 Enter t 7 Enter t or Forr 8 Enter c	ied filing jointly, en ed, see the instruct he smallest of line he amount from F m 1040NR, Jine 37 on line 8 the decim	ne. See instructions hter your spouse's earned in tions); all others, enter the a 3. 4, or 5 orm 1040, line 38; Form 10	ancome (if your spouse was a stud amount from line 4	dent or w		. 6		1,825. 33,991.	
4 Enter y 5 If marri disable 6 Enter t 7 Enter t or Forr 8 Enter c	led filing jointly, end, see the instruct the smallest of line the amount from Firm 1040NR, line 37 on line 8 the decimal filine 7 is:	ne. See instructions Inter your spouse's earned in Itions); all others, enter the Be 3, 4, or 5 Orm 1040, line 38; Form 10 Itinates amount shown below the	amount from line 4	dent or w	7,143.	. 6		1,825. 33,991.	
4 Entery 5 If marri disable 6 Enter t 7 Enter t or Forr 8 Enter c	ied filing jointly, en ed, see the instruct he smallest of line he amount from Fi in 1040NR, line 37 on line 8 the decim f line 7 is:	ne. See instructions hter your spouse's earned in tions); all others, enter the e 3. 4, or 5 orm 1040, line 38; Form 10 hal amount shown below the	amount from line 4	dent or w	7,143.	. 6		1,825. 33,991.	
4 Entery 5 If marri disable 6 Enter t 7 Enter t or Forr 8 Enter c	ied filing jointly, en ed, see the instruct he smallest of line he amount from Fi in 1040NR, line 37 on line 8 the decim f line 7 is: But not Over over	ne. See instructions hter your spouse's earned in tions); all others, enter the e 3, 4, or 5 form 1040, line 38; Form 10 all amount shown below the Decimal amount is	ancome (if your spouse was a student amount from line 4	dent or w	7,143.	. 6		1,825. 33,991.	
4 Entery 5 If marri disable 6 Enter t 7 Enter t or Forr 8 Enter c	ied filing jointly, en ed, see the instruct the smallest of line the amount from Fi in 1040NR, line 37 on line 8 the decim of line 7 is: But not over \$0-15,000	ne. See instructions her your spouse's earned in tions); all others, enter the e 3, 4, or 5 form 1040, line 38; Form 10 Decimal amount is	amount from line 4	5°7	7,143.	. 6		1,825. 33,991.	
4 Entery 5 If marri disable 6 Enter t 7 Enter t or Forr 8 Enter c	ied filing jointly, energy see the instruction of the smallest of line the amount from Firm 1040NR, line 37 on line 8 the decimal films 7 is: But not over	ne. See instructions hter your spouse's earned in tions); all others, enter the e 3, 4, or 5 form 1040, line 38; Form 10 all amount shown below the Decimal amount is	amount from line 4	5°7	7,143.	. 6	X.	1,825. 33,991. 625.	
4 Entery 5 If marri disable 6 Enter t 7 Enter t or Forr 8 Enter c	ied filing jointly, en ed, see the instruct the smallest of line the amount from Fi in 1040NR, line 37 on line 8 the decim of line 7 is: But not over \$0-15,000	ne. See instructions her your spouse's earned in tions); all others, enter the e 3, 4, or 5 form 1040, line 38; Form 10 Decimal amount is 35 34	amount from line 4	5°7	cimal count is	5 6	Х,	1,825. 33,991. 625.	
4 Entery 5 If marri disable 6 Enter t 7 Enter t or Forr 8 Enter c	ied filing jointly, energy see the instruction of the smallest of line the amount from Firm 1040NR, line 37 on line 8 the decimal filine 7 is: But not over	ne. See instructions her your spouse's earned in tions); all others, enter the e 3, 4, or 5 form 1040, line 38; Form 10 Decimal amount is 35 34 33	amount from line 4	dent or w	7,143. cimal sount is 27 26 25	5 6	х,	1,825. 33,991. 625.	
4 Entery 5 If marri disable 6 Enter t 7 Enter t or Forr 8 Enter c	ied filing jointly, energy see the instruction of the smallest of line the amount from Firm 1040NR, line 37 on line 8 the decimal filine 7 is: But not over	ne. See instructions Inter your spouse's earned intions); all others, enter the Begin and a see a se	amount from line 4	dent or w	7,143. cimal sount is 27 26 25 24	5 6	X.	1,825. 33,991. 625.	
4 Entery 5 If marri disable 6 Enter t 7 Enter t or Forr 8 Enter c	ied filing jointly, end, see the instruct the smallest of line the amount from Fin 1040NR, line 37 on line 8 the decim 1 line 7 is: Substituting 15,000 15,000 17,000 17,000 19,000 19,000 21,000 21,000 21,000 23,000	ne. See instructions	amount from line 4	5.7	7,143. cimal sount is 27 26 25 24	5 6	X.	1,825. 33,991. 625.	
4 Entery 5 If marri disable 6 Enter t 7 Enter t or Forr 8 Enter c	ied filing jointly, end, see the instruct the smallest of line the amount from Fin 1040NR, line 37 on line 8 the decim of line 7 is: But not over \$0-15,000 15,000-17,000 17,000-19,000 19,000-21,000 21,000-23,000 23,000-25,000	ne. See instructions Inter your spouse's earned intions); all others, enter the Bear of Section 1040, line 36; Form 10 Inter amount shown below the Decimal amount is 35 34 33 32 31 30	amount from line 4	dent or w	7,143. cimal sount is 27 26 25 24 23 22	5 6	X.	1,825. 33,991. 625.	
4 Enter y 5 If mann disable 6 Enter t 7 Enter t or Forr 8 Enter c	led filing jointly, end, see the instruct the smallest of line the amount from Fin 1040NR, line 37 on line 8 the decim f line 7 is: Dover	ne. See instructions	amount from line 4	dent or w	7,143. cimal sount is 27 26 25 24 23 22 21	5 6	Х.,	1,825. 33,991. 625.	
4 Enter y 5 If mann disable 6 Enter t 7 Enter t or Forr 8 Enter c	led filing jointly, end, see the instruct the smallest of line the amount from Fin 1040NR, line 37 on line 8 the decim f line 7 is: Dover	ne. See instructions Inter your spouse's earned intions); all others, enter the Bear of Section 1040, line 38; Form 10 Internal amount shown below the Decimal amount is 35 34 33 32 31 30 29 28 Internal amount on line 8. If your liter your property in the section of the section	amount from line 4	dent or w	7,143. cimal sount is 27 26 25 24 23 22 21	5 6	Х.,	1,825. 33,991. 625.	
4 Enter y 5 If mann disable 6 Enter t 7 Enter t or Forn 8 Enter c	led filing jointly, end, see the instruct the smallest of line the amount from Fin 1040NR, line 37 on line 8 the decim of line 7 is: Substitute	ne. See instructions Inter your spouse's earned intions); all others, enter the Bear of Section 1040, line 38; Form 10 Internal amount shown below the Decimal amount is 35 34 33 32 31 30 29 28 Internal amount on line 8. If your liter your property in the section of the section	amount from line 4	dent or w	cimal sount is 27 26 25 24 23 22 21 20	5 6	Х.,	1,825. 33,991. 625.	
4 Enter y 5 If marn disable 6 Enter t 7 Enter t or Forn 8 Enter c 9 Multipli the ins 10 Tax lia	ied filing jointly, end, see the instructions amount from Fin 1040NR, line 37 on line 8 the decim f line 7 is: Source	ne. See instructions hter your spouse's earned introns); all others, enter the e 3, 4, or 5 form 1040, line 38; Form 10 Decimal amount is 35 34 33 32 31 30 29 28 simal amount on line 8, If your spous property is a simal amou	amount from line 4	dent or w	7,143. cimal sount is 27 26 25 24 23 22 21	5 6	Х.,	1,825. 33,991. 625.	
4 Enter y 5 If marn disable 6 Enter t 7 Enter t or Forn 8 Enter c 9 Multipl the ins 10 Tax lia Limit V	ied filing jointly, end, see the instruct the smallest of line the amount from Fin 1040NR, line 37 on line 8 the decim of line 7 is: But not over	ne. See instructions her your spouse's earned introns); all others, enter the e 3, 4, or 5 form 1040, line 38; Form 10 Decimal amount is 35 34 33 32 31 30 29 28 imal amount on line 8. If your earnount from the Credit structions	amount from line 4	dent or w	cimal pount is 27 26 25 24 23 22 21 20 L , 733.	6 6	х.	1,825. 33,991. 625.	

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SCHEDULE 8812 OMB No. 1545-0074 Child Tax Credit (Form 1040A 2012 or 1040) Attach to Form 1040, Form 1040A, or Form 1040NR. Department of the Treasury Sequence No. 47 ▶ Information about Schedule 8812 and its separate instructions is at www.irs.gov/form1040. Name(s) shown on return Your social security number Sean S & Stacey A Graham 111-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 В 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. No. Yes 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. No Yes 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: ,000. Instructions for Form 1040A, line 33). 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 2 3 Subtract line 2 from line 1. If zero, stop; you cannot take this credit 3 35,816. Earned income (see separate instructions) . . . Nontaxable combat pay (see separate b instructions) Is the amount on line 4a more than \$3,000? 5 No. Leave line 5 blank and enter -0- on line 6. Yes. Subtract \$3,000 from the amount on line 4a. Enter the result 32,816. 5 4,922. Multiply the amount on line 5 by 15% (.15) and enter the result 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. Schedule 8812 (Form 1040A or 1040) 2012

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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

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 111-

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.

Ρâ	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	15.01			
	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	161			
	filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico,	553	55 5.45		
	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	100	100 050		
	any education credit	4	122,857.		
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household.	4.54	00.000		
	or qualifying widow(er)	5	20,000.		
6	If line 4 is:	- 35			
	Equal to or more than line 5, enter 1.000 on line 6				1 000
	 Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to 	11	Sidedidada	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 an				
	the conditions described in the instructions, you cannot take the refundable America	an oppor			0 500
		4.400.0		7	2,500.
В	Refundable American opportunity credit. Multiply line 7 by 40% (.40), Enter the a		To a desired	5.0	
	on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below	6666	***	8	1,000.
_	Nonrefundable Education Credits			-	1 500
9	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (se		Calculate in contract contract in	9	1,500.
10	After completing Part III for each student, enter the total of all amounts from all Parts			3	000
	zero skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	800.
1	Enter the smaller of line 10 or \$10,000			11	800.
2	Multiply line 11 by 20% (.20)		******	12	160.
3	Enter: \$124,000 if married filing jointly; \$62,000 if single, head of	.52	104 000		
	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	2011			
	filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico,	14	FF 1.40		
	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-	led i	Coo NEW		
	on line 18, and go to line 19	15	66,857,		
16	and a transfer of the first of the content of the c	No.	22 222		
	or qualifying widow(er)	16	20,000.		
7	If line 15 is:				
	 Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 				0.0220
	 Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded 	to at lea	st three places)	17	1.000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see	e instruc	ctions)	18	160.
19	the property of the property o				3 W5 W
	(see instructions) here and on Form 1040, line 49, or Form 1040A, line 31,			19	1,608.

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100	m 8863 (2012) ne(s) shown on return	Your:	social security number
ea	n S & Stacey A Graham	1	11-
	Complete Part III for each student for whom you are cla NUTION opportunity credit or lifetime learning credit. Use addition		dent.
P	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 1 of your tax return
7	66-1/	220	
	remy Graham	113-	
22	Educational institution information (see instructions)	Le Marchael Company	Post (A)
a.	Name of first educational institution	b. Name of second educational institution (i	(any)
c1	ark 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,	것이 그렇게 다니겠어요요? 그모모
31	9 Doane Dr	100000011000000000000000000000000000000	
ME	MPHIS TN 38101-	A A COLUMN TO THE RESIDENCE	
(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	п
	from this institution for 2011 with Box Yes X No	from this institution for 2011 with Box	Yes No
it	2 filed in and Box 7 checked?	2 filed in and Box 7 checked?	
	bu 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	-
14	lederal identification number (from Form 1098-T).	federal identification number (from Form	
20			
23	Has the Hope Scholarship Credit or American opportunity		No other second
	credit been claimed for this student for any 4 prior tax years?	Yes - Stop! X No. Go to line 31 for this student.	a + Go to line 24.
24	Was the student enrolled at least half-time for at least one		
	academic period that began in 2012 at an eligible	N. T.	43. Va. F. a b.
	educational institution in a program leading towards a		o - Stop! Go to line 31
	postsecondary degree, certificate, or other recognized	10	r this student.
25	postsecondary educational credential? (see instructions) Did the student complete the first 4 years of post-secondary	Yes - Stop!	o - Go to line 26.
	education before 2012?	Go to line 31 for this student.	5 - 50 to line 20.
-	Was the student convicted, before the end of 2012, of a		o - See Tip below and
26	felony for possession or distribution of a controlled	Yes - Stop! K co	
26			implete either lines 27-30
26	substance?	Go to line 31 for this student. or	line 31 for this student.
	substance? When you figure your taxes, you may want to compare the Ame		line 31 for this student.
26 Ti	when you figure your taxes, you may want to compare the Ame for each student that gives you the lower tax liability. You cannot	rican opportunity credif and lifetime learning credit take the American opportunity credit and the life	line 31 for this student. dits, and choose the credit fetime learning credit for
	When you figure your taxes, you may want to compare the Ame for each student that gives you the lower fax liability. You cannot the same student in the same year. If you complete lines 27 this	rican opportunity credif and lifetime learning credit take the American opportunity credit and the life	line 31 for this student. dits, and choose the credit fetime learning credit for
	When you figure your taxes, you may want to compare the Ame for each student that gives you the lower fax liability. You cannot the same student in the same year. If you complete lines 27 the American Opportunity Credit	rican opportunity credit and lifetime learning crec of take the American opportunity credit and the life rough 30 for this student do not complete line 31.	line 31 for this student. dits, and choose the credit fetime learning credit for
TI	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	rican opportunity credit and lifetime learning cred of take the American opportunity credit and the life rough 30 for this student do not complete line 31. hter more than \$4,000.	line 31 for this student. dits, and choose the credit fetime learning credit for
TI 27 28	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-	rican opportunity credit and lifetime learning cred of take the American opportunity credit and the life rough 30 for this student do not complete line 31.	line 31 for this student. dits, and choose the credit fetime learning credit for 27 4,000. 28 2,000.
27 28 29	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)	rican opportunity credit and lifetime learning cred of take the American opportunity credit and the life rough 30 for this student do not complete line 31.	line 31 for this student. dits, and choose the credit fetime learning credit for 27 4,000. 28 2,000.
TI 27 28	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 27. Otherwise, add \$2,000 from line 28.	rican opportunity credit and lifetime learning credit take the American opportunity credit and the lifetime and life	line 31 for this student. dits, and choose the credit fetime learning credit for 27 4,000. 28 2,000. 29 500.
27 28 29	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)	rican opportunity credit and lifetime learning credit take the American opportunity credit and the life rough 30 for this student do not complete line 31. Inter more than \$4,000.	line 31 for this student. dits, and choose the credit fetime learning credit for 27 4,000. 28 2,000.
27 28 29	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	rican opportunity credit and lifetime learning credit take the American opportunity credit and the life rough 30 for this student do not complete line 31. Inter more than \$4,000. In the amount on line 29 and I Parts III, line 30 on Part I, line 1	line 31 for this student. dits, and choose the credit fetime learning credit for 27 4,000. 28 2,000. 29 500.

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Answers-Graham 117

Name	8863 (2012) e(s) shown on return	You		l security number
ear	1 S & Stacey A Graham		111-	
2.0	Complete Part III for each student for whom you are claid opportunity credit or lifetime learning credit. Use addition		tudent.	
Pa	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
F - 5	I Broanth	115		
Gai		115-		
22 a.	Educational institution information (see instructions) Name of first educational institution	b. Name of second educational institution	/if any	\
ш.	Notice of that educational management	b. Hame or second educational manufacture	th any	
Can	mpbell University			
-(1)	Address, Number and street (or P.O. box). City, town or post office,	(1) Address, Number and street (or P.O. b	ox). Cit	y, town or post office
15	state, and ZIP code. If a foreign address, see instructions. Morgan Drive	state, and ZIP code. If a foreign address	ss, see	instructions.
- (2)	Did the student receive Form 1098-T	(2) Did the student receive Form 1098-T		
(2)	from this institution for 2012? Yes No	from this institution for 2012?	П	Yes No
(3)	Did the student receive Form 1098-T from this institution for 2011 with Box Yes X No	(3) Did the student receive Form 1098-T from this institution for 2011 with Box		Yes No
-	2 filed in and Box 7 checked?	2 filed in and Box 7 checked?	-	
_	checked "No" in both (2) and (3), skip (4).	If you checked "No" in both (2) and (3), skip	_	10. 11. 11.
(4)	If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).	(4) If you checked "Yes" in (2) or (3), ente federal identification number (from For		
23	Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years?	Yes - Stop! Go to line 31 for this student.	No + Go	o to line 24.
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 postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)	Yes - Go to line 25.		op! Go to line 31 student.
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.		
26	Was the student convicted, before the end of 2012, of a	Ohn and O		e Tip below and
	felony for possession or distribution of a controlled			te either lines 27-30
	substance?			31 for this student.
TIF	the same student in the same year. If you complete lines 27 the	of take the American opportunity credit and the	lifetime	The second of th
27	American Opportunity Credit Adjusted qualified education expenses (see instructions). Do not en	oter more than \$4,000	27	
28	Subtract \$2,000 from line 27. If zero or less enter -0-		28	
29	Multiply line 28 by 25% (.25)		29	
30	If line 28 is zero, enter the amount from line 27. Otherwise, add \$2.0		5	
	enter the result. Skip line 31, Include the total of all amounts from all	Parts III, line 30 on Part I, line 1	30	
	Lifetime Learning Credit		1	
31	Adjusted qualified education expenses (see instructions). Include the III, line 31, on Part II, line 10		31	800.
For F	Paperwork Reduction Act Notice, see your tax return instructions		1 31 1	Form 8863 (2012
				W x = 22, 422,
BCA-	US8863	35.2		

		reasury - Internal Revenue Se ual Income Tax F		2012 омв	No. 1545	5-0074 RS 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 instruction	S.
Your first name and i Mark D Aus			Last name					Your 231	so <u>cial security nu</u> –	mber
If a joint return, spous	se's firs	t name and initial	Last name					Spou 232	se's social securi —	ty no.
Home address (numb		street). If you have a F	P.O. box, see ins	structions.		Apt. no	١.		ake sure the SSN(
		P code. If you have a foreign a	address, also complet	e spaces below (see instruct	tions).				lential Election Ca	
			T =					jointly, wa	nt \$3 to go to this fund. C below will not change you	heck-
Foreign country name		T	Foreign provi	,		n postal code		or refund.	You	pouse
Filing Otatus	1	Single		4	_	,			erson). (See instru	,
Filing Status	2 3 X	Married filing jointly		•				child but	not your depender	it, enter
Check only one box.	3 🛚	Married filing separa and full name here.				child's name her	-	onondont	obild	
Exemptions	6a	k zl		you as a dependent		lifying widow(er)		ependent	□ Boxes checked	on
Exciliptions	b	H		·····					6a and 6b	1
If more than	c	Dependents:		(2) Dependent's	(3)	Dependent's	(4)√	if child unde	No. of children	
	st name	•		social security no.	'	relationship to you	fying	age 17 qual for child tax t (see instr.)	i- on 6c who: Iived with you	0
dents, see						7	Cledi	(see ilisti.)	did not live with you due to divorce	
instr. and									or separation (see instr.)	0
check									Dependents on 6c not entered above	0
here ▶									Add numbers	
d Total nur	mber of	exemptions claimed							on lines abovel	▶ 1
Income	7	Wages, salaries, tips,	etc. Attach Form	n(s) W-2				_		
								_ 7	12,4	<u>/5.</u>
Attach		Taxable interest. Atta		•				8a		
Form(s) W-2 here. Also attach Forms		Tax-exempt interest.			8b				1	4.0
W-2G and		Ordinary dividends. A		•			1.40	9a	1	49.
1099-R if tax					9b		149.			72
was withheld.		Taxable refunds, credi								73.
		Alimony received						11		
	12 13	Business income or (lo Capital gain or (loss).	•					13		75.
If you did not get a W-2,	14	Other gains or (losses		•			_			<i>'</i> •
see instructions.		IRA distributions	· 1 1	4/3/	1				2.	68.
		Pensions and annuitie		9,397.		cable amount		16b	8,6	
	17	Rental real estate, roy		•	_		ıle E .	_	, ,	
		Farm income or (loss)	•							
Enclose, but do		Unemployment compe						19		
not attach, any payment. Also,	D 20a	Social security benefit	s 20a	7,368.	b Tax	cable amount .		20b	2	05.
please use	21	Other income. List typ	oe and amount (see instr.)				21		
Form 1040-V.	22	Combine the amounts	in the far right o	olumn for lines 7 thro	ugh 21.	This is your total	incon	n1e 22	21,9	31.
	23	Educator expenses			23					
Adjusted	24	Certain business expe	enses of reservis	ts, performing artists,						
Gross		and fee-basis gov. offi	icials. Attach Fo	rm 2106 or 2106-EZ						
Income		Health savings accour								
		Moving expenses. Att			—					
		Deductible part of self-								
	28	Self-employed SEP, S		•	28					
		Self-employed health i								
		Penalty on early withd	=	•						
		Alimony paid b Recipies IRA deduction			31a 32					
		Student loan interest of			33					
		Tuition and fees. Attac								
		Domestic production a			-					
		Add lines 23 through 3						36		
	37	Subtract line 36 from I						▶ 37	21,9	31.
BCA For Disclosi	ure, Pri	vacy Act, and Paperv				structions.	US104	10\$1	Form 1040	(2012)

Answers-Austin 119

Form 1040 (2012)		Mark D Austin 231-		Page 2
Tax and		38	Amount from line 37 (adjusted gross income)	38	21,931.
Credits		39	a Check \(\sum \) You were born before Jan. 2, 1948, \(\sum \) Blind. \(\sum \) Total boxes		· · · · · · · · · · · · · · · · · · ·
			if: Spouse was born before Jan. 2, 1948, Blind. checked ▶ 39a 1		
Standard		۱ (4	
Deduction for-	1	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	9,410.
• People v	who	41	Subtract line 40 from line 38	41	12,521.
check any box on line		42	Exemptions. Multiply \$3,800 by the number on line 6d	42	3,800.
39a or 39b	or	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43	8,721.
who can be	s a	44	Tax (see instructions). Check if any tax is from: a Form(s) 8814 b Form 4972 c 962 election .	44	848.
dependent see		45	Alternative minimum tax (see instructions). Attach Form 6251	45	
instruction		46	Add lines 44 and 45	46	848.
All other Single or	5.	47	Foreign tax credit. Attach Form 1116 if required		
Single or Married fili	ng	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 fili	ng	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	848.
Other		56	Self-employment tax. Attach Schedule SE	56	
Taxes		57	Unreported social security and Medicare tax from Form: a 4137 b 8919	57	
laxes		58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
			a Household employment taxes from Schedule H	59a	
		ı		59b	500.
		60	Other taxes. Enter code(s) from instructions	60	
		61	Add lines 55 through 60. This is your total tax	61	1,348.
		62	Federal income tax withheld from Forms W-2 and 1099 62 3,559.		FORM 1099
Payments	3	63	2012 estimated tax payments and amount applied from 2011 return 63	1	
If you have	a		a Earned income credit (EIC)	-	
qualifying of attach Sch		Гі	Nontaxable combat C4b	-	
EIC.	edule	65	Additional child tax credit. Attach Form 8812		
		66	American opportunity credit from Form 8863, line 8 66	-	
		67	Reserved 67	1	
		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	1	
		71	Credits from Form: a 2439 b 8eeved c 8801 d 8885 71	1	
		72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	3,559.
Refund		73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	2,211.
Refuiid		74		74a	2,211.
	,	. 1	Routing 0.0000 0.000		
Direct depos		. (Account 0.0 F.7.0 0.0 F.F.4.0		
See instructi	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)?	Comp	lete below. X No
Designee	- D	esignee' ame	Phone no. ▶	∍rsonal id µmber (F	lentification PIN) ▶
Sign	b	elief, the	alties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my l rare true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has	any knov	wledge.
Here		our si	nature Date Your occupation	- 1	ytime phone number
Joint return? See instr.	-		Machinist	_	2-555-3121
Кеер а сору	y s	pouse	s signature. If a joint return, both must sign. Date Spouse's occupation		ne IRS sent you an Identity otection PIN,
for your records.				ente	er it here
	Delection	T	Describe some	' 	e inst.)
Paid	Print/	ıype p	reparer's name Preparer's signature Date Che		if PTIN
Preparer's	Element			employed	<u>a </u>
Use Only	Firm's			EIN ►	
	⊢ırm's a	address	Phone	; 110.	
BCA			Hereine		Form 1040 (2012)
DOM			US1040\$2		FUIII 1040 (2012)

SCHEDULE A						OMB No. 1545-0074
(Form 1040)		Itemized Deduction				2012
Department of the Treasur Internal Revenue Service		►Information about Schedule A and its separate instruction Attach to Form 1040.	ns is at www.ir	s.gov/form10	040.	Attachment Sequence No. 07
Name(s) shown on	Form	1040			Υοι	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)	1 1	,157.		
Dental	2	Enter amount from Form 1040, line 38 2 21, 931.	_ 1	C 4 F		
Expenses	3	Multiply line 2 by 7.5% (.075)		,645.		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0			4	
Taxes You	5	State and local	ا ۽	896.		
Paid		a X Income taxes	5	090.		
	•	b General sales taxes	6 2	,012.		
	6	Real estate taxes (see instructions)	7	125.		
	7 8	Personal property taxes	,	123.		
	۰	Other taxes. List type and amount	8			
	9	Add lines 5 through 8			9	3,033.
Interest	10	Home mortgage interest & points reported to you on Form 1098		,677.		3,000.
Interest You Paid	11	Home mortgage interest not reported to you on Form 1098. If		,, , , ,		
Touraid	•	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	12	Points not reported to you on Form 1098. See instructions for				
interest deduction may		special rules	12			
be limited (see	13	Mortgage insurance premiums (see instructions)	13			
instructions).	14	Investment interest. Attach Form 4952 if required. (See inst.)	14			
	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	16 1	,700.		
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	17			
benefit for it, see instructions.	18	Carryover from prior year	18			1 700
	19	Add lines 16 through 18			19	1,700.
Casualty and	20				••	
Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.).			20	
Job Expenses and Certain	21	Unreimbursed employee expenses - job travel, union dues,				
Miscellaneous		job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21			
Deductions	22	Tax preparation fees	22			
_ 0440410113	23	Other expenses - investment, safe deposit box, etc. List type				
		and amount ▶				
			23			
	24	Add lines 21 through 23	24			
		Enter amount from Form 1040, line 38 25				
	26	Multiply line 25 by 2% (.02)	26			
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter	-0	<u></u>	27	
Other	28	Other - from list in the inst. List type and amount ▶				
Miscellaneous						
Deductions					28	
Total	29	Add the amounts in the far right column for lines 4 through 28. Als				
Itemized		on Form 1040, line 40			29	9,410.
Deductions	30	If you elect to itemize deductions even though they are less than y				
Fan Dana	d 4?	deduction, check here			· - la · ·	ula A (Farma 4040) 0040
For Paperwork Red	uctio	n Act Notice, see Form 1040 instructions.		S	cned	ule A (Form 1040) 2012

USSCHA\$1

BCA

Answers-Austin 121

For the year Jan 1-Dec 31,		fual Income T		2012, ending	- 4	0			not write or	eparate instruction	is
Your first name and i		other tax year beginning		2012, ending	14	U			_		7-1, 19-1
Hannah Fl	-1-	nor.	Last name						241	social security nu	ninner
If a joint return, spou			Last name						-		ity no
ir a joint return, spou	se's Tirs	st name and initial	Last name						Spou	se's social securi	ity no.
Home address (numb	er and	street). If you have	e a P.O. box, see	nstructions.		- 11	Apt. no).		lake sure the SSN(
496 Booth		4							1	and on line 6c are	14.000
Dity, town or post office, sta	te, and Z	IP code. If you have a fo	reign address, also comp	lete spaces below (see instruc	bons)				Check he	dential Election Ca re if you, or your spouse	# filing
Foreign country name		_	Foreign pro	vince/county	Foreign	nnetal	rnde			int \$3 to go to this fund. C below will not change yo	
r of eight coulding thath			1 oreign pro	rincercounty	rojeigi	postar	code		or Vefund		Spouse
No. No.	1	Single		4	X Head	of hou	sehold (v	vith qu	alifying p	erson). (See instri	
Filing Status	2	Married filing jo	intly (even if only o	ne had income)	If the	qualify	ing perso	n is a	child but	not your depender	nt, enter
Check only	3	Married filing s	eparately. Enter spe	ouse's SSN above	this c	hild's n	ame here	e. >			
one box		and full name h	nere. >	5	Quali	fying w	idow(er)	with d	ependent	t child	
Exemptions	6a	Yourself.	lf someone can cla	m you as a dependent	do not o	heck b	ох ба .	(elebele)ele		Boxes checked	ton
	b	Spouse -	*************	*****	******	******				6a and 6b	_ 1
If more than	c	Dependents:		(2) Dependent's	(3)	Depen	dent's	(4)V	f child under	No. of children	
four depen- (1) Fir			e	social security no	14.0	you		fying	age 17 qual for child tax t (see instr.)	• lived with you	_ 1
dents see Tara	a Fl	eming		242-	DAUG	SHTE	R		X	 did not live with you due to divorce or separation 	
instr. and								1	11	(see instr.)	0
check				-	1			7		Dependents on 6c not entered above	- 0
here 🕨									100	Add numbers	
d Total nur	nber o	f exemptions claim	ed			*****		erere		on lines above	2
Income	7	Wages, salaries,	tips, etc. Attach Fo	rm(s) W-2							
									. 7	19,2	59.
Attach	8a	Taxable interest.	Attach Schedule B	3 if required	-yearsy	5151515		11111	8a	4	17.
Form(s) W-2 here.	b	Tax-exempt inter	rest. Do not includ	e on line 8a	8b			418			
Also attach Forms W-2G and	9a	Ordinary dividend	is. Attach Schedule	B If required					9а		
1099-R if tax	b	Qualified dividend			. 9b						
was withheld.	10		AUGUST AND THE STATE OF	f state and local incom					-		
	11	Alimony received	************								00.
	12			chedule C or C-EZ					_	1,8	98.
If you did not	13			ule D if required. If not	The state of the s		here >		13		
get a W-2, see instructions.	14	and the second s	40.1	1 4797	1			221212	14	-	
see manucions.	15a	IRA distributions			b Taxa	able an	nount .		100	5,0	00.
	16a	Pensions and an			_	able an		eide	16b		
	17		The state of the s	ships, S corporations, t							
Enclose, but do	18			dule F						1.5	4.5
not attach, any	19	Unemployment o		*********	4	oxists	, occurs	90000	. 19	1,3	45.
payment. Also,	200	Social security be		TO VICTORY -	b Taxa	able an	nount .	11100	20b		
please use Form 1040-V.	21		st type and amount	A THE RESERVE OF THE PARTY OF T		Chr. Ch.			21	36,3	10
	22			column for lines 7 thro		his is y	our total	incon	nie 22	30,3	119.
Autoria	23		es		23				_		
Adjusted	24			ists, performing artists							
Gross		per a l'esperant de l'action d		orm 2106 or 2106-EZ							
Income	25	A compared to the last of the last		Attach Form 8889							
	26	the state of the s		3				558.			
	27			ax. Attach Schedule Si				170.	· c		
	28		EP, SIMPLE, and q		28				-		
	29			uction					-		
	30			js		_			-		
		Alimony paid b			31a						
	32	IRA deduction		********	32						
	33			*********					-		
	34			tion Attack Coun POOS					-4		
	35			tion. Attach Form 8903	35				200	, n	58.
	36		ugh 35		Carrens san	*****		*****	36	35,7	
	37	Subtract line 36 fr	rom line 22. This is	your adjusted gross	mcome				▶ 37	.3.73 . /	170 1

Form 1040 (2012)	Hannah Flemi	ng			241-			Page 2
Tax and		88 Amount from line 37 (a	djusted gross	income)			endered S	38	35,761.
Credits	3				1000	Total boxes			
Standard				efore Jan. 2, 1948,		checked ► 39a	H		
Deduction		b If your spouse itemizes on a s Itemized deductions				► 39b	ш	40	8,700.
for-		Subtract line 40 from li	And a series of the second	to the first the state of the same of the		and the second second second	_	40	27,061.
 People v check any 							_	42	7,600.
box on line 39a or 39b		2 Exemptions. Multiply						-	19,461.
who can be	2	13 Taxable income. Sub						43	2,301.
claimed as dependent		14 Tax (see instructions). Check				4972 C 962 elec		44	2,301.
see instructions	5	5 Alternative minimum		Accessor of the contract of the	n 6251	*****************	_	45	3 381
· All other	S: 4		**********		**********	\$ - 1 - 5 : 5 : 5 : 5 : 5 : 5 : 5 : 5 : 5 : 5	exxe 💌	46	2,301.
Single or		17 Foreign tax credit. Atta	ch Form 1116	if required			-		
Married fili separately		8 Credit for child and dependent	care expenses	Allach Form 2441	48	4.	30.		
\$5,950	4	19 Education credits from	Form 8863, II	ne 19	49				
Married fili jointly or	ng 5	Retirement savings co	ntributions cre	dit. Attach Form 888	0 50				
Qualifying	5	1 Child tax credit. Attacl	Schedule 88	12, if required	51	1,00	00.		
widow(er), \$11,900	5	2 Residential energy cre	dits. Attach Fo	orm 5695	52				
Head of	5	3 Other credits from Form	a 3800 b	8801 C	53				
household \$8,700	5	Add lines 47 through 5	3. These are	your total credits	********		raevata 1	54	1,430.
30,700		55 Subtract line 54 from li					_	55	871.
Other		66 Self-employment tax.						56	971.
Taxes		7 Unreported social secu				37 b 8919	_	57	2,12,
axes		8 Additional tax on IRAs			_	- American		58	500.
						STATE OF THE STATE	_	59a	200.
		9a Household employmer		The second secon			-		
		b First-time homebuyer			5 if required	1		9b	
		Other taxes. Enter cod					_	60	0.040
	. 6	Add lines 55 through 6	0. This is you	r total tax	********	***********	4.4.4	61	2,342.
ayments	6	52 Federal income tax wit	hheld from Fo	rms W-2 and 1099	62	3,3	37.	F.	ORM 1099
1.		3 2012 estimated tax payments	and amount applie	ed from 2011 return	63				
If you have		4a Earned income credi	(EIC)		64a	1,30)1.		
attach Sch		b Nontaxable combat pay election	64b		100				
EIC	6	5 Additional child tax cre	dit. Attach Fo	rm 8812	65				
	6	66 American opportunity	redit from Fo	m 8863, line 8	66				
	6	7 Reserved			67				
	6	8 Amount paid with requ	est for extens	ion to file	68				
		9 Excess social security							
		O Credit for federal tax o			70		_		
		1 Credits from Form: a					-		
								70	4,638.
2.72.77 6.1		2 Add lines 62, 63, 64a,						72	2,296.
Refund		'3 If line 72 is more than						73	
	. 7	4a Amount of line 73 you						74a	2,296.
		b Routing 0620056		I► c Ty	pe: X Ch	ecking Savir	gs		
Direct depos		d number UU3/030			1000				
See instructi	7 7	5 Amount of line 73 you want a	pplied to you	r 2013 estimated ta	x ▶ 75				
Amount	7	6 Amount you owe. Su	btract line 72	from line 61. For deta	ils on how	to pay, see inst	on 🖭	76	
You Owe	7	77 Estimated tax penalty	see instructio	ns)	77				
Third Par	by Do yo	u want to allow another per	son to discus	s this return with the	IRS (see in	structions)?	Yes. C	omplete	below. XII
Designee	Harrie			110			numb	er (PIN)	*
Sign	Under p	penalties of penjury, I declare that I have are true, correct, and complete.	ave examined this Declaration of pre	return and accompanying s parer (other than taxpaver)	chedules and s is based on all	fatements, and to the be information of which pre	st of my kno parer has an	wiedge an v knowled	d ge
Here	Your	signature		Date	Your occ	upation		Daytir	ne phone number
loint return?	X				Editor				
See instr. Keep a copy	Spous	se's signature.if a joint return, b	oth must sign	Date	Spouse's	occupation			S sent you an Identity
or your					15. 14			Protecti	
ecords.								enter it i	
	Print/Type	preparer's name	Prepare	r's signature		Date	Check	1	PTIN
Paid	1965	Contract of the		P. C. M. COLL. T.			self-orn	П.	W 577%
reparer's	Firm's name	1.00	-				Firm's E		
Jse Only	Firm's addres						Phone n		
>	Anni a aquites	m 5					, House It	4.	
aca.									Form 1040 (201)

SCHEDULE C-EZ **Net Profit From Business** OMB No. 1545-0074 (Form 1040) (Sole Proprietorship) 2012 Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B. Department of the Treasury Internal Revenue Service Attachment Seguence No. 09A ► Attach to Form 1040, 1040NR, or 1041. ► See instructions. Social security number (SSN) Name of proprietor Hannah Fleming 241-Part I **General Information** Had business expenses of \$5,000 or Had no employees during the year. Are not required to file Form 4562, Depreciation and Amortization, for You May Use Use the cash method of accounting. this business. See the instructions for Schedule C, line 13, to find Schedule C-EZ Did not have an inventory at any Instead of out if you must file. Schedule C time during the year. And You: Only If You: Do not deduct expenses for Did not have a net loss from your business use of your home business Do not have prior year unallowed passive activity losses from this business. Had only one business as either a sole proprietor, qualified joint venture, or statutory employee. A Principal business or profession, including product or service B Enter business code (see instr.) Editor ▶ 541990 C D Enter your EIN (see inst.) Business name. If no separate business name, leave blank. 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 Did you make any payments in 2012 that would require you to file Form(s) 1099? (see the Schedule C Yes If "Yes," did you or will you file all required Forms 1099? Part II Figure Your Net Profit Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for 12,876. Schedule C, line 1, and check here 4,978. Total expenses (see instructions). If more than \$5,000, you must use Schedule C 2 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.) 7,898. Estates and trusts, enter on Form 1041, line 3 Part III Information on Your Vehicle, Complete this part only if you are claiming car or truck expenses on line 2. When did you place your vehicle in service for business purposes? (month, day, year) > 01/01/2007 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for 10000 234 b Commuting (see instructions) c Other X Yes No Was your vehicle available for personal use during off-duty hours? Yes X No Do you (or your spouse) have another vehicle available for personal use? X Yes No 8 a Do you have evidence to support your deduction? b If "Yes " is the evidence written? X Yes No For Paperwork Reduction Act Notice, see your tax return instructions. Schedule C-EZ (Form 1040) 2012

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BCA

(F	partment of the Treasury	Earned Income C Qualifying Child Inform to Form 1040A or 1040 only if you	nation 1040 have a qualifying child	2012 Attachment
-	me(s) shown on return	Sch EIC (Form 1040A or 1040) & its	s instructions is at www.irs.gov/for	Your social security numbe
H	annah Fleming			241-
c	social security of If you take the EIC even thou AUTION for details.	e time wa process your return, we ard is not correct, call the Social Se ugh you are not eligible, you may n	ecurity Administration at 1-800-772 of be allowed to take the credit for	2-1213. up to 10 years. See instructions
				innly for each gualifying child
Q	ualifying Child Information	Child 1	Child 2	opply for each qualifying child Child 3
_	ualifying Child Information Child's name If you have more than three qualifying children, you only have to list three to get		Child 2 First name Last name Tara	
1	ualifying Child Information Child's name If you have more than three qualifying	Child 1 First name Last name Jerry	Child 2 First name Last name	Child 3
2	ualifying Child Information Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit. 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	Child 1 First name Last name Jerry Fleming	Child 2 First name Last name Tara Fleming	Child 3
_	ualifying Child Information Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit. 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.	Child 1 First name Last name Jerry Fleming	Child 2 First name Last name Tara Fleming	Child 3 First name Last name

Go to line 4b.

No.

The child is not a

Go to line 5. qualifying child.

12 months

Do not enter more than 12

Go to line 5.

Yes.

months.

Go to line 4b.

No.

The child is not a

12 months

Do not enter more than 12

Go to line 5. qualifying child.

DAUGHTER

Go to line 5.

Yes.

SON

was alive during 2012, enter "12" months.

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

and your home was the child's home for more than half the time he or she

your spouse, if filing jointly)?

5 Child's relationship to you

months, enter "7."

b Was the child permanently and totally disabled during any part of 2012?

(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)

If the child was born or died in 2012.

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.
Schedule EIC (Form 1040A or 1040) 2012

Do not enter more than 12

Go to line 5.

Yes.

Go to line 4b.

No.

The child is not a

months

125

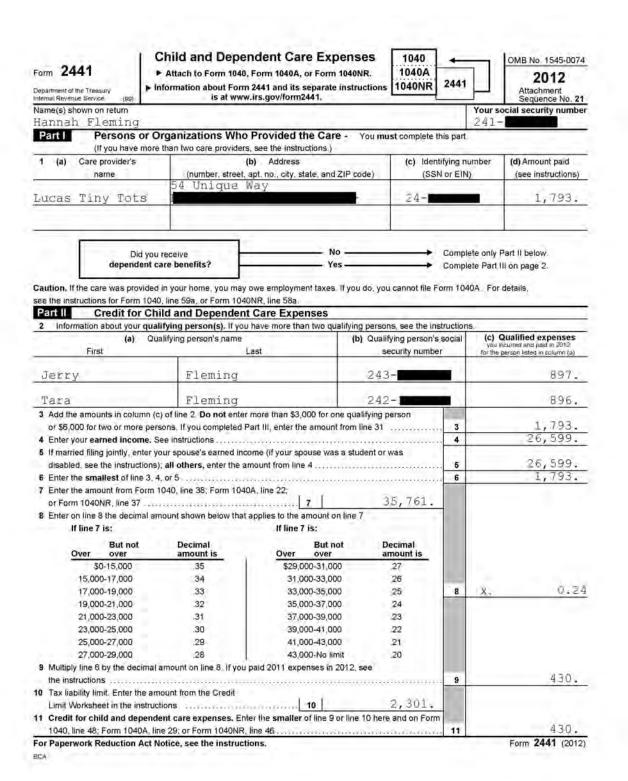
Go to line 5. qualifying child.

BCA

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Answers-Fleming

Schedule SE (Form 1040) 2012			Attachment S	equence	No. 17 Page
Name of person with self-employment income (as shown on Form	1040)	Social:	security number of pe	rson	
Hannah Fleming		vith se	If-employment incon	ne 🕨 🐰	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 ins	tructions. Also see ins	struction	s for the definition
of church employee income					
A If you are a minister, member of a religious order, or Christian S	Science practitioner ar	d you	filed Form 4361, but	ou had	\$400 or more of other
net earnings from self-employment, check here and continue w	ith Part I				- Americani
1a Net farm profit or (loss) from Schedule F, line 34, and farm part	nerships, Schedule K-	1 (For	m 1065),		
box 14, code A. Note. Skip lines 1a and 1b if you use the farm	optional method (see	instru	ctions)	1a	
bilf you received social security retirement or disability benefits, e	enter the amount of Co	nserva	ation Reserve		
Program payments included on Schedule F, line 4b, or listed or 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 (Fo code J1 Ministers & m nstructions for other in	orm 10 ember come t	65), box 14, code A rs of religious orders, o report.	1b	7,898.
3 Combine lines 1a, 1b, and 2	********			. 3	7,898.
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). O				. 4a	7,294.
Note, If line 4a is less than \$400 due to Conservation Reserve	Program payments or	line 1	b, see instructions.		
bilf you elect one or both of the optional methods, enter the total				4b	
c Combine lines 4a and 4b. If less than \$400, stop; you do not o	we self-employment t	ax.			
Exception. If less than \$400 and you had church employee in	come, enter -0- and	continu	e	4c	7,294.
5 a Enter your church employee income from Form W-2. See inst		1 1			
for definition of church employee income	******************	5a			
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-			************	. 5b	
6 Add lines 4c and 5b				. 6	7,294.
7 Maximum amount of combined wages and self-employment ear	rnings subject to socia	secu	rity tax or		W 5 1
the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for	2012	*****		. 7	110,100 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)	Form(s) W-2) ore, skip lines 8b line 10)	8a 8b	14,859.		
c Wages subject to social security tax (from Form 8919, line 10)					
d Add lines 8a, 8b, and 8c				. 8d	14,859.
9 Subtract line 8d from line 7. If zero or less, enter -0- here and of	on line 10 and go to lin	e 11		9	95,241.
10 Multiply the smaller of line 6 or line 9 by 10.4% (.104)	********		*******	10	759.
11 Multiply line 6 by 2.9% (.029)		383338		. 11	212.
12 Self-employment tax. Add lines 10 and 11. Enter here and or	n Form 1040, line 56,	or For	rm 1040NR, line 54	12	971.
13 Deduction for employer-equivalent portion of self-employmamounts. • 59.6% (.596) of line 10. • One-half of line 11.	nent tax. Add the two	followi	ng		
Enter the result here and on Form 1040, line 27, or Form			EC.		
1040NR, line 27		13	558.		- 13
Part I Optional Methods To Figure Net Earn					
Farm Optional Method. You may use this method only if (a) your	gross farm income1 w	as not	more than \$6,780 or		
(b) your net farm profits ² were less than \$4,894.					W 223 CO
14 Maximum income for optional methods				. 14	4,520 00
15 Enter the smaller of: two-thirds (2/3) of gross farm income (not	less than zero) or \$4,	520.	Also	. 21	
include this amount on line 4b above	***************************************	4		. 15	
Nonfarm Optional Method. You may use this method only if (a) y and also less than 72.189% of your gross nonfarm income, and (b) at least \$400 in 2 of the prior 3 years.					
Caution. You may use this method no more than five times.					
16 Subtract line 15 from line 14				. 16	
17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴	(not less than zero) of	the a	mount	10	
on line 16. Also include this amount on line 4b above	(max lead (light zero) o	une di	alesitiv	17	
From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.	From Seb C line	31 5	h C-E7 line 3 Seb	_	m 1065), box 14, code
From Sch. F., line 9, and Sch. K-1 (Form 1065), box 14, code 8. 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 (i From Sch. C, line	Form 1 7; Sch	065-B), box 9, code J	1. -1 (Form	n 1065), box 14, code
	USSCHSE2				e SE (Form 1040) 2012



US244191

For the year Jan. 1-Dec. 31,		fual Income T		2012, ending	0. 1545-0					staple in this space.
Your first name and i		Santa tan Jan Sagirina	Last name	No tal arrang	160					social security number
Timothy A		erling	233,0200						251	
Nicole S			Last name						Spous 252	se's social security no.
Home address (numl	_		www.bookers.com	and a state of the			Ant mi			
4822 Broke			re a P.O. box, see I	istructions.			Apt. no			ake sure the SSN(s) above and on line 6c are correct.
City, town or post office, sta	te, and Z	IP code. If you have a fo	reign address, also compl	ete spaces below (see instruct	ions)			- 11		ential Election Campaig
			Transcription of						ointly war	t \$3 to go to this fund. Check-
Foreign country name	е		Foreign prov	ince/county	Foreign	postal c	ode		or refund	You Spouse
	1	Single		4	Head o	of hous	ehold (w	ith qua	lifying pe	erson). (See instructions.
Filing Status	2	Married filing jo	intly (even if only or	ne had income)					The second	not your dependent, enter
	3		eparately. Enter spo				me here			
Check only one box		and full name h	A STATE OF THE STA	5	Qualify	ying wid	low(er)	with de	pendent	child
Exemptions	6a	X Yourself.	If someone can clai	m you as a dependent,		_				Boxes checked on
The state of the s	b	17		*************						6a and 6b 2
If more than	c	Dependents:		(2) Dependent's		Depend		(4)V	child under	No. of children
four depen- (1) Fir	st nam		e	social security no.	rel	you	ip to	fying to	ge 17 quali- r child tax see (nstr.)	on 6c who:
dents see Chr				253-1	SIST			deal	SOC INSU.	 did not live with
instr. and									-	you due to divorce or separation (see instr.)
check					11					Dependents on 6c
here •					1				15	Add numbers
	nber o	f exemptions claim	ed		********					on lines above
Income	7		tips, etc. Attach For						T	
	- 24	1108201 201011241	the tage three and the						7	
NAME OF STREET	8a	Taxable interest	Attach Schedule B	if required	B 8 V				8a	490.
Attach Form(s) W-2 here.			rest. Do not include		86	1515152		******	Ja	
Also attach Forms		7 2 - C C	is. Attach Schedule		100				9a	163.
W-2G and	b	Qualified dividend		o in required	96		1	06.	30	1001
1099-R if tax was withheld.	10			f state and local income					10	
was withingto.	11		Through The Profit of		s lakes .				11	
	12		or (loce) Attach S	chedule C or C-EZ					12	
Marine State Control	13							F	13	11,858.
If you did not get a W-2,	14			ule D if required. If not		CHECK I	ele P	L	14	11,000.
see instructions.	15a	IRA distributions	40.1	(4797	b Taxal	blo ome	wat			
	16a	Pensions and an		20,069.	b Taxal			errawa.	16b	19,842.
	17			hips, S corporations, tr				la E		13,042.
	18							e E ,.	. 18	
Enclose, but do				fule F	********				19	
not attach, any T. C.	19	Unemployment of Social security be	and the second s	50,517.	La Tauri	nerent.		errre		13,709.
payment. Also, 450 please use			0.4		D laxa	Die amic	unt ,	CARDIOCA	20b	13,103.
Form 1040-V.	21		st type and amount	column for lines 7 thro	005 21 Th	le ie vo	ui total	incom	_	46,062.
•	_		-		1	is is yo	ui total	mçom	24	40,002.
Adjusted	23		es		23					
	24			ists, performing artists,	24					
Gross	-	hard the second second second		orm 2106 or 2106-EZ						
Income	25	A complete the land of the land		Attach Form 8889						
	26	that the same of t		3						
	27			ax. Attach Schedule SE					-	
	28		EP, SIMPLE, and qu		28				-	
	29			oction					-	
	30			JS		_			-	
		Alimony paid b			31a					
	32	IRA deduction			. 32					
	33			rivisionis a sensormon m					-	
	34	A Secretary of the call								
	35			tion. Attach Form 8903	35					
	36		ugh 35 rom line 22. This is		*********				36	46,062.
	37								37	

Form 1040 (2012)	- 9	imothy A & Nicol	e S Sterlin	g	251			Page 2
Tax and		38	Amount from line 37 (adjusted gra	oss income)			de eleleles	38	46,062.
Credits		39a	Check You were born be	All the second of the second o	_	Total boxes	(5.1)		
			if: Spouse was born	n before Jan. 2, 1948,	X Blind	checked ► 39a	2		
Standard Deduction		b	If your spouse itemizes on a separate return			► 39b			6.60 (20.9)
for-	_	40	Itemized deductions (from Sche	edule A) or your stand	ard deduction	n (see left margir)	40	14,200.
People	who	41	Subtract line 40 from line 38			************	· Dincia	41	31,862.
check any box on line	2	42	Exemptions. Multiply \$3,800 by					42	11,400.
39a or 39b who can b	e	43	Taxable income. Subtract line 4	2 from line 41. If line 4	2 is more tha	in line 41, enter -0	F	43	20,462.
dependent	a t	44	Tax (see instructions). Check if any tax is f	rom a Form(s) 8814	b Form	4972 C 962 ele	ction .	44	848.
see instruction		45	Alternative minimum tax (see in	nstructions). Attach Fo	rm 6251			45	
All other		46	Add lines 44 and 45			**********	F	46	848.
Single or		47	Foreign tax credit. Attach Form 1	116 if required	47		13.		
Married fill separately		48	Credit for child and dependent care expense	es Attach Form 2441	48				
\$5,950		49	Education credits from Form 886	3, line 19	49				
Married fill	ing	50	Retirement savings contributions	credit. Attach Form 88	80 50				
jointly or 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	13.
220.075		55	Subtract line 54 from line 46. If li	ne 54 is more than line	46, enter -0-	Timena.		55	835.
Other		56	Self-employment tax. Attach Sch	edule SE	initialities			56	
Taxes		57	Unreported social security and M	edicare tax from Form	a 413	37 b 8919	11111	57	
		58	Additional tax on IRAs, other qua	lified retirement plans,	etc. Attach f	Form 5329 if requ	red	58	
		59a	Household employment taxes fro	m Schedule H				59a	
		b	First-time homebuyer credit repay	yment. Attach Form 54	05 if required	t		59b	
		60	Other taxes. Enter code(s) from it	nstructions	er fress feet			60	
		61	Add lines 55 through 60. This is	your total tax				61	835.
		62	Federal income tax withheld from	Forms W-2 and 1099	62	5,5	39.	F	ORM 1099
Payment:	S	63	2012 estimated tax payments and amount a	pplied from 2011 return	63				
If you have		64a	Earned income credit (EIC)	NQ	64a				
qualifying attach Sch		b	Nontaxable combat pay election 641	b					
EIC.	AC 21-40	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 exte	ension to file	68				
		69	Excess social security and tier 1	RRTA tax withheld	69				
		70	Credit for federal tax on fuels. Att	ach Form 4136	70				
		71	Credits from Form: a 2439 b	Re- served C 8501 d	8885 71				
		72	Add lines 62, 63, 64a, and 65 three			nents		72	5,539.
Refund		73	If line 72 is more than line 61, sul	otract line 61 from line	72. This is th	ne amount you ov	erpaid	73	4,704.
()-inite		74a	Amount of line 73 you want refun	ided to you. If Form 8	888 is attach	ed, check here >		74a	4,704.
		b	Routing 062005690	► c ¹	ype X Che	cking Savi	ngs		
Direct depos	sit?	d	Account 00578965542						
See instructi	ions	75	Amount of line 73 you want applied to	our 2013 estimated t	ax ▶ 75				
Amount	1 1	76	Amount you owe. Subtract line			to pay, see inst.	ass (F)	76	
You Owe		77	Estimated tax penalty (see instru-	ctions)	77	0.104			100
Third Par Designee	ty Do y	nee's	ant to allow another person to disc	cuss this return with the	e IRS (see in	structions)?	Per	Complete sonal identifi nber (PIN)	below. X N
Sign	Unde	r penal	ties of perjury, I declare that I have examined	this return and accompanying	schedules and s	tatements, and to the b	est of my ki	nowledge an	d
Here			re true, correct, and complete. Declaration of ature.	f preparer (other than taxpaye Date	Your occ	information of which pri upation	eparer has a		ne phone number
Joint return?					retired	A. Carrier		1	
See instr. Keep a copy	Care	use's	signature.If a joint return, both must sig	n Date	Spouse's	occupation		If the IR	Sisent you an Identity
for your					No.			Protection	-11 A 11 OR
records.					housewi	fe		enter it i	
	Print/Tv	pe pr	eparer's name Prep	arer's signature	-	Date	Chec	777	PTIN
Paid	F.1.46 (3)		7.00	The first engineers.		9.4.5	17.0	mployed	2.403
Preparer's	Firm's nam	ide I					Firm's		
Use Only	Firm's add		3				Phone		
		100	7				1.01.0	170	
BCA		_							Form 1040 (2012)

SCHEDULE D (Form 1040)

Capital Gains and Losses

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012

Schedule D (Form 1040) 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

Timothy A & Nicole S Sterling				251-	_ نس
Part I Short-Term Capital Gains an	nd Losses - Ass	ets Held One Year	or Less		
Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales pice) from Form(s) 8949; Part I, line 2 column (d)	(f) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(g) Adjustments gain or loss froi Porm(s) 8949, Pa line 2: column (nt).	(h) Gain or (loss) 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					
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, an	d trusts			
6 Short-term capital loss carryover. Enter the amount, if					
in the instructions	The state of the s			. 6	1
7 Net short-term capital gain or (loss). Combine lines					1
gains or losses, go to Part II below. Otherwise, go to I		the second secon	9	. 7	
Part II Long-Term Capital Gains an	d Losses - Ass	ets Held More Than	One Year		
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 gain or loss froi Form(s) 8949, Pa line 4, column (n II.	(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					
9 Long-term totals from all Forms 8949 with box B	23789.	120001			11789.
checked on Part II	23/03.	120004		-	11/09.
10 Long-term totals from all Forms 8949 with box C checked on Part II		2 3	2.0		
11 Gain from Form 4797, Part I: long-term gain from Form	ms 2439 and 6252: a	nd long-term gain or (loss).	-	
from Forms 4684, 6781, and 8824	And the second second second second		ř.	. 11	
				-	
12 Net long-term gain or (loss) from partnerships, S corp	orations, estates, and	d trusts from Schedule(s)	K-1	12	
13 Capital gain distributions. See the instructions			*************	. 13	69.
14 Long-term capital loss carryover. Enter the amount, if	any, from line 13 of y	our Capital Loss Carryo	ver	-	
Worksheet in the instructions	ONE CALLES AND AND ASSESSED ASSESSED.		***********	14	(
15 Net long-term capital gain or (loss). Combine lines	O their rate 4 d in antition	and the Arthur was the Print His			
	o through 14 in colum	nn (n). Then go to Part III	on	15	11858

LISSCHEST

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

	Part III Summary		
16	Combine lines 7 and 15 and enter the result	16	11,858.
	• 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. If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.		
	 If line 16 is a loss, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 		
7	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	
9	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet 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		
1	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	21 (
	(\$3,000), or if married filing separately, (\$1,500)	21	
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
2	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.		

USSCHOOL

Form 8949 (2012) Name(s) shown on return. (Name	and SSN or taxpayer ide	entification no. not require	d if shown on other side	Social se		nt Sequence No. ' ber or taxpayer ide	12A Page 2 entification number
Timothy A & Nic	cole S Sterl	ing		251-	ص		Z-122-000-10-10-
transacti	not reported to the basis was reporte rm. Transactions i ons, see page 2.	e IRS. Before you cl d to the IRS. Broke nvolving capital ass	heck Box A, B, or ers are required to sets you held one	C below, determini report basis to the year or less are lon	RS for mos g term. For	ou received any stat it stock you bought short-term	ement(s) and, if so,
(B) Long-term tra	m 8949, page 1, for xes, complete as m ansactions reported ansactions reported	r each applicable be	ox, If you have mo same box checke showing basis was showing basis was	ore long-term transa ed as you need. s reported to the IR	ctions than		
(a) Description of property	(b) Date acquired	(c) Date sold	(d) Proceeds	(e) Cost or other basis	If you in col (q)	estments if any orgain or loss enter an amount enter a code in col (f) separate instructions	(h) Gain or (loss).
(Example: 100 sh, XY2 Co.)	(Mo., day, yt.)	or disposed (Ma_day, yr.)	(sales price) (see instructions)	See the Note 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)
Domestic Stock	03/12/1983	03/23/2012	23789.	12000,	- 4-11		11789
					1 1		
	E 1						
							1
4 Totals, Add the amounts in a negative amounts). Enter each Schedule D. line 8(if Box A	total here and include of	e 9 (if Box B	23789.	12000.			11789

US8949\$2

DECEASED Mary B Bryant 12/12/2012

For the year Jan 1-Dec 31,	2012, 01	other tax year beginning		2012, ending	:20			See s	separate instruct	tions.
Your first name and initial Last name					Your	social security	number			
Kevin R Ke	nt							211	2-	
If a joint return, spous Mary B Bry			Last name					Spou 212	ise's social sec	urity no.
Home address (numb			P.O. box, see in	structions.		Apt. no).	▲ N	Make sure the SS	
		Way & Kev						1	and on line 6c a	C. C. S. C. C. C.
City, town or post office, state	and Z	P code. If you have a foreign	address, also comple	te spaces below (see instruc	tions			Check he	dential Election are if you, or your spo	use # filing
Foreign country name	9		Foreign prov	ince/county	Foreign po	ostal code	-		ant \$3 to go to this ful below will not chang	
		1.20.0	130.44		Toron		law	-	You	Spouse
Filing Status	2	Single Married filing jointly	/even if only on	4	_			7	person). (See in I not your depen	
	3	Married filing separ				d's name her		Crina Dui	not your depen	deni, eme
Check only one box		and full name here		5		ng widow(er)		penden	t child	
Exemptions	6a	Yourself, If so	meone can clair	n you as a dependent	do not che	ck box 6a	celebeletele	,	Boxes chec	
	b	X Spouse	**********						- 6a and 6b	2
If more than	C	Dependents:		(2) Dependent's		ependent's tionship to	(4)√ under	child unde age 17 qual or child tax (see instr)	No. of childs on 6c who:	ren
four depen- (1) Firs				social security no.		you	credi	(see instr.)	• lived with you • did not live with	
dents see Terr		'homas		214-1	DAUGH	CHILD	-	X	you due to divo or separation	rce
instrand Yvon check Penn		Kent Irvant		210-1	SISTE			-	(see instr.) Dependents on 6	
here •	1 4	Tourse.				w ()			_ not entered abov	
	ber of	exemptions claimed	accini reresero						on lines abo	
Income	7	Wages, salaries, tips	etc. Attach For	n(s) W-2						
								7		,239.
Attach	8a	Taxable interest. Att	ach Schedule B	if required		181818111111		8a	2,	,682.
Form(s) W-2 here.	b	Tax-exempt interest.	Do not include	on line 8a	8b		269.			924
Also attach Forms W-2G and	9a	Ordinary dividends.	Attach Schedule	B if required	de consessor de la consessor d			9a		108.
1099-R if tax	b	Qualified dividends	*************	Sept School of the Park	. 9b		108.	_		200
was withheld.	10		NEW TOTAL STREET	state and local incom		*********			-	208.
	11	Business income or (hadula C or C E7				11		574.
If your old and	13			le D if required. If not	required ch	eck here	Γ	13	13	,000.)
If you did not get a W-2,	14	Other gains or (losse			roquirou, or		L	14		, ,
see instructions VEF	15a	IRA distributions	4 - 1	9,277.	b Taxabi	e amount	erisis	15b		628.
	16a	Pensions and annuiti	es 16a	14,038.	b Taxabl	e amount		16b	13	,608.
	17	Rental real estate, ro	yalties, partnersl	nips, S corporations, to	rusts, etc. A	ttach Schede	ile E ,	17		
Factors totals	18	Farm income or (loss). Attach Sched	ule F				18		
Enclose, but do not attach, any	19	Unemployment comp	ensation		nganan.	*****	******	19		,380.
payment. Also,	20a	Social security benefit	ts . 20a	13,682.				20b		,287.
please use Form 1040-V.	21	Other income. List ty		VII. 2. 10 10 10 10 10 10 10 10 10 10 10 10 10		INNING		21		,700.
	22			column for lines 7 thro		is your total	incom	₽ 22	44	,414.
Adjusted	23	Educator expenses .		ata marfametra autore	23					
Adjusted	24			sts, performing artists,	10.00					
Gross Income	25	and fee-basis gov. of Health savings accou			24					
moonie	26			ttach rollm 6669	20.0					
	27	the state of the s		x Attach Schedule Si			40.			
	28	Self-employed SEP,			28					
	29			ction	29					
	30			S			24.	71		
	31a	Alimony paid b Recipi			31a	- 1	600.			
	32				32		000.	_		
	33	Student loan interest	deduction	*************	. 33		268.	=		
	34	A Separate Separate Separate								
	35	And the second of the second o	alternation attended	ion. Attach Form 8903						000
	36	Add lines 23 through	35	*************	**********		******	36		,932.
	37		and the second s	your adjusted gross				▶ 37		,482.

133

Form 1040 (2012)	1	Kevin R Kent & M	ary B Bryant		211			Page :
Tax and		38	Amount from line 37 (adjusted	gross income)	mandocaldo esta			38	34,482.
Credits		39a	Check You were borr	before Jan. 2, 1948,	Blind.	Total boxes			
			if: Spouse was to	orn before Jan. 2, 1948,	Blind.	checked ► 39a	1		
Standard		b	If your spouse itemizes on a separate re	turn or you were a dual-status alie	in, check here	► 39b			
Deduction for-	1	40	Itemized deductions (from Se	chedule A) or your stand	ard deductio	n (see left margin)	40	14,450.
People v	who	41	Subtract line 40 from line 38	and the second second second second		and the second second	-	41	20,032.
check any	1.3	42	Exemptions, Multiply \$3,800				-	42	19,000.
box on line 39a or 39b	or	43	Taxable income. Subtract lin				-	43	1,032.
who can b	a	44	Tax (see instructions). Check if any tax	The second secon		4972 C 962 elec	_	44	91.
dependent		45	Alternative minimum tax (se		_	-		45	200
instruction		46		, (0.00 (0.05 (0.00)) (1.00 (0.00))				46	91.
All other Single or	S.	47	Foreign tax credit. Attach Form		47	************	4.		
Single or Married fill	ng	48	Credit for child and dependent care expe	The second second	48		87.		
separately \$5,950		49	Education credits from Form 8		200		-		
Married fili	ng	50	Retirement savings contribution		100		_		
jointly or		51	Child tax credit. Attach Sched		A 50 1		-		
Qualifying widow(er), \$11,900		52	Residential energy credits. Att		52		-		
		1000			53		-		
Head of household		53		00 b 8801 c			-		91.
\$8,700	X	54	Add lines 47 through 53. The					54	34.
500	_	55	Subtract line 54 from line 46.				_	55	70.
Other		56	Self-employment tax. Attach S				-	56	V.O.
Taxes		57	Unreported social security and					57	
		58	Additional tax on IRAs, other of			Comments and Comme	111	58	
		59a						59a	
		b	First-time homebuyer credit re	The second secon	05 if required	t mmmm	nun	59b	
		60	Other taxes. Enter code(s) from	The second secon				60	
		61	Add lines 55 through 60. This	is your total tax				61	70.
ayments		62	Federal income tax withheld fr	om Forms W-2 and 1099	62	4,6			FORM 1099
1.1	-	63	2012 estimated tax payments and amou	nt applied from 2011 return	63		00.		
If you have qualifying		64a	Earned income credit (EIC)		64a	3,3	26.		
attach Sch		b	Nontaxable combat pay election	64b	-				
EIC.		65	Additional child tax credit. Atta	ch Form 8812	65	1,0			
		66	American opportunity credit fro	om Form 8863, line 8	66	9:	25.		
		67	Reserved		67				
		68	Amount paid with request for e	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		8885 71				
		72	Add lines 62, 63, 64a, and 65			nents		72	10,313.
Refund		73	If line 72 is more than line 61.					73	10,243.
teruna		74a	the property of the property o	The state of the s			—	74a	10,243.
		b	Routing 062005690		vpe X Che		-	7.70	10/000
Direct depos	112	d	Account 00578965542		ype ka one	ownia 🔲 odvii	igo		
See instructi		75	Amount of line 73 you want applied t		2 1 7E				
Amount	-		Amount you owe. Subtract lir			in now won land		76	
Amount You Owe		76			70	to pay, see inst.	- T	76	
		77	Estimated tax penalty (see ins				Twee	2	to between MI
Third Par Designee	ty De	signee's me	ant to allow another person to	Phone Phone	e IKS (see In	structions)?	Pers	sonal ideni	te below. K
				1100	water differenced to	Libertain and in heat	num	ber (PIN	0
Sign	bel	ief, they	ities of perjury, I declare that I have exami are true, correct, and complete. Declaration	on of preparer (other than taxpaye	r) is based on all	information of which pre	parer has a	ny knowle	edge
lere		our sign	lature	Date	Your occi	upation		Dayt	time phone number
Joint return?					Clerk				201
кеер а сору	Sp	ouse's	signature, if a joint return, both mus	t sign Date	Spouse's	occupation			IRS sent you an Identity ction PIN.
or your ecords.									it here
V1V3**					decease	d 12/12/20	12	(see in	nst)
	Print/1	ype pr	eparer's name P	reparer's signature		Date	Check	c [] #	PTIN
Paid							self-er	mployed	
reparer's	Firm's n	ame	*				Firm's E	EIN >	
Jse Only	Firm's a	ddress	F1				Phone	no.	
BCA				USTOANS					Form 1040 (201

SCHEDULE A	SCHEDULE A (Form 1040) Itemized Deductions							
Department of the Treasury Internal Revenue Service (99) Information about Schedule A and its separate instructions is at www.irs.gov/form10						2012 Attachment Sequence No. 07		
Name(s) shown on Form 1040						Your social security no.		
	nt	& Mary B Bryant			21	1-1		
Medical	4	Caution. Do not include expenses reimbursed or paid by others.	1	5,311.				
and Dental	1 2	Medical and dental expenses (see instructions)		2,011.				
Expenses	3	Multiply line 2 by 7.5% (.075)	3	2,586.				
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0			4	2,725.		
Taxes You	5	State and local						
Paid		a Income taxes	5	2,351.				
		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			4 477		
	9	Add lines 5 through 8		2 007	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						
		and show that person's name, identifying no., and address						
Note.			11					
Your mortgage	12	Points not reported to you on Form 1098. See instructions for			1			
interest	-	special rules	12					
deduction may be limited (see	13	Mortgage insurance premiums (see instructions)	13					
instructions).	14	Investment interest. Attach Form 4952 if required. (See inst.)	14					
	15	Add lines 10 through 14			15	2,997.		
Gifts to	16	Gifts by cash or check. If you made any gift of \$250 or more,	100	0.0150				
Charity		see instructions	16	2,205.				
If you made a	17	Other than by cash or check, If any gift of \$250 or more, see		350				
gift and got a benefit for it,	12	instructions. You must attach Form 8283 if over \$500	17	350.				
see instructions.	18	Carryover from prior year			19	2,555.		
Casualty and	19	Add lines 16 through 18	21111111	1.155	10	21000.		
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.	100					
Miscellaneous		(See instructions.) ▶	21					
Deductions	22	Tax preparation fees	22					
	23	Other expenses - investment, safe deposit box, etc. List type						
		and amount >	100					
	5.0		23					
		Add lines 21 through 23	24					
	25	Enter amount from Form 1040, line 38 25	20					
	26	Multiply line 25 by 2% (.02)	26		27			
Other	27							
Miscellaneous	20	Other - from list in the inst. List type and amount GAMBLING LOSSES		1,700.				
Deductions		man many and de Art Total Art Mark Mark Mark Mark Mark Mark Mark Mark		~/. (.w.w.)	28	1,700.		
Total	29	Add the amounts in the far right column for lines 4 through 28. Al	so, enter	this amount	177	2/100.		
Itemized	-	on Form 1040, line 40			29	14,450.		
		네이지 않는 아무슨 아무슨 아무슨 아무슨 이 전에 살아보는 아무리를 하는데 아니라 나를 하는데 살아가 하는데 이 아무리를 하는데 아무리를 하는데						
Deductions	30	If you elect to itemize deductions even though they are less than	your stan	dard				

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Answers-Kent 135

SCHEDULE B		Interest and Ordinant Dividends	Ļ	OMB No. 1545-0074
(Form 1040A or 104	0)	Interest and Ordinary Dividends • Attach to Form 1040A or 1040.		2012
Department of the Treasury Internal Revenue Service		► Information about Sch. B (Form 1040A or 1040) & its instr. is at www.irs.gov/form	1040.	Attachment Sequence No. 08
Name(s) shown on re	_		_	ocial security number
Kevin R Ker	nt	& Mary B Bryant	211-	
Part I	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer		Amount
Interest		used the property as a personal residence, see instructions and list this interest first. Also, show that buyer's social security number and addres ◆		
		Elizabeth Dunlap 21	4	1,672.
(See instructions		4216 Chatham Way		
and the instructions				
for Form 1040A, or		Derby Federal		238.
Form 1040,		brokers statement		772.
line 8a.)			1	
No. 4 - 16				
Note. If you received a Form 1099-INT,				
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	2,682.
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▶	4	2,682.
		e. If line 4 is over \$1,500, you must complete Part III.	┿	Amount
Part II	5	List name of payer ▶		
Ordinary		Portfolio Investment		108.
Dividends		TOTETOTIO THVESEMENT		100.
Dividends				
(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				
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	108.
	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) had	a Yes No
Part III	fore	ign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a forei	gn trus	
Foreign	7 a	At any time during 2012, did you have a financial interest in or signature authority over a fina		· ·
Accounts		such as a bank account, securities account, or brokerage account located in a foreign countr	•	
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 filing requirements and exceptions to those re		,
*	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, a		
		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 **Net Profit From Business** OMB No. 1545-0074 (Form 1040) (Sole Proprietorship) 2012 Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B. Department of the Treasury Internal Revenue Service Attachment Sequence No. 09A ► Attach to Form 1040, 1040NR, or 1041. ► See instructions. Social security number (SSN) Name of proprietor Mary B Bryant 212-1 Part I **General Information** · Had business expenses of \$5,000 or Had no employees during the year. Are not required to file Form 4562, Depreciation and Amortization, for You May Use Schedule C-EZ Use the cash method of accounting. this business. See the instructions for Schedule C, line 13, to find Did not have an inventory at any Instead of out if you must file. time during the year. Schedule C And You: Only If You: Did not have a net loss from your Do not deduct expenses for business use of your home business Do not have prior year unallowed passive activity losses from this business. Had only one business as either a sole proprietor, qualified joint venture, or statutory employee. Principal business or profession, including product or service B Enter business code (see instr.) typist ▶ 561410 D Enter your EIN (see inst.) C Business name. If no separate business name, leave blank. 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 Did you make any payments in 2012 that would require you to file Form(s) 1099? (see the Schedule C No. instructions) Yes If "Yes," did you or will you file all required Forms 1099? Yes No Part II Figure Your Net Profit Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for 1,656. Schedule C, line 1, and check here 1 1,082. 2 Total expenses (see instructions). If more than \$5,000, you must use Schedule C 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.) 574. Estates and trusts, enter on Form 1041, line 3 Part III Information on Your Vehicle, Complete this part only if you are claiming car or truck expenses on line 2. When did you place your vehicle in service for business purposes? (month, day, year) ▶ 01/02/2006 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for 1738 b Commuting (see instructions) 5225 c Other No No Yes Was your vehicle available for personal use during off-duty hours? Do you (or your spouse) have another vehicle available for personal use? 8 a Do you have evidence to support your deduction? X Yes X Yes b If "Yes," is the evidence written?

USCEZS\$1

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

BCA.

Answers-Kent 137

Schedule C-EZ (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.
► 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

Your social security number
211-

Kevin R Kent & Mary B Bryant			1 2	11-			
Part I Short-Term Capital Gains a	nd Losses - Asse	ets Held One Year o	r Less				
Complete Form 8949 before completing line 1, 2, or 3.	emplete Form 8949 before completing line 1, 2, or 3. (d) Proceeds (sales						
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 1: line 2. column (e)	gain or loss from Form(s) 8949, Part I. line 2: column (g)		(h) Gain or (loss) 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							
checked on Part I		(
3 Short-term totals from all Forms 8949 with box C							
checked on Part I		()					
4 Short-term gain from Form 6252 and short-term gain	as (leas) from Earms 4	COA C781 and 9974		4			
 Short-term gain from Form 6252 and short-term gain Net short-term gain or (loss) from partnerships, S corp 	and the same of th	The state of the second st	***************************************	4			
from Schedule(s) K-1				5			
6 Short-term capital loss carryover. Enter the amount, it							
in the instructions	The state of the s			6	(
7 Net short-term capital gain or (loss). Combine lines					,		
gains or losses, go to Part II below. Otherwise, go to			Control of the control	7			
Part II Long-Term Capital Gains ar		COLORS CO. C.	Security St Agreement				
Long-Term Capital Cams at	IU E03303 - H350	to ricid Mole Than	One rear				
Complete Form 8949 before completing line 8, 9, or 10.	(d) Proceeds (sales price) from Form(s)	(f) Cost or other basis	(g) Adjustments		(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, Part line 4, column (g	H.	column (d) and combine the result with column (g)		
8 Long-term totals from all Forms 8949 with box A	1 - 74-7	March Street					
checked on Part II	2549.	(7222)			-4673.		
9 Long-term totals from all Forms 8949 with box B	00000	15614			76481		
checked on Part II	28207.	(33741,			-5534.		
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 Form	And the state of the state of the state of			Last			
from Forms 4684, 6781, and 8824		*************	river manipul	11			
45 Naklasa kana mala ay //aya) 6ana watarankina 6 ay na	Minus carre	In rate Boom Parks ships (a) I		12			
12 Net long-term gain or (loss) from partnerships, S corp	orations, estates, and	trusts from Schedule(s) F	Marine maine	12			
13 Capital gain distributions. See the instructions		13	7.				
14 Long-term capital loss carryover. Enter the amount, if	**************************************	10					
Worksheet in the instructions	The state of the s		44	14	()		
15 Net long-term capital gain or (loss). Combine lines			on		1		
		and the second s		15	-10200.		
For Paperwork Reduction Act Notice, see your tax retur	the back or Paperwork Reduction Act Notice, see your tax return instructions.						

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chedule D (Fi	orm 1040) 2012 Kevi	n R Kent & Mary B Bryant	211-1	Page 2
Part III	Summary		1 - 0	
6 Combine	lines 7 and 15 and enter the r	esult	16	(10,200.)
go to	line 17 below. e 16 is a loss, skip lines 17 thr	at from line 16 on Form 1040, line 13, or Form 1040NR, line to bugh 20 below. Then go to line 21, Also be sure to complete igh 21 below and enter -0- on Form 1040, line 13, or Form 10	line 22.	
Yes.	15 and 16 both gains? Go to line 18. Skip lines 18 through 21, and g	o to line 22.		
8 Enter the	amount, if any, from line 7 of	he 28% Rate Gain Worksheet in the instructions		
9 Enter the	And the second s	the Unrecaptured Section 1250 Gain Worksheet in		
Yes. for F 21 a	orm 1040, line 44 (or in the ins	ends and Capital Gain Tax Worksheet in the instructions tructions for Form 1040NR, line 42). Do not complete lines Worksheet in the instructions. Do not complete lines 21		
1 If line 16	is a loss, enter here and on Fo	irm 1040, line 13, or Form 1040NR, line 14, the smaller of:		
	loss on line 16 or 000), or if married filing separal	ely. (\$1,500)	21 (3,000.
Note. W	hen figuring which amount is s	maller, treat both amounts as positive numbers.		
2 Do you h	nave qualified dividends on For	m 1040, line 9b, or Form 1040NR, line 10b?		
See a		ends and Capital Gain Tax Worksheet in the instructions tructions for Form 1040NR, line 42).		
101.1				

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Answers-Kent 139

SCHEDULE EIC (Form 1040A or 1040)	Earned Income Credit Qualifying Child Information 1040 1040	OMB No. 1545-0074
Department of the Treasury Internal Revenue Service (99). Name(s) shown on return	➤ 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/form1040A.	Attachment Sequence No. 43 Your social security number
Kevin R Kent	& Mary B Bryant	211-
Before you begin:	 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. 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 1-800-772-12 	the child's social security card. e 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

Q	ualifying Child Information	Child 1	Child 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 Terri Thomas	First name Last name Yvonne Kent	First name Penny 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 "Dled" 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 If born after 1993 and the child was younger than you (or your spouse if filing jointly), skip lines 4a and 4b, go to line 5.	Year 1991 If born after 1993 and the child was younger than you (or your spouse, if filing pintly), sike lines 4a and 4b, ga to line 5.	Year 1949 If born after 1993 and the child was younger than you (or your spouse it 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.	Yes. No.	Yes. No.
b	Was the child permanently and totally disabled during any part of 2012?	Yes. No. The child is not a Go to line 5. qualifying child.	Yes. No. The child is not a Go to line 5. 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.)	GRANDCHILD	DAUGHTER	SISTER
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 and your home was the child's home for more than half the time he or she was alive during 2012, enter "12"	12 months Do not enter more than 12 months.	12 months Do not enter more than 12 months.	12 months Do not enter more than 12 months.

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

Schedule EIC (Form 1040A or 1040) 2012

BCA

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Schedule SE (Form 1040) 2012	Attachment Se	quence	e No. 17 Page
Name of person with self-employment income (as shown on Form	1040) Social security number of per	son	201.03
Mary B Bryant	with self-employment income	e▶ .	212-
Section B - Long Schedule SE			
Part Self-Employment Tax			
Note. If your only income subject to self-employment tax is church	employee income, see instructions. Also see inst	ruction	s for the definition
of church employee income			
A If you are a minister, member of a religious order, or Christian S	Science practitioner and you filed Form 4361, but yo	ou had	\$400 or more of other
net earnings from self-employment, check here and continue wi	ith Part I	(rivin)	
1a Net farm profit or (loss) from Schedule F, line 34, and farm parti	nerships, Schedule K-1 (Form 1065),		
box 14, code A. Note. Skip lines 1a and 1b if you use the farm	optional method (see instructions)	1a	
b If you received social security retirement or disability benefits, e	inter the amount of Conservation Reserve	-4	
Program payments included on Schedule F, line 4b, or listed on Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, lin (other than farming); and Schedule K-1 (Form 1055-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 (Form 1065), box 14, code A code J1. Ministers & members of religious orders, instructions for other income to report.	1b	574.
3 Combine lines 1a, 1b, and 2		3	574.
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Of	therwise, enter amount from line 3	4a	530.
Note, If line 4a is less than \$400 due to Conservation Reserve		- 1	
bif you elect one or both of the optional methods, enter the total	분명하다 하기 전화를 하는 내가 있는 데이지 않는 것이 되는 것이 되는 것이 없어요?	4b	
c Combine lines 4a and 4b. If less than \$400, stop; you do not o		1.0	
Exception. If less than \$400 and you had church employee in		4c	530.
5 a Enter your church employee income from Form W-2. See inst		10	
for definition of church employee income			
b Multiply line 5a by 92.35% (,9235). If less than \$100, enter -0-		5b	
6 Add lines 4c and 5b		6	530.
7 Maximum amount of combined wages and self-employment ear		-	~~~
the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for		7	110,100 00
8a Total social security wages and tips (total of boxes 3 and 7 on F and railroad retirement (tier 1) compensation. If \$110,100 or methrough 10, and go to line 11	2012 Form(s) W-2) ore, skip lines 8b 8a 10, 956.		110,100 00
through 10, and go to line 11	8a 10,956.	.	
b Unreported tips subject to social security tax (from Form 4137,	line 10)		
c Wages subject to social security tax (from Form 8919, line 10)			10 050
d Add lines 8a, 8b, and 8c		8d	10,956.
9 Subtract line 8d from line 7. If zero or less, enter -0- here and o		9	99,144.
10 Multiply the smaller of line 6 or line 9 by 10.4% (.104)		10	55.
11 Multiply line 6 by 2.9% (.029)		11	15.
 Self-employment tax. Add lines 10 and 11. Enter here and or Deduction for employer-equivalent portion of self-employmamounts. 59.6% (.596) of line 10. 		12	70.
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 Earn	nings (see instructions)		
Farm Optional Method. You may use this method only if (a) your	gross farm income ¹ was not more than \$6,780 or		
(b) your net farm profits2 were less than \$4,894.			
14 Maximum income for optional methods	*******************	14	4,520 00
15 Enter the smaller of: two-thirds (2/3) of gross farm income (not	less than zero) or \$4,520. Also		
include this amount on line 4b above	6.3	15	
Nonfarm Optional Method. You may use this method only if (a) y			
and also less than 72.189% of your gross nonfarm income, and (b)	you had net earnings from self-employment of		
at least \$400 in 2 of the prior 3 years.			
Caution. You may use this method no more than five times.		- 1	
16 Subtract line 15 from line 14	<u> </u>	16	
17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ on line 16. Also include this amount on line 4b above	(not less than zero) or the amount	17	
¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B. ² 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.	³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K A; and Sch. K-1 (Form 1065-B), box 9, code Jf ⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K- C; and Sch. K-1 (Form 1065-B), box 9, code Jf	1 (Forn	
		2 - 2 -	CONTRACTOR OF THE PROPERTY OF

Answers-Kent 141

2444		endent Care Expens	ses 1040	-	_	OMB No. 1545-0074
Farm 2441	► Attach to Form 1040	, Form 1040A, or Form 1040	PATRICIAL CONTRACTOR			2012
Department of the Treasury Internal Revenue Service (99)		m 2441 and its separate instr w.irs.gov/form2441.	uctions 1040NR	2441	Щ	Attachment Sequence No. 21
Name(s) shown on return	& Mary B Bryant				Yours 211-	ocial security numbe
		o Provided the Care -	Vou must complete	thic part	-	
the second secon	e more than two care provide		Tou must complete	tine bait		
1 (a) Care provider's		(b) Address	The second secon	ntifying n	umber	(d) Amount paid
name	(number, street 128 Magica	apt. no., city, state, and ZIP o	ode) (SS	SN or EIN	1)	(see instructions)
Happy Blessing		at way 50	26-8	XXXX	XX	1,100.
	old you receive	No			Section of the second	Part II below
depend	dent care benefits?	Yes		Compl	ete Part	III on page 2.
Caution. If the care was or	nvided in your home, you may	y owe employment taxes. If yo	u do vou cannot file	Form 10	IOA For	details
	m 1040, line 59a, or Form 104		a do, you cannot me	r dilli Tu-	ion. Ful	details,
	or Child and Depender					
		u have more than two qualifying	g persons, see the in	struction	IS.	
(a)) Qualifying person		(c)	Qualified expenses
First		Last	security numb	er	for the	ncurred and paid in 2012 person listed in column (a)
and the state of	Sec. 2. 10.		Acres 1			al alaba
Terri	Thomas		214-			1,100.
3 Add the amounts in col	umn (c) of line 2. Do not ente	r more than \$3 000 for one all	market and a second			
Complete Service Committee	And the second s			100		1 100
The state of the s	re persons. If you completed	Part III, enter the amount from	line 31	., 3		1,100.
4 Enter your earned inco	re persons. If you completed ome. See instructions	Part III, enter the amount from	line 31	4		1,100. 12,283.
4 Enter your earned inco 5 If married filing jointly, a	re persons. If you completed orne. See instructions	Part III, enter the amount from come (if your spouse was a str	line 31udent or was	. 4		
Enter your earned inco If married filing jointly, a disabled, see the instru	ore persons. If you completed orne. See instructionsenter your spouse's earned in actions); all others, enter the	Part III, enter the amount from come (if your spouse was a stramount from line 4	line 31	. 6		
Enter your earned inco If married filing jointly, a disabled, see the instru Enter the smallest of fire	re persons. If you completed orne. See instructions enter your spouse's earned in ctions); all others, enter the ne 3, 4, or 5	Part III, enter the amount from come (if your spouse was a str amount from line 4	line 31	. 4		1,100. 12,283. 11,490. 1,100.
 4 Enter your earned inco 5 If married filing jointly, e disabled, see the instru 6 Enter the smallest of lin 7 Enter the amount from 	ore persons. If you completed orne. See instructions enter your spouse's earned in ctions); all others, enter the ne 3, 4, or 5 Form 1040, line 38; Form 104	Part III, enter the amount from come (if your spouse was a stramount from line 4	line 31 ident or was	5		
 4 Enter your earned inco 5 If married filing jointly, e disabled, see the instru 6 Enter the smallest of lin 7 Enter the amount from or Form 1040NR, line 3 	ore persons. If you completed one. See instructions	Part III, enter the amount from come (if your spouse was a stramount from line 4	ine 31	5		
 4 Enter your earned inco 5 If married filing jointly, a disabled, see the instru 6 Enter the smallest of lin 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the decir 	ore persons. If you completed one. See instructions	Part III, enter the amount from come (if your spouse was a stramount from line 4	ine 31	5		
4 Enter your earned inco 5 If married filing jointly, e disabled, see the instru 6 Enter the smallest of lif 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the deci	ore persons. If you completed one. See instructions	Part III, enter the amount from come (if your spouse was a stramount from line 4	34,482.	5		
 4 Enter your earned inco 5 If married filing jointly, e disabled, see the instru 6 Enter the smallest of lin 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the decir 	ore persons. If you completed one. See instructions	Part III, enter the amount from come (if your spouse was a stramount from line 4	ine 31	5		
4 Enter your earned inco 5 If married filing jointly, a disabled, see the instru 6 Enter the smallest of lif 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the deci	ore persons. If you completed orne. See instructions	Part III, enter the amount from come (if your spouse was a stramount from line 4	34, 482.	5		
4 Enter your earned inco 5 If married filing jointly, a disabled, see the instru 6 Enter the smallest of lif 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the deci If line 7 is: But no Over	ore persons. If you completed orne. See instructions	Part III, enter the amount from come (if your spouse was a stranount from line 4 10A, line 22; 1 applies to the amount on line If line 7 is: But not Over over	January Januar	5		
4 Enter your earned inco 5 If married filing jointly, a disabled, see the instru 6 Enter the smallest of lif 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the deciding of the line 7 is: Substitute	ore persons. If you completed orne. See instructions	Part III, enter the amount from come (if your spouse was a stramount from line 4 10A, line 22: 7 t applies to the amount on line If line 7 is: Over	Jack or was 34,482. 7 Decimal amount is 27	5	X.	11,490. 1,100.
4 Enter your earned inco 5 If married filing jointly, a disabled, see the instru 6 Enter the smallest of lif 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the deciding of the line 7 is: Note	ore persons. If you completed ome. See instructions	Part III, enter the amount from come (if your spouse was a stramount from line 4 10A, line 22: 7 t applies to the amount on line If line 7 is: Description over	34, 482. 7 Decimal amount is	4 5 6	Χ,	11,490. 1,100.
4 Enter your earned inco 5 If married filing jointly, a disabled, see the instru 6 Enter the smallest of lif 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the deci If line 7 is: Note	ore persons. If you completed one. See instructions	Part III, enter the amount from come (if your spouse was a stramount from line 4 40A, line 22: T	34, 482. 7 Decimal amount is 27 26 25	4 5 6	Χ,	11,490. 1,100.
4 Enter your earned inco 5 If married filing jointly, a disabled, see the instru 6 Enter the smallest of lif 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the deci If line 7 is: But no Over \$0-15,000 15,000-17,000 17,000-19,000 19,000-21,000	ore persons. If you completed one. See instructions	Part III, enter the amount from come (if your spouse was a stramount from line 4	34, 482. 7 Decimal amount is 27 26 25 24	4 5 6	X,	11,490. 1,100.
4 Enter your earned inco 5 If married filing jointly, e disabled, see the instru 6 Enter the smallest of lif 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the deci If line 7 is: But no Over \$0-15,000 15,000-17,000 17,000-19,000 19,000-21,000 21,000-23,000	re persons. If you completed one. See instructions	Part III, enter the amount from come (if your spouse was a stramount from line 4	34, 482. 7 Decimal amount is 27 26 25 24 23	4 5 6	X.	11,490. 1,100.
4 Enter your earned inco 5 If married filing jointly, a disabled, see the instru 6 Enter the smallest of lif 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the deci If line 7 is: But no Over \$0-15,000 15,000-17,000 17,000-19,000 19,000-21,000 21,000-23,000 23,000-25,000	re persons. If you completed one. See instructions	Part III, enter the amount from come (if your spouse was a stramount from line 4	34, 482. 7 Decimal amount is 27 26 25 24 23 22	4 5 6	Х.,	11,490. 1,100.
4 Enter your earned inco 5 If married filing jointly, e disabled, see the instru 6 Enter the smallest of lif 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the deci If line 7 is: Note	re persons. If you completed one. See instructions	Part III, enter the amount from come (if your spouse was a stramount from line 4	34, 482. 7 Decimal amount is 27 26 25 24 23 22 21 20	4 5 6	Х.	11,490. 1,100.
4 Enter your earned inco 5 If married filing jointly, e disabled, see the instru 6 Enter the smallest of lif 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the deci If line 7 is: Nover	re persons. If you completed one. See instructions	Part III, enter the amount from come (if your spouse was a stramount from line 4	34, 482. 7 Decimal amount is 27 26 25 24 23 22 21 20	4 5 6	Х.	11,490. 1,100.
4 Enter your earned inco 5 If married filing jointly, e disabled, see the instru 6 Enter the smallest of lif 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the deci If line 7 is: Ver But no Over 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 27,000-29,000 9 Multiply line 6 by the de the instructions	re persons. If you completed ome. See instructions	Part III, enter the amount from come (if your spouse was a stramount from line 4	34, 482. 7 Decimal amount is 27 26 25 24 23 22 21 20 see	8	X.	11,490. 1,100.
4 Enter your earned inco 5 If married filing jointly, a disabled, see the instru 6 Enter the smallest of lif 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the deci If line 7 is: Sut no Over	re persons. If you completed ome. See instructions	Part III, enter the amount from come (if your spouse was a stramount from line 4	34, 482. 7 Decimal amount is 27 26 25 24 23 22 21 20	8	X.	11,490.
4 Enter your earned inco 5 If married filing jointly, e disabled, see the instru 6 Enter the smallest of lif 7 Enter the amount from or Form 1040NR, line 3 8 Enter on line 8 the deci If line 7 is:	re persons. If you completed one. See instructions	Part III, enter the amount from come (if your spouse was a stramount from line 4	34, 482. 7 Decimal amount is 27 26 25 24 23 22 21 20 see	8	X,	11,490.

US244191

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 Sequence No. 29 ▶ 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 less instructional. 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 only owe the additional 10% tax or early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 56, without filing Form 533 See the instructions for Form 1040, line 56, 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 Early distributions included in income. For Roth IRA distributions, see instructions 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 Additional Tax on Excess Contributions to Traditional IRAs Part III 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)..... 12 2012 distributions of prior year excess contributions (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 15 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 24 Total excess contributions, Add lines 22 and 23 24 25 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. 25 Form 5329 (2012) For Privacy Act and Paperwork Reduction Act Notice, see your tax return instructions.

US532951

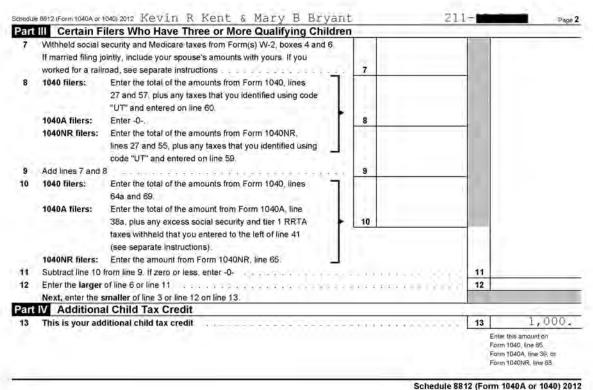
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Answers-Kent 143

SCHEDULE 8812 OMB No. 1545-0074 Child Tax Credit (Form 1040A 2012 or 1040) Attach to Form 1040, Form 1040A, or Form 1040NR. Department of the Treasury Sequence No. 47 ▶ Information about Schedule 8812 and its separate instructions is at www.irs.gov/form1040. Name(s) shown on return Your social security number Kevin R Kent & Mary B Bryant 211-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 В 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. No. Yes 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. No Yes 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: ,000. Instructions for Form 1040A, line 33). 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 2 3 Subtract line 2 from line 1. If zero, stop; you cannot take this credit 3 23,773. Earned income (see separate instructions) . . . Nontaxable combat pay (see separate b instructions) 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 20,773 5 3,116. Multiply the amount on line 5 by 15% (.15) and enter the result 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. Schedule 8812 (Form 1040A or 1040) 2012

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Schedule 8812 (Form 1040A or 1040) 2013

US881251

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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.

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

Your social security number

Kevin R Kent & Mary B Bryant

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

CAUTION Parts I and II. Part | Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts	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,				
	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				
	any education credit	4	145,518.		
5	Enter: \$20,000 if married filing jointly: \$10,000 if single, head of household.				
	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		Superior	6	1.000
	at least three places)	21217			
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year an	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	2,313.
8	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	925.
P	art II Nonrefundable Education Credits				
9	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (se	e instru	ctions)	9	1,388.
10	After completing Part III for each student, enter the total of all amounts from all Parts	III. line	31. If		
	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				
	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	17.7			
	filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico.	14			
	see Pub. 970 for the amount to enter	1	34,482.		
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	89,518.		
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 lea	st three places)	17	1.000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (se		And the second s	18	64.
19	Nonrefundable education credits. Enter the amount from line 13 of the Credit Limi				
	(see instructions) here and on Form 1040, line 49, or Form 1040A, line 31	2222221	100000000000	19	

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

Form 8863 (2012)

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US886391

Name(s)shown on return evin R Kent & Mary B Bryant	You	r social security number
	A AND AND AND AND AND AND AND AND AND AN	211-
CAUTION CAUTION CAUTION COMPLETE STATE CAUTION		udent.
Part III Student and Educational Institution Informa 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
Washington Washington	212	
Yvonne Kent	213-	
22 Educational institution information (see instructions) a. Name of first educational institution	b. Name of second educational institution	//Form
Name of first educational institution	b. Name of second educational institution	(If any)
Northern Kentucky University		
(1) Address, Number and street (or P.O. box). City, town or post office	(1) Address, Number and street (or P.O. b	ox). City, town or post office
state, and ZIP code. If a foreign address, see instructions.	state, and ZIP code. If a foreign address	그러는 그리아는 집사자에 쓰다고 하다.
Nunn Drive Founders Hall Suite 500		T. A. Brosserian Co.
NEWPORT 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
2 filed in and Box 7 checked?	2 filed in and Box 7 checked?	50
If you checked "No" in both (2) and (3), skip (4). (4) If you checked "Yes" in (2) or (3), enter the institution's	If you checked "No" in both (2) and (3), skip (4) If you checked "Yes" in (2) or (3), ente	
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years?	federal identification number (from For	m 1098-T). 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)	II vo ev i	il. Jack Reside
25 Did the student complete the first 4 years of post-secondary	Yes - Stop!	No - Go to line 26.
education before 2012? Was the student convicted, before the end of 2012, of a	Go to line 31 for this student.	No - See Tip below and
felony for possession or distribution of a controlled	Yes - Stop!	complete either lines 27-30
substance?		or line 31 for this student.
When you figure your taxes, you may want to compare the Ame		
TIP for each student that gives you the lower tax liability. You cann		
the same student in the same year. If you complete lines 27 th	rough 30 for this student do not complete line 3	31.
American Opportunity Credit		
27 Adjusted qualified education expenses (see instructions). Do not e	nter more than \$4,000	27 3,250
28 Subtract \$2,000 from line 27. If zero or less enter -0-	***************************************	28 1,250
29 Multiply line 28 by 25% (.25)		29 313
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,		50 - 20 43
enter the result. Skip line 31, include the total of all amounts from a	Il Parts III, line 30 on Part I, line 1	30 2,313
Lifetime Learning Credit		1 1
La la Bolt de la Berrana Boltonia de la Boltonia del Boltonia del Boltonia de la Boltonia del Boltonia de la Boltonia del Boltonia de la Bolt		
81 Adjusted qualified education expenses (see instructions). Include the III, line 31, on Part II, line 10		31

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Answers-Kent 147

	e(s)shown on return in R Kent & Mary B Bryant	Your social security number 211–1
	Complete Part III for each student for whom you are clai UTION opportunity credit or lifetime learning credit. Use addition	-
Pá	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 retu
1a:	ry Bryant	212-
2	Educational institution information (see instructions)	
a.	Name of first educational institution	b. Name of second educational institution (if any)
ru.	lton Community College	
(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 off
` '	state, and ZIP code. If a foreign address, see instructions.	state, and ZIP code. If a foreign address, see instructions.
)ne	e University Way	
(2)	Did the student receive Form 1098-T	(2) Did the student receive Form 1098-T
	from this institution for 2012? 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 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?
vol	u checked "No" in both (2) and (3), skip (4) .	If you checked "No" in both (2) and (3), skip (4).
		I
	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
	If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).	(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).
		1
(4)	federal identification number (from Form 1098-T).	1
(4)	federal identification number (from Form 1098-T). Has the Hope Scholarship Credit or American opportunity	federal identification number (from Form 1098-T).
(4)	federal identification number (from Form 1098-T).	federal identification number (from Form 1098-T). Yes - Stop! No - Go to line 24.
(4)	federal identification number (from Form 1098-T). Has the Hope Scholarship Credit or American opportunity	federal identification number (from Form 1098-T).
(4)	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 (from Form 1098-T). Yes - Stop! No - Go to line 24.
(4)	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 (from Form 1098-T). Yes - Stop! Go to line 31 for this student.
3	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 (from Form 1098-T). Yes - Stop! Go to line 31 for this student. No - Go to line 24. No - Stop! Go to line 31
(4)	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 (from Form 1098-T). Yes - Stop! Go to line 31 for this student.
3	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 (from Form 1098-T). Yes - Stop! Go to line 31 for this student. No - Go to line 24. No - Stop! Go to line 31 for this student.
3	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 (from Form 1098-T). Yes - Stop! Go to line 31 for this student. No - Go to line 24.
3 4	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 (from Form 1098-T). Yes - Stop! Go to line 31 for this student. No - Go to line 24. No - Stop! Go to line 31 for this student. Yes - Go to line 25. No - Stop! Go to line 31 for this student.
3	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 (from Form 1098-T). Yes - Stop! Go to line 31 for this student. No - Stop! Go to line 24. No - Stop! Go to line 31 for this student. Yes - Stop! No - Go to line 31 for this student. No - Go to line 26. So to line 31 for this student.
3 4	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? Was the student convicted, before the end of 2012, of a	federal identification number (from Form 1098-T). Yes - Stop! Go to line 31 for this student. No - Stop! Go to line 24. No - Stop! Go to line 31 for this student. Yes - Stop! No - Go to line 31 for this student. No - Go to line 26. Go to line 31 for this student. No - See Tip below and complete either lines 27-
3 4 6	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 Ame	rederal identification number (from Form 1098-T). Yes - Stop! Go to line 31 for this student. No - Stop! Go to line 24. No - Stop! Go to line 31 for this student. No - Go to line 31 for this student. No - Go to line 26. Go to line 31 for this student. No - See Tip below and complete either lines 27-or line 31 for this student.
(4)	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 Ame	rican opportunity credit and lifetime learning credits, and choose the cree
3 4 6	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 Ame	federal identification number (from Form 1098-T). Yes - Stop!
3 4 6	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 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	rican opportunity credit and lifetime learning credits, and choose the creating of this student dentification number (from Form 1098-T). Yes - Stop!
(4) 3 4	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 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	rican opportunity credit and lifetime learning credits, and choose the credit take the American opportunity credit and student do not complete line 31.
(4) 3 4 7 8	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 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-	rican opportunity credit and lifetime learning credits, and choose the credit take the American opportunity credit and student distributed for this student do not complete line 31.
(4) 3 4 5 6	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 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-	rican opportunity credit and lifetime learning credits, and choose the creugh 30 for this student do not complete line 31.
(4) (4) (3) (4) (5) (6) (7) (8) (9)	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 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 27.	federal identification number (from Form 1098-T). Yes - Stop! Go to line 31 for this student. No - Stop! Go to line 24. No - Stop! Go to line 31 for this student. No - Go to line 31 for this student. No - See Tip below and complete either lines 27- 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. 27 28 29
(4) (4) (3) (4) (5) (6) (7) (8) (9)	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 America 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	federal identification number (from Form 1098-T). Yes - Stop! Go to line 31 for this student. No - Stop! Go to line 24. Yes - Go to line 25. No - Stop! Go to line 31 for this student. No - Go to line 31 for this student. No - See Tip below and complete either lines 27- 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 forough 30 for this student do not complete line 31. Inter more than \$4,000. 27 28 29
(4) 23 24 TII	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 (from Form 1098-T). Yes - Stop! Go to line 25. No - Stop! Go to line 24. Yes - Go to line 25. No - Stop! Go to line 31 for this student. No - Go to line 26. Go to line 31 for this student. No - See Tip below and complete either lines 27- or line 31 for this student. rican opportunity credit and lifetime learning credits, and choose the cre to 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 29 000 to the amount on line 29 and I Parts III, line 30 on Part I, line 1 30
(4) (4) (23) (4) (4) (5) (6) (7) (8) (9)	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 America 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	federal identification number (from Form 1098-T). Yes - Stop! Go to line 25. No - Stop! Go to line 24. Yes - Go to line 25. No - Stop! Go to line 31 for this student. No - Go to line 26. Go to line 31 for this student. No - See Tip below and complete either lines 27-go to line 31 for this student. Trican 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 29 200 to the amount on line 29 and I Parts III, line 30 on Part I, line 1 30

BCA US8863\$2

Name(s) shown on return. (Name a			d If shown on other side	, occiai si	ecurity num	ber or taxpayer ide	entification numbe
Kevin R Kent & N	Mary B Brya	int		211-			
Most brokers issue their or							
the statement even if it is r							
the transactions for which							n 2011 or later.
		nvolving capital ass	sets you held one	year or less are lor	g term. For	short-term	
	ns, see page 2.	transfer and to be a section of	Heren than and	han baseline forther	or land a barrer	Antonio modificacio	
You must check Box A, I complete a separate Form					7 7 7		
for one or more of the box				The second second second	cuons man	will int on this page	
	the state of the state of the state of	d on Form 1099-B			S		
		d on Form 1099-B		and the second second second			
	nsactions not repo	orted to you on For	m 1099-B				
3					Adj	ustments if any	
(a)	(b)	(c)	(d)	(e) Cost or other basis	If Volu	o gain or loss	(h) Gain or (loss)
Description of property (Example: 100 sh: XYZ Co.)	(Ma day yr.)	Date sold	(d) Proceeds (sales price)	Cost or other basis See the Note below	See the	enter a code in col (f) separate instructions	Subtract column (e)
(Esample: 100 an. X) 2 GG ((MIC DAY NO)	or disposed (Mo , day, yr)	(see instructions)	and see Column (e) in the separate instructions	(f) Code(s)	(g)	from column (d) and combine the result
		11		instructions	from instr	Amount of adjustment	with column (g)
Rider Corporati	TH/HE/DIS	17/25/2012	2549.	7222.	0.00		-467
Kider Corporati	IN/HE/RIT	12/25/2012	2343.	1444.			-40)
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		1			F 7 10		4
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4 Totals, Add the amounts in co	olumns (d), (e), (g), and	(h) (subtract					
negative amounts). Enter each t	otal here and include a above is checked).lin	e 9 (#Box B	2549.	40000			117
above is checked), or line 10				7222.			-467

Answers-Kent 149

	not reported to the basis was reporte	IRS. Before you c d to the IRS. Broke	heck Box A, B, or ers are required to	C below, determine	whether you	u received any state t stock you bought i	ement(s) and, if so,
rou must check Box A, complete a separate Form or one or more of the box (A) Long-term tra (B) Long-term tra	B, or C below. Ch n 8949, page 1, for es, complete as m nsactions reported nsactions reported	each applicable b nany forms with the d on Form 1099-B	ox. If you have mo same box checke showing basis was showing basis was	ere long-term transa	ctions than		
(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yn.)	(c) Date sold or disposed (Mo, day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see Column (e)	in col (g). See the s	stments if any gain or loss enter an amount enter a code in col (f) separate instructions (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the resur
				in the separate instructions	Code(s) from instr	Amount of adjustment	with column (g)
Rust Corporatio	11/01/1998	05/25/2012	1700.	3200.	- + 11		-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	8659.	10123.			-1264
						1 - 1 - 1	
Totals, Add the amounts in o		1 your	28207.	33741.			

US8949\$2

Your first name and in	2012; or	other tax year beginning		2012, ending	:20			Se	e sep	parate instruction	ins.
William Wo			Last name	ame				1.50	ur so 41-	ocial security	number
If a joint return, spous		t name and initial	Last name					Spouse's social security no.			
Home address (numb 7491 May I	er and		a P.O. box, see in	nstructions.		Apt. no).	•	Mak	ke sure the SSI	
			gn address, also compl	ere spaces below (see instruct	ions				side	ntial Election	Campaig
										If you, or your spous \$3 to go to this fund	
Foreign country name	9		Foreign prov	ince/county	Foreign po	ostal code		ing a or ref		You You	Spouse
ent and	1	Single		4				7.7		rson). (See ins	
Filing Status	2	The state of the s	the second second					child	but no	ot your depend	ent, enter
Check only one box	3		ALCOHOLOGICAL TOP AND	use's SSN above		d's name her	-			de II al	
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Exemptions	6a	12		m you as a dependent,						Boxes check	a on
If more than	b	Dependents:	X - X - X - X - X - X - X - X - X - X -	(2) Dependent's		ependent's	(4)	f child	under	6a and 6b No. of childre	
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here >								\vdash	-	not entered above	
	nber of	exemptions claimed				/478/8				Add numbers on lines abov	
Income	7	Wages, salaries, tip						T	1	31(111122.142.1	
									7	29,	135.
Attach	8a	Taxable interest. A	ttach Schedule B	if required				→ II 1	8a		372.
Form(s) W-2 here.		Tax-exempt interes			86	18181818111111	191.				
Also attach Forms		Ordinary dividends.			10.000	000000000000000000000000000000000000000		_	9a		77.
W-2G and 1099-R if tax	b	Qualified dividends		212 11 11 11 11 11 11 11	96	SICE SUITING	77.	2.6.1			
was withheld.			alined dividends 95 // . Table refunds, credits, or offsets of state and local income taxes								
was willineit.	70	Taxable refunds, co	edits, or offsets of	state and local income	taxes	01010101010000		20	10		
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Form 1040 (2012)	1	William & 1	Lana Wood	s		341	-			Page 2
Tax and		38	Amount from line 3	7 (adjusted gross	income)				38	2	8,630.
Credits		39a	Check You	u were born befor	re Jan. 2, 1948,	Blind.	Total boxes				
		2.7	if: Spe	ouse was born be	efore Jan. 2, 1948,	Blind	checked ► 39a				
Standard Deduction		b	If your spouse itemizes of	n a separate return or y	ou were a dual-status alien	check here	► 39b				6 77.4 71.
for-		40	Itemized deductio	and the same of th	e A) or your standar		and the second second second		40		1,900.
People	Who	41	Subtract line 40 fro	m line 38	**************		ZIXIVIVITIVITI	· Dincir.	41		6,730.
check any box on line 39a or 39b	2	42	The second secon	the second of the second	number on line 6d			-	42	1	1,400.
who can b	e	43	Taxable income.	Subtract line 42 fi	rom line 41. If line 42				43		5,330.
dependen	a	44	Tax (see instructions). C				4972 C 962 ele	chon .	44		528.
see instruction		45	Alternative minim	um tax (see instr	uctions). Attach For	n 6251			45		1500
All other		46	Add lines 44 and 4		***********	manage	*******	,., 🕨	46		528.
Single or	Č.	47	Foreign tax credit	Attach Form 1116	if required			12.			
Married fill separately	ng	48	Credit for child and deper	The section to be to be seen		48					
\$5,950		49			ne 19		-	1.0			
Married fill jointly or	ng	50	Retirement savings	contributions cre	dit. Attach Form 888	_	-5	16.			
Qualifying		51	Child tax credit. At	tach Schedule 88	12, if required	51					
widow(er), \$11,900		52	Residential energy	credits. Attach Fo	rm 5695	52					
Head of		53	Other credits from Form	a 3800 b	8801 C	53					1000
\$8,700		54			your total credits				54		528.
		55			54 is more than line			_	55		
Other		56			ule SE			-	56		
Taxes		57	Unreported social s	security and Medi	care tax from Form:	a 413	37 b 8919	1111	57	1	
		58	Additional tax on IR	As, other qualifie	d retirement plans, e	tc. Attach	Form 5329 if requ	ired	58		
		59a			Schedule H		Section and an experience of the		59a		
		b	First-time homebuy	er credit repayme	ent. Attach Form 540	5 if required	tm.n.n.	muny	59b		
		60	Other taxes. Enter	code(s) from instr	ructions				60		
		61	Add lines 55 through	h 60. This is you	r total tax	********	************		61		
Payment		62	Federal income tax	withheld from Fo	rms W-2 and 1099	62	2,8	86.		FORM	1099
-		63	2012 estimated tax paym	ents and amount applie	ed from 2011 return	63					
If you have qualifying	child .	- 64a	Earned income cr	edit (EIC)	NQ	64a					
attach Sch		b	Nontaxable combat pay election	64b		-		adap = 1			
EIC.		65	Additional child tax	credit. Attach Fo	rm 8812	65	1,0	00.			
		66	American opportun	ity credit from For	rm 8863, line 8	66					
		67	Reserved		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	67					
		68	Amount paid with re	equest for extens	ion to file	68					
		69	Excess social secu	rity and tier 1 RR	TA tax withheld	69					
		70	Credit for federal ta			70					
		71	Credits from Form:	a 2439 b se	Re- erved C 8501 d 8	885 71					5 400
		72	Add lines 62, 63, 64	4a, and 65 throug	h 71. These are you	total payr	nents		72		3,886.
Refund		73			ct line 61 from line 7			The same of	73		3,886.
		74a	Amount of line 73 y	ou want refunde	d to you. If Form 88	88 is attach	ed, check here >		74a		3,886.
		b			▶ c Ty	pe: Chi	ecking Savi	ngs			
Direct depos		d	Account								
See instructi	ons	75	Amount of line 73 you wa	nt applied to you	r 2013 estimated ta	x ▶ 75					
Amount		76	Amount you owe.	Subtract line 72 f	from line 61. For deta	ils on how	to pay, see inst.	ios 🖭	76		
You Owe		77	Estimated tax pena	Ity (see instruction	ns)	77					
Third Par	ty D	a you v	vant to allow another	person to discus	s this return with the	IRS (see in	structions)?	Yes.	Compl	ete below.	X N
Designee	De	esignee's ime	•		Phone			Pen	sonal ide nber (Pl	intification (N)	
Sign	Ur	nder pena	ities of perjury, I declare the are true, correct, and compl	at I have examined this	return and accompanying s	chedules and s	statements, and to the b	est of my kir	owledge	e and viedge	
Here	Y	our sign	nature	Decinianon of pro	Date	Your occ	upation	alliance tones	Da	ytime phon	e number
Joint return?	N					Milita	ry		100	100	
See instr. Keep a copy	S	pouse's	signature.If a joint retu	ature.If a joint return, both must sign Date Spouse's occupation				e IRS sent you	an Identity		
for your records.					11	Y. m.				tection PIN, or it here	
Tourids.						Homema)	cer			inst)	
	Print/	Type pr	eparer's name	Prepare	r's signature		Date	Chec	k	# PTIN	
Paid	1000	10.10.00	THE PARTY OF	1,100				self-e	mployed		
Preparer's	Firm's n	ame	*					Firm's			
Use Only	Firm's a	ddress	F					Phone	no.		
									T. 0170		
BCA					US104052	_				Form	1040 (2012

SCHEDULE D (Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

► Attach to Form 1040 or Form 1040NR. 2012 Information about Schedule D and its separate instructions is at www.irs.gov/form1040. Attachment Sequence No. Department of the Treasury ▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10. Your social security number Name(s) shown on return William & Lana Woods 341-Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less (d) Proceeds (sales price) from Form(s) 8949; Part I, line 2 column (d) (g) Adjustments to-gain or loss from Form(s) 8949, Part I. line 2: column (g) Complete Form 8949 before completing line 1, 2, or 3. (h) Gain or (loss) (f) Cost or other basis from Form(s) 8949. Part 1: line 2, column (e) Subtract column (e) from column (d) and combine the result with column (g) This form may be easier to complete if you round off cents 1 Short-term totals from all Forms 8949 with box A 1500 2500 -1000. checked on Part I 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 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions 6 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (h). If you have any long-term capital -1000. gains or losses, go to Part II below. Otherwise, go to Part III on page 2 Long-Term Capital Gains and Losses - Assets Held More Than One Year Complete Form 8949 before completing line 8, 9, or 10. (d) Proceeds (sales (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g) (h) Gain or (loss) (f) Cost or other basis from Form(s) 8949, Part II, line 4, column (e) price) from Form(s) 8949, Part II, line 4 column (d) Subtract column (e) from column (d) and combine the result with column (d) This form may be easier to complete if you round off cents 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 23548. 23518 30. checked on Part II 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 Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 12 16. 13 Capital gain distributions. See the instructions 13 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions 14 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Then go to Part III on

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

Schedule D (Form 1040) 2012

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Part III Summary		
Combine lines 7 and 15 and enter the result	16	(954.)
 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. If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21, Also be sure to complete line 22. 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. 		
Are lines 15 and 16 both gains? Yes. Go to line 18. No. Skip lines 18 through 21, and go to line 22.		
B Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	18	
Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	,▶ 19	
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.		
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.		
2 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) 201

USSCHOOL

SCHEDULE 8812 (Form 1040A or 1040)

Child Tax Credit

OMB No. 1545-0074 2012

Attach to Form 1040, Form 1040A, or Form 1040NR. Attachment Department of the Treasury Internal Revenue Service (99) Sequence No 47 ▶ Information about Schedule 8812 and its separate instructions is at www.irs.gov/form1040. Name(s) shown on return Your social security number William & Lana Woods 341-1 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. 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 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). 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 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 instructions) Is the amount on line 4a more than \$3,000? No. Leave line 5 blank and enter -0- on line 6. 26,135. Yes. Subtract \$3,000 from the amount on line 4a. Enter the result 5 3.920. Multiply the amount on line 5 by 15% (.15) and enter the result 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.

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

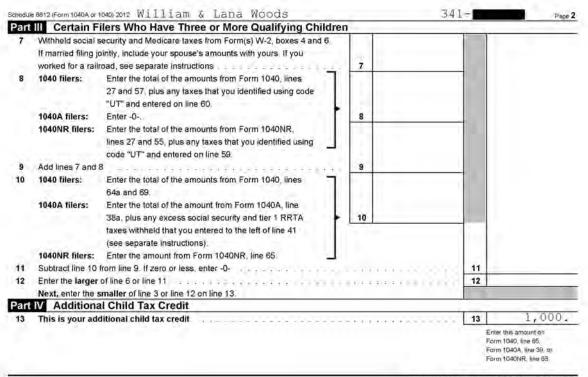
Otherwise, go to line 7.

Schedule 8812 (Form 1040A or 1040) 2012

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Answers-Woods 155



Schedule 8812 (Form 1040A or 1040) 2012

US881251

Form 8880

Credit for Qualified Retirement Savings Contributions

OMB No. 1545-0074 2012

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

Department of the Treasury Internal Revenue Service

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

Attachment Sequence No. 54

0. Sequence No. 54
Your social security number 341-

Name(s) shown on return William & Lana Woods

You cannot take this o

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

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 tax return, or (c) was a student (see instructions).

				or (c) was a student (see in	structions)			
Tr	raditional and	Roth IRA contri	butions for 2012. Do n	ot include rollover		(a) You	(b)	Your spouse
					., 1			
			r other qualified employ	Contract to the second of the				
	The same of the sa		01(c)(18)(D) plan contri		He/L	7 000		
		A STATE OF THE STA				1,200.		
		a de la citación de la comparación del comparación de la comparaci			3	1,200.	_	
			fter 2009 and before t		100			
300			2012 tax return (see ins					
			th spouses' amounts in		1.5			
				******************		1,200.	-	
				*******************		1,200.	-	
						part part of	-	1,200.
				ake this credit	********	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	. 7	1,200.
			040, line 38*; Form 104		1.41	28,630.		
				manana rumana	8	60,030.	-	
F			mount shown below:	ALI OLI BELL CALADO				
H	If line	B IS -	Married	And your filing status is		re Description		
	Over -	But not	The state of the s	Head of		gle, Married filing		
	Over -	over -	filing jointly	household		separately, or		
H		017.070		on line 9 -	Qua	lifying widow(er)		
		\$17,250	.5	.5	-	.5		
	\$17,250	\$18,750	.5	.5		.2		
П	\$18,750	\$25,875	.5	.5		1		
Н	\$25,875	\$28,125	.5	.2		10		x 0.50
	\$28,125	\$28,750	.5	.1.		1	9	X 0.5
	\$28,750	\$34,500	.5	.1		.0		
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Ь	\$37,500	\$43,125	4	.1		.0		
	\$43,125	\$57,500	.1	,0		.0		
L	\$57,500			,,,	T et	.0		
			and the same and the section of the same	stop; you cannot take this cr	4000		40	500.
			040, line 46; Form 1040	DA Ilon 20 or From	Time	***************************************	10	000.
			The Carlot Strikewick on a 475	Sand with the contract of	44	528.		
	a a series of the series		of comments for the form the		11	JZ0.	-	
10	040 filers:	and Schedule	of your credits from lin	es 47 through 49,				
10	040A filers:		of your credits from lin	es 29 through 31.				
			of your credits from lin	V 5-30 (132-12-11)	12	12.		
				t take this credit			13	516.
			t savings contributio				1	
					TO OF WHE	13		

* 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 US888051

Answers-Woods 157

Form 8949 Sales and Other Dispositions of Capital Assets OMB No. 1545-0074 2012 Information about Form 8949 and its separate instructions is at www.irs.gov/form8949. File with your Schedule D to list your transactions for Department of the Treasury Attachment Sequence No 12A lines 1, 2, 3, 8, 9, and 10 of Schedule D. nternal Revenue Service (99) Name(s) shown on return Your social security number or taxpayer identification number William & Lana Woods 341-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. 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 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 Adjustments if any to gain or loss If you enter an amount col (g), enter a code in col (f). (e)
Cost or other basis
See the **Note** below
and see Column (e)
in the separate
instructions (h)
Gain or (loss).
Subtract column (e) (a)
Description of property
(Example: 100 sh, XYZ Co.) (b) (Mo., day, yr.) (sales price) (see instructions) (Mo., day, yr.) **(f)** (g) adjustme Grow more plant 04/15/2012 09/15/2012 1500 2500 -1000. 2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D. Iine 1 (if Box A above is checked), line 2 (if Box B 1500. -1000. above is checkett), or line 3 (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.

Form 8949 (2012)

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

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Form 8949 (2012) Name(s) shown on return (Name		entification no not require	d if shown on other sid	oociai a	ecurity nun	ent Sequence No. nber or taxpayer id	12A Page 2 entification number
	own substitute state not reported to the basis was reporte	IRS. Before you c	heck Box A, B, or ers are required to	C below, determine report basis to the	ovide basis ne whether y e IRS for mo	ou received any stat st stock you bought	rement(s) and, if so,
You must check Box A, complete a separate Forn for one or more of the box (A) Long-term tra (B) Long-term tra	B, or C below. Cl m 8949, page 1, for kes, complete as m ansactions reported ansactions reported	each applicable b	ox. If you have me same box check showing basis wa showing basis wa	ore long-term trans ed as you need. s reported to the li	actions than		ta T
3 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	If you in col (a)	ustments if any o gain or loss enter an arnount , enter a code in tool (f), separate instructions (g) Amount of	Gain (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
		-		instructions	from instr	adjustment	Was conditing)
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 denuts	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
			11 -1				
			10 -1				
4 Totals	Abreau (d) (d) (d)	rs (consist					
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). Inc	e 9 (if Box B	23548.	23518.			30

adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment. Form 8949 (2012) BCA

U38949\$2

Committee of the same	2012, 0	other tax year beginning		2012, ending	:20			_	staple in this space eparate instructions	
Your first name and Keith L B		s	Last name					Yours 311	social security nu	nber
If a joint return, spou Kathy M B			Last name					Spous 312	se's social securit	y no.
Home address (num 954 Sprou	4		a P.O. box, see in	structions.		Apt. no	-		ake sure the SSN(s and on line 6c are c	
City, town or post office, sta	ite, and Z	IP code. If you have a forei	on address, also comple	ete spaces below (see instructi	onsy	-	- 11		ential Election Ca	
									e if you, ar your spouse if at \$3 to go to this fund. Cl	
Foreign country nam	e		Foreign prov	ince/county	Foreign po	stal code		ing a box b or refund	You S	pouse
	1	Single		4				7 700 100	erson). (See instru	
Filing Status	2	Married filing join	A CONTRACTOR OF THE PARTY OF TH					child but	not your dependen	, enter
Check only	3		All the second second second	use's SSN above		's name here				
one box	-	and full name her		5		g widow(er)				
Exemptions	6a	ker .		n you as a dependent,					Boxes checked	
400-400-	ь		************	T		pendent's		f child under	6a and 6b No. of children	2
If more than	c	Dependents:		(2) Dependent's	relat	ionship to	under	age 17 quali- for child tax (see instr.)		3
	rst nam	e Last name		social security no.	DAUGH	/ou	credi		 did not live with 	_ =
		Brooks		314-	SON	LEN		X	you due to divorce or separation	0
		Brooks		313-	DAUGH	TER	1	X	(see instr.) Dependents on 6c	-0
here •		240010	_	244	2110011	2 202 4			not entered above	_
	mher o	f exemptions claimed	1 - / 3 - / 3			4-24-5			Add numbers on lines above	1.5
Income	7	Wages, salaries, tip			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			F 1	Oil illies des ver	
	- 2	i radiant cataliant th	4) 510 / / / / / / / /					7	44,9	00.
Attach	8a	Taxable interest. A	ttach Schedule B	if required	W. 10. V.10.			8a		
Form(s) W-2 here.		Tax-exempt interes	ma control of the second	COLUMN TO SERVICE SERV	8b	NINCAS SCORES	******			
Also attach Forms		Ordinary dividends.					ALC: UK	9a	14	37.
W-2G and		Qualified dividends		Service and an experience	9b		150.			
1099-R if tax was withheld.	10			state and local income			and the same	10		
	11		DOMESTIC CONTRACTOR				000000	11		
	12	Business income or								
If you did not	13			le D if required. If not			P	7		16.
get a W-2,	14			4797				14		
see instructions.	15a	IRA distributions .		b Taxable am		ble amount		15b		
	16a	Pensions and annu	ties 16a							
		House I seed to date a			b Taxable	amount .		16b		
	17	Rental real estate, I	oyalties, partners	hips, S corporations, tr			le E ,	16b	(2,0	58.)
2000	17 18			hips, S corporations, tri	usts, etc. Al	ttach Schedu		16b	(2,0	68.)
Enclose, but do			ss). Attach Sched		usts, etc. Al	ttach Schedu		16b	(2,0)	68.)
Enclose, but do not attach, any payment. Also,	18 19	Farm income or (los	ss). Attach Sched	ule F	usts, etc. Al	tach Schedu		16b 17 18	(2,0	68.)
not attach, any payment. Also, please use	18 19	Farm income or (los Unemployment con	ss). Attach Sched npensation efits <mark>20a</mark>	ule F	usts, etc. Al	tach Schedu		16b 17 18		
not attach, any payment. Also,	18 19 20a	Farm income or (los Unemployment com Social security bend Other income. List	ss). Attach Sohed pensation efits20a type and amount	ule F	usts, etc. Al	tach Schedu	611 (100 617 (100 617 (100	16b 17 18 19 20b 21	(2,0)	
not attach, any payment. Also, please use Form 1040-V.	18 19 20a 21	Farm income or (los Unemployment com Social security bend Other income. List	ss). Attach Sched pensation efits 20a type and amount nts in the far right	(see instr.)	usts, etc. Al	tach Schedu	611 (100 617 (100 617 (100	16b 17 18 19 20b 21		
not attach, any payment. Also, please use Form 1040-V.	18 19 20a 21 22	Farm income or (los Unemployment com Social security bene Other income. List Combine the amoun Educator expenses	ss). Attach Sched npensation efits 20a type and amount nts in the far right	(see instr.)	b Taxable	amount	incom	16b 17 18 19 20b 21		
not attach, any payment. Atso, please use Form 1040-V. Adjusted Gross	18 19 20a 21 22 23	Farm income or (los Unemployment com Social security bene Other income. List Combine the amoun Educator expenses Certain business ex	ss). Attach Sched pensation efits 20a type and amount hts in the far right penses of reservi	(see instr.)	usts, etc. Al	amount	611 (100 617 (100 617 (100	16b 17 18 19 20b 21		
not attach, any payment. Also, please use Form 1040-V.	18 19 20a 21 22 23 24	Farm income or (los Unemployment com Social security bene Other income. List Combine the amoun Educator expenses Certain business en and fee-basis gov. Health savings accordings	ss). Attach Schedingersation efits 20a type and amount ints in the far right upenses of reservi	(see instr.) column for lines 7 throughts, performing artists, orm 2106 or 2106-EZ. ttach Form 8889	b Taxable ugh 21 This 23 24 25	a amount is your total	732.	16b 17 18 19 20b 21 22		
not attach, any payment. Also, please use Form 1040-V. Adjusted Gross	18 19 20a 21 22 23 24 25 26	Farm income or (los Unemployment con Social security bene Other income. List Combine the amoun Educator expenses Certain business ex and fee-basis gov. Health savings accommoding expenses.	ss). Attach Schedingersation efits 20a type and amount ints in the far right upenses of reservitions. Attach Fount deduction. A Attach Form 3903	(see instr.) column for lines 7 throughts, performing artists, orm 2106 or 2106-EZ ttach Form 8889	b Taxable ugh 21.This 23 24 25 26	a amount is your total	incom	16b 17 18 19 20b 21 22		
not attach, any payment. Atso, please use Form 1040-V. Adjusted Gross	18 19 20a 21 22 23 24 25 26 27	Farm income or (los Unemployment com Social security bene Other income. List Combine the amount Educator expenses Certain business ex and fee-basis gov. Health savings accommoding expenses. Deductible part of so	ss). Attach Schedingersation efits 20a type and amount ints in the far right epenses of reservitions. Attach Fount deduction. A Attach Form 3903 elf-employment ta	(see instr.) column for lines 7 through the sts, performing artists, orm 2106 or 2106-EZ attach Form 8889	b Taxable ugh 21 This 23 24 25 26 27	a amount is your total	732.	16b 17 18 19 20b 21 22		
not attach, any payment. Atso, please use Form 1040-V. Adjusted Gross	18 19 20a 21 22 23 24 25 26 27 28	Farm income or (los Unemployment com Social security bene Other income. List Combine the amount Educator expenses Certain business ex and fee-basis gov. Health savings accommoding expenses. Deductible part of significant Self-employed SEP	ss). Attach Schedingersation efits 20a type and amount ints in the far right upenses of reservitions. Attach Fount deduction. A Attach Form 3903 elf-employment ta , SIMPLE, and que	(see instr.) column for lines 7 through the sts, performing artists, orm 2106 or 2106-EZ attach Form 8889 ix. Attach Schedule SE alified plans	b Taxable ugh 21 This 23 24 25 26 27 28	a amount is your total	732.	16b 17 18 19 20b 21 22		
not attach, any payment. Atso, please use Form 1040-V. Adjusted Gross	18 19 20a 21 22 23 24 25 26 27 28 29	Farm income or (los Unemployment com Social security bene Other income. List Combine the amount Educator expenses Certain business ex and fee-basis gov. Health savings accommodities Moving expenses. Deductible part of significant Self-employed SEP Self-employed heal	ss). Attach Schedingensation efits 200 type and amount ints in the far right epenses of reservit efficials. Attach F ount deduction. A Attach Form 3903 elf-employment ta , SIMPLE, and qu th insurance dedu	(see instr.) column for lines 7 through the sts, performing artists, orm 2106 or 2106-EZ attach Form 8889 ix. Attach Schedule SE alified plans action	b Taxable ugh 21.This 23 24 25 26 27 28 29	a amount is your total	732.	16b 17 18 19 20b 21 22		
not attach, any payment. Atso, please use Form 1040-V. Adjusted Gross	18 19 20a 21 22 23 24 25 26 27 28 29 30	Farm income or (los Unemployment com Social security bene Other income. List Combine the amout Educator expenses Certain business en and fee-basis gov. Health savings acco. Moving expenses. Deductible part of s Self-employed SEP Self-employed heal Penalty on early with	ss). Attach Schedingensation effits 20a type and amount into in the far right penses of reservity officials. Attach Fount deduction. A Attach Form 3903 elf-employment ta, SIMPLE, and quith insurance deductions are serviced to the service of th	(see instr.) column for lines 7 through the sts, performing artists, orm 2106 or 2106-EZ attach Form 8889 ix. Attach Schedule SE alified plans	b Taxable ligh 21.This 23 24 25 26 27 28 29 30	a amount is your total	732.	16b 17 18 19 20b 21 22		
not attach, any payment. Atso, please use Form 1040-V. Adjusted Gross	18 19 20a 21 22 23 24 25 26 27 28 29 30 31a	Farm income or (los Unemployment com Social security bene Other income. List Combine the amout Educator expenses Certain business et and fee-basis gov. Health savings accommoding Moving expenses. Deductible part of s Self-employed SEP Self-employed heal Penalty on early with Alimony paid b Rec	ss). Attach Schedingensation effits 20a type and amount ints in the far right penses of reservity efficials. Attach Fount deduction. A Attach Form 3903 elf-employment te in SIMPLE, and que the insurance deduction insurance deduction for saving pients SSN	(see instr.) column for lines 7 through the sts, performing artists, orm 2106 or 2106-EZ attach Form 8889 ix. Attach Schedule SE calified plans action	b Taxable ligh 21.This 23 24 25 26 27 28 29 30 31a	a amount is your total	732.	16b 17 18 19 20b 21 22		
not attach, any payment. Atso, please use Form 1040-V. Adjusted Gross	18 19 20a 21 22 23 24 25 26 27 28 29 30 31a 32	Farm income or (los Unemployment com Social security bene Other income. List Combine the amout Educator expenses Certain business et and fee-basis gov. Health savings accommodities Moving expenses. Deductible part of s Self-employed SEP Self-employed heal Penalty on early with Alimony paid b Rec IRA deduction	ss). Attach Schedingensation effits 20a type and amount ints in the far right penses of reservice pe	(see instr.) column for lines 7 throi sts, performing artists, orm 2106 or 2106-EZ ttach Form 8889 b. ix. Attach Schedule SE alified plans	b Taxable ugh 21.This 23 24 25 26 27 28 29 30 31a 32	a amount is your total	732.	16b 17 18 19 20b 21 22		
not attach, any payment. Atso, please use Form 1040-V. Adjusted Gross	18 19 20a 21 22 23 24 25 26 27 28 29 30 31a 32 33	Farm income or (los Unemployment com Social security bene Other income. List Combine the amout Educator expenses Certain business et and fee-basis gov. Health savings accom Moving expenses. Deductible part of s Self-employed SEP Self-employed heal Penalty on early will Alimony paid b Rec IRA deduction Student loan interest	ss). Attach Schedipensation In a series of reservice of series of reservice of service of series of reservice of service of series of reservice of service of service of series of service of series of ser	(see instr.) column for lines 7 throi sts, performing artists, orm 2106 or 2106-EZ ttach Form 8889 is x. Attach Schedule SE alified plans ction s	b Taxable ugh 21.This 23 24 25 26 27 28 29 30 31a 32 33	a amount is your total	732.	16b 17 18 19 20b 21 22		
not attach, any payment. Atso, please use Form 1040-V. Adjusted Gross	18 19 20a 21 22 23 24 25 26 27 28 29 30 31a 32 33 34	Farm income or (los Unemployment com Social security bene Other income. List Combine the amout Educator expenses Certain business et and fee-basis gov. Health savings accom Moving expenses. Deductible part of s Self-employed SEP Self-employed heal Penalty on early will Alimony paid b Rec IRA deduction Student loan interest Tuition and fees. All	ss). Attach Schedipensation efits	(see instr.) column for lines 7 throi sts, performing artists, orm 2106 or 2106-EZ ttach Form 8889 ix. Attach Schedule SE alified plans ction s	b Taxable ugh 21.This 23 24 25 26 27 28 29 30 31a 32 33 34	a amount is your total	732.	16b 17 18 19 20b 21 22		
not attach, any payment. Atso, please use Form 1040-V. Adjusted Gross	18 19 20a 21 22 23 24 25 26 27 28 29 30 31a 32 33 34 35	Farm income or (los Unemployment com Social security bene Other income. List Combine the amout Educator expenses Certain business et and fee-basis gov. Health savings accommoving expenses. Deductible part of s Self-employed SEP Self-employed heal Penalty on early will Alimony paid b Rec IRA deduction Student loan interest Tuition and fees. At Domestic production	ss). Attach Schedipensation efits	(see instr.) column for lines 7 throi sts, performing artists, orm 2106 or 2106-EZ ttach Form 8889 ix. Attach Schedule SE alified plans ction s	b Taxable ugh 21.This 23 24 25 26 27 28 29 30 31a 32 33 34 35	a amount is your total	732.	16b 17 18 19 20b 21 22	43,	536.
not attach, any payment. Also, please use Form 1040-V. Adjusted Gross	18 19 20a 21 22 23 24 25 26 27 28 29 30 31a 32 33 34	Farm income or (los Unemployment com Social security bene Other income. List Combine the amout Educator expenses Certain business evand fee-basis gov. Health savings accommoving expenses. Deductible part of self-employed SEP Self-employed SEP Self-employed heal Penalty on early with Alimony paid be Rec IRA deduction Student loan interest Tuition and fees. At Domestic production Add lines 23 throughters.	ss). Attach Schedipensation efits	(see instr.) column for lines 7 throi sts, performing artists, orm 2106 or 2106-EZ ttach Form 8889 ix. Attach Schedule SE alified plans ction s	b Taxable ugh 21 This 23 24 25 26 27 28 29 30 31a 32 33 34 35	a amount is your total	732.	16b 17 18 19 20b 21 22		336.

Form 1040 (2012)	1	Keith L & Kathy	МВ	rooks		311			Page 2
Tax and	-	38	Amount from line 37 (adjuste	d gross	income)				38	40,897.
Credits		39a	Check You were bo	m befor	e Jan. 2, 1948,	Blind.	Total boxes			
			if: Spouse was	born be	fore Jan. 2, 1948,	Blind	checked ► 39a	1		
Standard		b	If your spouse itemizes on a separate	return or y	ou were a dual-status alien	check here	► 39b			1000
Deduction for-	n '	40	Itemized deductions (from	Schedul	e A) or your standar	d deductio	n (see left margin	0	40	11,992.
People	who [41	Subtract line 40 from line 38						41	28,905.
check any	40.	42	Exemptions, Multiply \$3,800						42	19,000.
39a or 39b who can b	or	43	Taxable income. Subtract I						43	9,905.
claimed as	sa	44	Tax (see instructions). Check if any t				4972 c 962 ele		44	953.
dependen		45	Alternative minimum tax (s						45	
instruction		46				,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			46	953.
All other	S.	47	Foreign tax credit. Attach Fo			47	3-2-1-1-1-1-1-1-1-1-1-1	17171	70	
Single or Married fill	ina	48	Credit for child and dependent care ex			48	3	30.		
separately \$5,950		49	Education credits from Form			200		00.		
Married fill	ina			000 P.A. I				23.		
jointly or	_	50	Retirement savings contribut					20.		
Qualifying widow(er)		51	Child tax credit. Attach Sche			51				
\$11,900		52	Residential energy credits. A			52		_		
Head of household		53			8801 C	53				0.50
\$8,700	,	54	Add lines 47 through 53. The						54	953.
		55	Subtract line 54 from line 46.	If line	54 is more than line	16, enter -0	THEFT	un 🖭	55	
Other		56	Self-employment tax. Attach	Sched	ule SE				56	
Taxes		57	Unreported social security ar	nd Medi	care tax from Form:	a 413	37 b 8919	2222	57	
		58	Additional tax on IRAs, other	qualifie	d retirement plans, e	tc. Attach	Form 5329 if requi	ired	58	
		59a	Household employment taxe	s from S	Schedule H		********		59a	
		b	First-time homebuyer credit i	epayme	ent. Attach Form 540	5 if required	t	mun	59b	
		60	Other taxes. Enter code(s) fr	om instr	ructions				60	
		61	Add lines 55 through 60. Th	is is you	r total tax				61	
	-	62	Federal income tax withheld			62	5,1			
Payment	S	63	2012 estimated tax payments and amo	ount applie	ed from 2011 return	63				
If you have			Earned income credit (EIC)			64a	1,1	26.		
qualifying attach Sch		b	Nontaxable combat	64b						
EIC.	ledule	65	pay election Additional child tax credit. A		rm 8812	65	3,0	00.		
		66	American opportunity credit f				212			
		67	Reserved					-		
		68	Amount paid with request for			68				
								_		
		69	Excess social security and ti			-		_		
		70	Credit for federal tax on fuels			70		-		
		71	Credits from Form: a 2439					-		0.000
		72	Add lines 62, 63, 64a, and 65	-					72	9,296.
Refund		73	If line 72 is more than line 61					erpaid	73	9,296.
		74a	Amount of line 73 you want r	efunde					74a	9,296.
		b	Routing 062005690		▶ c Ty	pe X Chi	ecking Savi	ngs		
Direct depos		d	Account 0057896554	2		70 - 70				
See instructi	ions	75	Amount of line 73 you want applied	to you	r 2013 estimated ta	x ▶ 75				
Amount	1.00	76	Amount you owe. Subtract	line 72 f	from line 61. For deta	ils on how	to pay, see inst.	os 🖭	76	
You Owe		77	Estimated tax penalty (see in	structio	ns)	77				7-1-1
Third Par	tv Do	you v	vant to allow another person to		e this return with the		structions)?	Yes.	Complete	e below. K N
Designee	Der	signee's			Phone			Per	sonal identifing	lication
Sign	Uni	der pena	ities of perjury, I declare that I have example	mined this	return and accompanying s	chedules and s	tatements, and to the b	est of my ki	nowledge ar	nd -
Here		ief, they ur sign	are true, correct, and complete. Declara nature.	tion of pre	parer (other than taxpayer) Date	Your occ	information of which pre upation	eparer has	any knowled I Davtii	me phone number
Joint return?	0.0				1	Militar			7.03.0	and humania mannager
See instr.	7 0	nuse's	signature, if a joint return, both mi	et sion.	Date		occupation		If the IF	RS sent you an Identity
Keep a copy for your	, 0,	ouse ,	agnature, ra princiesum both mi	asr sign	Cate	Орошос о	Decapation			tion PIN,
records.						Fraince			enter it	
	Delat/*	une e	anurada nama	Descri	r'n einneher	Enginee	1	=1	(see int	7
Daid	Print/1	Abe bi	eparer's name	rrepare	r's signature		Date	Chec		PTIN
Paid Preparer's							1-		mployed	L:
Use Only	Firm's na		£					Firm's		
e e e iny	Firm's ar	diress	•					Phone	no.	
BCA					US104052					Form 1040 (2012

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	Itemized Deduction	15			2012
Department of the Treasury Internal Revenue Service (99) Name(s) shown on Form 1040					
				2.0	ur social security no.
na.				31	1-
1		7.7			
3	Multiply line 2 by 7.5% (.075)	3			
4		******		4	
5	State and local		17 31 4		
	a 🗵 Income taxes	5	2,094.		
	b General sales taxes	11:1	22.0		
6	Real estate taxes (see instructions)	6	690.		
7	Personal property taxes	7			
8	Other taxes. List type and amount.				
1	NAME OF BRIDE B	8		-	2,784.
		I ao I	2 000	. 9	2,104.
	병원 (1988년 1988년) 전 기계 대회에서 기계 대회 기계 기계 기계 가장 기계 및 이 시간 시간 기계	10	2,300.	1	
44	네는 이 사람들이 아이들이 즐겁게 하고 있다면 보다 가지 않는 아니는 사이 사이를 보고 있다면 하다 하는 것이다.				
	현 하게요. 그렇게 뭐 하다가 되었다면서 걸어 하지만 생각하다고 하다 되었다고 하다 하는데 나를 하는데 없다.				
	and show that person's name, identifying no., and address				
		11			
12	Points not reported to you on Form 1098. See instructions for			1	
1		12			
13	Mortgage insurance premiums (see instructions)	13			
14	Investment interest. Attach Form 4952 if required. (See inst.)	14			
15	Add lines 10 through 14			15	2,908.
16	Gifts by cash or check. If you made any gift of \$250 or more,		10.510		
	see instructions	16	6,300.	4	
17	마다 맛있다면 하는데 가게 가면 무슨 사람이 되었다면 가게 가게 되었다. 그렇게 하는데 하다 하나 하나 모든데 되었다. 네트				
32				-	
				40	6,300.
19	Add lines 16 through 16		1:122:2:11:11:13:2	19	0,200.
20	Casualty or theft loss(es) Attach Form 4684 (See instructions.)			20	
_					
	그 아이들은 아이들은 아이들은 아이들은 그는 사람들은 사람들이 되었다면 하는데 하는데 그는데 그렇게 되었다면 그렇게 그렇게 되었다면 그렇게 되었다면 그렇게 그렇게 되었다면 그렇게 되었다면 그렇게 그렇게 되었다면 그렇게 그렇게 되었다면 그렇게				
	(See instructions.) ▶ Journals	21	250.		
22	Tax preparation fees	22			
23	Other expenses - investment, safe deposit box, etc. List type				
	and amount >				
		23			
24	Add lines 21 through 23	24	250.		
25			01.4		
				-	
-11		-0-		. 27	
28	Other - from list in the inst. List type and amount				
				20	
20	Add the amounts in the far right column for lines 4 through 29. Al	en enter	this amount	20	
20	on Form 1040, line 40			29	11,992.
30	If you elect to itemize deductions even though they are less than				
	Form Ka 1 2 3 4 5 6 7 8 9 10 11 11 12 13 14 15 16 17 18 19 20 21 22 23	Form 1040 Kathy M Brooks Caution. Do not include expenses reimbursed or paid by others. Medical and dental expenses (see instructions). Enter amount from Form 1040, line 38	Attach to Form 1040.	Fattach to Form 1040. Form 1040 For	Factor Total Form Form Total Form Form Total Form Form

LISSCHAST

Department of the Treasury	From rental real estate,	royaltic Attach	to Form 1040, 10	corpo	ration or For	ns, estates, tri m 1041.		1040.		2012 achment quence No.	
Name(s) shown on return	de la vindira							_		l security i	
Keith L & Kathy								31			
Part I Income or Loss	From Rental Real	Estate	and Royalties	Not	e. If yo	ou are in the b	usiness	of rent	ing pe	rsonal proj	perty,
	-EZ (see instructions). If	_					from F	orm 48		F -1	
A Did you make any payment	and the second s		to file Form(s) 1099)? (see	instru	ctions)			\vdash	-	10
B If "Yes," did you or will you									111.0	Yes 1	No:
1a Physical address of each		ate, Zip	code)								
A 123 Maple Way	/										
В											_
C	Le en la constant	6000	COUNTY PROPERTY	-	_		417	1234			_
1b Type of Property	2 For each rental real above, report the no				Fair I	Rental Days		onal U	se	QJV	
(from list below)	personal use days.		and the state of t	A	-	182		Days	22		_
A 1	only if you meet t		requirements to file as		183		183		2,4		
C	a qualified joint ven	nture. See instructions.		B		-					
Type of Property:				0							
1 Single Family Residence	3 Vacation/Short-Te	erm Ren	ntal 5 Land		7	Self-Rental					
2 Multi-Family Residence	4 Commercial		6 Royali	ties	8						
come:	Properties:		A			В				С	_
Rents received	4		3,500.				-1				T
Royalties received		_									1
penses:		1									
Advertising		. 5	135.								
Auto and travel (see instruc		6					-1-				
Cleaning and maintenance		7			1						
Commissions											
Insurance	*******	. 9	200.								
Legal and other professiona	al fees	. 10		1							
Management fees		. 11									
Mortgage interest paid to be	anks, etc. (see Instructions)	12	2,908.					1			
Other interest		13									
Repairs	***********	14	235.								
Supplies	***************	15	Law.								
Taxes			690.	0.0							\perp
Utilities			9 1500		-		_				\perp
Depreciation expense or de	pletion	. 18	1,400.		-		-				-
Other (list) ►	W.C. 7355	19	12122	-	+		-				+
Total expenses. Add lines 6		. 20	5,568.	4-	-			4		_	╀
Subtract line 20 from line 3											
(royalties). If result is a (los	Control Section Control of the Control		(2,068.)				-	-			1
to find out if you must file F Deductible rental real estati		21	12,000.7	+-	+		-	+-			+
any, on Form 8582 (see in:		22	(2,068.)					1/			1
				23	1	3,500	-1	-			4
 Total of all amounts reporte Total of all amounts reporte 				231	_	21200		-			1
c Total of all amounts reporte	Victor War Valley Co. Co. Co.			230	+	2,908					
d Total of all amounts reporte					+	1,400		- 3			
e Total of all amounts reporte	그런데 되다 하고 하면 하게 되었다. 나타다				+	5,568		- 1			
Income. Add positive amou					Dece-		2	1			1
Losses. Add royalty losses				22. Ente	er tota	losses here	2	-	(2	,068.	
Total rental real estate an									1.00		
Parts II, III, IV, and line 40 o		100									
		A					1	,	10	,068.	x I

Answers-Brooks

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SCHEDULE EIC (Form 1040A or 1040)	Earned Income Credit Qualifying Child Information 1040 1040	OMB No. 1545-0074
Department of the Treasury Internal Revenue Service (99). Name(s) shown on return	► 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/form1040A.	Attachment Sequence No. 43
	thy M Brooks	Your social security numbe
Before you begin:	 See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64l (a) you can take the EIC, and (b) you have a qualifying child. 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 1-800-772-12 	the child's social security card. e 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

Q	ualifying Child Information	Child 1	Child 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 Last nam Nancy Brooks	Brian Brooks	First name Last name Denise 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 If born after 1993 and the child was younger than you (or your spouse if filing jointly) skip lines 4a and 4b; go to line 5.	Year 2003 If born after 1983 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b, pit time 5.	Year 1999 If born after 1993 and the child was younger than you (or your spouse. If filing jointly), skip lines 4a and 4b, gp 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.	Yes. No.	Yes. No.
b	Was the child permanently and totally disabled during any part of 2012?	Yes. No. The child is not Go to line 5. qualifying chil	The state of the state of	Yes. No. The child is not a Go to line 5. qualifying child.
5	Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	DAUGHTER	SON	DAUGHTER
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 and your home was the child's home for more than half the time he or she was alive during 2012, enter "12".			

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

Schedule EIC (Form 1040A or 1040) 2012

BCA

USEICSS

Depart	2106-EZ	Unreimbursed Emplo	yee Business Expenses	2012 Attachment
Interna	Revenue Service (99)	► Attach to Form	n 1040 or Form 1040NR.	Sequence No. 129A
Your Kei	name th L Brooks		Occupation in which you incurred expenses Reservist	Social security no.
_		Only if All of the Following Ap	17	
acception does Yreimb If Cauti	oted in your field of trade, be not have to be required to ou do not get reimbursed ursements for this purpose you are claiming vehicle e on: You can use the stand	pusiness, or profession. A necessary expense considered necessary, by your employer for any expenses (amo e) expense, you are using the standard mileadard mileage rate for 2012 only if: (a) you	tributable to your job. An ordinary expense is on ense is one that is helpful and appropriate for you ounts your employer included in box 1 of your For age rate for 2012. I owned the vehicle and used the standard milea standard mileage rate for the portion of the lease	ur business. An expense rm W-2 are not considered age rate for the first year you
Pai	t Figure Your E	Expenses		
1	Complete Part II. Multiply	line 8a by 55.5 cents (.555). Enter the re	esult here	833.
	complete Part II. Wultiply	line on by 55.5 cents (.555). Enter the is	adult nete	
2		ansportation, including train, bus, etc., tha ork	1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	
3	Travel expense while awa	ay from home overnight, including lodging	, airplane, car rental, etc.	0.3
	Do not include meals and	d entertainment	3	730.
4	Business expenses not in	cluded on lines 1 through 3. Do not included	de meals and entertainment4	
5		expenses: \$ 338. Ition (DOT) hours of service limits: Multiply y 80% (.80) instead of 50%. For details, s	The state of the s	169.
6	Schedule A (Form 1040) qualified performing artists	es 1 through 5. Enter here and on Schedu NR), line 7). (Armed Forces reservists, fer s, and individuals with disabilities: See the	e-basis state or local government officials, e instructions for special rules on where	1,732.
Par	t II Information o	on Your Vehicle. Complete this part	t only if you are claiming vehicle expense on line	a 1.
7	When did you place your	vehicle in service for business use? (mon	oth, day, year) ► 01/01/2011	
8	Of the total number of mile	es you drove your vehicle during 2012, er Commuting	nter the number of miles you used your vehicle fo	or.
a	Business 1500	b (see instructions) _	c Other	
9	Was your vehicle available	e for personal use during off-duty hours?		
10	Do you (or your spouse) h	nave another vehicle available for persona	al use?	
	Do you have evidence to	support your deduction?		Yes No
11a				

US106EZ

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

BCA

Answers-Brooks 165

	Child and Depen	dent Care Expenses	1040	=		OMB No. 1545-0074	
Form 2441		orm 1040A, or Form 1040NR.	1040A		7	22.12.7	
Department of the Treasury		441 and its separate instruction	TATEL STREET	2441		2012 Attachment	
Internal Revenue Service (99)		rs.gov/form2441.				Sequence No. 21	
Name(s) shown on return	12 a 3 3 4 5					ocial security number	
Keith L & Kath					311		
	or Organizations Who F		must complete	this part			
1 (a) Care provider's	more than two care providers,	Address	(c) Ider	tifuina n	umhor	(d) Amount paid	
name	No. 10 10 10 10 10 10 10 10 10 10 10 10 10	ot. no., city, state, and ZIP code)	100	N or Ell		(see instructions)	
Tionio	798 Lucas W		(50	14 OI E//		(des managiana)	
Fun for Tots			29-			1,500.	
			4				
D	id you receive	No		Compl	ete only	Part II below	
	dent care benefits?	Yes	→	Compl	ete Part	III on page 2.	
		- to the time to be a second	1700 TOWN AT 2	- u . i	arla out	Charles	
the state of the s		we employment taxes. If you do.	you cannot file i	orm 104	40A. For	details,	
	n 1040, line 59a, or Form 1040N or Child and Dependent (
		ave more than two qualifying pe	reone see the in	etruction	10		
(a)			ualifying person's			Qualified expenses	
First	La		security numb		you incurred and pold in 2012 for the person listed in column (a)		
- 103						2	
Nancy	Brooks	3	15-			750.	
Brian	Brooks	3	14-		1	750.	
		nore than \$3,000 for one qualifying		100		2 - 2 - 2	
	한테 시트를 이번 시간 중심원이 모르게 하는데	rt III, enter the amount from line	31	. 3		1,500.	
	me. See instructions			. 4		13,668.	
		ne (if your spouse was a student		1.2		11 566	
		ount from line 4		5	-	41,566. 1,500.	
	ne 3, 4, or 5 Form 1040, line 38, Form 1040A			ь	+	17000.	
	7	The state of the s	40,697.				
	mal amount shown below that a		13.5% 45.00				
If line 7 is:		If line 7 is:					
But not	t Decimal	But not	Decimal				
Over over	amount is	Over over	amount is				
\$0-15,000	.35	\$29,000-31,000	.27				
15,000-17,000	34	31,000-33,000	26		4	1.03	
17,000-19,000	.33	33,000-35,000	25	8	Х.,	0.22	
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 9 Multiply line 6 by the de-	.28	43,000-No limit	.20				
	cimal amount on line 8. If you pa			. 9		330.	
10 Tax liability limit. Enter t			*******	-		~~.	
	nstructions	10	953.				
		the smaller of line 9 or line 10 l		n			
		ne 46				330.	
	Act Notice, see the instructio					Form 2441 (2012)	

US244191

	Moving Expenses	OMB	No. 1545-0074
Form 3903 Department of the Treasury Internal Revenue Service (99)	► Information about Form 3903 and its instructions is available at www.irs.gov/form3903.	Att Se	2012 achment quence No. 170
Name(s) shown on return Keith L & Kat	The Street of th	Your socia	l security number
Before you begin: V	See the Distance Test and Time Test in the instructions to find out if you can deduct you expenses. See Members of the Armed Forces in the instructions, if applicable.	ur moving	
1 Transportation and	storage of household goods and personal effects (see instructions)	1	250.
 Travel (including log Do not include the 	dging) from your old home to your new home (see instructions). cost of meals	2	703.
3 Add lines 1 and 2 .		. 3	953.
included in box 1 of	unt your employer paid you for the expenses listed on lines 1 and 2 that is not f your Form W-2 (wages). This amount should be shown in box 12 of n code P	. 4	547.
5 Is line 3 more than	line 4?		
	not deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from d include the result on Form 1040, line 7, or Form 1040NR, line 8.		
The state of the s	line 4 from line 3. Enter the result here and on Form 1040, line 26, or 40NR, line 26. This is your moving expense deduction	5	406.
For Paperwork Reduction	on Act Notice, see instructions.		Form 3903 (2012)

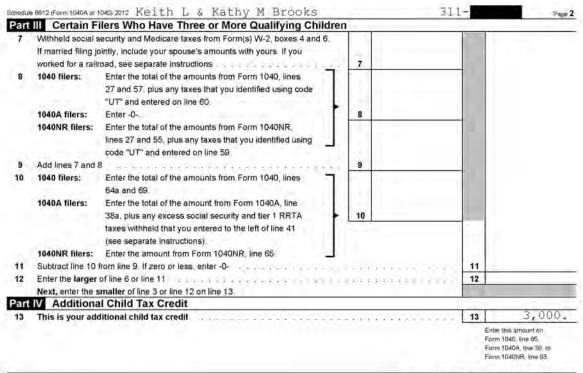
BCA/ US390351

Answers-Brooks 167

SCHEDULE 8812 OMB No. 1545-0074 Child Tax Credit (Form 1040A 2012 or 1040) Attach to Form 1040, Form 1040A, or Form 1040NR. Attachment Department of the Treasury Sequence No 47 ▶ Information about Schedule 8812 and its separate instructions is at www.irs.gov/form1040. Name(s) shown on return Your social security number Keith L & Kathy M Brooks 311-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 В 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. No. Yes 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: 3,000. Instructions for Form 1040A, line 33). 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 from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48 3 Subtract line 2 from line 1. If zero, stop; you cannot take this credit 3 55,234. Earned income (see separate instructions) . . . Nontaxable combat pay (see separate b 10,334. instructions) Is the amount on line 4a more than \$3,000? 5 No. Leave line 5 blank and enter -0- on line 6. Yes. Subtract \$3,000 from the amount on line 4a. Enter the result 52,234 5 7,835. Multiply the amount on line 5 by 15% (.15) and enter the result 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. Schedule 8812 (Form 1040A or 1040) 2012

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Schedule 8812 (Form 1040A or 1040) 2012

US881251

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-

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	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	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	1.0			
	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.	- 1			
	or qualifying widow(er)	5			
6	If line 4 is:		10		
	Equal to or more than line 5, enter 1.000 on line 6	- T			
	Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to			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				
30	the conditions described in the instructions, you cannot take the refundable America		tunity		
		an oppor		7	
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the a	.0.0.0.0.0	-	-	
	on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below			8	
D	nt II Nonrefundable Education Credits	******	************	0	
9	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (s	so instell	etions)	9	
10	After completing Part III for each student, enter the total of all amounts from all Parts		Carlot and a second control of the second se		
10	zero skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	3,000.
11	Enter the smaller of line 10 or \$10,000			11	3,000.
				12	600.
12	Multiply line 11 by 20% (.20)			16	-000.
13	Enter: \$124,000 if married filing jointly; \$62,000 if single, head of	13	124 000		
	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	52			
	filing Form 2565, 2555-EZ, or 4563, or you are excluding income from Puerto Rico,	14	40.607		
44	see Pub. 970 for the amount to enter		40,697.		
15			02 202		
	on line 18, and go to line 19	15	83,303.		
16	and a transfer of the first of the content of the first of the state of the state of the content of the state	524	00 000		
	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 		The state of the second st	17	1.000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see	e instru	ctions)	18	600.
19	Nonrefundable education credits. Enter the amount from line 13 of the Credit Lim	it Works	heet		
	(see instructions) here and on Form 1040, line 49, or Form 1040A, line 31,			19	600.

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	e(s) shown on return th L & Kathy M Brooks		You	ur social security number
Z	Complete Part III for each student for whom you are cla UTION opportunity credit or lifetime learning credit. Use additi		r each s	
Pa	Student and Educational Institution Informat	tion		
20	Student name (as shown on page 1 of your tax return)	21 Student social security no. (a	s shown	on page 1 of your tax return
V-1	h. Dreeks	213		
	thy Brooks	312-		
22 a.	Educational institution information (see instructions) Name of first educational institution	b. Name of second educational	inetitutio	/if anul
n.	Name of hist educational institution	B. Name of second educational	maniduo	i (ii ariy)
Mili	rray Technical College			
	Address, Number and street (or P.O. box). City, town or post office,	(1) Address, Number and street	or P.O.	oox). City, town or post office
	state, and ZIP code. If a foreign address, see instructions.	state, and ZIP code. If a forei		일어 없는 그 선생님, 사람들이 어느를 보냈다.
25	Murray Avenue	The second second		
MUI	RRAY KY 42071-	A second second second		
(2)	Did the student receive Form 1098-T	(2) Did the student receive Form	1098-T	
	from this institution for 2012? Yes No	from this institution for 2012?		Yes X No
(3)	Did the student receive Form 1098-T	(3) Did the student receive Form		D
	from this institution for 2011 with Box Yes X No	from this institution for 2011 v		Yes No
	2 filed in and Box 7 checked?	2 filed in and Box 7 checked?		ou.
-	i 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 (4) If you checked "Yes" in (2) or		
23	lederal 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	(from Fo	m 1098-T). No - Go to line 24.
	area and a second and a second and a peace.	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	Flore Schools	-	
				The California Service Control of the Control of th
	educational institution in a program leading towards a	Yes - Go to line 25.	K	No - Stop! Go to line 31
	postsecondary degree, certificate, or other recognized	Yes - Go to line 25.	K	No - Stop! Go to line 31 for this student.
25	postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)		<u>K</u>	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	Yes - Stop!		
	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?		П	for this student. No - Go to line 26.
	postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) Did the student complete the first 4 years of post-secondary	Yes - Stop!		for this student.
25 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	Yes - Stop! Go to line 31 for this student.		for this student. No - Go to line 26. No - See Tip below and
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.	Yes - Stop! Go to line 31 for this student. Yes - Stop! Go to line 31 for this student.	E Garning c	for this student. No - Go to line 26. No - See Tip below and complete either lines 27-3 or line 31 for this student.
	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.	Yes - Stop! Go to line 31 for this student. Yes - Stop! Go to line 31 for this student.		for this student. No - Go to line 26. No - See Tip below and complete either lines 27-3 or line 31 for this student. redits, and choose the cred
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 American postsession of the first taxes are controlled substance?	Yes - Stop! Go to line 31 for this student. Yes - Stop! Go to line 31 for this student. grican opportunity credit and lifetime leads take the American opportunity credit	it and the	for this student. No - Go to line 26. No - See Tip below and complete either lines 27-3 or line 31 for this student, redits, and choose the cred a 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 American for each student that gives you the lower tax liability. You cannot be substance to the formula of the compare th	Yes - Stop! Go to line 31 for this student. Yes - Stop! Go to line 31 for this student. grican opportunity credit and lifetime leads take the American opportunity credit	it and the	for this student. No - Go to line 26. No - See Tip below and complete either lines 27-3 or line 31 for this student, redits, and choose the cred a lifetime learning credit for
26 TII	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 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! Go to line 31 for this student. Yes - Stop! Go to line 31 for this student. Go to line 31 for this student. Grouph 30 for this student do not composite the student do not composite more than \$4,000.	it and the	for this student. No - Go to line 26. No - See Tip below and complete either lines 27-3 or line 31 for this student. redits, and choose the cred e lifetime learning credit for 31.
26 TII	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 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! Go to line 31 for this student. Yes - Stop! Go to line 31 for this student. Group opportunity credit and lifetime leads take the American opportunity credit and lifetime leads take the American opportunity credit and lifetime leads to the student do not compare the student do	it and the	for this student. No - Go to line 26. No - See Tip below and complete either lines 27-30 or line 31 for this student, redits, and choose the credit elifetime learning credit for 31.
26 TII	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 Subtract \$2,000 from line 27. If zero or less enter -0- Multiply line 28 by 25% (.25)	Yes - Stop! Go to line 31 for this student. Yes - Stop! Go to line 31 for this student. Go to line 31 for this student because opportunity credit and lifetime left take the American opportunity credit only 30 for this student do not computer more than \$4,000.	it and the	for this student. No - Go to line 26. No - See Tip below and complete either lines 27-30 or line 31 for this student, redits, and choose the credit elifetime learning credit for 31.
26 TII	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 end to substance 2000 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! Go to line 31 for this student. Yes - Stop! Go to line 31 for this student. If the student is student is student in the student is student in the student in	lit and the	for this student. No - Go to line 26. No - See Tip below and complete either lines 27-3 or line 31 for this student, redits, and choose the cred e lifetime learning credit for 31.
26 TII	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 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 \$2,000 enter the result. Skip line 31, include the total of all amounts from all	Yes - Stop! Go to line 31 for this student. Yes - Stop! Go to line 31 for this student. If the student is student is student in the student is student in the student in	lit and the	for this student. No - Go to line 26. No - See Tip below and complete either lines 27-30 or line 31 for this student, redits, and choose the credit elifetime learning credit for 31.
26 TII	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 end to substance 2000 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! Go to line 31 for this student. Yes - Stop! Go to line 31 for this student. Go to line 31 for this student. From the student and lifetime left take the American opportunity credit and lifetime left take the American opportunity credit rough 30 for this student do not computer more than \$4,000.	lit and the	for this student. No - Go to line 26. No - See Tip below and complete either lines 27-3 or line 31 for this student, redits, and choose the cred e lifetime learning credit for 31.

BCA US88635

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

Traditional an	d Roth IRA contri	butions for 2012. Do no	t include rollover		(a) You	(b)	Your spouse
contributions				, 1			
Elective defer	rals to a 401(k) or	r other qualified employ-	er plan, voluntary				
employee cor	tributions, and 50	01(c)(18)(D) plan contrib	outions for 2012				
(see instruction	ons)			2			4,000.
	con the section of th			3			4,000.
Certain distrib	utions received a	fter 2009 and before th	e due date				
(including ext	ensions) of your 2	2012 tax return (see inst	ructions). If				
married filing	jointly, include bo	th spouses' amounts in	both columns.				
	Carlo san all carlos contrata and car		****************				
Subtract line -	4 from line 3. If ze	ero or less, enter -0		5			4,000.
			, in the section of t				2,000.
Add the amou	ints on line 6. If z	ero, stop; you cannot ta	ke this credit	**********	heren en en en en	. 7	2,000.
Enter the amo	ount from Form 10	040, line 38*; Form 1040	A, line 22;	W = 0			
or Form 1040	NR, line 37			8	40,697.		
Enter the app	licable decimal ar	mount shown below:					
If line	8 is -		And your filing status i	s -			
B 1 80	But not	Married	Head of	Single,	Married filing		
Over -	over -	filing jointly	household	sep	arately, or		
	Overs	Enter o	on line 9 -	Qualify	ing widow(er)		
	\$17,250	.5	.5		.5		
\$17,250	\$18,750	.5	.5		.2		
\$18,750	\$25,875	.5	.5		3		
\$25,875	\$28,125	.5	.2		nt l		
\$28,125	\$28,750	.5	.1		3	9	x, 0.10
\$28,750	\$34,500	.5	.1		.0		
\$34,500	\$37,500	2	1.1		.0		
\$37,500	\$43,125	4	,1		.0		
\$43,125	\$57,500	.1	,0		.0		
\$57,500		,0	,0		.0		
	1	Note: If line 9 is zero, st	top; you cannot take this c	redit.			-216
						. 10	200.
Enter the amo	ount from Form 10	040, line 46; Form 1040.	A, line 28; or Form				
1040NR, line	44			- 11	953.		
1040 filers:	Enter the total and Schedule	of your credits from line R, line 22.	s 47 through 49,				
1040A filers:	Enter the total	of your credits from line	s 29 through 31.				
1040NR filer	s: Enter the total	of your credits from line	s 45 and 46.	12	930.		
			take this credit			13	23
Credit for qu	alified retiremen	t savings contribution	s. Enter the smaller of lin	e 10 or line 15			

* 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

US888051

For the year Jan 1-Dec 31.									staple in this space eparate instruction	ns.	
Your first name and in Abe R Line	nitial		Last name					Your	Your social security number 431-		
If a joint return, spous Ashley B 1	7		Last name					Spou 916	se's social securi —	ity no.	
Home address (number and street). If you have a P.O. box, see instructions. Apt. no. 523 Tenth Avenue North								Make 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 fore	ign address, also comple	ete spaces below (see instruct	ions)				lential Election C		
						V. A. V. I. W. A. V. I.		jointly, wa	ne if you, ar your spouse nt \$3 to go to this fund. (Check-	
Foreign country name			Foreign prov	Foreign province/county Foreign p				ing a box below will not change your tax or refund You Spouse			
Filing Status	2		ntly (even if only or		If the qua	alifying pers	on is a	7 700 300	erson). (See instr not your depender		
Check only	3		parately. Enter spo	use's SSN above		's name her					
one box	-	and full name he		- 5		g widow(er)					
Exemptions	6a	17		n you as a dependent,					Boxes checked		
With the Co.	b		*************	T was a series of the series o		pendent's		F-472 1-24	6a and 6b No. of children	2	
If more than	c Dependents:			(2) Dependent's		ionship to	under	I child unde age 17 qual for child tax t (see instr.)			
four depen- (1) Fire	st nam	e Last name		social security no.	1	/ou	czedi	(see instr.)	lived with you did not live with		
dents, see									you due to divorce or separation		
instr. and				1			-		(see instr.) Dependents on 6c	(
check							-		not entered above		
here 🕨 📗	atable of	Carrena Nama a Nationa	4	1	1		-	_	Add numbers		
Income		f exemptions claime		_/-\ W.O	********	***********	rereste		on lines above	2	
Income	7	Wages, salaries, ti	ps, etc. Attach For	m(s) vv-2	FEC	18,5	43.	7	29,4	143	
	95	Taxable interest	Attach Schadula B	if required	100	10/2	12.	8a		149.	
Attach Form(s) W-2 here.		Tax-exempt interes	The state of the s		8b	ATATAT TERM	******	oa	1/2	220	
Also attach Forms	9a	2.5-c2-c			- 00			9a			
W-2G and	b	Ordinary dividends. Attach Schedule B If required							-		
1099-R if tax was withheld.	10	Taxable refunds, credits, or offsets of state and local income taxes						10			
was withingto.	11	Alimony received	11								
	12	Business income of									
ACTOR STATE	13			le D if required. If not	required by		F	13			
If you did not get a W-2,	14						1	14			
see instructions.	15a	Other gains or (losses). Attach Form 4797			Description 1777		15b				
	16a	Pensions and annuities 16a			b Taxable amount						
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E						16b			
	18	Farm income or (loss). Attach Schedule F						18			
Enclose, but do	19	Unemployment con		ule i		*******		19			
not attach, any	20a	Social security ber	1912/11/11/11/11/11/11/11	b Taxable amount							
payment. Also, please use	21	Other income. List		(see instr)] b lavanie	aniount		20b	8		
Form 1040-V.	22	Committee of the commit	Charles and the contract of th	column for lines 7 thro	ugh 21 This	is your tota	incon	_	30,7	92.	
	23	Educator expenses			23	is your total	micon		337	~~.	
Adjusted	24			sts, performing artists,							
Gross	-7		A told make a first to the control of	orm 2106 or 2106-EZ	. 24						
Income	25			ttach Form 8889							
2017 E0160	26	A completely lighted a Table I and									
	27	Deductible part of									
	28	Self-employed SEP, SIMPLE, and qualified plans									
	29		elf-employed health insurance deduction								
	30	Penalty on early w									
	31a	40 M. C.			31a						
	32	IRA deduction									
	33				32						
	34		nt loan interest deduction								
	35			ion. Attach Form 8903							
		THE RESIDENCE OF STREET PROPERTY.									
	36	Add lines 23 through	gh 35			********		36			

Tax and Credits		Amount from line 37 (adjusted gross	income)			estables 4	38	30,792.		
- (- (- (- (- (- (- (- (- (- (39a	Acres 1 1 1 Acres 1 1 Control of					30	20,122.		
	·	Check You were born befo	re Jan. 2, 1948,	Blind.	Total boxes					
		if: Spouse was born b	efore 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	► 39b					
Deduction for-	40	Itemized deductions (from Schedu	le A) or your standar	d deduction	n (see left margin		40	11,900.		
People who	41	Subtract line 40 from line 38				amir. 4	41.	18,892.		
check any box on line	42	Exemptions. Multiply \$3,800 by the	number on line 6d	*********			42	7,600.		
39a or 39b or who can be	43	Taxable income. Subtract line 42 f	rom line 41. If line 42	is more than	n line 41, enter -0	Second V	43	11,292.		
claimed as a	44	Tax (see instructions). Check if any tax is from	a Form(s) 8814	b Form 4	972 C 962 elec	bon	44	1,128.		
dependent, see	45	Alternative minimum tax (see instr		-	_		45			
All others:	46	Add lines 44 and 45					46	1,128.		
Single or	47	Foreign tax credit. Attach Form 1110		47	72	28.				
Married filing	48	Credit for child and dependent care expenses		48						
separately, \$5,950	49	Education credits from Form 8863, I		49	24	17.				
Married filing	50	Retirement savings contributions cre				3.				
jointly or Qualifying	51	Child tax credit. Attach Schedule 88		N						
widow(er),	52	Residential energy credits. Attach F		52		_				
\$11,900 Head of	53		□ 8801 c □	53		_				
household,		0.000 P. C.		_		_	54	1,128.		
\$8,700	54	Add lines 47 through 53. These are Subtract line 54 from line 46. If line	The state of the s			-	_	1,120.		
S46. V a. V	55						55			
Other	56	Self-employment tax. Attach Sched				_	56			
axes	57	Unreported social security and Med					57			
	58	Additional tax on IRAs, other qualified					58			
	59a	Household employment taxes from					9a			
	b	First-time homebuyer credit repaym		5 if required			9b			
	60	Other taxes. Enter code(s) from inst	13 11 11 11 11 11 11 11 11 11 11 11 11 1			_	60			
	61	Add lines 55 through 60. This is you					61			
Payments	62	Federal income tax withheld from Fe	orms W-2 and 1099	62	1,05	9.				
-1-	63	2012 estimated tax payments and amount appli-		63		_				
If you have a qualifying child,	64a	Earned income credit (EIC)	ΩM	64a						
attach Schedule	b	Nontaxable combat pay election 64b		-						
EIC.	65	Additional child tax credit. Attach Fi	orm 8812	65						
	66	American opportunity credit from Fo	rm 8863, line 8	66						
	67	Reserved	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	67						
	68	Amount paid with request for extens	sion to file	68						
	69	Excess social security and tier 1 RR	TA tax withheld	69						
	70	Credit for federal tax on fuels. Attack	n Form 4136	70		_				
	71	Credits from Form: a 2439 b				_				
	72	Add lines 62, 63, 64a, and 65 through			ents		72	1,059.		
and the same of	73	If line 72 is more than line 61, subtra					73	1,059.		
Refund		Amount of line 73 you want refunde					4a	1,059.		
	74a	Routing number	ra to you. II Form ob		cking Savin	_	44	1,000.		
Direct deposit?	100	Account	IF C IV	De [] Cile	CKING Savin	ys				
See instructions	d	number	and a section of	-11-4-1		- 1				
() - Mr(0) - 1 - 1 - 0 ()	75	Amount of line 73 you want applied to you			erer rever	-	200			
Amount You Owe	76	Amount you owe. Subtract line 72		100	pay, see inst		76			
	77	Estimated tax penalty (see instruction				4.12		Kel		
Designee De	you w signee's ne	ant to allow another person to discus	s this return with the	IRS (see ins	tructions)?	Yes, C	omplete nal identif er (PIN)	below. X I		
Sign Un	der penal	les of perjury, I declare that I have examined this	return and accompanying s	chedules and st	atements and to the be	st of my kno	wledge an	d		
bel	ief, they a	re true, correct, and complete. Declaration of pro-	eparer (other than fampayer) Date	is based on all o	nformation of which pre	parer has an	y knowled	ne phone number		
loint return?			1	Nurse	1		- 43.0	, and the state of		
See instr.	nuse's	signature.If a joint return, both must sign	Date		occupation		If the IR	Sisent you an Identity		
Geep a copy or your	ouse s	Signature, it a principation about must sign	Cate	opouse a	occupation		Protecti			
ecords.				Mone			enter it			
1.04-20	une a	annesis name	or's almohor-	None	Data	- Inc	(see ins			
	ype pre	eparer's name Prepare	er's signature		Date	Check	U"	PTIN		
Paid Preparer's							ployed			
reparer s Firm's no								s EIN ►		
Ise Only						Phone n	0.			
Ise Only	diress					() dire to				

Form 1116 Department of the Treasury Internal Revenue Service (B9)	Foreign Tax Credit (Individual, Estate, or Trust) Attach to Form 1040, 1040NR, 1041, or 990-T. Information about Form 1116 and its separate instructions is at www.irs.gov/lorm111							OMB No. 1545-0121 2012 Attachment Sequence No. 19		
									on pg. 1 of your tax return	
Abe R Lincoln & Ashley B McCleary 431- Use a separate Form 1116 for each category of Income listed below. See Categories of Income in the Instructions. Check										
box on each Form 1116. Report Passive category income General category income	all amounts in U c Sect d Cert	S. dollars exce ion 901(j) inco ain income re-	ept where spe me	cified in Par	t II below.	sum distribi		Corny	one	
Resident of (name of country)			Linear LIFES	6-2-7-C-W	na ra cara a	A B1 W	W. C.	BAKE	Charles of the world	
Note: If you paid taxes to only o	,		The second second				If you pa	aid ta	xes to more than	
one foreign country or U.S. pos Part I Taxable In							atenni	v C	hecked Above)	
Taxable III	come or Los	3110111001			J.S. Posses		alego	Total		
		А	, c.u.g.	В		C		(A	dd cols. A. B. and C.	
g Enter the name of the fore	ian country or									
U.S. possession	Carlot Control of the Control	Dublin								
1a Gross income from sources			11		1					
shown above and of the typ	e checked									
above (see instructions):	77/12/10									
wages										
		18,	543.					1a	18,543.	
b Check if line 1a is compens sonal services as an employ compensation from all source or more, and you used an a to determine its source (see	ee, your total es is \$250,000 Iternative basis									
Deductions and losses (Caul	ion: See (nstr.)									
2 Expenses definitely related	to the income									
on line 1a (attach statement)									
3 Pro rata share of other dedudefinitely related:	ictions not									
a Certain itemized deductions	or standard	20.0								
deduction (see instructions)		11,	900.							
b Other deductions (attach sta		- 11	000							
c Add lines 3a and 3b			900.				_			
d Gross foreign source incom			543. 792.				-			
 Gross income from all source Divide line 3d by line 3e (se 		0.6								
g Multiply line 3c by line 3f .	de name and a second		166.				-			
4 Pro rata share of interest ex										
a Home mortgage interest (us										
for Home Mortgage Interest										
b Other interest expense										
5 Losses from foreign sources										
6 Add lines 2, 3g, 4a, 4b, and	5	7,	166.					6	7,166.	
7 Subtract line 6 from line 1a.			e 15, page 2	Nerdicido de concece		eleleleleledededededede	🕨	7	11,377.	
	axes Paid or	Accrued	(see instruct							
for taxes (you			Foreig	n taxes pa	id or accrue		0.70			
for taxes (you must check one)	In foreign currency			1				in m.c.	Lat Tatel feet	
	axes withheld at		(n) Other foreign	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			(r) Ot		(s) Total foreign taxes paid or	
(i) Date paid Division	Accrued (k) (l) Rents the paid Dividends and royalt		taxes paid	(o)	(p) Rents	(p)	taxes	paid	accrued (add cols	
gracerued DIVIG	and royal	ties Interest	or accrued	Dividends	& royalties	Interest	or acc	58.	(o) through (r)) 1,658.	
В							10	50,	1,000.	
C			1	-			-	_	1	
									the same of the sa	

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Answers-Lincoln 175

Form 1116 Deputment of the Treusury Internal Revenue Service (98	(Individual, Estate, or Trust) ► Attach to Form 1040, 1040NR, 1041, or 990-T.									2012 Attachment Sequence No. 19	
Name Identifying no. as sh											
Abe R Lincol Use a separate Form 11					awanian afi	In adalases for the	431-	in Ohain	la is sale		
box on each Form 1116, Ressive category i	Report all an	c Section	dollars exce 901(j) incor	pt where spe	cified in Par				K Olly	rone	
Resident of (name of c	ountry) 🕨 🛚	reland									
Note: If you paid taxes to	only one for	eign country o	r U.S. posse	ssion, use co	olumn A in P	art I and line	A in Part II	If you p	aid ta	xes to more than	
one foreign country or U									_		
Part Taxa	ble Incom	e or Loss I	rom Sou					atego	ry C	hecked Above)	
		-		Foreign C		J.S. Possess			100	Total	
			А		В		C		(A	dd cols. A, B, and C	
g Enter the name of t	and the second second second		eland								
U.S. possession ta Gross income from s		and the second	eranu								
shown above and of		12.5									
above (see instruction	11.34	, Keu									
Interest		_									
			1,0	349.					1a	1,349.	
b Check if line 1a is co sonal services as an compensation from a or more, and you use to determine its sour	employee, you ill sources is ed an alternat	our total \$250,000									
Deductions and losses	(Caution: s	See (nstr.)									
2 Expenses definitely	related to the	e income									
on line 1a (attach sta	tement)										
3 Pro rata share of oth	er deductions	not									
definitely related:											
a Certain itemized ded		indard	44.9	200		_ 111					
deduction (see instru	and the state of		11,5	,000					-		
b Other deductions (at			11.0	900.							
c Add lines 3a and 3b		And the second		349.					-		
d Gross foreign source e Gross income from a				792.							
f Divide line 3d by line		TULLIAN BO.	0.04						-		
g Multiply line 3c by lin				521.							
4 Pro rata share of inte											
a Home mortgage inte						- 1					
for Home Mortgage I	nterest in the	instr.)									
b Other interest expen	se										
5 Losses from foreign	sources									1000	
6 Add lines 2, 3g, 4a,				521.					6	521.	
7 Subtract line 6 from I									7	828.	
Credit is claimed	ign Taxes	Paid or Ac	crued	(see instruc	-						
for taxes (you		In family	et deserve = V	Foreig	n taxes pai	d or accrue		dalle e			
(h) Paid			gn currency		Taxes withheld at so		In U.S.	(r) O	her	(s) Total foreign	
(h) Paid (i) Accrued	Taxes withheld at s (k) (i) Rents			(n) Other foreign	(o)	(p) Rents		fore	ign	taxes paid or	
(i) Date paid		V	(m) s Interest	taxes paid or accrued	Dividends	& royalties	(q) Interest	taxes or acc		accrued (add cols (o) through (r))	
Or accrued	SITING	and royantes	merest	or accrued	SHIMEIIGS	- Toyumes	78.	OI HOL	ued	78.	
В											
c											
			total here a					-	8		

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Forn	11116(2012) Abe R Lincoln & Ashley B McClea	ry	431-		Page 2
Pa	rt III Figuring the Credit				
9	Enter the amount from line 8. These are your total foreign taxes paid		5-737		
	or accrued for the category of income checked above Part I	9	1,658.		
10	Carryback or carryover (attach detailed computation)	10	1		
11	Add lines 9 and 10	11	1,658.		
12	Reduction in foreign taxes (see the instructions)	12	χ χ		
13	Taxes reclassified under high tax kickout (see instructions)	13	1		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available		rédit	14	1,658.
15	Enter the amount from line 7. This is your taxable income or (loss) from	10, 0			/
	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			
17	이 마다님, 이 유리는 이 16분이는 이번에 많이 다시가 있다. 사람이 가지 않는 사람들은 점에 다 되었는데 그렇지만 되었는데 그렇지 않는데 다 했다.	10			
	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	11	22/277	1	
10					
	1040NR, line 39. Estates and trusts: Enter your taxable income	18	18,892.		
	without the deduction for your exemption			-	
	Caution: If you figured your tax using the lower rates on qualified dividends or o	apitai	gains, 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 nonresiden			13	0.0022
20	from Form 1040NR, line 42.	Lanet	i, emer me amount		
	Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or	the te	atal of Form 000 T		
	lines 36 and 37			20	1,128.
	Caution: If you are completing line 20 for separate category e (lump-sum distrib			20	1/120.
21	Multiply line 20 by line 19 (maximum amount of credit)			21	679.
	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filling				012.
22	27 and enter this amount on line 28. Otherwise, complete the appropriate line in				
				22	679.
D	the instructions) TELV Summary of Credits From Separate Parts III (se			22	013.
23	Credit for taxes on passive category income	23	49.		
24	Credit for taxes on general category income.	24	679.		
	그렇게 하는 이번 가는 그렇게 되었다면서 이렇게 되었다면 되면 이렇게 되었다. 이번 그렇게 되어 되었다면 되었다면 되었다면 되었다면 되었다면 되었다면 되었다면 되었다면	25	077.		
25 26	Credit for taxes on certain income re-sourced by treaty Credit for taxes on lump-sum distributions	26			
27	Add lines 23 through 26			27	728.
28	Enter the smaller of line 20 or line 27			28	728.
367	Reduction of credit for international boycott operations. See instructions for line			29	1/2/0.
29	그리아 시작되었다. 하고 아이는 점점, 이지막, 이 보면 그렇게 되었다면 그렇게 하고 있는데 사람이 되었다면 살아 없다.			49	
30	Subtract line 29 from line 28. This is your foreign tax credit. Enter here and on		72 2 4 3	30	728.
	Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	Liderali	akerberakan kaban bahar bahar 🥍	30	Form 1116 (2012)

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Answers-Lincoln

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P	Figuring the Credit				
9	Enter the amount from line 8. These are your total foreign taxes paid	1 - 11 -			
	or accrued for the category of income checked above Part I	9	78.		
		13/11/		H	
0	Carryback or carryover (attach detailed computation)	10			
			2.1		
1	Add lines 9 and 10	11	78.		
2	Reduction in foreign taxes (see the instructions)	12 ()		
		S. H			
3	Taxes reclassified under high tax kickout (see instructions)	13			20
4	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available	e for credit		14	7.8.
5	Enter the amount from line 7. This is your taxable income or (loss) from				
	sources outside the United States (before adjustments) for the category		B28.		
	of income checked above Part I (see the instructions)	. 15	525.		
16		16			
7					
	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	4.2	828.		
	line 20.)	17	020.	-	
8	Individuals: Enter the amount from Form 1040, line 41, or Form				
	1040NR, line 39. Estates and trusts: Enter your taxable income	18	18,892.		
	without the deduction for your exemption			-	
	Caution: If you ligured your tax using the lower rates of qualified dividends or	capital gair	is, see instructions.		
9	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"			19	0.0438
0	Individuals: Enter the amount from Form 1040, line 44. If you are a nonreside			10	3.2732
-	from Form 1040NR; line 42.	n dirent, em	or the dinduit		
	Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, o	the total o	f Form 990-T.		
	lines 36 and 37		O Charles A. A. Carrier	20	1,128
	Caution: If you are completing line 20 for separate category e (lump-sum distri				
21	물이 있는 사람이 되었다. 그런 사람이 되었다면 하는 것이 되었다면 그렇게			21	49
22	지수보다 취임하다 나타가 가게 하다가 되었다. 하는 그들은 하는 사람들은 아니라 하는 사람들은 사람들은 사람들은 아니라 하다 모르게 없다.				
	27 and enter this amount on line 28. Otherwise, complete the appropriate line in	n Part IV (s	ee		
	the instructions)			22	49
P	Summary of Credits From Separate Parts III (s				
3	Credit for taxes on passive category income	23			
4	Credit for taxes on general category income				
25	Credit for taxes on certain income re-sourced by treaty	25			
.0	Credit for taxes on lump-sum distributions	26			
550			****************	27	
26	Add lines 23 through 26			00	
6	Add lines 23 through 26 Enter the smaller of line 20 or line 27			28	
26 27 28 29				29	
26	Enter the smaller of line 20 or line 27	12			

BCA

178

US1116\$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

Abe R Lincoln & Ashley B McCleary

Your social security number 431-

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.

P	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	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				
	. Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to			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 an	d meet	0 4 5 60		
	the conditions described in the instructions, you cannot take the refundable America				
	credit; skip line 8, enter the amount from line 7 on line 9, and check this box			7	
8	Refundable American opportunity credit, Multiply line 7 by 40% (.40). Enter the a	mount			
	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 (se	ee instri	uctions)	9	
10	After completing Part III for each student, enter the total of all amounts from all Parts		ALCOHOLOGICAL CONTROL OF THE PROPERTY OF THE P	194	-
	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)	979-27		12	247.
13	교실 보고 있다. 그렇게 되었다면 하네요요요요. 그리고 있다면 되었다면 하게 되었다면 하고 있다면 하다 하다 하다 하다.			Died .	
	household, or qualifying widow(er)	13	124,000.		
14		1 1			
-	filing Form 2565, 2555-EZ, or 4563, or you are excluding income from Puerto Rico.	14			
	see Pub. 970 for the amount to enter.	17	30,792.		
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0-	-			
10	on line 18, and go to line 19	15	93,208.		
16			22/000		
10	or qualifying widow(er)	16	20,000.		
17	If line 15 is:	,,,	201000.		
"	Egual 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 la	act three places	17	1.000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (se		The state of the s	18	247.
19	Nonrefundable education credits. Enter the amount from line 13 of the Credit Limit			10	
10	(see instructions) here and on Form 1040, line 49, or Form 1040A, line 31			19	247.
_	(See maindations) here and on Form 1040, line 43, or Form 1040A, line 31,			10	441.

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Usasaasi

	e(s)shown on return R Lincoln & Ashley B McCleary		social security number
Z	Complete Part III for each student for whom you are classified opportunity credit or lifetime learning credit. Use additional contents of the		dent.
Pa	Student and Educational Institution Informa	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
7.1	770007	623	
Abe	E Lincoln Educational institution information (see instructions)	431-	
a.	Name of first educational institution	b. Name of second educational institution (i	fany)
-	J	33 (100) 1100000 110000 11000 11000 11000 11000 11000 11000 11000 11000 11000 1	
Eu	ton School of Nursing		
221	Address, Number and street (or P.O. box). City, town or post office state, and ZIP code. If a foreign address, see instructions. L2 N Morgan St. LANTA GA 30308-	 (1) Address, Number and street (or P.O. box state, and ZIP code. If a foreign address, 	
_	Did the student receive Form 1098-T	(2) Did the student receive Form 1098-T	Sec. 10.5
	from this institution for 2012? Yes X No	from this institution for 2012?	Yes No
(3)	Did the student receive Form 1098-T from this institution for 2011 with Box 2 filed in and Box 7 checked?	(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filed in and Box 7 checked?	Yes No
fyou	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 federal identification number (from Form 1098-T).	(4) If you checked "Yes" in (2) or (3), enter the federal identification number (from Form	
23	Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years?	Yes - Stop! No	o + Go to line 24.
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 postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)	Yes - Go to line 25.	o - Stop! Go to line 31 this student.
25	Did the student complete the first 4 years of post-secondary education before 2012?	Yes - Stop! No	o - Go to line 26.
26	Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?	Yes - Stop! co	o - See Tip below and implete either lines 27-3 line 31 for this student.
TIF	When you figure your taxes, you may want to compare the Am- for each student that gives you the lower tax liability. You cann the same student in the same year. If you complete lines 27 th American Opportunity Credit	ot take the American opportunity credit and the life	And the Control of the Wall of the Control of the C
27	Adjusted qualified education expenses (see instructions). Do not é		27
8	Subtract \$2,000 from line 27. If zero or less enter -0-		28
9	Multiply line 28 by 25% (.25) If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,	_	29
	enter the result. Skip line 31, include the total of all amounts from a		30
	Lifetime Learning Credit	The state of the s	1
	Adjusted qualified education expenses (see instructions). Include the		1,235
31	III, line 31, on Part II, line 10		

BCA

Form 8880

Credit for Qualified Retirement Savings Contributions

OMB No. 1545-0074

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

2012

Department of the Treasury Internal Revenue Service

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

Attachment Sequence No. 54 Your social security number

Name(s) shown on return Abe R Lincoln & Ashley B McCleary

431-

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

Traditional ar	d Roth IRA contri	butions for 2012. Do no	t include rollover		(a) You	(b)	Your spouse
contributions				1			
Elective defe	rrais to a 401(k) o	r other qualified employ	er plan, voluntary	2 1			
employee co	ntributions, and 50	01(c)(18)(D) plan contrib	outions for 2012				
(see instruction	ons)			2	4,000.		
Add lines 1 a	nd 2			3	4,000.		
Certain distri	outions received a	fter 2009 and before th	e due date				
(including ext	ensions) of your 2	2012 tax return (see inst	ructions). If				
married filing	jointly, include bo	oth spouses' amounts in	both columns.				
See instruction	ons for an exception	on no	****************	4			
Subtract line	4 from line 3. If ze	ero or less, enter -0		. 5	4,000.		
			00000000000000000		2,000.		
Add the amo	unts on line 6. If z	ero, stop; you cannot ta	ke this credit		anagaranaa d	. 7	2,000.
Enter the am	ount from Form 10	040, line 38*; Form 1040	A, line 22;	200			
or Form 1040	NR, line 37			8	30,792.		
Enter the app	licable decimal ar	mount shown below:			- 3		
If lin	e 8 is -		And your filing status i	s -			
1	But not Married Head	Head of	Singl	e, Married filing			
Over -	over -	filing jointly	household	S	eparately, or		
	overs	Enter o	n line 9 -	Qual	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			9	x 0.50
\$28,750	\$34,500	.5	.1		.0		
\$34,500	\$37,500	.2	1.1		.0		
\$37,500	\$43,125	A.	.1		.0		
\$43,125	\$57,500	.1	,0		.0		
\$57,500		,0	,0		.0		
	4	Note: If line 9 is zero, st	top; you cannot take this c	redit.			
Multiply line 7	by line 9	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1021111211		10	1,000.
Enter the am	ount from Form 10	040, line 46; Form 1040.	A, line 28; or Form	-			
1040NR, line	44			11	1,128.		
1040 filers:	Enter the total and Schedule	of your credits from line R, line 22.	s 47 through 49,				
1040A filers:	Enter the total	of your credits from line	s 29 through 31.				
1040NR filer	s: Enter the total	of your credits from line	s 45 and 46.	12	975.		
			take this credit			13	153.
Subtract line							
		t savings contribution	s. Enter the smaller of line	e 10 or line 1	3		

* 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)

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BCA US888051

Answers-Lincoln

For the year Jan. 1-Dec. 31,		fual Income Ta other tax year beginning		2012, ending	:20			See se	eparate instruction	is.
Your first name and i	nitial		Last name					Your	Your social security number 411-	
If a joint return, spour Elizabeth			Last name					Spous 412	se's social securi -	ity no.
Home address (number 1023 Vande			e a P.O. box, see in	structions.		Apt. no	-		ake sure the SSN(and on line 6c are	
Dity, town or post office, sta	e and Z	IP code. If you have a for	eign address, also comple	ete spaces below (see instruct	ons)		- 1		ential Election Ca	
		-	Television	elinera es el			_	jointly, war	e if you, or your spouse at \$3 to go to this fund. C	Check-
Foreign country name			Foreign prov	ince/county	Foreign po			of lefund		Spouse
Fillian Otata	1	Single	Commission in Commission	4					erson). (See instri	
Filing Status	2		ntly (even if only or					child but	not your depender	nt, enter
Check only	3		parately. Enter spo	Control of the second s		's name here			Sumar.	
Exemptions		and full name h		5		g widow(er)				Lán
Exemptions	6a	kel .		n you as a dependent,					Boxes checked	1 on
If more than	b	Dependents:	(+X-X-X-X-X-X-X-X-X	(2) Dependent's		pendent's	(4)V	f child under	No. of children	
four depen- (1) Fir				social security no.	relati	onship to	tying	age 17 quali for child tax (see instr.)	on 6c who:	1
		Surry	2	413-	SON	ou	credi	X (see instr.)	 did not live with 	
instr. and		2227			0.01)		1		you due to divorce or separation (see instr.)	C
check									Dependents on 6c	- 0
here •									Add numbers	
d Total nur	nber o	f exemptions claim	ed	marrier en en en		**********			on lines above	▶ 3
Income	7	Wages, salaries, t	ips, etc. Attach For	m(s) W-2						5 6
					FEC	29,4	57.	7	79,0	27.
Attach	8a	Taxable interest.	Attach Schedule B	if required			******	8a		
Form(s) W-2 here.	b	Tax-exempt inter	est. Do not include	on line 8a	8b					
Also attach Forms W-2G and	9a	Ordinary dividend	s. Attach Schedule	B if required				9a		
1099-R if tax	b	Qualified dividend	s		. 9b					
was withheld.	10	Taxable refunds,	credits, or offsets of	state and local income	taxes			10	-	
	11	Alimony received						11		
	12		or (loss). Attach So			annere e e e e e e e e e e e e e e e e e		12		
If you did not	13	Capital gain or (lo	ss). Attach Schedu	ile D if required. If not	required, chi	eck here 🕨		13		
get a W-2, see instructions.	14	and the second s	1 1	4797		10101000000	212.22.23	14		
see manucions.	15a	IRA distributions	200 CO		b Taxable		eritia	-		
	16a	Pensions and ann			b Taxable		eritore	16b	1	
	17			hips, S corporations, tr						
Enclose, but do	18			lule F		*********	*****	18		
not attach, any	19	Unemployment co	The second secon		1	**********	*****	19		
payment. Also, please use	20a 21	Social security be	nefits[20a] st type and amount	(non-inets) FORM	2555-1		CYTHE	20b	(29,4	57.1
Form 1040-V.	22		and the second second second	column for lines 7 thro			incon	_	49,5	
-	23		s		23	o your total	Sigott	- 11	12/0	7.4.4
Adjusted	24			sts, performing artists,	1					
Gross	-7			orm 2106 or 2106-EZ .	24					
Income	25	land of the same o		ttach Form 8889	1					
To Carrier	26			3	26					
	27			x. Attach Schedule SE						
	28		P, SIMPLE, and qu		Excel 1					
	29	Self-employed he	alth insurance dedu	etion	29					
	30	Penalty on early v	ithdrawal of saving	s	. 30					
	31a	Alimony paid b R	ecipient's SSN 🕨		31a					
	32	IRA deduction	************		. 32					
	33	Student loan inter	est deduction		33					
	34									
	35	Domestic product	on activities deduct	tion. Attach Form 8903	35					
	36	Add lines 23 throu	ch 2E					20		
	00			your adjusted gross i			*****	36	49,5	'en c

Form 1040 (2012)		David D & Elizabe	th A Surry		41	1-1		Page 2
Tax and	-	38	Amount from line 37 (adjusted gra	oss income)	mandonales e			38	49,570.
Credits		39a	Check You were born be	efore Jan. 2, 1948,	Blind.	Total boxes			
			if: Spouse was born	n before Jan. 2, 1948,	Blind	checked ► 3	9a		
Standard		b	If your spouse itemizes on a separate return	or you were a dual-status alie	en, check here	▶ 3	9b		72
Deduction for-	n	40	Itemized deductions (from Sche	edule A) or your stand	ard deduc	tion (see left ma	rgin)	40	11,900.
People	who	41	Subtract line 40 from line 38		*********		Cieri) exist	41	37,670.
box on line	5	42	Exemptions. Multiply \$3,800 by	the number on line 6d	20000000	**********		42	11,400.
39a or 39b who can b	or	43	Taxable income. Subtract line 4	2 from line 41. If line 4	2 is more t	han line 41, ente	r -0	43	26,270.
claimed as	s a	44	Tax (see instructions). Check if any tax is f	rom a Form(s) 8814	b Fo	rm 4972 C 962	election	44	3,938.
dependen		45	Alternative minimum tax (see in	nstructions). Attach Fo	rm 6251			45	
 All other 		46	Add lines 44 and 45			********		46	3,938.
Single or	-	47	Foreign tax credit. Attach Form 1	116 if required	47				
Married fill	ng	48	Credit for child and dependent care expense	es Attach Form 2441	48		600.		
separately \$5,950	ii.	49	Education credits from Form 886	3, line 19	49				
Married fill		50	Retirement savings contributions	credit. Attach Form 88	80 50				
jointly or Qualifying		51	Child tax credit. Attach Schedule	8812, if required	51	1,	000.		
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	1,600.
90,700		55	Subtract line 54 from line 46. If li					55	2,338.
Other		56	Self-employment tax. Attach Sch					56	
Taxes		57	Unreported social security and M	edicare tax from Form	a 4	1137 b 8	919	57	
		58	Additional tax on IRAs, other qua				quired	58	
		59a	Household employment taxes fro					59a	
		b	First-time homebuyer credit repay	vment. Attach Form 54	05 if requir	ed		59b	
		60	Other taxes. Enter code(s) from it	A THE RESERVE OF THE PROPERTY OF A	es. Tene	227 1 010 1010 101		60	
		61	Add lines 55 through 60. This is					61	2,338.
T. Baylin T.		62	Federal income tax withheld from			3,	977.		
Payment	S	63	2012 estimated tax payments and amount a	polled from 2011 return	63	1			
If you have		- 64a	Earned income credit (EIC)	NO.	648				
qualifying attach Sch	child,	b	Nontaxable combat pay election 641	A Service of the serv					
EIC.	vacio.	65	Additional child tax credit. Attach	Form 8812	65				
		66	American opportunity credit from						
		67	Reserved		1000				
		68	Amount paid with request for exte		68				
		69	Excess social security and tier 1						
		70	Credit for federal tax on fuels. Att		70				
		71	Credits from Form: a 2439 b						
		72	Add lines 62, 63, 64a, and 65 three			vments		72	3,977.
Refund		73	If line 72 is more than line 61, sul					73	1,639.
Keruna		74a					Annual Control	74a	1,639.
		b	Routing number		Type:		avings	7.74	2,000.
Direct depos	it?	d	Account	1,0	7	П -			
See instructi		75	Amount of line 73 you want applied to y	our 2013 estimated t	av - 75	1			
Amount		76	Amount you owe. Subtract line				t and a life	76	
You Owe		77	Estimated tax penalty (see instru		A			70	
Third Par	ty D	s vall v	ant to allow another nerson to disc				1 Vec	Complete	below. KIN
Designee	De	signee's	and to allow allowing person to also	Phone	c into face	mod detions):	Pe	esonal identif	ication
Sign			ties of perjury, I declare that I have examined		schedules an	d statements, and to t		mber (PIN) mowledge an	
Here	be	ief, they	are true, correct, and complete. Declaration of	f preparer (other than taxpaye Date	n) is based on	all information of which ocupation	h preparer has	any knowled	ne phone number
Joint return?	0.0	oly oly	id to to	Date	Milit			Dayin	ne phone names
See instr.	0.00	nuse's	signature, if a joint return, both must sig	n Date		e's occupation		If the IS	S sent you an identity
Keep a copy for your		Judge 4	agnature, a partiesum worm must sig	Date	Ороца	2 3 Occupation		Protecti	on PIN,
records.					Clerk			enter it	
	Print/3	Vno ne	eparer's name Prep	arer's signature	PLETY	Date	- Inc	ck (see ins	PTIN
Paid	Littin)	Abe bi	sparer a manne	arer a signature		Date	Che	-	v.100
Preparer's	The second					_1=		employed EIN ►	L.
Use Only	Firm's n		21						
	Firm's a	nuress.	9				Phone	110.	
BCA		_		USTOANSZ			_		Form 1040 (2012

	Child and Depen	dent Care Expenses	1040	-	_	OMB No. 1545-0074
Form 2441 Department of the Treasury	► Information about Form 2	orm 1040A, or Form 1040NR. 441 and its separate instructions	1040A 1040NR	2441	Ц	2012 Attachment
Name(s) shown on return	is at www.i	rs.gov/form2441.			Your s	Sequence No. 21 ocial security number
	abeth A Surry				411-	
	or Organizations Who F	rovided the Care - You mu	st complete	his part.		
(If you have	more than two care providers,	see the instructions.)				
1 (a) Care provider's	(b)	Address	(c) Iden	tifying nu	mber	(d) Amount paid
name		ot. no., city, state, and ZIP code)	(SS	N or EIN)	y and	(see instructions)
A 7. V & APO AV	987 Sax Hay	den Way	uros de			77.564
Small Hands			41-			3,650.
			100			
			1			1
Ď	id you receive	No	-	Comple	te only	Part II below.
	dent care benefits?	Yes —			A	Il on page 2.
		we employment taxes. If you do, you	cannot file F	orm 1040	OA. For	details,
	n 1040, line 59a, or Form 1040N					
	r Child and Dependent (W		
		ave more than two qualifying person				
(a)			lying person's		you i	Qualified expenses nourred and paid in 2012
First	La	st se	ecurity number	er	for the	person listed in column (a)
Marvin	Surry	413	-	- 7		3,650.
1302 127	July	344				0,1000
		nore than \$3,000 for one qualifying p		1		2 000
	면에 기업으로 (이번 전쟁 (전쟁 (전쟁) HE TO NO HE	rt III, enter the amount from line 31		3		3,000. 49,570.
	me. See instructions			4		49,570.
		ne (if your spouse was a student or		1		29 157
		ount from line 4		6	_	29,457.
	16 3, 4, or 5			ь		2,000.
7 Enter the amount from I	Ottil 1040, line 30. Fulli 1040M					
7 Enter the amount from f		7 4	9.570			
or Form 1040NR, line 3	7		9,570.	-		
or Form 1040NR, line 3 8 Enter on line 8 the decir		oplies to the amount on line 7	9,570.	-		
or Form 1040NR, line 3 8 Enter on line 8 the decir If line 7 is:	7nal amount shown below that ap	oplies to the amount on line 7 If line 7 is:		-		
or Form 1040NR, line 3 8 Enter on line 8 the decir	7nal amount shown below that ap	oplies to the amount on line 7 If line 7 is: But not D	9,570.	-		
or Form 1040NR, line 3 8 Enter on line 8 the decir If line 7 is: But not	7nal amount shown below that ap	oplies to the amount on line 7 If line 7 is: But not D	ecimal			
or Form 1040NR, line 3 8 Enter on line 8 the decir If line 7 is: But not Over over	7tanal amount shown below that and the second to the	oplies to the amount on line 7 If line 7 is: But not D Over over al	ecimal mount is			
or Form 1040NR, line 3 8 Enter on line 8 the decir If line 7 is: Over But not over \$0-15,000	7tanal amount shown below that and the second amount is	oplies to the amount on line 7 If line 7 is: But not D Over over al \$29,000-31,000	ecimal mount is	8	х.	0.20
or Form 1040NR, line 3 8 Enter on line 8 the decir If line 7 is: Over But not over \$0-15,000 15,000-17,000	7t Decimal amount is	pplies to the amount on line 7 If line 7 is: But not D Over over al \$29,000-31,000 31,000-33,000	ecimal mount is .27 .26	8	Х,	0.20
or Form 1040NR, line 3 8 Enter on line 8 the decir If line 7 is: Over S0-15,000 15,000-17,000 17,000-19,000	7	pplies to the amount on line 7 If line 7 is: But not D Over over al \$29,000-31,000 31,000-33,000 33,000-35,000	ecimal mount is .27 .26 .25	8	Х,	0.2.0
or Form 1040NR, line 3 8 Enter on line 8 the decir If line 7 is: Over S0-15,000 15,000-17,000 17,000-19,000 19,000-21,000	7	pplies to the amount on line 7 If line 7 is: But not over all \$29,000-31,000 31,000-33,000 33,000-35,000 35,000-37,000	ecimal mount is .27 .26 .25 .24	8	Х.	0.20
or Form 1040NR, line 3 8 Enter on line 8 the decir If line 7 is: Over S0-15,000 15,000-17,000 17,000-19,000 19,000-21,000 21,000-23,000	7	pplies to the amount on line 7 If line 7 is: But not Over Over Over	ecimal mount is 27 26 25 24 23	8	Х.,	0.20
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Department of the Treasury Internal Revenue Service (99)	OMB No. 1545-0074 2012 Attachment Sequence No. 34A		
Name shown on Form 10	► Information about Form 2555-EZ & its separate 40	mstr. is at www.irs.gov/ioim z	Your social security no.
Elizabeth A S			412-
A 25 F	Are a U.S. citizen or a resident alien.	Do not have	e self-employment income.
You May Use	Earned wages/salaries in a foreign country Had total foreign earned income of		
This Form	\$95,100 or less.		e business/moving expenses
If You:	 Are filing a calendar year return that covers a 12-month period. 		n the foreign housing r deduction.
Part I Test	s To See If You Can Take the Forei	gn Earned Income E	cclusion
1 Bona Fide Reside	nce Test		
	de resident of a foreign country or countries for a period		п. п.
	s)?		Yes ⊠ No
The state of the s	"Yes," you meet this test. Fill in line 1b and then go to li "No," you do not meet this test. Go to line 2 to see if yo		st
	bona fide residence began	, and ended (see instruction	
2 Physical Presence		O K. III days about a	
	y present in a foreign country or countries for at least 33	30 full days during -	
2012 or	d of 12 months in a row starting or ending in 20127	· minimum minumum minu	Yes N
	되었던데 있습니다 하다니다 하나 나를 하나 있다. 국회	274	
	"Yes," you meet this test. Fill in line 2b and then go to li "No," you do not meet this test. You cannot take the e		
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Bona Fide Resid	dence Test above	xclusion unless you meet the	
the state of the s		Julia I da	gh ► 12/31/2012
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Answers-Surry

Form 2555-EZ (2012)Elizabet	th A Surry		412-	Page 2
Part III	Days Preser possessions during		- Complete this part if you were in to	he United Sta	tes or its
12 (a) Date	arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business		me earned in U.S. (attach computation)
-					
Part IV	Figure Your	Foreign Earned Inco	me Exclusion	1-1	
13 Maximum fo	reign earned income	exclusion	***************************************	13	\$95,100
14 Enter the nu	imber of days in your	qualifying period that fall within 20	12	days	
Yes.		and enter the result as at least three places).		15	x 1.0000
				16	95,100.
			nd received in 2012 (see instructions).		29,457.
Form 1040,	line 21. Next to the a	mount enter "2555-EZ." On Form	line 17 here and in parentheses on 1040, subtract this amount from your	18	29,457.
					orm 2555-EZ (2012

US2555Z.I

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 2014 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