# Test Package for Electronic Filers of Individual Income Tax Return for Tax Year 2011



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# Test Package for Electronic Filers of Individual Income Tax Returns For Tax Year 2011

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### INTRODUCTION

This Publication will include information for electronic filers testing individual returns through:

- the current e-file system (Participants Acceptance Testing System, PATS)
- the Modernized e-File (MeF) platform (Assurance Testing System, ATS)

### IS TESTING THROUGH BOTH PATS AND ATS REQUIRED?

- If your software is going to support the current e-file system, you will test through PATS.
- If your software is going to support the Modernized e-File system, you will test through ATS
- If you are going to develop software to support both systems, you will test through both PATS and ATS.

### WHEN DOES PATS OPEN?

PATS opens on November 15, 2011.

# WHEN DOES ATS OPEN?

ATS opens on October 31, 2011.

Additional information on the 1040 MeF program can be found on IRS.gov: <u>1040 Modernized e-</u><u>File (MeF) Program</u>.

The following chart was developed to assist in identifying differences between the current e-file system and the MeF platform.

# PATS (Legacy) and ATS (MeF) Processes

Test Process	Are there Differences in PATS and ATS?	Summary of Differences	PATS info Page Number	ATS info Page Number
Who Must Test?	No	None	5	52
Why Test?	No	None	5	53
What is Tested?	Yes	PATS has 5 specific test scenarios and 7 other tests which the Software Developer will create.		
		ATS has 16 specific test scenarios for Forms: 1040, 1040A, 1040EZ, 1040SS, 4868, 9465, 2350, and 56.	5	53
When to Test?	Yes	PATS opens November 15, 2011.		
		2011.	6	54
		ATS opens October 31, 2011.		04
Test Password	Yes	PATS uses password		
		ATS uses Strong Authentication for A2A filers. IFA filers use a password.	6	See Publication 4164
Testing Guidelines for Software Developers	Yes	PATS uses Statement Records for attachments. Record Layouts are found in Publication 1346.		
		MeF (ATS) uses dependencies in XML for attachments. The Record Layout is provided in		
		schema packages posted to IRS.gov.	6	55
Reviewing ACK files and correcting tests	No	None	6	56
Software Developer Acceptance Procedures	Yes	When incrementing the transmission number:	0	30
		PATS uses transmission sequence number on the TRANA Record.		
		ATS uses Transmission ID number in the Transmission Header.	7	56

Test Process	Are there Differences in PATS and ATS?	Summary of Differences	PATS info Page Number	ATS info Page Number
Communications Test	Yes	Legacy (PATS) uses:  • EMS  • 5 Service Centers  • 1040, 1040A, 1040EZ		
		MeF (ATS) uses:  IFA & A2A (if using both a Communications Test is needed for both)  Austin and Andover Service Centers for Forms 1040, 1040A,		
		1040EZ, and 1040SS(PR)	7	56
ETD System	Yes	PATS uses a separate system to test forms not attached to the return. ETD forms and documents are e-filed separately as stand-alone documents.		
		ATS does not use a separate system to e-file forms not attached to Form 1040 (for Tax Year 2011 MeF will accept Forms 4868, 9465, 2350, and 56 in		
Communications Test for ETD	Yes	addition to the 1040 family). Applies to PATS	7	-
System	Mari	Does not apply to ATS	8	-
Fed/State Testing	Yes	Not all states that participate in the current e-file system will participate in MeF.	8	55
Test Scenarios	Yes	PATS has 12, of which 5 are defined.  ATS has 16, of which all are defined.  The first five (5) tests have the		
		same data in PATS and ATS.	10	58

# Tax Year 2011 Participants Acceptance Testing System (PATS) for e-file

# TY 2011 PARTICIPANTS ACCEPTANCE TESTING SYSTEM (PATS)

# WHO MUST TEST?

The Electronic Tax Administration requires that all Software Developers and Transmitters pass Participants Acceptance Testing System (PATS) and perform the suggested tests in this Test Package before being allowed to transmit directly to the IRS for the 2012 (Tax Year 2011) filing season.

# WHY TEST?

The purpose of testing is to ensure, prior to live processing that:

- ▶ filers transmit in the correct format and meet the IRS electronic filing specifications;
- ▶ returns have fewer validation or math errors;
- ▶ required fields post to the IRS master file; and
- ▶ filers understand and are familiar with the mechanics of electronic filing.

**Note.** The development of Publication 1436, *Test Package for Electronic Filers of Individual Income Tax Returns*, utilizes the most current draft forms and schedules available at the time of publishing. Be aware that late legislation may affect the content of test scenarios and related Record Layouts. Although not required, we strongly recommend retesting through PATS when there are both minor and major Record Layout changes.

# **WHAT IS TESTED?**

IRS will provide test criteria for scenarios 1, 2, 3, 4 and 5 that, if supported by the software, all developers must follow and include when developing their test scenarios. Test scenarios 6 through 12 will have limited criteria and must be tested if the software supports the criteria. All test scenarios transmitted must be error free and received in two separate, same day transmissions before the software can be considered as passed. **NOTE: Test Scenario 11, which uses Test SSN 400-00-1011, is programmed to reject with ERC 0500**.

You are required to transmit test scenarios using Forms 1040/A/EZ and Form 1040-SS (PR) and forms and schedules associated with the 1040 series tax return. A test file consisting of at least ten (10) returns, but not more than thirty-eight (38), with the related forms, schedules and attachments must be transmitted. A range of test Social Security Numbers 400-00-1001 through 400-00-1099 will be used in all test scenarios. If your return rejects, you can make the correction and re-transmit as many times as necessary until the return is accepted.

If you will be participating in the Federal/State electronic filing program, you will need to test your Federal/State returns using one of the Federal scenarios you create. You should add the appropriate information in the generic state record and transmit the return as part of your regular transmission. Specific instructions are available from participating states.

The criteria for the test scenarios provide some of the information needed to prepare the appropriate forms and schedules; however, computations and data for all lines have not been provided. Therefore, some knowledge of tax law and tax preparation is necessary. You must correctly prepare and compute these returns before transmitting to the IRS.

Participants Acceptance Testing begins November 15, 2011.

# WHEN TO TEST

When PATS testing begins and new Providers are ready to test, they should call the e-help Desk at 1-866-255-0654.

Prior year PATS participants will be contacted by the e-help Desk on or before October 31, 2011.

## **TEST PASSWORD**

New applicants will receive a password letter when their application is processed and the Electronic Transmitter Identification Number (ETIN) is assigned. All other transmitters/software developers will use their current password.

### **TESTING GUIDELINES FOR SOFTWARE DEVELOPERS**

Before testing begins, you must advise the e-help Desk of all limitations to your software package. Your software does not have to provide for all forms and schedules, nor for all occurrences of a particular form or schedule. If your software cannot provide for all occurrences of a particular form or schedule or series of fields, as specified in Publication 1346, no statement record is allowed as a substitute. You must enter data in all of the required fields. An acceptable limitation would be the number of field occurrences. Your software must be able to create a statement if a statement is necessary to complete a form. Your software must be able to accept different addresses from multiple W-2 forms. The 1040 entity address must "NOT" automatically transfer to the W-2 address. All information on Form W-2 must be entered in the Form W-2 record. There are no exceptions. You must advise the service center of all names you will be using to market your product.

NOTE: If current year PATS approved software is purchased, and the purchaser markets, brands and modifies the data from its original version, then the purchaser must contact the e-help Desk at 1-866-255-0654 to apply for a separate Software Identification Number.

It will also be necessary to perform a communications test when a separate Software Identification Number is assigned.

# REVIEWING ACK FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no error messages. You may modify tests to include only conditions your software will handle. You must inform the tax examiners of any forms you do not intend to file.

# SOFTWARE DEVELOPER ACCEPTANCE PROCEDURES

The Submission Processing Centers will process each test transmission and the e-help Desk tax examiner will communicate by telephone if necessary with the Software Developer concerning their transmission. If the test file is not correctly formatted, or if the test returns contain errors, the e-help Desk tax examiner will work with the Software Developer to resolve any reject conditions. The Software Developer must review their acknowledgement files, correct the software to eliminate any errors, and retransmit the test file. When all reject conditions have been resolved, the Software Developer must then send two separate same-day transmissions in order to test the ability of their software to increment the transmission sequence number that appears in the TRANA record. When the test file is accepted, the approving site will notify the Software Developer and ensure that the appropriate ETINS are moved to production status. Once a Software package has been approved, the customer may continue to test using their Software Developer ETIN and the range of test Social Security Numbers designated for the test scenarios.

### **COMMUNICATIONS TEST FOR THE e-file SYSTEM**

There are two primary EMS sites: Enterprise Computing Center at Memphis (ECC-MEM), (which hosts Kansas City and Fresno) and Martinsburg (ECC-MTB) (which hosts Andover, Austin and Philadelphia). If you are a *Transmitter* and plan to transmit tests to more than one service center, you are only required to send a transmission to one site. Testing at multiple EMS sites is optional.

A Transmitter using accepted software must complete an error free communication test by transmitting a total of five (5) tests in two same-day transmissions to one EMS site.

The communication test should reflect the types of returns you will be filing (i.e. if you will be transmitting all four types of Forms 1040, your test should consist of at least one 1040, 1040A, 1040EZ and 1040 SS). **Note:** Do not use Test Scenario 11. It is programmed to reject with ERC 0500.

# TESTING ON THE ELECTRONIC TRANSMITTED DOCUMENT (ETD) SYSTEM

The Electronic Transmitted Document, or (ETD) System, processes forms that are not attached to a Form 1040, 1040A, or Form 1040EZ. A separate transmission file (ELF PATS 2) should be created for the ETD System. ETD PATS testing will require a minimum of five (5) tests. You will be required to transmit the tests in two separate, error free, same-day transmissions in order to test the ability of your software to increment the transmission sequence number that appears in the TRANA record.

Once the Software Developers have passed the ELF PATS 1 test, they may begin testing with the ELF PATS 2 data. The ETD file will be composed of: Forms 56, 2350, 4868, 9465, and form payments. Companies that only submit Electronic Transmitted Documents are not required to pass ELF PATS 1.

Note: Only two ETD test scenarios (#10 and #12) have been provided. Companies supporting ETD filing must create three (3) additional tests.

### COMMUNICATIONS TEST FOR THE ETD SYSTEM

If you are a Transmitter using accepted ETD software and plan to transmit tests to more than one e-file Submission Processing Center, you are only required to send a transmission to one site. If you are a Transmitter using accepted ETD software and have passed PATS communications testing for 1040 electronic returns, it will not be necessary for you to do an ETD communications test.

# FEDERAL/STATE PARTICIPANTS ACCEPTANCE TESTING (PATS)

Software Developers will be tested by each individual state using a state provided test package. The applicable State Liaison will respond to all Software Developer questions related to state testing. For additional information:

Federal/State e-file For Tax Professionals

### **CONCURRENT TESTING**

Concurrent Testing allows Software Developers to begin state testing, through any IRS e-file Submission Processing Center, prior to obtaining final acceptance from the IRS for the Federal PATS process. The Software Developer must contact the state coordinator who, in turn, will schedule state testing with the primary home service center. The primary home service center is defined as the center that supports the state where the Software Developer is physically located.

The Software Developer may be required to create specific data from state test scenarios. For specific testing procedures, you must contact the appropriate state coordinator.

# **TECHNICAL ASSISTANCE**

The primary home service center will provide technical assistance on Federal returns only. The state coordinator must respond to any problem encountered by the Software Developer with state data and will work with the Software Developer to resolve all reject conditions on state returns.

Limited testing on the state generic and unformatted records will be performed by the IRS. If these records are not rejected by the automatic checks in the IRS programs, the IRS will make the state data available to each state agency for further testing.

Each state will test the state data and provide feedback to electronic filers. Filers should refer to each state's procedures and specifications.

Software Developers and Transmitters have requested that the IRS and states use different Social Security Numbers (SSNs) for their respective Acceptance Testing process. The following range of Test SSNs has been designated for use by the participating states in the state test packages:

# **E-FILE STATE ASSIGNED TEST SSNS**

Arkansas	400-00-5500 to 400-00-5599
Alabama	400-00-7400 to 400-00-7499
Arizona	400-00-7500 to 400-00-7599
Colorado	400-00-5600 to 400-00-5699
Connecticut	400-00-5700 to 400-00-5799
Delaware	400-00-5800 to 400-00-5899
District of Columbia	400-00-7300 to 400-00-7399
Georgia	400-00-6600 to 400-00-6699
Hawaii	400-00-7900 to 400-00-7999
Idaho	400-00-5900 to 400-00-5999
Illinois	400-00-3500 to 400-00-3599
Indiana	400-00-4000 to 400-00-4099
lowa	400-00-6000 to 400-00-6099
Kansas	400-00-4100 to 400-00-4199
Kentucky	400-00-4200 to 400-00-4299
Louisiana	400-00-4300 to 400-00-4399
Maryland	400-00-7200 to 400-00-7299
Michigan	400-00-4500 to 400-00-4599
Mississippi	400-00-4600 to 400-00-4699
Missouri	400-00-6100 to 400-00-6199
Montana	400-00-6800 to 400-00-6899
Nebraska	400-00-6200 to 400-00-6299
New Jersey	400-00-6300 to 400-00-6399
New Mexico	700-00-0000 to 700-00-2000
New York	400-00-4800 to 400-00-4899
North Carolina	400-00-4900 to 400-00-4999
North Dakota	400-00-7700 to 400-00-7799
Ohio	400-00-7600 to 400-00-7699
Oklahoma	400-00-5000 to 400-00-5099
Oregon	400-00-6400 to 400-00-6499
Pennsylvania	400-00-7100 to 400-00-7199
Rhode Island	400-00-6900 to 400-00-6999
South Carolina	400-00-5100 to 400-00-5199
Utah	400-00-5200 to 400-00-5299
Vermont	400-00-8000 to 400-00-8099
Virginia	400-00-7000 to 400-00-7099
West Virginia	400-00-5300 to 400-00-5399
Wisconsin	400-00-5400 to 400-00-5499

The IRS will only accept these SSNs during Participants Acceptance Testing (PATS). These test SSNs will be rejected if submitted for live processing. The IRS Error Reject Code provided will advise filers that the SSN is not within the valid range of Social Security Numbers.

Electronic filers who have been accepted into the Federal Electronic Filing System, and have begun transmitting federal returns, but wish to continue state testing must obtain a Test ETIN from the applicable IRS service center. Check the state procedures to determine if the state allows testing beyond January 2012.

# **TEST SCENARIOS**

You are required to transmit test scenarios using the Form 1040 return and forms and schedules associated with the 1040 return. If possible, please use and/or acquire a software test Electronic Transmitter Identification Number (ETIN) for PATS testing.

A test file consisting of at least ten (10) returns, but not more than thirty-eight (38), with the related forms, schedules and attachments must be submitted. The range of test Social Security Numbers 400-00-1001 through 400-00-1099 must be used in all Federal test scenarios. The testing requirements listed below are based on system changes as well as tax form (record layouts) and validation criteria changes for Tax Year 2011. If the criteria in any of the test scenarios listed below are supported by your software, you must develop a return to test it and include it with your submission of at least ten (10) returns. If your software does not provide for the criteria listed in some or all of the test scenarios listed below, then you must develop a testing criteria of your own to submit the additional returns that your software supports in order to meet the test minimum of ten (10).

. . . . .

Note: We will validate the Tax Amount, Earned Income Tax Credit (EITC) Amount, Child Tax Credit (CTC) Amount and Additional Child Tax Credit in Test Scenarios 1, 2, 3, 4 and 5. Some of the fields on the tax forms for Tests 1, 2, 3, 4 and 5 are already completed. The remaining fields must be completed by the Software Developer.

Note: If you are creating a test scenario that includes a decedent use 20111015 as the Date of Death (DOD).

# Test Scenario 1 Taxpayer: Rachel Peony SSN: 400-00-1001

Test Scenario 1 includes the following forms:

- Form 1040
- Form W-2
- Schedule A
- Schedule B
- Form 9465

Taxpayer Date of Birth = July 15, 1975

Additional Instructions: Assume no withholding from unemployment

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		, or other tax year beginning		,	2011, endi	ng	, 2	20		ee separate ins		
Your first name and	initial		Last na	ame						our social secur	-	
Rachel			Peor	ıy						0 0 0 0		-
If a joint return, spo	use's first	name and initial	Last na	ame					Sp	ouse's social sec	curity nu	mber
Home address (num	nber and s	treet). If you have a P.O. b	ox, see i	nstructions.				Apt. no.		Make sure the		
123 Juniper S										and on line 6	c are co	rrect.
City, town or post office	ce, state, a	nd ZIP code. If you have a fo	reign addı	ress, also complete spaces b	pelow (see	nstruction	ıs).		F	Presidential Elect	ion Cam	paign
Arcadia, FL 3	4269									eck here if you, or you tly, want \$3 to go to t		
Foreign country nar	ne			Foreign province/o	county		F	oreign postal coo		ox below will not char		
									refu	nd. Y	ou 🔲 🤅	Spouse
Filing Status	1	✓ Single			4	∙ 🗆 н	lead of ho	usehold (with qu	alifying	person). (See ins	struction	ns.) If
· iiiig Otatao	2	Married filing jointly	(even if	fonly one had income)	)	th	ne qualifyir	ng person is a ch	nild but	not your depend	ent, ent	er this
Check only one	3	Married filing separ	ately. Er	nter spouse's SSN abo	ove	cl	hild's nam	e here. <b>&gt;</b>				
box.		and full name here.	<b>&gt;</b>		į.	5 🗌 Q	ualifying	widow(er) with	deper	ndent child		
Exemptions	6a	✓ Yourself. If some	one car	n claim you as a depen	dent, <b>do</b>	not che	eck box 6	За	. )	Boxes check		1
Exemptions	b	Spouse							. ∫	on 6a and 6b No. of childr		
	С	Dependents:		(2) Dependent's	(3) De	oendent's		if child under age		on 6c who:		
	(1) First	name Last nam	e	social security number	relations	ship to you	quality	ing for child tax cro (see page 15)	euit	<ul><li>lived with y</li><li>did not live</li></ul>		
										you due to di or separation		
If more than four										(see instructi		
dependents, see instructions and										Dependents of not entered a		
check here ▶												
	d	Total number of exem	ptions	claimed	·					Add number lines above		1
Incomo	7	Wages, salaries, tips,	etc. Att	ach Form(s) W-2 .					7			
Income	8a	Taxable interest. Atta		` ,					8a			
	b	Tax-exempt interest.				8b						
Attach Form(s)	9a	Ordinary dividends. A					1		9a			
W-2 here. Also	b	Qualified dividends	7		7 1	9b						
attach Forms W-2G and	10		its or o	offsets of state and loca	al income				10			
1099-R if tax	11								11			
was withheld.	12			tach Schedule C or C-	F7			1 1	12			
	13			Schedule D if required.		guired (	check he	ere ▶ ☑	13		631	
If you did not	14	Other gains or (losses				quii ou, (	OHOOK HE		14			
get a W-2,	15a	IRA distributions .	15a		b	Taxable	amount		15b			
see page 20.	16a	Pensions and annuities					e amount		16b			
	17			partnerships, S corpora				Schedule F	17			
Enclose, but do	18		′ '	Schedule F	,	•		Corrodalo E	18			
not attach, any	19			n					19		5655	
payment. Also, please use	20a	Social security benefits					amount		20b		-	
Form 1040-V.	21	Other income. List type		amount					21			
	22	,,		right column for lines 7 th	nrough 21	. This is y	our <b>total</b>	income ►	22			
	23	Educator expenses			.	23						
Adjusted	24	•		servists, performing artists	s, and							
Gross				ttach Form 2106 or 2106-	I	24						
Income	25	•		ction. Attach Form 888	_	25						
	26			m 3903		26						
	27	ŭ .		ent tax. Attach Schedule	_	27						
	28			, and qualified plans		28						
	29	• •		ce deduction		29						
	30			of savings		30						
	31a	Alimony paid <b>b</b> Reci				31a						
	32					32			1			
	33			on					1			
					_	33						
	34			18917		34						
	35	•		deduction. Attach Form 8	_	35			000			-
	36 37								36			
	31	Cubilact inte 30 HOITI	1116 22.	This is your aujusted	gross III	COILIE			37			

Form 1040 (2011	)				Page <b>2</b>
	38	Amount from line 37 (adjusted gross income)	38		1 1 1 1 1 1
Tax and	39a	Check \ \[ \begin{array}{ c c c c c c c c c c c c c c c c c c c			
Credits		if: Spouse was born before January 2, 1947, ☐ 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 Schedule A) or your standard deduction (see left margin)	40		-
People who	41	Subtract line 40 from line 38	41		
check any box on line	42	Exemptions. Multiply \$3,700 by the number on line 6d	42		
39a or 39b <b>or</b>	43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43		
who can be claimed as a	44	Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c 962 election	44		
dependent, see	45	Alternative minimum tax (see instructions). Attach Form 6251	45		
instructions.	46	Add lines 44 and 45	46		
All others:	47	Foreign tax credit. Attach Form 1116 if required 47			
Single or Married filing	48	Credit for child and dependent care expenses. Attach Form 2441 48			
separately, \$5,800	49	Education credits from Form 8863, line 23			
Married filing	50	Retirement savings contributions credit. Attach Form 8880 50			
jointly or Qualifying	51	Child tax credit (see instructions)			
widow(er),	52	Residential energy credits. Attach Form 5695 52			
\$11,600 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		
\$8,500	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55		
Other	56	Self-employment tax. Attach Schedule SE	56		
	57	Unreported social security and Medicare tax from Form: <b>a</b> 4137 <b>b</b> 8919	57		
Taxes	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58		
	59a	Household employment taxes from Schedule H	59a		
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b		
	60	Other taxes. List code(s) from instructions	60		
	61	Add lines 55 through 60. This is your <b>total tax</b>	61		
<b>Payments</b>	62	Federal income tax withheld from Forms W-2 and 1099 62			
If you have a	63	2011 estimated tax payments and amount applied from 2010 return 63	-		
If you have a gualifying	64a	Earned income credit (EIC) 64a	-		
child, attach	b	Nontaxable combat pay election 64b			
Schedule EIC.	65	Additional child tax credit. Attach Form 8812	-		
	66	American opportunity credit from Form 8863, line 14 66	-		
	67	First-time homebuyer credit from Form 5405, line 10 67	-		
	68	Amount paid with request for extension to file	-		
	69	Excess social security and tier 1 RRTA tax withheld 69			
	70 74	Credit for federal tax on fuels. Attach Form 4136	-		
	71 72	Credits from Form: <b>a</b> ☐ 2439 <b>b</b> ☐ 8839 <b>c</b> ☐ 8801 <b>d</b> ☐ 8885 <b>71</b> ☐ Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b> ▶	70	l.	
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>overpaid</b>	72 73		
neiulia	74a	Amount of line 73 you want <b>refunded to you.</b> If Form 8888 is attached, check here .	74a		
Direct deposit?	▶ b	Routing number	1 <b>-</b> a		
See	▶ d	Account number			
instructions.	75	Amount of line 73 you want applied to your 2012 estimated tax ▶ 75			
Amount	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	•	
You Owe	77	Estimated tax penalty (see instructions)			
Third Party	Do		. Com	plete belo	ow. No
Designee		signee's Phone Personal identifi	ication		
		me ► no. ► number (PIN)	1	<u> </u>	
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the			
Here		y are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer.		•	•
Joint return? See page 12.	YOU	ur signature Date Your occupation	Daytir	me phone r	iuiiiDer
Keep a copy					
for your	Spo	ouse's signature. If a joint return, <b>both</b> must sign.  Date  Spouse's occupation			
records.	D-i-	nt/Type preparer's name			DTINI
Paid		nt/Type preparer's name	Checl	k if	PTIN POOLOGO
Preparer			seif-e		P00000001
Use Only		m's name ► Orchid Tax Firm's EIN ► 69 m's address ► 765 Juniper St Arcadia, FL 34269 Phone no.		000 300) 555	00001 -3636
	FILL	13			orm <b>1040</b> (2011)

	a Employee's social security number 400-00-1001	OMB No. 1545	5-0008	Safe, accurate, FAST! Use	rf	Visit the www.irs.	IRS website at gov/efile
<b>b</b> Employer identification number (		<b>1</b> V	Vages, tips, other compensation	2	Federal income ta	x withheld	
				49,464.00			7,139.00
c Employer's name, address, and a	ZIP code		3 5	Social security wages	4	Social security tax	k withheld
Juniper Auto Sales				49,464.00	)		2,077.00
456 Juniper St			5 N	Medicare wages and tips	6	Medicare tax with	held
Arcadia, FL 34269				49,464.00	)		717.00
			7 8	Social security tips	8	Allocated tips	
d Control number			9		10	Dependent care b	enefits
e Employee's first name and initial	Last name	Suff.	11 1	Nonqualified plans	12a	See instructions	for box 12
Rachel Peony			13	Statutory Retirement Third-party mployee plan sick pay	12k	b	
123 Juniper St					d e		
Arcadia, FL 34269			<b>14</b> C	other	120		
					120 C	d	
f Employee's address and ZIP cod	e					'	
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc.	<b>19</b> Lo	ocal income tax	20 Locality name
69-0000022	<u>'</u>						

Wage and Tax Statement

5017

Department of the Treasury-Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

# SCHEDULE A (Form 1040)

# **Itemized Deductions**

OMB No. 1545-0074

2011

Attachment Sequence No. **07** 

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040.

► See Instructions for Schedule A (Form 1040).

internal rievenue oc						Sequence No. 01
Name(s) shown on Rachel Peor		1040			Yo	our social security number 400-00-1001
Medical and Dental Expenses	1 2 3	Caution. Do not include expenses reimbursed or paid by others.  Medical and dental expenses (see instructions)  Enter amount from Form 1040, line 38 2 2	1		4	400-00-1001
Taxes You		State and local (check only one box):			4	
Paid	7 8	a ☐ Income taxes, or b ☑ General sales taxes }  Real estate taxes (see instructions)	5 6 7 8	1441		
		Add lines 5 through 8			9	
Interest You Paid  Note. Your mortgage interest		Home mortgage interest and points reported to you on Form 1098 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	10	4017		
deduction may be limited (see instructions).		Points not reported to you on Form 1098. See instructions for special rules	11 12 13			
	14 15	Investment interest. Attach Form 4952 if required. (See instructions.)  Add lines 10 through 14	14		15	
Gifts to Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	120		
If you made a gift and got a benefit for it, see instructions.	18	Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 Carryover from prior year	17 18		19	
Casualty and	10	7.44			1.5	
Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	
Job Expenses and Certain Miscellaneous Deductions	22	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶  Tax preparation fees	21			
	25 26	Add lines 21 through 23	23 24 26		07	
Other Miscellaneous Deductions	27 28	Other from list in instructions. List these and second			27	
Total Itemized		Add the amounts in the far right column for lines 4 through 28. on Form 1040, line 40				
Deductions	30	If you elect to itemize deductions even though they are less the deduction, check here		•		

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 17145C

Schedule A (Form 1040) 2011

# **SCHEDULE B** (Form 1040A or 1040)

# **Interest and Ordinary Dividends**

► Attach to Form 1040A or 1040.

OMB No. 1545-0074

Attachment Sequence No. **08** 

Your social security number

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

► See instructions on back.

Name(s) shown on r			Your	social secur	-	ber
Part I	1	List name of payer. If any interest is from a seller-financed mortgage and the		Am	ount	
Interest		buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ► BANK OF ARCADIA			154	4
(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)			1			
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	2	Add the amounts on line 1	2			+
payer and enter the total interest shown on that	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989.  Attach Form 8815	3			
form.	4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a	4			
	Note.	If line 4 is over \$1,500, you must complete Part III.		Am	ount	
Part II  Ordinary  Dividends (See instructions						
on back 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			
		If line 6 is over \$1,500, you must complete Part III.				
Part III		nust complete this part if you <b>(a)</b> had over \$1,500 of taxable interest or ordinary dividen account; or <b>(c)</b> received a distribution from, or were a grantor of, or a transferor to, a forei			Yes	No
Foreign Accounts and Trusts		At any time during 2011, did you have a financial interest in or signature authority that is comparable to signature authority) over a financial account in a f (such as a bank account, securities account, or other financial account)? See instrufor exceptions and filing requirements for Form TD F 90-22.1	oreigi ctions	on country on back		v
(See instructions on back.)	ь 8	If "Yes," enter the name of the foreign country ▶  During 2011, did you receive a distribution from, or were you the grantor of, or t foreign trust? If "Yes." you may have to file Form 3520. See instructions on back.				<i>y</i>

# Form **9465**(Rev. December 2011) Department of the Treasury

Internal Revenue Service

# **Installment Agreement Request**

► If you are filing this form with your tax return, attach it to the front of the return. Otherwise, see instructions.

OMB No. 1545-0074

**Caution:** Do not file this form if you are currently making payments on an installment agreement or can pay your balance due in full within 120 days. Instead, call 1-800-829-1040. If you are in bankruptcy or we have accepted your offer-in-compromise, see **Bankruptcy or offer-in-compromise** on page 2.

	upicy or other-in-compromise on page 2						
	quest is for Form(s) (for example, Form 1040) ► Your first name and initial		and f	or tax year(s) (for example, 2010 and 201		1 al security number	
1		Last name				-	
	Rachel If a joint return, spouse's first name and initial	Peony Last name			400-00-1001 Spouse's social security number		
	in a joint rotarn, opedage o mot rialine and initial	Орошоо о	occiar occurry mamber				
	Current address (number and street). If you have a P	.O. box and no hor	ne deliv	ery, enter your box number.		Apt. number	
	123 Juniper St						
	City, town or post office, state, and ZIP code. If a foreig	ın address, enter cit	y, provir	nce or state, and country. Follow the country's pra	ctice for ente	ering the postal code.	
	Arcadia, FL 34269						
2	If this address is new since you filed your	last tax return	, chec			▶ □	
3		pm	4	800-555-2424		10am	
	•	for us to call		Your work phone number Ext.		Best time for us to call	
5	Name of your bank or other financial institution:		6	Your employer's name:			
	Bank of Arcadia Address			Juniper Auto Sales Address			
	789 Juniper St			456 Juniper St			
	City, state, and ZIP code			City, state, and ZIP code			
	Arcadia, FL 34269			Arcadia, FL 34269			
		A   -		AGOL			
7	Enter the total amount you owe as shown	n on your tax re	eturn(s	s) (or notice(s))	7	762	
8	Enter the amount of any payment you are	ns <b>8</b>	0				
9	Enter the amount you can pay each mo	nit					
	interest and penalty charges. The charge	il you pay in full	9	100			
10	Enter the day you want to make your pay					15th	
11	If you want to make your payments by e						
	lines 11a and 11b. This is the most conve		nake y	our payments and it will ensure that	they are n	nade on time.	
<b>•</b>		6   7   7   8   3   7   6					
<b>&gt;</b>	<b>b</b> Account number 4 0 5 2 5						
	I authorize the U.S. Treasury and its des	ignated Financ	ial Ag	ent to initiate a monthly ACH electro	nic funds	withdrawal entry to	
	the financial institution account indicated to this account. This authorization is to	institutio Treasury	on to debit the entry Financial Agent to				
	terminate the authorization. To revoke p	ayment, I must	t cont	act the U.S. Treasury Financial Agen	it at <b>1-80</b> 0	<b>0-829-1040</b> no later	
	than 10 business days prior to the pa processing of the electronic payments of	ayment (settler	ment)	date. I also authorize the financia	institutio	ons involved in the	
	issues related to the payments.	n taxes to reco	SIVC O	ormacritial information necessary to	answer ii	iquines and resolve	
Your sig	nature	Date		Spouse's signature. If a joint return, both must	sign.	Date	
Ger	eral Instructions			You can pay the full amount you owe			
	r references are to the Internal Revenue Code.			<ul> <li>You want to request an online paymer online for a payment agreement on page</li> </ul>	-	ent. See <i>Applying</i>	
	oose of Form			Guaranteed installment agreement. Yo		for an installment	
•				agreement cannot be turned down if the	tax you ov		
	orm 9465 to request a monthly installment plan in amount you owe shown on your tax return (or	•	У	\$10,000 and all three of the following ap		. (6.69)	
	bu). Generally, you can have up to 60 months to			<ul> <li>During the past 5 tax years, you (and y have timely filed all income tax returns a</li> </ul>			
	stances, you can have longer to pay or your ac			and have not entered into an installmen		,	
	ed for an amount that is less than the amount			income tax.	.5	1	
	er, before requesting an installment agreement er other less costly alternatives, such as getting			• The IRS determines that you cannot p			
	available credit on a credit card. If you have any		t	due and you give the IRS any information determination.	n needed	to make that	

• You are a business entity. If you are a business entity looking to enter into an installment agreement, see Form 433-D, Installment Agreement, in conjunction with Form 433-B, Collection Information Statement for

this request, call 1-800-829-1040.

Do not use Form 9465 if:

Businesses.

• You agree to pay the full amount you owe within 3 years and to

comply with the tax laws while the agreement is in effect.

# Test Scenario 2 Taxpayer: Sue Magnolia SSN: 400-00-1002

Test Scenario 2 includes the following forms:

- Form 1040
- Form W-2
- Schedule EIC
- Form 8867
- Form 8812
- Form 8888

Primary Date of Birth = January 7, 1970

1<sup>st</sup> dependent Date of Birth = April 24, 1992 Jane Wood

2<sup>nd</sup> dependent Date of Birth = May 6, 2010 Justin Wood

3<sup>rd</sup> dependent Date of Birth = July 11, 1973 Michael Magnolia

4<sup>th</sup> dependent Date of Birth = March 20, 1997 Lisa Salty

Additional Instructions: Use Self-Select Pin Method for On-line Filer Taxpayer elects \$3 to Presidential Election Campaign

<b>1040</b>		ent of the Treasury—Internal I			20	011	OMPA	la 1545 0074	IDC Han O			
For the year Jan 1–De		, or other tax year beginning		ax Netuiii		2011, ending	OIVID	No. 1545-0074	ind use 0	<u> </u>	o not write or staple in thi e separate instructi	
Your first name and	· ·	, or other tax year beginning	Last n	ame	, 2	zorr, ending		, 20			ur social security nur	
Sue			Magn	olia						1	0 0 0 0 1 0	
If a joint return, spor	use's first	name and initial	Last n								ouse's social security n	
Home address (num	nber and s	street). If you have a P.O.	box, see	instructions.					Apt. no.	<b>A</b>	Make sure the SSN(s	above
2030 Pecan St											and on line 6c are c	orrect.
City, town or post office	ce, state, a	nd ZIP code. If you have a fo	oreign add	ress, also complete s	spaces b	elow (see inst	ructions)	=			residential Election Car	
Monroe, LA 7120											k here if you, or your spouse y, want \$3 to go to this fund	
Foreign country nan	ne			Foreign pro	ovince/c	ounty		Foreign	oostal code	a box	below will not change your	tax or
										refun	V Tou _	Spouse
Filing Status	1	Single		Caraba and banks		4					person). (See instruction	
Chack only one	2	Married filing jointly		•				d's name here.		d but r	not your dependent, er	iter this
Check only one box.	3	Married filing separand full name here		nter spouse s SS	on abo	ve <b>5</b>		alifying widow		epen	dent child	
	6a	✓ Yourself. If some		n claim vou as a	denen				(OI) WILLI	)	Boxes checked	
Exemptions	b	Spouse			аорон	dont, <b>do</b> n	onco				on 6a and 6b	1
	C	Dependents:		(2) Dependent'	s	(3) Depen	dent's	(4) ✓ if child			No. of children on 6c who:	4
	(1) First	name Last nam	пе	social security nur	nber	relationship	to you	qualifying for o		It	<ul><li>lived with you</li><li>did not live with</li></ul>	4
	Jane	Wood		4 0 0 0 0 1 0	0 5 0	daughter	•		]		you due to divorce or separation	
If more than four dependents, see	Justin	Wood		4 0 0 0 0 1 0	0 5 1	grandsor	1	V	]		(see instructions)	
instructions and	Micha	ael Magnolia 4 0 0 0 1 0 5 2 brother							]	_	Dependents on 6c not entered above	
check here ►	Lisa			4 0 0 0 0 1 0	0 5 3	niece		~	]	_	Add numbers on	5
	d	Total number of exer					• •				lines above 🕨	<u> </u>
Income	7	Wages, salaries, tips		, ,						7		+
	8a b	Taxable interest. Att								8a		+-
Attach Form(s)	9a	Tax-exempt interest Ordinary dividends. A				OL				9a		
W-2 here. Also	b	Qualified dividends	itacii o	cricadic B ii requ	anca	9b				Ju		+-
attach Forms W-2G and	10	Taxable refunds, credits, or offsets of state and local income taxes										
1099-R if tax	11	Alimony received								11		
was withheld.	12	Business income or	(loss). At	tach Schedule C	or C-F	ΞZ	. ) . [		[	12		
lf	13	Capital gain or (loss).	. Attach	Schedule D if red	quired.	If not requ	ired, ch	neck here		13		
If you did not get a W-2,	14	Other gains or (losse	s). Attac	h Form 4797 .		7				14		
see page 20.	15a	IRA distributions .	15a	1			axable a			15b		+
	16a	Pensions and annuitie		_					:.· <u> </u>	16b		+
Enclose, but do	17	Rental real estate, ro		•	•	•			-	17		+
not attach, any	18 19	Farm income or (loss Unemployment comp								18 19		+
payment. Also, please use	20a	Social security benefit	1					amount .		20b		+
Form 1040-V.	21	<u> </u>								21		+
	22	Other income. List ty Combine the amounts	in the far	right column for lin	nes 7 th	rough 21. T	his is yo	ur <b>total incom</b>	e ►	22		
A ali., a.t. a.t.	23	Educator expenses										
Adjusted	24	Certain business expen	ses of re	servists, performing	g artists	s, and						
Gross Income		fee-basis government o	officials. A	ttach Form 2106 o	r 2106-l	EZ <b>24</b>			$\perp$			
IIICOIII <del>C</del>	25	Health savings accou							+			
	26	Moving expenses. At							+			
	27	Deductible part of self-							+			
	28 29	Self-employed SEP, Self-employed health							+			
	30	Penalty on early with							+			
	31a	Alimony paid <b>b</b> Rec							+			
	32	IRA deduction							$\top$			
	33	Student loan interest						30	00			
	34	Tuition and fees. Atta	ach Forn	n 8917 .     .		34	ļ					
	35	Domestic production a					_					
	36	Add lines 23 through								36		4
	37	Subtract line 36 from	ı lıne 22.	. This is your <b>adj</b> i	usted g	gross inco	me			37		

Form 1040 (2011	l)			Page <b>2</b>	
Toy and	38	Amount from line 37 (adjusted gross income)	38		
Tax and	39a	Check \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \			
Credits		if: Spouse was born before January 2, 1947, ☐ Blind. checked ▶ 39a			
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b  39b			
Deduction for—	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40		
People who	41	Subtract line 40 from line 38	41		
check any box on line	42	Exemptions. Multiply \$3,700 by the number on line 6d	42		
39a or 39b <b>or</b> who can be	43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43		
claimed as a dependent,	44	Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c 962 election	44		
see	45	Alternative minimum tax (see instructions). Attach Form 6251	45		
instructions.  • All others:	46	Add lines 44 and 45	46		
Single or	47	Foreign tax credit. Attach Form 1116 if required			
Married filing separately,	48	Credit for child and dependent care expenses. Attach Form 2441			
\$5,800	49	Education credits from Form 8863, line 23			
Married filing jointly or	50	Retirement savings contributions credit. Attach Form 8880 50			
Qualifying widow(er),	51	Child tax credit (see instructions)			
\$11,600	52	Residential energy credits. Attach Form 5695			
Head of household,	53	Other credits from Form: a 3800 b 8801 c 53	-4		
\$8,500	54 55	Add lines 47 through 53. These are your <b>total credits</b>	54		
	56	Self-employment tax. Attach Schedule SE	55 56		
Other	57	Unreported social security and Medicare tax from Form: <b>a</b> 4137 <b>b</b> 8919	57		
Taxes	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58		
	59a	Household employment taxes from Schedule H	59a		
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b		
	60	Other taxes. List code(s) from instructions	60		
	61	Add lines 55 through 60. This is your <b>total tax</b>	61		
Payments	62	Federal income tax withheld from Forms W-2 and 1099 62			
	63	2011 estimated tax payments and amount applied from 2010 return 63			
If you have a	64a	Earned income credit (EIC) 64a			
qualifying child, attach	b	Nontaxable combat pay election 64b			
Schedule EIC.	65	Additional child tax credit. Attach Form 8812 65			
	66	American opportunity credit from Form 8863, line 14 66			
	67	First-time homebuyer credit from Form 5405, line 10 67			
	68	Amount paid with request for extension to file 68			
	69	Excess social security and tier 1 RRTA tax withheld 69			
	70	Credit for federal tax on fuels. Attach Form 4136			
	71	Credits from Form: a ☐ 2439 b ☐ 8839 c ☐ 8801 d ☐ 8885 71			
D-C :	72	Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	72		
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>overpaid</b>	73		
<b>5</b>	74a ▶ h	Amount of line 73 you want <b>refunded to you.</b> If Form 8888 is attached, check here .	74a		
Direct deposit? See	► b ► d	Routing number			
instructions.	75	Amount of line 73 you want applied to your 2012 estimated tax ▶ 75			
Amount	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76		
You Owe	77	Estimated tax penalty (see instructions)	70		
Third Party	Do		. Com	plete below. No	
Designee		signee's Mark Magnolia Phone 800-555-3651 Personal identifi	cation		
		me ► no. ► number (PIN)	]	8 2 3 1 6	
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the yare true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer.			
Here		ry are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer (other than taxpayer) is based on all information of which preparer		me phone number	
Joint return? See page 12.	10	Date   Tour occupation	Jayılı	no priorio numbei	
Keep a copy					
for your records.	Sp	ouse's signature. If a joint return, <b>both</b> must sign.  Date  Spouse's occupation			
-	Pri	nt/Type preparer's name		PTIN	
Paid		cil Orchid	Chec	k if P0000001	
Preparer	_	m's name ► Monroe Accounting Firm's EIN ► 69	J 3011-6	0000003	
Use Only		m's address • 401 Pecan St. Monroe I A 71201 Phone no.		800-555-2712	

a E	mployee's social security number 400-00-1002	OMB No. 1548	5-0008	Safe, accurate, FAST! Use	r fill	Visit the www.irs.	IRS website at gov/efile
<b>b</b> Employer identification number (EIN)			1 Wag	ges, tips, other compensation	<b>2</b> Fe	deral income ta	x withheld
69	9-000004			27,350			1,000
c Employer's name, address, and ZIP co	ode		<b>3</b> Soc	cial security wages	<b>4</b> So	cial security tax	withheld
Brushy Creek Enterprises				27,350	)		1,149
5555 Pecan St			<b>5</b> Me	dicare wages and tips	6 Me	edicare tax with	held
Monroe, LA 71201				27,350	)		397
			<b>7</b> Soc	cial security tips	8 All	ocated tips	
d Control number			9		<b>10</b> De	ependent care b	enefits
e Employee's first name and initial L	ast name	Suff.	<b>11</b> No	nqualified plans	<b>12a</b> Se	ee instructions	for box 12
Sue Magnolia			13 State	utory Retirement Third-party loyee plan sick pay	12b		
2030 Pecan St					o d e		
Monroe, LA 71201			<b>14</b> Oth	er	12c		
					<b>12d</b>		
f Employee's address and ZIP code							
15 State Employer's state ID number	16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc.	19 Local	income tax	20 Locality name
LA 69-0000005	27,350		500				

Wage and Tax Statement

5017

Department of the Treasury-Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

SCHEDULE EIC (Form 1040A or 1040)

# **Earned Income Credit**

Qualifying Child Information



OMB No. 1545-0074

2011

Attachment Sequence No. **43** 

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

Sue Magnolia

Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

Your social security number 400-00-1002

# Before you begin:

- See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, to make sure that (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 the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 of schedule 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	Chil	d 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  Jane	Last name Wood	First name Michael	Last name  Magnolia	First name  Justin	Last name Wood		
2	Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2011. If your child was born and died in 2011 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.	400-00-1	050	400-00	0-1052	400-(	00-1051		
3	Child's year of birth	Year 1 9  If born after 1992 an younger than you (or filing jointly), skip ling to line 5.	your spouse, if	Year 1 9  If born after 1992 younger than you filing jointly), skip go to line 5.	or your spouse, if	If born after 199 younger than yo	0 1 0 22 and the child was u (or your spouse, if ip lines 4a and 4b;		
4 :	<b>a</b> Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?	Yes.  Go to line 5.	No.	Yes.  Go to line 5.	No.	Yes.  Go to line 5.	No.  Continue.		
_	Was the child permanently and totally disabled during any part of 2011?	00	No. child is not a lifying child.	00	No. ne child is not a palifying child.		No. The child is not a qualifying child.		
5	Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	Daughter		Brother		Grandson			
6	Number of months child lived with you in the United States during 2011								
	<ul> <li>If the child lived with you for more than half of 2011 but less than 7 months, enter "7."</li> <li>If the child was born or died in 2011 and your home was the child's home for the entire time he or she was alive during 2011, enter "12."</li> </ul>	B  Do not enter more months.	months	Do not enter momonths.	months  ore than 12	Do not enter nonths.	months		

Form **8867** 

# **Paid Preparer's Earned Income Credit Checklist**

OMB No. 1545-1629

Department of the Treasury Internal Revenue Service

**SUE MAGNOLIA** 

Taxpayer name(s) shown on return

► To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.

2011 Attachment Sequence No. 177

Taxpayer's social security number

400-00-1002

	<ul> <li>Investment Income</li> </ul>	<ul> <li>Qualifying Child</li> </ul>	• Earned Income	• Full-time Stu	udent
Part	All Taxpayers				
1	Enter preparer's name and PTIN as	shown on return CEC	IL ORCHID P00000001		
2	Is the taxpayer's filing status marrie	ed filing separately?		<u></u> Yes	✓ No
	► If you checked "Yes" on line 2	, <b>stop</b> ; the taxpayer <b>cann</b>	ot take the EIC. Otherwise, c	ontinue.	
3	Does the taxpayer (and the taxpay that allows him or her to work or is		• • • • • • • • • • • • • • • • • • • •	` '	s □ No
	► If you checked "No" on line 3,	stop; the taxpayer canno	t take the EIC. Otherwise, co	ntinue.	
4	Is the taxpayer filing Form 2555 income)?	or Form 2555-EZ (relati	ng to the exclusion of forei	gn earned	No
	► If you checked "Yes" on line 4	, <b>stop;</b> the taxpayer <b>cann</b>	ot take the EIC. Otherwise, co	ontinue.	
5a	Was the taxpayer a nonresident alie  ▶ If you checked "Yes" on line 5		e, skip line 5b and go to line 6	Yes	. ✓ No
b	Is the taxpayer's filing status marrie	ed filing jointly?		🗆 Yes	✓ No
	► If you checked <b>"Yes"</b> on line 5. Otherwise, continue.	a and <b>"No"</b> on line 5b, <b>st</b> o	op; the taxpayer cannot take	the EIC.	
6	Is the taxpayer's investment incom	<b>ne</b> more than \$3,150? Se	e Rule 6 in Pub. 596 before a	nswering	✓ No
	► If you checked "Yes" on line 6	, <b>stop;</b> the taxpayer <b>cann</b>	ot take the EIC. Otherwise, co	ontinue.	
7	Could the taxpayer, or the taxpaye for 2011? If the taxpayer's filing st (Rule 13 if the taxpayer does not have	atus is married filing joint	ly, check "No." Otherwise, se		· V No
	► If you checked "Yes" on line 7 or Part III, whichever applies.	, <b>stop;</b> the taxpayer <b>cann</b>	ot take the EIC. Otherwise, g	o to Part II	
or Pai	perwork Reduction Act Notice, see pa	ge 4.	Cat. No. 26142H		Form <b>8867</b> (20

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Form 8867 (2011)

<b>Part</b>				
	Caution. If there is more than one child, complete lines 8 through 14 for one child before going to the next column.	Child 1	Child 2	Child 3
8	Child's name	JANE WOOD	M MAGNOLIA	JUSTIN WOOD
9	Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them?	✓Yes □ No	✓ Yes □ No	✓ Yes □ No
10	Is either of the following true?  • The child is unmarried, or			
	• The child is married, can be claimed as the taxpayer's dependent, and is not filling a joint return (or is filling it only as a claim for refund).	✓ Yes □ No	✓ Yes □ No	✓ Yes □ No
11	Did the child live with the taxpayer in the United States for over half of the year? See the instructions before answering	✓ Yes □ No	✓ Yes □ No	✓ Yes □ No
12	Was the child (at the end of 2011)—  • Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly),			
	• Under age 24, a full-time student, and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), or			
	<ul> <li>Any age and permanently and totally disabled?         If you checked "Yes" on lines 9, 10, 11, and 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked "No" on line 9, 10, 11, or 12, the child is not the taxpayer's qualifying child; see the instructions for line 12 on page 4.     </li> </ul>	✓ Yes □ No	✓Yes □No	✓ Yes □ No
13a	Could any other person check "Yes" on lines 9, 10, 11, and 12 for the child?	☐Yes ☑ No	☐Yes ☑No	☐Yes ☑No
	If you checked "No" on line 13a, go to line 14. Otherwise, go to line 13b.			
b c	Enter the child's relationship to the other person(s)	☐ Yes ☐ No ☐ Don't know	☐Yes ☐No ☐Don't know	☐Yes ☐No ☐Don't know
	If you checked "Yes" on line 13c, go to line 14. If you checked "No," the taxpayer cannot take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked "Don't know," explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, see the Note at the bottom of this page.	20	11	
14	Does the qualifying child have an SSN that allows him or her to work or is valid for EIC purposes? See the instructions before answering If you checked "No" on line 14, the taxpayer cannot take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked "Yes" on line 14, continue.	✓Yes □ No	☑Yes □No	✓ Yes □ No
15	Are the taxpayer's <b>earned income</b> and <b>adjusted gross income</b> each less than the limit that applies to the taxpayer for 2011? See Pub. 596 for the limit			✓ Yes □ No
	If you checked "No" on line 15, stop; the taxpayer cannot take the EIC. If you checked "Yes" on line 15, the taxpayer can take the EIC. Complete Schedule EIC and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if Form 8862 must be filed. Go to line 20.			
	<b>Note.</b> If you checked " <b>No</b> " on line 13c or 14 but there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children). Also do this if you checked " <b>Don't know</b> " on line 13c and the taxpayer is not taking the FIC based on this child			

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Form 8867 (2011)

Part	Taxpayers Without a Qualifying Child		
16	Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are experienced to be living in the United States during that duty period. See Pulp. 506.)		
	United States are considered to be living in the United States during that duty period. See Pub. 596.)	∐ Yes	☐ No
	► If you checked "No" on line 16, stop; the taxpayer cannot take the EIC. Otherwise, continue.		
17	Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2011?	☐ Yes	□ No
	▶ If you checked "No" on line 17, stop; the taxpayer cannot take the EIC. Otherwise, continue.		
18	Is the taxpayer, or the taxpayer's spouse if filing jointly, eligible to be claimed as a dependent on anyone else's federal income tax return for 2011? If the taxpayer's filing status is married filing jointly, check "No."	☐ Yes	□ No
	▶ If you checked "Yes" on line 18, stop; the taxpayer cannot take the EIC. Otherwise, continue.		
19	Are the taxpayer's <b>earned income</b> and <b>adjusted gross income</b> each less than the limit that applies to the taxpayer for 2011? See Pub. 596 for the limit	☐ Yes	□ No
	▶ If you checked "No" on line 19, stop; the taxpayer cannot take the EIC. If you checked "Yes" on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if Form 8862 must be filed. Go to line 20.		
Part	IV Due Diligence Requirements	,L	
20	Did you complete Form 8867 based on current information provided by the taxpayer or reasonably		
	obtained by you?	✓ Yes	☐ No
21	Did you complete the EIC worksheet found in the Form 1040, 1040A, or 1040EZ instructions (or your		
	own worksheet that provides the same information as the 1040, 1040A, or 1040EZ worksheet)?	✓ Yes	☐ No
22	Did you comply with the knowledge requirements? (To comply with the knowledge requirements, you must not know or have reason to know that any information used to determine the taxpayer's eligibility for, and the amount of, the EIC is incorrect. You may not ignore the implications of information furnished to or known by you, and you must make reasonable inquiries if the information furnished appears to be incorrect, inconsistent, or incomplete. At the time you make these inquiries, you must document in your files the inquiries you made and the responses you received.)	✓ Yes	□ No
23	Did you keep the following records?  • Form 8867 (or your own form or files),		
	The EIC worksheet(s) or your own worksheet(s), and		
	<ul> <li>A record of how, when, and from whom the information used to prepare the form and worksheet(s)</li> </ul>		
	was obtained	✓ Yes	☐ No
	▶ If you checked "Yes" on lines 20, 21, 22, and 23, and keep the records described on line 23 for 3 years (see instructions), you have complied with all the due diligence requirements.		
	► If you checked "No" on line 20, 21, 22, or 23, you have not complied with all the due diligence requirements and may have to pay a \$100 penalty for each failure to comply.		

# **General Instructions**



**Do not** use this form for a year before 2011. For 2009 or 2010, use the December 2009 version of this form.

# What's New

This form, which is completed only by paid preparers, must be attached to the tax return of any taxpayer claiming the earned income credit if a preparer was paid to complete the return.

# **Purpose of Form**

Paid preparers of federal income tax returns or claims for refund involving the earned income credit (EIC) must meet the due diligence requirements in determining if the taxpayer is eligible for, and the amount of, the EIC. Failure to do so could result in a \$100 penalty for each failure. See Internal Revenue Code section 6695(g) and Part IV of this form.

Form 8867 (2011) Pag

# **Specific Instructions**

### Line 2

If the taxpayer was married at the end of the year, he or she must usually file a joint return to take the EIC. However, if the taxpayer and his or her spouse did not live together for the last 6 months of the year, the taxpayer may be eligible to use the head of household filing status. See Pub. 501 for details.

#### l ine 3

For purposes of taking the EIC, an SSN issued by the Social Security Administration (SSA) is not valid if "Not Valid for Employment" is printed on the social security card **and** the number was issued solely to apply for or receive a federally funded benefit. Any other SSN issued by the SSA is valid for EIC purposes. You may find it useful to look at the social security card.

### Line 8

Enter only the child's first name unless more than one child has the same first name. In that case, enter other identifying information to distinguish between the two children.

### Line 9

An **adopted child** is treated as the taxpayer's child by blood. An adopted child is a legally adopted child of the taxpayer, or an individual who is lawfully placed with the taxpayer for legal adoption by the taxpayer.

A **descendant** usually refers to a grandchild or great-grandchild of the taxpayer, or to a child, grandchild, or great-grandchild of the taxpayer's brother, sister, stepbrother, or stepsister.

A **foster child** is a child placed with the taxpayer by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

### Line 10

If the child is married but is not filing a joint return (or is filing it only as a claim for refund) and the child's other parent claimed him or her as a dependent under the special rules for children of divorced or separated parents, check "Yes."

### Line 11

Even if the child did not live with the taxpayer for the required time, check "Yes" if the exception for a child who was born or died during the year applies. Also, temporary absences may count as time lived at home. Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period. For details, see Pub. 596.

### Line 12

If you checked "No" on line 9, 10, 11 or 12, but there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children). If the taxpayer does not have a qualifying child, go to Part III to see if the taxpayer can take the EIC for taxpayers who do not have a qualifying child.

### Line 13c

If you checked "Yes" on line 13a, the child meets the conditions to be a qualifying child of both the taxpayer and at least one other person. However, only one of those persons can treat the child as a qualifying child and take, if otherwise eligible, all of the following tax benefits using that child: the child's dependency exemption, the child tax credit, head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, and the EIC. The other person(s) cannot take the EIC for people who do not have a qualifying child. In addition, the other person cannot take any of the six tax benefits listed above unless he or she has a different qualifying child. (There is an exception to this rule if the

special rule for divorced or separated parents applies, because the noncustodial parent can claim an exemption and the child tax credit for the child; see *Rule* 9 in Pub. 596.)

**Tiebreaker rules.** To determine which person can treat the child as a qualifying child, the following tiebreaker rules apply.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time during the year. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for the year.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for the year.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for the year, but only if that person's AGI is higher than the highest AGI of any of the child's parents who can claim the child.

For examples and details, see Pub. 596.

In most cases, the taxpayer should be able to tell you whether his or her AGI is higher than the AGI of the child's parents or other person. If you answer "Don't know," you may not have met the due diligence requirements described in Part IV of this form.

# Line 14

See the line 3 instructions for the definition of a valid SSN. If the child does not have a valid SSN because he or she was born and died during the year, check "Yes."

### Line 23

You must keep the records described on line 23 for 3 years. The 3-year period begins the June 30th following the date you give the return or claim to the taxpayer to sign. These records may be kept on paper or electronically in the manner described in Revenue Procedure 97-22 (or later update). Revenue Procedure 97-22 is on page 9 of Internal Revenue Bulletin 1997-13, which is available at <a href="https://www.irs.gov/pub/irs-irbs/irb97-13.pdf">www.irs.gov/pub/irs-irbs/irb97-13.pdf</a>.

Paperwork Reduction Act Notice. We ask for you to obtain the information on this form to carry out the Internal Revenue laws of the United States. You are required to obtain this information.

You are not required to obtain the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 10 min.; **Learning about the law or the form**, 14 min.; and **Preparing the form**, 48 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send the form to this address. Instead, keep it for your records.

Form **8812** 

# **Additional Child Tax Credit**

1040A 1040AR 1040NR 8812

OMB No. 1545-0074

2011

Attachment Sequence No. **47** 

Department of the Treasury Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Name(s) shown on return Your social security number Sue Magnolia 400-00-1002 **All Filers** Part I 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). 1 2000 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 Earned income (see instructions on back). Nontaxable combat pay (see instructions on back) . . . . . . . . . . . . . . . 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 . . . 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 II 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 II and enter the amount from line 3 on line 13. Otherwise, go to line 7. Certain Filers Who Have Three or More Qualifying Children Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back . . . . . . . . . . . . . . . . 7 **1040 filers:** 8 Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 60. 1040A filers: Enter -0-. 8 1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 59. Add lines 7 and 8 . . . . . . . . . . . . . . . . . 9 10 **1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69. 1040A filers: Enter the total of the amount from Form 1040A, line 10 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 44 (see instructions on back). **1040NR filers:** Enter the amount from Form 1040NR, line 64. 11 Subtract line 10 from line 9. If zero or less, enter -0- . . . . . 11 Enter the **larger** of line 6 or line 11 . . . . Next, enter the smaller of line 3 or line 12 on line 13. **Additional Child Tax Credit** This is your additional child tax credit Enter this amount on Form 1040, line 65, 1040 🕻

# Allocation of Refund (Including Savings Bond Purchases)

► See separate instructions.

2011

Attachment Sequence No. 56

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

► Attach your income tax return.

Name(s) shown on return Your social security number Sue Magnolia 400-00-1002

Pa	art I Direct Deposit			
	Complete this part if you want us to directly deposit a portion of your refund to one or more accounts.			
1a	Amount to be deposited in first account	1a		1485
b	Routing number 0 1 2 3 4 5 6 7 2 ▶c ✓ Checking ☐ Savings			
d	Account number 9 8 7 6 5 4 3			
2a	Amount to be deposited in second account	2a		1507
b	Routing number 0 1 2 3 4 5 6 7 2 ▶c ☐ Checking ✓ Savings			
d	Account number 9 8 7 6 5 4 3			
3a	Amount to be deposited in third account	3a		
b	Routing number 0 1 1 2 4 4 8 8 4 ▶c ☐ Checking ✓ Savings			
d	Account number 3 4 5 6 7 8 9			
Pa	U.S. Series I Savings Bond Purchases  Complete this part if you want to buy paper bonds with a portion of your refund.			
Ţ	If a name is entered on line 5c or 6c below, co-ownership will be assumed unless the beneficiary See instructions for more details.	box is	checked.	
4 4	Amount to be used for bond purchases for yourself (and your spouse, if filing jointly)	. 4		0
E o	Amount to be used to buy bonds for yourself, your spouse, <b>or</b> someone else	5a		ol
5a b	Enter the owner's name (First then Last) for the bond registration	Ja		<u> </u>
	Enter the owner 3 harne (rillst then East) for the bond registration			
		· · ·		
С	If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, a	lso ched	ck here ►	
6a	Amount to be used to buy bonds for yourself, your spouse, <b>or</b> someone else	6a		0
b	Enter the owner's name (First Last) for the bond registration			
С	If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, a	lso ched	ck here ►	
Pai	rt III Paper Check			
	Complete this part if you want a portion of your refund to be sent to you as a check.			
7	Amount to be refunded by check	. 7		
	rt IV Total Allocation of Refund	· · ·	I .	
8	Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the overpayment amount shown on you	r		
-	tax return	8		
For I	Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 21858A		Fo	orm <b>8888</b> (2011)

# Test Scenario 3 Taxpayer: Romeo Marigold SSN: 400-00-1003

Test Scenario 3 includes the following forms:

- Form 1040
- Form W-2
- Schedule E
- Form 8880
- Form 3903

Taxpayer Date of Birth = December 10, 1963

Dependent Date of Birth = July 27, 1942

Additional Instructions: Assume EIC amount on Form 1040 line 64a = 0 Form 3903 – Distance Test Worksheet

# Form 3903



To see if you meet the distance test, you can use the worksheet below.

# **Distance Test Worksheet**

Keep a Copy for Your Records



1.		r of miles from your old home new workplace	1	75	miles
2.		r of miles from your old home old workplace	2	7	miles
3.	Subtra	ct line 2 from line 1. If zero or			
	less, er	nter-0	3	68	miles
Ŀ	s line 3	at least 50 miles?			
Ŀ	Yes.	You meet this test.			
	□ No.	You do not meet this test. You moving expenses. <b>Do not</b> com			our

Time test met.

<b>1040</b>		nent of the Treasury—Internal			(99)	20	11	0.45.1					
For the year land 1 Do		Individual Inco		ax Rei	turn	2011	anding	OMB N	lo. 1545-0074	IRS Use C	<u> </u>	o not write or staple in the eseparate instruct	
Your first name and		1, or other tax year beginning	Last n	ame		, 2011	, ending		, 20		_	ur social security nu	
Romeo			Marig									0 0 0 0 1 0	
If a joint return, spo	use's first	name and initial	Last n									ouse's social security	
Home address (num	nber and s	street). If you have a P.O.	box, see	instruction	S.					Apt. no.	<b>A</b>	Make sure the SSN(	s) above
123 Mulberry St												and on line 6c are	correct.
City, town or post office	ce, state, a	ind ZIP code. If you have a f	oreign add	ress, also co	omplete spac	ces belov	v (see insti	ructions).				residential Election Ca	
Bishop, CA 9351											iointly	ck here if you, or your spous y, want \$3 to go to this fund	
Foreign country nar	ne			Foi	reign provin	ice/coun	ity		Foreign	oostal code		x below will not change you	ır tax or
												<u> </u>	Spouse
Filing Status		Single	(aa.a. i+	f anlı ana	had inco	a\	4					person). (See instructi	
Check only one	2 3	<ul><li>Married filing jointl</li><li>Married filing sepa</li></ul>	• '	•					d's name here.		a but i	not your dependent, e	inter triis
box.	J	and full name here		inter spou	3 3 3 3 3 3 3 3	above	5		alifying widow		depen	dent child	
	6a	✓ Yourself. If som	eone car	n claim vo	ou as a de	pender	t. do no				. 1	Boxes checked	
Exemptions	b	Spouse									. }	on 6a and 6b No. of children	1
	С	Dependents:			ependent's		(3) Depend		(4) ✓ if child qualifying for o			on 6c who: • lived with you	
	(1) First	name Last nar	ne	social se	curity numbe	r re	elationship	to you	(see pa			<ul> <li>did not live with</li> </ul>	
If more than four	Ralph	Marigold		4 0 0 0	0 1 0 !	5 5 pa	arent			]		you due to divorce or separation	
dependents, see										]	_	(see instructions)  Dependents on 6c	
instructions and										<u>]</u> 1	_	not entered above	
check here ►	d	Total number of exe	mntions	claimed						1	_	Add numbers on lines above ▶	2
	7	Wages, salaries, tips			n(s) W-2	<u> </u>	• •	· · ·		· · ·	7	illes above P	
Income	8a	Taxable interest. Att									<u>.</u> 8а	8	8
	b	Tax-exempt interest					. 8b						
Attach Form(s) W-2 here, Also	9a	Ordinary dividends.	Attach S	chedule E	3 if require	ed .					9a		
attach Forms	b	Qualified dividends					. 9b			$\perp$			
W-2G and 1099-R if tax	10	Taxable refunds, cre	dits, or c	offsets of	state and	local in	come ta	ixes .			10		
was withheld.	11	Alimony received							11	410	0		
	12 13	Capital gain or (loss)	`				ot roqui	rod ob	ook boro	· 占 🖯	12 13		
If you did not	14	Other gains or (losse				red. II I	iot requ	reu, cr	leck fiele		14		
get a W-2,	15a	IRA distributions .	15a		707		b Ta	axable a	mount .	: : t	15b		
see page 20.	16a	Pensions and annuitie						axable a		[	16b		
	17	Rental real estate, ro	yalties, p	oartnersh	ips, S corp	ooration	_ າຣ, trust:	s, etc. A	Attach Sched	lule E	17		
Enclose, but do not attach, any	18	Farm income or (loss	s). Attach	n Schedul	le F						18		
payment. Also,	19	Unemployment com				٠, ٠				T I	19		
please use	20a	Social security benefi							imount .		20b		
Form 1040-V.	21 22	Other income. List ty Combine the amounts	/pe and a	amount right colur	nn for lines	7 throu	ah 21 Th	ie ie vo	ur total incom		21		
	23	Educator expenses					23		ur total ilicoli		22		
Adjusted	24	Certain business exper								+ +			
Gross		fee-basis government of		′ '	U	,	24						
Income	25	Health savings acco	unt dedu	ction. Att	ach Form	8889	. 25						
	26	Moving expenses. A	ttach Fo	rm 3903			. 26			$\perp$			
	27	Deductible part of self-								4			
	28	Self-employed SEP,								+			
	29	Self-employed health								+			
	30	Penalty on early with			1 1					+			
	31a 32	Alimony paid <b>b</b> Rec		_			_		100	00			
	33	Student loan interes							100				
	34	Tuition and fees. Atta											
	35	Domestic production a											
	36	Add lines 23 through									36		
	37	Subtract line 36 from	line 22.	This is yo	our <b>adjust</b>	ed gro	ss inco	me .		. ▶	37		

Form 1040 (2011	1)				Page <b>2</b>
Tax and	38	Amount from line 37 (adjusted gross income)	38		
Credits	39a	Check { You were born before January 2, 1947, Blind. } Total boxes			
Credits		if: Spouse was born before January 2, 1947, ☐ 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 Schedule A) or your standard deduction (see left margin)	40		
People who check any	41	Subtract line 40 from line 38	41		
box on line	42	Exemptions. Multiply \$3,700 by the number on line 6d	42		
39a or 39b <b>or</b> who can be	43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43		
claimed as a dependent,	44	Tax (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ 962 election	44		
see	45	Alternative minimum tax (see instructions). Attach Form 6251	45		
instructions.  • All others:	46	Add lines 44 and 45	46		
Single or	47	Foreign tax credit. Attach Form 1116 if required 47			
Married filing separately,	48	Credit for child and dependent care expenses. Attach Form 2441 48	_		
\$5,800	49	Education credits from Form 8863, line 23	_		
Married filing jointly or	50	Retirement savings contributions credit. Attach Form 8880 50	_		
Qualifying	51	Child tax credit (see instructions)	_		
widow(er), \$11,600	52	Residential energy credits. Attach Form 5695	_		
Head of	53	Other credits from Form: a 3800 b 8801 c 53			
household, \$8,500	54	Add lines 47 through 53. These are your total credits	54		
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0	55		
Other	56	Self-employment tax. Attach Schedule SE	56		
Taxes	57	Unreported social security and Medicare tax from Form: <b>a</b> 4137 <b>b</b> 8919	57		
Idxoo	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58		
	59a	Household employment taxes from Schedule H	59a		
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b		
	60	Other taxes. List code(s) from instructions	60		
	61	Add lines 55 through 60. This is your <b>total tax</b>	61		
Payments <b>Payments</b>	62	Federal income tax withheld from Forms W-2 and 1099 62	. !		
If you have a	63	2011 estimated tax payments and amount applied from 2010 return 63	-		
If you have a gualifying	64a	Earned income credit (EIC) NO 64a	-		
child, attach	b	Nontaxable combat pay election 64b			
Schedule EIC.	65	Additional child tax credit. Attach Form 8812	-		
	66	American opportunity credit from Form 8863, line 14 66	-		
	67	First-time homebuyer credit from Form 5405, line 10 67	-		
	68	Amount paid with request for extension to file	-		
	69	Excess social security and tier 1 RRTA tax withheld 69	-		
	70	Credit for federal tax on fuels. Attach Form 4136	-		
	71	Credits from Form: a 2439 b 8839 c 8801 d 8885 71		·	
D. ( l	72	Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	72	_	
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>overpaid</b>	73		
	74a	Amount of line 73 you want <b>refunded to you.</b> If Form 8888 is attached, check here . <b>•</b> .	74a		
Direct deposit? See	► b	Routing number         0         1         2         3         4         5         6         7         2         ► c Type: ✓ Checking ☐ Savings           Account number         7         2         2         3         6         0         2         ✓         Checking ☐ Savings			
instructions.					
Amount	75 76	Amount of line 73 you want applied to your 2012 estimated tax ▶   75    Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions ▶	76	ŀ	
You Owe	77		76		
-	De		Com	plete belo	ow. No
Third Party		· · · · · · · ·		piete beic	,w 140
Designee		signee's Jack Marigold Phone 800-555-1702 Personal identifinumber (PIN)	ication	8	2 3 1 6
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to t	he best		
Here		by are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which prepare			
Joint return?	Yo	ur signature Date Your occupation	Daytir	me phone r	number
See page 12.		Sales Associate		800-5!	55-4262
Keep a copy for your	Sp	ouse's signature. If a joint return, <b>both</b> must sign.  Date  Spouse's occupation			
records.	7				
Doid	Pri	int/Type preparer's name Preparer's signature Date	CI-		PTIN
Paid	Cec	cil Orchid	Check self-e	k L if employed	P0000009
Preparer	Fire	m's name ► Bishop Tax Service Firm's EIN ► 69	-		00008
Use Only	F.	Phone no		800-555	

a Em	ployee's social security number 400-00-1003	OMB No. 154	5-0008	Safe, accurate, FAST! Use	IRS P	fil(	Visit the www.irs.	IRS website at gov/efile
<b>b</b> Employer identification number (EIN)			1 W	ages, tips, other co	mpensation	<b>2</b> Fe	deral income ta	ax withheld
69-	000007				5,262			200
c Employer's name, address, and ZIP cod	е		<b>3</b> S	ocial security wag	es	<b>4</b> So	cial security tax	x withheld
Ribs Company					5,262			221
456 Mulberry St			5 N	ledicare wages an	d tips	6 Me	edicare tax with	held
Bishop, CA 93512					5,262			76
·			7 S	ocial security tips		8 Alle	ocated tips	
d Control number			9			<b>10</b> De	ependent care b	penefits
e Employee's first name and initial Las	st name	Suff.	<b>11</b> N	onqualified plans		<b>12a</b> Se	ee instructions	for box 12
Romeo Marigold			13 S	atutory Retirement nployee plan	Third-party sick pay	12b		
123 Mulberry St						o d e		
Bishop, CA 93512			<b>14</b> O	ther		<b>12c</b>		
						<b>12d</b>		
f Employee's address and ZIP code								
15 State Employer's state ID number	16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages	, tips, etc.	9 Local	income tax	20 Locality name
CA 69-000008	5,262		5	5				

Wage and Tax Statement

5017

Department of the Treasury-Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

# SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99) **Supplemental Income and Loss** 

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

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

OMB No. 1545-0074

Attachment Sequence No. 13

Name(	s) shown on return			-			1	our soc	ial se	curity numb	er
Rom	eo Marigold								400	-00-1003	
A D	d you make any payments in 2011 that would require you to	file F	orm(s) 1	099? (se	e inst	ructions)	·		[	✓ Yes	No
	"Yes," did you or will you file all required Forms 1099?		. ,	,		,			[	✓ Yes	No
Par	Income or Loss From Rental Real Estate and Ro	yaltie	s Note.	If you are	in the	e business	of rer	nting pe	rsona	al property,	use
	Schedule C (see instructions). If you are an individual, rep	ort far	m rental i	ncome or	loss f	rom <b>Form</b>	4835	on page	e 2, li	ne 40.	
	ion. For each rental property listed on line 1, check the box				ly if y	ou owned	d that	prope	ty a	s a memb	er of a
quali	fied joint venture (QJV) reporting income not subject to self	-empl	loyment	tax.							
1 F	hysical address of each property-street, city, state, zip Typ			For each			F	air Re		Persona	( ). IV
		below	<u>'</u>	estate pr				Days	;	Use Day	s
	ownhouse, 420 Apple Way, Decatur, GA 30035	1		days ren	ted at	fair rental	Α	365			
	lobile Home, 120 Orange St, Savannah, GA 31412	1		value an personal			В	365			
	oyalties	6		instruction	ons.		С				
	of Property:			_							
	gle Family Residence 3 Vacation/Short-Term Rental					Rental					
2 Mu	Iti-Family Residence 4 Commercial	6 Ro	yalties	8	Othe	r (describ					
Incor	ne:			Α		Pro	perti	es	1	С	
0-	Manuel and and third materials are the first and the second secon			Α							_
3a	Merchant card and third party payments (see instructions)	3a		10.000			0.00	<u> </u>		1.00	<u> </u>
3b 4	Payments not reported to you on line 3a	3b 4		10,000			8,00			1,00	
Expe		-		10,000			8,00			1,00	<i>1</i> 0
5	Advertising	5		1,000							
6	Auto and travel (see instructions)	6		1,000			10	0			
7	Cleaning and maintenance	7		200			- 10				
8	Commissions.	8		100							
9	Insurance	9					10	00			
10	Legal and other professional fees	10		200		1 1					
11	Management fees	11					10	00			
12	Mortgage interest paid to banks, etc. (see instructions)	12	7 -	1,500			1,50	00			
13	Other interest.	13		·			10				
14	Repairs	14		1,000			1,00	00			
15	Supplies	15					10	00			
16	Taxes	16		2,000			1,50	00			
17	Utilities	17					20	00			
18	Depreciation expense or depletion	18								50	00
19	Other (list) Pest Control	19		1,000			30	00			
20	Total expenses. Add lines 5 through 19	20									
21	Subtract line 20 from line 4. If result is a (loss), see	١									
	instructions to find out if you must file Form 6198 .	21									
22	Deductible rental real estate loss after limitation, if any,		,			,			,		
00-	on Form 8582 (see instructions)	22	(		)	(		+			
23a 23b	Total of all amounts reported on line 3a for all rental prop				23a						
23c	Total of all amounts reported on line 3a for all royalty pro Total of all amounts reported on line 4 for all rental prope	-			23b						
23d	Total of all amounts reported on line 4 for all rental properties on line 4 for all rental properties.				23c 23d						
23e	Total of all amounts reported on line 12 for all properties				23e						
23f	Total of all amounts reported on line 18 for all properties				23f						
23g	Total of all amounts reported on line 20 for all properties				23g						
24 24	Income. Add positive amounts shown on line 21. <b>Do no</b>				9			24			
25	Losses. Add royalty losses from line 21 and rental real estat		-		nter to	otal losse	s here		(		
26	Total rental real estate and royalty income or (loss). Cor								Ì		
	If Parts II, III, IV, and line 40 on page 2 do not apply to you										
	17 or Form 10/0NR line 18 Otherwise include this amoun						,	26			

Form **8880** 

# **Credit for Qualified Retirement Savings Contributions**

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service Name(s) shown on return ► Attach to Form 1040, Form 1040A, or Form 1040NR.

► See instructions on back.

Attachment Sequence No. **54** 

Romeo Marigold

Your social security number

(b) Your spouse

400-00-1003

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 \$28,250 (\$42,375 if head of household; \$56,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1994, (b) is claimed as a dependent on someone else's 2011 tax return, or (c) was a **student** (see instructions).

(a) You

						(a) You		(b) Your spouse
1	Traditional and contributions.	Roth IRA con	tributions for 2011. <b>D</b> o	o not include rollover	1	1000		
2	Elective deferra	als to a 401(k)	or other qualified emp	olover plan voluntary			-	
_			501(c)(18)(D) plan co					
	(see instruction				2			
3	Add lines 1 and	,		TT A.	3			
4			ed after 2008 and b	efore the due date				
•			our 2011 tax return					
			both spouses' amou					
	See instruction	s for an excep	tion		4			
5	Subtract line 4	from line 3. If a	zero or less, enter -0-	<b>.</b>	5			
6	In each column	n, enter the <b>sm</b>						
7	Add the amour		7					
8	Enter the amo							
					8			
9	Enter the applic	cable decimal	amount shown below	:				
	Le lier e	0:-						
	If line	8 IS —		nd your filing status				
	0	But not	Married filing jointly	Head of household	_	, Married filing		
	Over—	over-	Enter on			parately, or ying widow(er)		
		\$17,000	.5	.5		.5		
	\$17,000	\$17,000	.5 .5	.5 .5		.2		
	\$17,000	\$25,500	.5 .5	.5 .5		.1	9	X .
	\$25,500	\$27,375	.5 .5	.2		.1	9	^.
	\$27,375	\$28,250	.5	.1		.1		
	\$28,250	\$34,000	.5	.1		.0		
	\$34,000	\$36,500	.2	.1		.0		
	\$36,500	\$42,375	.1	.1		.0		
	\$42,375	\$56,500	.1	.0		.0		
	\$56,500		.0	.0		.0		
		Note: If	line 9 is zero, <b>stop</b> ; yo	ou cannot take this cre	edit.			
10	Multiply line 7 l						10	
11	Enter the amo	unt from Forr	m 1040, line 46; Forr	m 1040A, line 28; or	.			
	Form 1040NR,	line 44			11			
12	1040 filers:	Enter the tota	l of your credits from lin	nes 47 through 49,				
		and Schedule	R, line 22.	}				
	1040A filers:	Enter the total	of your credits from lines					
			of your credits from lines					
13			If zero, <b>stop</b> ; you can		13			
14			ent savings contribu					
	nere and on Fo	orrii 1040, ilne	50; Form 1040A, line 3	bz; or Form 1040NK,	III 18 47 .		14	

\*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.

Department of the Treasury Internal Revenue Service (99)

# **Moving Expenses**

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

Attachment Sequence No. 170

Name	ne(s) shown on return	Your	social security numb	er	
Rom	meo Marigold			400-00-1003	
Befo	Fore you begin: ✓ See the Distance Test and Time Test in the instructions to expenses. ✓ See Members of the Armed Forces in the instructions if	•	deduc	ct your moving	
	✓ See <b>Members of the Armed Forces</b> in the instructions, if	аррисавіе.			
1	1 Transportation and storage of household goods and personal effects (see instru-	ctions)	1	265	
2	2 Travel (including lodging) from your old home to your new home (see instrinclude the cost of meals		2	42	
3	3 Add lines 1 and 2		3		
4	Enter the total amount your employer paid you for the expenses listed on line <b>not</b> included in box 1 of your Form W-2 (wages). This amount should be shown				
	Form W-2 with code <b>P</b>		4	0	
5	Is line 3 more than line 4?				
	No. You cannot deduct your moving expenses. If line 3 is less than line from line 4 and include the result on Form 1040, line 7, or Form 1040f	·			
	☐ <b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Form 1040, 1040NR, line 26. This is your <b>moving expense deduction</b>		5		
For I	r Panerwork Reduction Act Notice, see your tay return instructions	Cat No. 10400K		Form 3903 (	2011

April 21, 2011

# Test Scenario 4 Taxpayer: Sara Phlox SSN: 400-00-1004

# Test Scenario 4 includes the following forms:

- Form 1040A
- Form W-2
- Form 2441
- Schedule EIC
- Form 8812
- Form 8863
- Form 8880

#### Additional Instructions:

Primary Date of Birth = October 31, 1977 1st dependent Date of Birth = December 25, 2005 2nd dependent Date of Birth = October 15, 2007

#### Three child care providers:

Future Stars 69-0000041 \$1,000 606 Sassafras St Tiptop, VA 24630

Our Home 69-0000042 \$1,000 707 Sassafras St Tiptop, VA 24630

Growing Tree 69-0000043 \$2,000 808 Sassafras St Tiptop, VA 24630

Form		rtment of the Treasury-				004						
1040A	U.S	6. Individual In	ncome T	ax Return	(99)	201	I IF	S Use Or	ıly—Do	not v	vrite or staple in this	space.
Your first name and in	itial		Last name							(	OMB No. 1545-0074	4
									7	our:	social security num	nber
Sara			Phlox						4	1 0	0 0 0 1 0	0 4
If a joint return, spouse	e's first n	ame and initial	Last name						S	Spous	e's social security nu	ımber
Home address (number	er and st	reet). If you have a P.O.	box, see instruc	ctions.				Apt. n	o. /	▲ M	ake sure the SSN(s)	above
222 Sassafras St									4		and on line 6c are co	
City, town or post office,	state, an	d ZIP code. If you have a fo	oreign address, a	lso complete space	s below (see	instructions	).			Pres	idential Election Can	npaign
Tiptop, VA		•		24630					CI		ere if you, or your spouse	
Foreign country name				Foreign province	ce/countv		Foreig	gn postal c			ant \$3 to go to this fund.	
· · · · · · · · · · · · · · · · · · ·				1	,,			J	a	box be fund.	elow will not change your t	Spouse
	4 [	Cinalo				4 🗔 🗆		11.1.7. *				
Filing	1	Single									g person). (See instr	
status	2	Married filing jo	• `								but not your depe	enaent,
Check only	3	Married filing sep	arately. Enter	spouse's SSN a	above and		nter this chil					
one box.		full name here. ►	1					. ,		epen	dent child (see inst	tructions)
<b>Exemptions</b>	6a	✓ Yourself. If	someone	can claim yo	ou as a c	depende	nt, <b>do no</b> t	t check	(	)	Boxes checked on	
-			ox 6a.							}	6a and 6b	1
	b	Spouse								J	No. of children	
	C	Dependents:				(5) 5		(4) <b>√</b> i			on 6c who:	
If more than six		<b>3.1.1.4.</b>		(2) Dependen			pendent's	age 17 c	qualifying	for	<ul> <li>lived with you</li> </ul>	2
dependents, see		(1) First name	Last name	security n	umber	relation	ship to you		ccredit (: uctions)	see	did not live	
instructions.	Sama	ntha Phlox		400-00-	1057	daughte	r		<u> </u>		with you due to	
	Sol Pl			400-00-		son	•		<u> </u>		divorce or separation (see	
	30111	IIOX		400-00-	1030	3011					instructions)	
											Dependents	
									<u> </u>		on 6c not	
									<u>Ц</u>		entered above	
									Ш		Add numbers	
	_										on lines	3
	d	Total number of	exemption	ns claimed.							above ►	<u> </u>
Income												
	_ 7	Wages, salaries	, tips, etc.	Attach Form	(s) W-2.					7		
Attach												
Form(s) W-2	8a	Taxable interes	t. Attach S	chedule B if	required	d.			8	8a	66	,
here. Also	b	Tax-exempt int	erest. Do r	not include c	n line 8	a. 8b						
attach Form(s)	9a	Ordinary divider	nds. Attach	Schedule B	if requir	ed.		-	(	9a		
1099-R if tax	b	Qualified divide	nds (see in	structions).	•	9b						
was	10	Capital gain dis			ons).					10		
withheld.	11a	IRA	(			<b>11b</b> T	axable an	nount				
16 11 1		distributions.	11a				see instru		1	1b		
If you did not get a W-2, see	12a	Pensions and	114				axable an			·-		
instructions.	124	annuities.	12a				see instru		1	2b		
Francisco Inc. A. ala		aririuities.	124			(,	see instruc	Juoria).		20		
Enclose, but do not attach, any	10	Unampleyment	aamaanaa	tion and Ala	oko Dorr	manant	Eupd divid	londo		10		
payment. Also,	13	Unemployment	compensa	ilion and Alas	ska Peri					13		
please use Form 1040-V.	14a	Social security	4.4				axable an			41		
.0.0 1.		benefits.	14a			(5	see instrud	ctions).	1	4b		
					·							
	15	Add lines 7 thro	ugh 14b (fa	ar right colun	nn). This	s is your	total inco	ome.	<u> </u>	15		
Adjusted												
gross	16	Educator expen	ses (see in	structions).		16		250				
income	17	IRA deduction (	see instruc	tions).		17		1200				
	18	Student loan into			tructions	s). 18						
				·								
	19	Tuition and fees	. Attach Fo	orm 8917.		19						
	20	Add lines 16 thr			ur <b>total</b> a		ents.			20		
			<u> </u>			,						
	21	Subtract line 20	from line	15. This is yo	ur <b>adju</b> :	sted gro	ss incom	ne.	<b>&gt;</b> 2	21		

Form 1040A (2	2011)								Page 2
Tax, credits,	22	Enter the amount from line 21	(adjusted o	gross inco	me).			22	
and	23a	Check [ You were born before	January 2,	1947, 🔲 B	lind ) Total	boxes		1	
payments		if: Spouse was born before	e January 2,	, 1947, 🔲 B	lind <b>check</b>	x <b>ed ►</b> 23a			
payments	b	If you are married filing separa	tely and yo	our spouse	e itemizes			<del>-</del>	
Standard		deductions, and check here			<b>&gt;</b>	23b			
Deduction for—	24	Enter your standard deduction	n.					24	
People who	25	Subtract line 24 from line 22. I	f line 24 is	more than	line 22, en	ter -0		25	
check any box on line	26	Exemptions. Multiply \$3,700 l						26	
23a or 23b <b>or</b> who can be	27	Subtract line 26 from line 25. I	f line 26 is	more than	line 25, en	ter -0			
claimed as a dependent,		This is your <b>taxable income.</b>					<b>•</b>	27	
see	28	Tax, including any alternative	minimum t	ax (see ins	structions).			28	
instructions.  • All others:	29	Credit for child and dependent	care expe	enses. Atta	ach				
Single or		Form 2441.			29			_	
Married filing separately,	30	Credit for the elderly or the dis	abled. Atta	ach					
\$5,800		Schedule R.			30			_	
Married filing jointly or	31	Education credits from Form 8			31			_	
Qualifying widow(er),	32	Retirement savings contribution	ns credit.	Attach					
\$11,600		Form 8880.			32			_	
Head of	33	Child tax credit (see instruction			33				
household, \$8,500		Add lines 29 through 33. Thes						34	
	35	Subtract line 34 from line 28. I	line 34 is	more than	line 28, en	ter -0 This		0.5	
		your total tax.		14/ 0				35	$\perp$
	36	Federal income tax withheld fr	om Forms	w-2 and	00				
	07	1099.	· · ·	ام منا مرسم المسا	36			_	
If you have	37	2011 estimated tax payments	and amou	nrapplied	27				
a qualifying L	200	from 2010 return.			37 38a			_	
Schedule _	38a b	Earned income credit (EIC).			308			_	
EIC.	D	Nontaxable combat pay election.	38b						
	39	Additional child tax credit. Atta		2212	39		1		
	40	American opportunity credit from							
	41	Add lines 36, 37, 38a, 39, and				ents. ►		41	
	42	If line 41 is more than line 35,				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		•	
Refund	-	This is the amount you <b>overpa</b>						42	
Direct	43a	Amount of line 42 you want refund		If Form 888	38 is attache	d. check here		43a	
deposit?	_	Routing							
See instructions	▶ b	number	<b>►</b> C	Type:	Checking	Savings			
and fill in	⊾ d	Account							
43b, 43c, and 43d or	u	number							
Form 8888.	44	Amount of line 42 you want ap	plied to y	our				_	
		2012 estimated tax.			44				
Amount	45	Amount you owe. Subtract lir	e 41 from	line 35. Fo	or details or	n how to pay	<b>′</b> ,		
you owe		see instructions.					<b>•</b>	45	
	46	Estimated tax penalty (see inst	ructions).		46				
Third party	Do	you want to allow another person to di	scuss this re	turn with the	IRS (see instru	uctions)? 🗌 <b>Ye</b>	s. Cor	mplete the following	ı. 🗌 No
designee		signee's		Phone				tification	
	nar			no. ►			er (PIN)		
Sign	and	der penalties of perjury, I declare that I have I belief, they are true, correct, and accurate	y list all amoun	its and sources	s of income I red				
here		n the taxpayer) is based on all information of			nowledge. Your occupation	n		Daytimo phono num	bor
Joint return? See page 13.	YOU	ur signature	ا ا	Pate	Tour occupation	11		Daytime phone num	Jei
Keep a copy	Sn/	ouso's signature. If a joint return, both must a	vian D	lato	Spouse's occur	nation			
for your	Spo	ouse's signature. If a joint return, <b>both</b> must s	ngii.   D	Pate	opouse a occup	Jation			
records.	<b>7</b> Driv	nt/type preparer's name	Preparer's sign	anature		Date	1	PTIN	
Paid	FIII	TO THE PROPERTY STIMITIE	i ichaici s si	griatal <del>C</del>		Date	Check	k ▶ ☐ if FIIIN mployed	
preparer	Fire	n's name ▶					-	mpioyed   s EIN ►	
use only	_	n's address ▶					Phon		
	' "'							Form <b>104</b> (	Δ (2011)
								TOTAL	(2011)

	a Employee's social security number 400-00-1004	OMB No. 1545	5-0008	Safe, accurate, FAST! Use	r fi	Visit the www.irs.	IRS website at .gov/efile	
<b>b</b> Employer identification number (EI			1 Wa	ges, tips, other compensation	2	Federal income ta	ax withheld	
	69-000001			39495.00			4828.00	
c Employer's name, address, and Zl	P code		<b>3</b> So	cial security wages	4	Social security tax	x withheld	
Tombiggee River School Dist	trict			39495.00 1659.0				
939 Sassafras St			<b>5</b> Me	5 Medicare wages and tips 6 Medicare tax withheld				
Tiptop, VA	2463	0	39495.00 57					
				7 Social security tips 8 Allocated tips				
d Control number	9		10	Dependent care b	penefits			
	ASP0010304					•		
e Employee's first name and initial	Last name	Suff.	11 Nonqualified plans 12a See instructions for box 12					
					o d e			
Sara Phlox			13 Stat	utory Retirement Third-party lloyee plan sick pay	12b			
222 Sassafras St					o d e			
Tiptop, VA	2463	0	<b>14</b> Oth	er	12c			
					d e			
					12d			
f Employee's address and ZIP code					е			
15 State Employer's state ID number	er 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Loc	al income tax	20 Locality name	
VA 69-0000003	39495.00	2	100.00					
		·		† <u> </u>				

Wage and Tax Statement

5017

Department of the Treasury-Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

2441

# **Child and Dependent Care Expenses**

OMB No. 1545-0074 1040 1040A 1040NR 2441 Sequence No. 21

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040, Form 1040A, or Form 1040NR. ► See separate instructions.

Name(s) shown on return Your social security number

Sara	Phlox								400-00-1004	
Part			nizations Who Pro than two care provi				e this par	t.		
1	(a) Care provider's name			(b) Address t. no., city, state, and ZIP c	ode)		entifying nur SSN or EIN)	nber	(d) Amount pai (see instruction	
			See Summary Pag	ge For Information	1				4000	
		<b>depend</b> as provide	id you receive lent care benefits? ed in your home, you r 40, line 59, or Form 10			Complete Complete If you do, yo	Part III on	the ba	ick next.	etails,
Part			nd Dependent Car							
2			ualifying person(s).		two qı	ualifying perso	ons, see t	he insti	uctions.	
	First	(a) Qua	alifying person's name	Last	(b)	Qualifying persor security numb		incur	Qualified expenses red and paid in 2011 rson listed in column	for the
Samantha			Phlox			400-00-105	57		2000	
Sol			Phlox	FT /		400-00-10	58		2000	
4 5	from line 31 . Enter your <b>earr</b> If married filing	 ned incon jointly, er	o or more persons. If  ne. See instructions  nter your spouse's eal instructions); all other	rned income (if your	spouse	e was a stude	3	1		
6 7	Enter the <b>small</b> Enter the amo	est of line ount from	·				. 6			
8			al amount shown belo		amou	nt on line 7				
	If line 7 is:			If line 7 is:						
	_	But not	Decimal	_	not	Decimal				
	<u>Over c</u> \$0−1	5 000	amount is	Over ove \$29,000—31,0		amount is				
	ا — 15,000 15,000	•	.35 .34	\$29,000—31,0 31,000—33,0		.27 .26				
	17,000—1	•	.33	33,000—35,0		.25	8		х.	
	19,000-2	•	.32	35,000 - 37,0		.24			7.1	
	21,000-2	-	.31	37,000 — 39,0		.23				
	23,000-2	•	.30	39,000—41,0		.22				
	25,000-2	•	.29	41,000—43,0		.21				
	27,000-2	-	.28	43,000—No		.20				
9	,	by the de	cimal amount on line	- /	expens		ee . <b>9</b>			
10	•		the amount from th							
11	Credit for chil	d and de	pendent care expen	ses. Enter the smal			10			

**SCHEDULE EIC** (Form 1040A or 1040)

# **Earned Income Credit**

Qualifying Child Information



OMB No. 1545-0074

Attachment Sequence No. 43

Your social security number

400-00-1004

Department of the Treasury Internal Revenue Service (99)

Sara Phlox

only if you have a qualifying child. Name(s) shown on return

# Before you begin:

- See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, to make sure that (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 the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 of schedule 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	С	hild 1	C	hild 2	Child 3			
1	Child's name	First name	Last name	First name	Last name	First name	Last name		
	If you have more than three qualifying children, you only have to list three to get the maximum credit.	Samantha	Phlox	Sol	Phlox				
2	Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2011. If your child was born and died in 2011 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.	400	0-00-1057	400	-00-1058				
3	Child's year of birth	younger than y	0 0 5 992 and the child was you (or your spouse, if skip lines 4a and 4b;	younger than y	0 0 7 92 and the child was ou (or your spouse, if kip lines 4a and 4b;	younger than yo	22 <b>and</b> the child was ou (or your spouse, if kip lines 4a and 4b;		
4 :	<b>a</b> Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?	Yes.	No.	Yes.	No. Continue.	Yes.  Go to line 5.	No. Continue.		
_	Was the child permanently and totally disabled during any part of 2011?	Yes.	No. The child is not a qualifying child.	Yes. Continue.	No. The child is not a qualifying child.	Yes.	No. The child is not a qualifying child.		
5	Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	daughter		son					
6	Number of months child lived with you in the United States during 2011								
	• If the child lived with you for more than half of 2011 but less than 7 months, enter "7."				_				
	• If the child was born or died in 2011 and your home was the child's home for the entire time he or she was alive during 2011, enter "12."		months more than 12		more than 12	Do not enter i	months more than 12		
	r Denominarly Reduction Act Notice and you	ır tov	Cat	. No. 13339M	Sch	nedule EIC (Form	1040A or 1040) 2011		

Form **8812** 

# **Additional Child Tax Credit**

1040A 1040AR 1040NR 8812 OMB No. 1545-0074

2011

Attachment Sequence No. **47** 

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

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Name(s) shown on return

Sara Phlox

Your social security number
400-00-1004

Part	All Filers	3		•			
1	1040 filers:	Enter the amount from line 6 of your Child Tax Credi Instructions for Form 1040, line 51).	t Worksheet (see the				
	1040A filers:	Enter the amount from line 6 of your Child Tax Credi Instructions for Form 1040A, line 33).	t Worksheet (see the		1	2000	
	1040NR filers:  If you used Pub.	Enter the amount from line 6 of your Child Tax Credi Instructions for Form 1040NR, line 48).  972, enter the amount from line 8 of the Child Tax Credit Work					
2		t from Form 1040, line 51, Form 1040A, line 33, or Form 1040N	NR, line 48	_	2		
3 4a		rom line 1. If zero, <b>stop</b> ; you cannot take this credit see instructions on back)	4a	.	3		
b	Nontaxable cor	nbat pay (see instructions on 4b 0					
5		line 4a more than \$3,000?					
		line 5 blank and enter -0- on line 6. ct \$3,000 from the amount on line 4a. Enter the result	5				
6		ount on line 5 by 15% (.15) and enter the result			6		
		ave three or more qualifying children?					
	line 3	6 is zero, stop; you cannot take this credit. Otherwise, skip Par or line 6 on line 13.					
	Otherv	6 is equal to or more than line 3, skip Part II and enter the anvise, go to line 7.		13.			
Part		Filers Who Have Three or More Qualifying Childre	en		_		т
7	If married filing	security and Medicare taxes from Form(s) W-2, boxes 4 and 6. g jointly, include your spouse's amounts with yours. If you road, see instructions on back	7				
8	1040 filers:	Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 60.					
	1040A filers:	Enter -0	8	_			
	1040NR filers:	Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 59.					
9	Add lines 7 and		9				
10	1040 filers:	Enter the total of the amounts from Form 1040, lines 64a and 69.					
	1040A filers:	Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 44 (see instructions on back).	10				
	1040NR filers:	Enter the amount from Form 1040NR, line 64.					
11		from line 9. If zero or less, enter -0		-	1		
12	U	of line 6 or line 11		. 1	2		
art		nal Child Tax Credit					
13		dditional child tax credit		. 1	3		
	<b>,</b>		10	40 D 040A 40NR	For For	ter this amount on rm 1040, line 65, rm 1040A, line 42, o rm 1040NR, line 62	

Form **8863** 

Education Credits (American Opportunity and Lifetime Learning Credits)

OMB No. 1545-0074

20 11

Attachment
Sequence No. 50

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

Sara Phlox

Your social security number 400-00-1004



**You cannot** take both an education credit and the tuition and fees deduction (see Form 8917) for the **same student** for the same year.

_		ot take the American o	†	101				้รเนเ		
1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). D not enter more than \$4,000 for each student.	<b>o</b> e or	(d) Subtract of from the amore column (c). If or less, enter	ount in f zero	(e) Multiply the amount in columbia (d) by 25% (.2)	ımn	(f) If column (d) is z enter the amount f column (c). Otherw add \$2,000 to th amount in column	ron vise ne
2	Tentative American oppor	rtunity cradit Add th			· · · /^	If wou	ara takina tha			
		•			, , ,	•	•			-
	lifetime learning credit for a	different student, go t			, , ,	•	•	2		
	lifetime learning credit for a Lifetime Learning	different student, go t	o Part II; otherwi	se,	go to Part III	<u></u>	<u> </u> ▶	2		
	lifetime learning credit for a Lifetime Learning Caution: You cann	different student, go t	o Part II; otherwi	se,	go to Part III	<u></u>	<u> </u> ▶	2	same student	: ir
ar	lifetime learning credit for a Lifetime Learning Caution: You cann the same year.	different student, go to Credit ot take the American	o Part II; otherwi	se,	go to Part III	me lea	arning credit fo	<b>2</b> r the	same student	: ir
ar	lifetime learning credit for a Lifetime Learning Caution: You cann the same year.	different student, go t	o Part II; otherwi	se,	go to Part III	me lea	arning credit foundant's social sec	r the	(c) Qualified	
ar	Lifetime learning credit for a Lifetime Learning Caution: You cann the same year.  (a) Student's	different student, go to Credit out take the American name (as shown on page	o Part II; otherwi	se,	go to Part III	me lea	arning credit for udent's social secer (as shown on p	r the curity page	(c) Qualified expenses (see	e
ar	Lifetime learning credit for a Lifetime Learning Caution: You cann the same year.  (a) Student's  First name	different student, go to Credit ot take the American	o Part II; otherwi	se,	go to Part III	me lea	arning credit for udent's social secer (as shown on pof your tax return)	r the curity page	(c) Qualified expenses (see instructions)	e
ar	Lifetime learning credit for a Lifetime Learning Caution: You cann the same year.  (a) Student's	different student, go to Credit out take the American name (as shown on page	o Part II; otherwi	se,	go to Part III	me lea	arning credit for udent's social secer (as shown on p	r the curity page	(c) Qualified expenses (see	e
Par	Lifetime learning credit for a Lifetime Learning Caution: You cann the same year.  (a) Student's  First name	different student, go to Credit out take the American name (as shown on page	o Part II; otherwi	se,	go to Part III	me lea	arning credit for udent's social secer (as shown on pof your tax return)	r the curity page	(c) Qualified expenses (see instructions)	e
ar	Lifetime learning credit for a Lifetime Learning Caution: You cann the same year.  (a) Student's  First name Sara Phlox	different student, go to go Credit not take the American name (as shown on page	o Part II; otherwi	se, gedit	go to Part III	me lea	arning credit for udent's social secer (as shown on pof your tax return)	r the curity page	(c) Qualified expenses (see instructions)	e
3 4	Lifetime learning credit for a Lifetime Learning Caution: You cann the same year.  (a) Student's  First name Sara Phlox  Add the amounts on line 3	different student, go to go Credit not take the American Last r	o Part II; otherwi	se, gedit	go to Part III	me lea	arning credit for udent's social secer (as shown on pof your tax return)	r the curity page	(c) Qualified expenses (see instructions)	e
9 3 4 5	Lifetime learning credit for a Lifetime Learning Caution: You cann the same year.  (a) Student's  First name Sara Phlox  Add the amounts on line 3 Enter the smaller of line 4	different student, go to Credit not take the American Last r	o Part II; otherwi opportunity cre e 1 of your tax retu name er the total	se, (edit in minimum)	go to Part III  and the lifeti	(b) Stunumb	arning credit for udent's social secer (as shown on pof your tax return)	r the curity page	(c) Qualified expenses (see instructions)	e
	Lifetime learning credit for a Lifetime Learning Caution: You cann the same year.  (a) Student's  First name Sara Phlox  Add the amounts on line 3	different student, go to the control of take the American Last roll of the column (c), and enter	o Part II; otherwice opportunity crees and of your tax returns and or the total	se, gedit	and the lifeti	(b) Stunumb	arning credit for udent's social secer (as shown on por your tax return) 400-00-1004	r the curity page	(c) Qualified expenses (see instructions)	e

Form 8863 (2011)

Form 8	863 (2011)				Page <b>2</b>
Par	Refundable American Opportunity Credit				
7	Enter the amount from line 2			7	
8	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of				
_	household, or qualifying widow(er)	8			
9	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	9		-	
10	Subtract line 9 from line 8. If zero or less, <b>stop</b> ; you cannot take any education credit	10			
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11			
12	If line 10 is:				
	• Equal to or more than line 11, enter 1.000 on line 12		)		
	• Less than line 11, divide line 10 by line 11. Enter the result as a decimal (ro at least three places)		ed to	12	
13	Multiply line 7 by line 12. Caution: If you were under age 24 at the end of the	•			
	the conditions on page 4 of the instructions, you <b>cannot</b> take the refundable			40	
	credit. Skip line 14, enter the amount from line 13 on line 15, and check this b			13	
14	<b>Refundable American opportunity credit.</b> Multiply line 13 by 40% (.40). Ent on Form 1040, line 66, or Form 1040A, line 43. Then go to line 15 below			1 14	
Part	IV Nonrefundable Education Credits				
15	Subtract line 14 from line 13			15	
16	Enter the amount from line 6, if any. If you have no entry on line 6, skip lir enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see ins		•	16	
17	Enter: \$120,000 if married filing jointly; \$60,000 if single, head of				
	household, or qualifying widow(er)	17			
18	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	18			
19	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22	19			
20	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household,	19			
20	or qualifying widow(er)	20			
21	If line 19 is:		4 4		
	• Equal to or more than line 20, enter 1.000 on line 21 and go to line 22		11		
	• Less than line 20, divide line 19 by line 20. Enter the result as a decimal (replaces)			21	
22	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Workshop				
23	Nonrefundable education credits. Enter the amount from line 11 of the	•	•	_	
	(see instructions) here and on Form 1040, line 49, or Form 1040A, line 31.			23	
	*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puert	to Ric	o, see Pub. 970 for th	ne amo	ount to enter.

Form **8863** (2011)

Form **8880** 

# **Credit for Qualified Retirement Savings Contributions**

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service Name(s) shown on return ► Attach to Form 1040, Form 1040A, or Form 1040NR.

► See instructions on back.

Attachment

Sara Phlox

Sequence No. 54
Your social security number

(b) Your spouse

400-00-1004

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 \$28,250 (\$42,375 if head of household; \$56,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1994, (b) is claimed as a dependent on someone else's 2011 tax return, or (c) was a **student** (see instructions).

(a) You

						(a) I ou		(b) Tour spouse	
1	Traditional and contributions.	Roth IRA con	tributions for 2011. <b>D</b>	o not include rollover	1	1200			-
0				ployer plan, voluntary		1200	-		-
2				ontributions for 2011					
	(see instruction				2	0			
3	Add lines 1 and	,		- <del></del>	3		$\dashv$		-
4			od ofter 2009 and b	pefore the due date		<del>( )  </del>	-		-
4				(see instructions). If					
				ints in <b>both</b> columns.					
			tion		4				
5			zero or less, enter -0-	$\mathbf{n}$	5				-
6	In each column, enter the <b>smaller</b> of line 5 or \$2,000								-
7	Add the amounts on line 6. If zero, <b>stop</b> ; you cannot take this credit						7		-
8				m 1040A, line 22; or					-
					8				
9	Enter the appli	cable decimal	amount shown below	<i>/</i> :					
	If line	0:-		\					
	IT line	8 IS-		And your filing status					
	Over—	But not	Married filing jointly	Head of Single, Marrie household separately		farried filing rately, or			
	Over—	over-	Enter or	l		g widow(er)			
		\$17,000	.5	.5	<u> </u>	.5			
	\$17,000	\$18,250	.5	.5		.2			
	\$18,250	\$25,500	.5	.5		.1	9	Χ.	
	\$25,500	\$27,375	.5	.2		.1		7.1	-
	\$27,375	\$28,250	.5	.1		.1			
	\$28,250	\$34,000	.5	.1		.0			
	\$34,000	\$36,500	.2	.1		.0			
	\$36,500	\$42,375	.1	.1		.0			
	\$42,375	\$56,500	.1	.0		.0			
	\$56,500		.0	.0		.0			
			line 9 is zero, <b>stop</b> ; ye	ou cannot take this cre	edit.				
10	Multiply line 7 I						10		-
11				m 1040A, line 28; or					
40	•				11		_		
12	1040 filers:	Enter the tota and Schedule	I of your credits from I R, line 22.	ines 47 through 49,					
	<b>1040A filers:</b> Enter the total of your credits from lines 29 through 31.								
	1040NR filers:								
13	Subtract line 1			13		_			
14				utions. Enter the sn					
	nere and on Fo	orm 1040, line	bu; Form 1040A, line	32; or Form 1040NR,	iine 4/		14		_

\*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.

# Test Scenario 5 Taxpayer: Vance & Jane Ambrosia SSN: 400-00-1005

Test Scenario 5 includes the following forms:

- Form 1040EZ
- Form W-2 (primary & secondary)

Primary and Secondary Date of Birth = 11/22/1978

Additional Instructions: Primary received \$2,898.00 in Unemployment Compensation and \$290.00 Federal withholding

**Income Tax Return for Single and** Form 2011 **1040EZ Joint Filers With No Dependents** (99) OMB No. 1545-0074 Your first name and initial Last name Your social security number **VANCE AMBROSIA** 4 0 0 0 0 1 0 0 5 If a joint return, spouse's first name and initial Last name Spouse's social security number **JANE AMBROSIA** 4 0 0 0 0 1 0 6 0 Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Make sure the SSN(s) above are correct. **511 SEQUOIA ST** City, town or post office, state, and ZIP code. If you have a foreign address, complete space below (see instructions). **Presidential Election Campaign** Check here if you, or your spouse if filing MILO ME 04463 jointly, want \$3 to go to this fund. Checking Foreign country name Foreign postal code Foreign province/county a box below will not change your tax or refund You Spouse Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. 1 Income Attach your Form(s) W-2. 1 Attach Form(s) W-2 2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. 2 here. 0 Enclose, but do 3 3 Unemployment compensation and Alaska Permanent Fund dividends (see instructions). not attach, any payment. Add lines 1, 2, and 3. This is your adjusted gross income. 4 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. You Spouse If no one can claim you (or your spouse if a joint return), enter \$9,500 if single; \$19,000 if married filing jointly. See back for explanation. 5 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income. 6 7 Federal income tax withheld from Form(s) W-2 and 1099. 7 Payments, Earned income credit (EIC) (see instructions). 8a 8a Credits. Nontaxable combat pay election. and Tax 9 9 Add lines 7 and 8a. These are your total payments and credits. Tax. Use the amount on line 6 above to find your tax in the tax table in the 10 instructions. Then, enter the tax from the table on this line. 10 11a If line 9 is larger than line 10, subtract line 9 from line 10. This is your **refund.** Refund If Form 8888 is attached, check here ▶ 11a Have it directly deposited! See Routing number ► c Type: Checking instructions and fill in 11b, 11c. and 11d or Account number Form 8888 If line 10 is larger than line 9, subtract line 9 from line 10. This is Amount You Owe the amount you owe. For details on how to pay, see instructions. 12 Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No **Third Party Designee** Designee's Personal identification name number (PIN) Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and Sign accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based Here on all information of which the preparer has any knowledge. Daytime phone number Date Your occupation Joint return? See page 6. Spouse's signature. If a joint return, both must sign. Date Spouse's occupation Keep a copy for your records. Print/Type preparer's name Date PTIN Preparer's signature Check | if Paid self-employed **Preparer** Firm's name Firm's EIN ▶ **Use Only** Firm's address Phone no. Form **1040EZ** (2011) For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W

Department of the Treasury-Internal Revenue Service

	a Employee's social security number 400-00-1005	OMB No. 1545	5-0008	Safe, accurate, FAST! Use	e Prf	Visit the www.irs.	IRS website at gov/efile
<b>b</b> Employer identification number (El			1 W	ages, tips, other compensat	ion 2	Federal income ta	x withheld
	69-0000022			741	7.00		433.00
c Employer's name, address, and ZI	P code		<b>3</b> S	ocial security wages	4	Social security tax	withheld
BILBO CREEK INC				741	7.00		312.00
776 SEQUOIA ST			5 N	ledicare wages and tips	6	Medicare tax with	held
MILO ME 04463				741	7.00		108.00
			<b>7</b> S	ocial security tips	8	Allocated tips	
d Control number			9		10	Dependent care b	enefits
e Employee's first name and initial	Last name	Suff.		onqualified plans	12a	See instructions	for box 12
VANCE AMBROSIA			13 St er	atutory Retirement Third- nployee plan sick p		b	
511 SEQUOIA ST					o d e		
MILO ME 04463			<b>14</b> O	ther	120 C	c 	
					120 C	d	
f Employee's address and ZIP code						<u>'</u>	
15 State Employer's state ID number	er 16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc	. <b>19</b> Lo	ocal income tax	20 Locality name
ME 69-0000033	7417.00		211.0	0			

Wage and Tax Statement

5017

Department of the Treasury-Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

' '	e's social security number 00-00-1060	OMB No. 154	5-0008	Safe, accurate, FAST! Use	IRS P	file	Visit the www.irs.	IRS website at gov/efile
<b>b</b> Employer identification number (EIN)			<b>1</b> Wa	ges, tips, other con	npensation	2 Fede	eral income ta	x withheld
69-0000	0023				2,551.00			0
c Employer's name, address, and ZIP code			<b>3</b> So	cial security wage	es .	4 Soci	al security tax	withheld
MILO MANUFACTURING					2,551.00			107.00
222 SEQUOIA ST			<b>5</b> Me	edicare wages and	tips	6 Med	icare tax with	held
MILO ME 04463					2,551.00			37.00
			7 So	cial security tips		8 Alloc	cated tips	
d Control number			9			<b>10</b> Depo	endent care b	penefits
e Employee's first name and initial Last name	ne	Suff.	<b>11</b> No	nqualified plans		12a See	instructions	for box 12
JANE AMBROSIA						o d e		
511 SEQUOIA ST			13 Stat	utory Retirement ployee plan	Third-party sick pay	<b>12b</b>	1	
MILO ME 04463						o d e		
			<b>14</b> Oth	er		12c		
						<b>12d</b>		
f Employee's address and ZIP code								
15 State Employer's state ID number	16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages,	tips, etc. 1	9 Local inc	come tax	20 Locality name
ME 69-0000044	2551.00		51.00	)				

Wage and Tax Statement

5017

Department of the Treasury-Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

#### \*Scenario #6 400- 00-1006

Create a scenario to test a Foreign Address (not APO, FPO, or military address overseas) using the appropriate record layout fields

#### \*Scenario #7 400-00-1007

Create a scenario to test Form 5405 – page 2 only (First Time Homebuyer Credit and Repayment of the Credit)

#### \*Scenario #8 400-00-1008

Create a scenario to test new Form 8949 (Sales and Other Dispositions of Capital Assets) and Schedule D (Capital Gains and Losses)

#### \*Scenario #9 400-00-1009

Create a scenario to test Federal/State return

#### \*Scenario #10 400-00-1010

**ETD TESTING**: Create a scenario to test Form 56 (Notice Concerning Fiduciary Relationship) for a decedent

#### Scenario #11 400-00-1011

Test scenario created with Test SSN 400-00-1011 will automatically reject with ERC 0500

#### Scenario #12 400-00-1012

**ETD TESTING:** Create a scenario to test the Form 4868 (Application for Automatic Extension of Time to File U.S. Individual Income Tax Return)

\* We recommend you test these Scenarios to assist us in testing the processing of these Forms through PATS.

**Procedures for forms not in test scenarios** – All forms were not included in the suggested test scenarios. However, you may include additional forms in the test scenarios you develop. If there are no reject codes related to that particular form(s), this will indicate that you have met the file specification and may file the form(s). You will receive an acceptance notification.

#### **Comments and Suggestions**

Please send any comments or suggestions regarding Publication 1436 to:

Internal Revenue Service Attn: Carolyn W. Smith SE:W:CAS:SP:ES:I 5000 Ellin Road Room C5-356 Lanham, MD 20706

Official Business Penalty for Private Use, \$300

# Tax Year 2011 Assurance Testing System (ATS) for Modernized e-File (MeF)

#### WHAT IS MODERNIZED e-FILE (MeF)?

The Modernized e-File (MeF) system is a replacement of the current IRS tax return filing technology with a modernized, Internet-based electronic filing platform. MeF uses the widely accepted Extensible Markup Language (XML) format. This is an industry standard used when identifying, storing and transmitting data rather than the proprietary data transmission formats used by older e-File programs. MeF is successfully processing electronically filed tax returns for individuals, corporations, partnerships, excise tax filers, and exempt organizations.

Beginning in Processing Year 2012, MeF will be accepting all Forms 1040, 1040A, 1040EZ, 1040SS(PR), and all related forms and schedules for Tax Year 2011. MeF will also accept Forms 56, 2350 and 9465.

Prior year returns for Tax Years 2009 and 2010 can be filed for the following forms:

1040	Schedule EIC	2210	8829
Schedule A	Schedule M	2441	8863
Schedule B	Schedule R	4562	8880
Schedule C	Schedule SE	4868	8888
Schedule D	1099-R	8283	W-2
Schedule E	2106	8812	

Note: form 8938 will not be accepted in XML for Tax Year 2011. MeF will not be accepting Forms 8854 and 8839 for Tax Year 2011 in XML or PDF.

#### WHO MUST TEST?

Software Developers must perform the applicable tests in this Test Package prior to being accepted into the 1040 MeF Program for the 2012 (Tax Year 2011) filing season. Transmitters must perform a communication test using approved software.

Prior to testing, all software developers and transmitters must have obtained an Electronic Transmitter Identification Number (ETIN) and an Electronic Filer Identification Number (EFIN) through the application process.

Refer to Publication 3112, *IRS e-file Application and Participation* for more information on the application process.

#### SOFTWARE DEVELOPERS

To test software, the e-help Desk assigns a Test ETIN to software developers. This ETIN will remain in "Test" status and will not be moved to "Production" status, allowing a developer to test year round.

#### TRANSMITTERS

The ETIN assigned in the application process must be included in each message. The ETIN for transmitters will remain in "Test" status until the transmitter passes required Communications Testing with the IRS, at which time the ETIN will then move to "Production" status. A transmitter may then request a Test ETIN to use for continued testing after the original ETIN is moved to "Production" status.

A transmitter must revise its IRS e-File application to indicate they will be using the MeF, Internet XML transmission method, and check Form 1040. This selection includes the 1040 form family, 4868, 2350, 56 and 9465. If this one time revision to the e-file application is not performed, the ETIN will not be valid, and any submissions will reject. The transmission status ("Test" or "Production") of the ETIN used must match the Test/Production Indicator in the Message Header; otherwise, the message will reject.

Transmitters using A2A must also enroll the system(s) they will be using to conduct business with MeF to obtain a SystemID. If the transmitter and/or system(s) do not enroll, the transmitter will not be able to access MeF for Federal/State processing.

See the Automated Enrollment User Guide on IRS.gov for more information.

#### WHY TEST?

The purpose of testing prior to live processing is to ensure:

- Transmitters use the correct format and meet the Internal Revenue Service (IRS) MeF electronic filing specifications
- · Returns have fewer validation and math errors
- IRS can receive and process the electronic submissions
- Filers understand and are familiar with the mechanics of electronic filing
- Transmitters can retrieve responses from MeF including acknowledgement files

**Note.** The development of Publication 1436, *Test Package for Electronic Filers of Individual Income Tax Returns*, utilizes the most current draft forms and schedules available at the time of publishing. Be aware that late legislation may affect the content of test scenarios and related schemas. Although not required, we strongly recommend retesting through ATS when there are both minor and major schema changes.

#### WHAT IS TESTED?

The test package for Tax Year 2011 ATS is composed of 16 tax return scenarios for Forms 1040, 1040A, 1040EZ, 1040SS, 4868, 9465, 2350, and 56.

The test returns include a variety of forms and schedules accepted for electronic filing through 1040 MeF. The tests do not contain every possible condition; therefore, once a software developer has passed the tests, they may want to test additional conditions appropriate to its product and customer.

The test scenarios provide information necessary to prepare selected forms and schedules. Test returns must be correctly prepared and computed before transmission. The IRS strongly recommends that each return run against a parser prior to transmission. IRS processing consists of two steps – schema validation and business rule validation.

Below are some XML resources that relate to XML schemas, software tools, and parsers. The IRS is not endorsing any product. These resources are for information only.

You may choose any third party parser toolkit or you may use your own.

- W3C XML Home Page
- W3C XML Schema Home Page
- XML Spy
- Apache Xerces parser toolkit
- Microsoft Core XML Services

**Note.** The Modernized e-File Assurance Testing System configuration is not identical to the MeF Production system. A tester should not expect the same response time when testing in the ATS environment versus the Production environment. Do not use ATS for performance or load testing. However, testing a single extremely large return in one transmission is acceptable.

#### FORMATTING THE ENTITIES

Some addresses represented in the test scenarios reflect commas and periods. In XML, commas and periods are not allowed. Refer to XML e-File Types in Publication 4164 for proper formatting of name lines and addresses.

#### Example:

Test Scenario 1 address:

Rachel Peony 123 Juniper St Arcadia, FL 34269

#### XML Format

Rachel<Peony (NameLine1Type)
123 Juniper St (StreetAddressType)
Arcadia (CityType)
FL (StateType)
34269 (ZipCodeType)

#### WHEN TO TEST

A new software developer that is ready to test must call the e-help Desk at **1-866-255-0654**. The e-help Desk will assist with all preparations necessary to begin testing, including the assignment of a SoftwareID to use when submitting returns.

**Note.** Vendors need a new SoftwareID for each tax year and each tax package supported.

#### **TESTING GUIDELINES FOR SOFTWARE DEVELOPERS**

It is not required that software provide for all forms or schedules, nor for all occurrences of a particular form or schedule. Upon initial contact with the e-help Desk and prior to the beginning of testing, a software developer must advise the e-help Desk of all limitations to its software package by completing and submitting a Questionnaire. If a software developer tests with limitations, then decides to support additional forms or schedules not included in the initial testing, the software developer must call the e-help Desk to update its Questionnaire. The added forms or schedules must successfully pass testing before moving to Production. The complete form requires testing with no field limitations, except for the number of occurrences.

**Note.** If you purchased current year ATS approved software, and the purchaser markets, brands and/or modifies the data from its original version, the purchaser must contact the e-help Desk at **1-866-255-0654**, to apply for a separate Software Identification Number. Upon your assignment of a separate Software Identification Number, you must perform a Communications Test.

#### FEDERAL/STATE TESTING FOR FORM 1040

ATS will begin on October 31, 2011 for both transmitters and states. Transmitters should test federal scenarios before attempting to test with the states. Contact each state for specific information on the scenarios to use for its state returns. Application-to-Application (A2A) or Internet Filing Application (IFA) are used to transmit both federal and state returns. States must retrieve state returns through A2A. If you will be participating in the Federal/State Electronic Filing Program for Form 1040, you may use any of the test returns. Specific instructions are available from the participating states.

#### **ELECTRONIC SIGNATURES**

For Form 1040, the MeF electronic signature options are:

- Practitioner PIN Option
- Self-Select PIN Option

Identify the selected signature option in the Return Header. MeF validates that a signature is present for each return. Refer to Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters*, for specific information regarding signature requirements.

#### Practitioner PIN

Taxpayers using an Electronic Return Originator (ERO) may use the Practitioner PIN option. If a taxpayer is filing through an On-Line Provider, this option is not available. The Practitioner PIN option consists of two PINs – one for the taxpayer and one for the practitioner.

- **Taxpayer PIN** The taxpayer chooses the PIN they wish to use to sign their return. The Taxpayer's PIN must be five numeric characters and cannot contain all zeros.
- Practitioner PIN The ERO selects an eleven character PIN to sign the return.
   The first six positions of the Practitioner PIN must be the ERO's EFIN. The next five positions will be made of five numeric characters selected by the ERO.

The taxpayer must decide whether they want to enter their own PIN or whether they authorize the ERO to enter the PIN they choose as their signature. For the Form 1040 family, you must make this authorization on Form 8879.

The following fields are required for the Practitioner PIN method or the return will reject:

- Practitioner PIN
- PIN Entered By Indicator
- Taxpayer PIN
- Date Signed

#### REVIEWING ACKNOWLEDGEMENT FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no error messages on the scenarios. All Business Rule violations must be corrected in order to pass ATS.

#### FINAL TRANSMISSION

When you receive no rejects, you will then be required to transmit the returns in two separate, same-day transmissions in order to test the ability of your software to increment the TransmissionID number that appears in the Transmission Header.

#### COMMUNICATIONS TEST FOR THE MeF SYSTEM

IRS allows two means of transmission for MeF, Application-to-Application (A2A) and Internet Filing Application (IFA). The Electronic Management System (EMS) is not an option for MeF.

- If you will be transmitting returns through A2A, you must perform the Communications Test through A2A.
- If you will be transmitting returns through IFA, you must perform the Communications Test through IFA.
- If you will be transmitting returns through both portals, A2A and IFA, Communications Tests are required through both systems.

#### **USING YOUR OWN TEST**

After passing ATS, software developers may test with their own data using their test ETIN. You must use the same taxpayer entity information (name(s) and social security number(s)) provided in the test package for your independent tests.

**Note.** Do not use any other social security numbers other than the ones shown below for test scenarios.

#### SOCIAL SECURITY NUMBERS TO USE FOR TESTING

Social Security Numbers valid for testing have "00" as the 4<sup>th</sup> and 5<sup>th</sup> digits.

The following business rules are applicable to 1040 MeF ATS:

R0000-129-01 - The 4th and 5th digits of the 'PrimarySSN' in the Return Header must be equal to "00" for testing.

R0000-130-01– The 4th and 5th digits of the 'SpouseSSN' in the Return Header must be equal to "00" for testing.

Test returns submitted to 1040 MeF ATS, which include primary SSN or spouse SSN outside of the ranges shown above, will reject.

The SSN range for State Returns testing can be found on page 9.

# ATS Test Scenario 1 Taxpayer: Rachel Peony SSN: 400-00-1031

Test Scenario 1 includes the following forms:

- Form 1040
- Form W-2
- Schedule A
- Schedule B
- Form 9465

Taxpayer Date Of Birth July 15, 1975.

Additional Instructions: Assume no withholding from unemployment.

NOTE: Schedule A, line 5b, checkbox for General sales taxes, is not available in Tax Year 2011 2.0 schema version. This will be updated at a later date.

This single item will be different from PATS Scenario 1 with test SSN 400-00-1001.

	0.3.	muividuai medi	iic ia	· Netuiii		- OIVIB	100. 154	45-0074 RS 0	se Only—L	Do not write or staple in this	s space.
For the year Jan. 1-De	c. 31, 201	I, or other tax year beginning			, 2011, €	ending		, 20	Se	ee separate instructi	ons.
Your first name and	initial		Last nam	ie					Yo	our social security nur	nber
Rachel			Peony						4	0 0 0 0 1 0	3 1
If a joint return, spor	use's first	name and initial	Last nam						Sp	ouse's social security n	umber
Home address (num	ber and	street). If you have a P.O. b	ox, see ins	tructions.				Apt. n	0.	Make sure the SSN(s	) above
123 Juniper S	ŧ	, •								and on line 6c are c	,
		and ZIP code. If you have a for	eign addres	s, also complete s	spaces below (s	see instructions	s).			Presidential Election Car	nnaian
Arcadia FL 3		,	9	-,			-,-			eck here if you, or your spouse	
Foreign country nan				Eoroign pro	ovince/county	,		Foreign postal of	joint	tly, want \$3 to go to this fund.	. Checking
r oreign country nam	iie			1 oreign pro	ovirice/county			i oreign postar c	a bo	ox below will not change your	
									Telu	na. You	Spouse
Filing Status	1	Single								person). (See instruction	
_	2	Married filing jointly							child but	not your dependent, en	iter this
Check only one	3	Married filing separa		er spouse's SS	SN above		nild's na	me here.  —			
box.		and full name here.	<b>&gt;</b>			5  Q	ualifyin	g widow(er) wi	th deper	ndent child	
Exemptions	6a	✓ Yourself. If some	one can c	laim you as a	dependent,	do not che	ck box	6a	}	Boxes checked on 6a and 6b	1
<u> </u>	b	Spouse							<u> </u>	No. of children	
	С	Dependents:		(2) Dependent'		) Dependent's		✓ if child under a lifying for child tax		on 6c who:	
	(1) First	name Last name		social security nur	mber rela	tionship to you	qua	(see page 15)	oroult	<ul><li>lived with you</li><li>did not live with</li></ul>	
						<u> </u>				you due to divorce or separation	
If more than four										(see instructions)	
dependents, see instructions and										Dependents on 6c not entered above	
check here ▶											
	d	Total number of exem	ptions cla	aimed					<del></del>	Add numbers on lines above ▶	1
	7	Wages, salaries, tips,	•						7		
Income	8a	Taxable interest. Atta		` ,					8a		
	b	Tax-exempt interest.			_	8b			- Ou		
Attach Form(s)	9a	Ordinary dividends. At				OD			9a		
W-2 here. Also		Qualified dividends	ttach Sch	edule B II requ	ulred	9b			9a		
attach Forms	b 10		 :ta ar affa	· · · ·					10		1
W-2G and 1099-R if tax	10	Taxable refunds, cred			na iocai inco	ome taxes			10		
was withheld.	11								11		+
	12	Business income or (lo					ŀ		12	(24	
If you did not	13	Capital gain or (loss).				t required, o	check h	nere 🕨 🔽	13	631	
get a W-2,	14	Other gains or (losses	´ l l	orm 4797 .					14		
see page 20.	15a	IRA distributions .	15a			<b>b</b> Taxable			15b		-
	16a	Pensions and annuities				<b>b</b> Taxable			16b		
Enclose, but do	17	Rental real estate, roy	alties, pai	rtnerships, S c	corporations	, trusts, etc.	. Attac	h Schedule E	17		
not attach, any	18	Farm income or (loss).							18		
payment. Also,	19	Unemployment compo	ensation						19	5655	5
please use	20a	Social security benefits	20a			<b>b</b> Taxable	amour	nt	20b		
Form 1040-V.	21	Other income. List typ							21		
	22	Combine the amounts in	the far rig	ht column for li	nes 7 through	n 21. This is y	our <b>tot</b>	al income 🕨	22		
A alice to -1	23	Educator expenses				23					
Adjusted	24	Certain business expens	es of reser	vists, performin	g artists, and						
Gross		fee-basis government off	ficials. Atta	ch Form 2106 o	r 2106-EZ	24					
Income	25	Health savings accour	nt deduct	ion. Attach Fo	rm 8889 .	25					
	26	Moving expenses. Att	ach Form	3903		26					
	27	Deductible part of self-e	mploymen	t tax. Attach Sc	hedule SE .	27					
	28	Self-employed SEP, S									
	29	Self-employed health									
	30	Penalty on early withd									
	31a	Alimony paid <b>b</b> Recip				31a					
	32	IRA deduction									
	33	Student loan interest of									
	34	Tuition and fees. Attac									
	35					35					
		Domestic production ac							00		
	36 37	Add lines 23 through 3							36		+

Form 1040 (2011	1)			version A, Cycle 4 Page <b>2</b>
	38	Amount from line 37 (adjusted gross income)	38	T uge <b>=</b>
Tax and	39a	Check \ \[ \] You were born before January 2, 1947, \[ \] Blind. \} Total boxes	30	
Credits	osa	if: Spouse was born before January 2, 1947, ☐ Blind. checked ▶ 39a		
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b	4	
Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	1
for—	41	Subtract line 40 from line 38	41	
People who check any	42		42	
box on line 39a or 39b <b>or</b>		Exemptions. Multiply \$3,700 by the number on line 6d		
who can be	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43	
claimed as a dependent,	44	Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c 962 election	44	
see instructions.	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
All others:	46	Add lines 44 and 45	46	
Single or	47	Foreign tax credit. Attach Form 1116 if required	-	
Married filing separately,	48	Credit for child and dependent care expenses. Attach Form 2441 48	-	
\$5,800	49	Education credits from Form 8863, line 23	-	
Married filing jointly or	50	Retirement savings contributions credit. Attach Form 8880 50	-	
Qualifying	51	Child tax credit (see instructions)	_	
widow(er), \$11,600	52	Residential energy credits. Attach Form 5695 52	_	
Head of	53	Other credits from Form: a 3800 b 8801 c 53		
household, \$8,500	54	Add lines 47 through 53. These are your <b>total credits</b>	54	
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0	55	
Other	56	Self-employment tax. Attach Schedule SE	56	
Taxes	57	Unreported social security and Medicare tax from Form: <b>a</b> 4137 <b>b</b> 8919	57	
Idaes	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
	59a	☐ Household employment taxes from Schedule H	59a	
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
	60	Other taxes. List code(s) from instructions	60	
	61	Add lines 55 through 60. This is your <b>total tax</b>	61	
Payments	62	Federal income tax withheld from Forms W-2 and 1099 62		
	63	2011 estimated tax payments and amount applied from 2010 return 63		
If you have a	64a	Earned income credit (EIC) 64a		
qualifying child, attach	b	Nontaxable combat pay election 64b		
Schedule EIC.	65	Additional child tax credit. Attach Form 8812 65		
	66	American opportunity credit from Form 8863, line 14 66		
	67	First-time homebuyer credit from Form 5405, line 10 <b>67</b>		
	68	Amount paid with request for extension to file 68		
	69	Excess social security and tier 1 RRTA tax withheld 69		
	70	Credit for federal tax on fuels. Attach Form 4136 70		
	71	Credits from Form: a 2439 b 8839 c 8801 d 8885 71		
	72	Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	72	
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>overpaid</b>	73	
	74a	Amount of line 73 you want <b>refunded to you.</b> If Form 8888 is attached, check here <b>\rightarrow</b>	74a	
Direct deposit?	▶ b	Routing number		
See	▶ d	Account number		
instructions.	75	Amount of line 73 you want applied to your 2012 estimated tax ▶ 75		
Amount	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	
You Owe	77	Estimated tax penalty (see instructions)		
Third Party	Do	you want to allow another person to discuss this return with the IRS (see instructions)?	. Com	nplete below. No
Designee		signee's Phone Personal identiti	fication	·
Designee		me ► no. ► number (PIN)	loation	<b>▶</b>
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to		
Here		y are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer		
Joint return?	Yo	ur signature Date Your occupation	Dayti	ime phone number
See page 12.				
Keep a copy for your	Sp	ouse's signature. If a joint return, <b>both</b> must sign. Date Spouse's occupation		
records.	,			
Paid	Pri	nt/Type preparer's name Preparer's signature Date	Chec	ck 🗆 if
	Ce	cil Orchid		employed P0000001
Preparer	Fire	m's name ► Orchid Tax Firm's EIN ► 69		0000001
Use Only		m's address ▶ 765 Juniper St Arcadia FL 34269 Phone no.	- 5	300) 555-3636

	a Employee's social security number 400-00-1031	OMB No. 1545	5-0008	Safe, accurate, FAST! Use	e~	file	/isit the IRS website at www.irs.gov/efile
<b>b</b> Employer identification number (		•	1 V	Vages, tips, other compensa	ation	2 Federal in	come tax withheld
		49,4	64.00		7,139.00		
c Employer's name, address, and a	ZIP code		3 8	Social security wages		4 Social sec	curity tax withheld
Juniper Auto Sales				49,4	64.00		2,077.00
456 Juniper St			5 1	Medicare wages and tips		6 Medicare	tax withheld
Arcadia, FL 34269				49,4	64.00		717.00
			7 5	Social security tips		8 Allocated	tips
d Control number			9		1	10 Depender	nt care benefits
e Employee's first name and initial	Last name	Suff.	11	Nonqualified plans	1		uctions for box 12
Rachel Peony			13	statutory Retirement Thir mployee plan sick	d-party pay	12b	
123 Juniper St					o d e	d d	
Arcadia, FL 34269			14 0	other	1	12c	
					0	a l	
f Employee's address and ZIP cod	e						
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, e	tc. 19	Local income	tax 20 Locality name
69-0000022	<u>'</u>						

Wage and Tax Statement

5017

Department of the Treasury-Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

# SCHEDULE A (Form 1040)

**Itemized Deductions** 

OMB No. 1545-0074

2011

Attachment Sequence No. 07

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040.

► See Instructions for Schedule A (Form 1040).

internal Revenue Se						Sequence No. U7
Name(s) shown on		11040			Υοι	ur social security number
Rachel Peor	ıy					400-00-1031
Medical		<b>Caution.</b> Do not include expenses reimbursed or paid by others.				
and	1	Medical and dental expenses (see instructions)	1	0		
Dental	2	Enter amount from Form 1040, line 38 2 2 Multiply line 2 by 7.5% (.075)	3			
Expenses	3 ⊿	Multiply line 2 by 7.5% (.075)			4	
Taxes You	<u> </u>	State and local (check only one box):	T		7	
Paid	Ū	a  Income taxes, or )	5	656		
· u.u		<b>b</b> ☐ General sales taxes		333		
	6	Real estate taxes (see instructions)	6	1441		
	7	Personal property taxes	7			
	8	Other taxes. List type and amount ▶				
			8			
	9	Add lines 5 through 8			9	
Interest	10	Home mortgage interest and points reported to you on Form 1098	10	4017		
You Paid	11	Home mortgage interest not reported to you on Form 1098. If paid				
Note		to the person from whom you bought the home, see instructions				
Note. Your mortgage		and show that person's name, identifying no., and address ▶		044		
interest		WIORUM -K -				
deduction may		IVIGILU,_Z	11			
be limited (see instructions).	12	Points not reported to you on Form 1098. See instructions for	40			
,.	12	special rules	12 13			
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14			
		Add lines 10 through 14	<u> </u>		15	
Gifts to		Gifts by cash or check. If you made any gift of \$250 or more,				
Charity		see instructions.	16	120		
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 <b>must</b> attach Form 8283 if over \$500	17			
benefit for it,		Carryover from prior year	18			
see instructions.	19	Add lines 16 through 18			19	
Casualty and		0 11 11 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
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 Miscellaneous		job education, etc. Attach Form 2106 or 2106-EZ if required.	0.1			
Deductions	22	(See instructions.) ►	21 22			
Doudottollo		Tax preparation fees	22			
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶				
			23			
	24	Add lines 21 through 23	24			
	25	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, ente	r -0-		27	
Other	28	Other—from list in instructions. List type and amount ▶				
Miscellaneous						
Deductions					28	
Total	29	Add the amounts in the far right column for lines 4 through 28.				
Itemized		on Form 1040, line 40			29	
Deductions	30	If you elect to itemize deductions even though they are less t				
		deduction, check here				

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 17145C

Schedule A (Form 1040) 2011

#### **SCHEDULE B** (Form 1040A or 1040)

# **Interest and Ordinary Dividends**

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040A or 1040.

► See instructions on back.

Attachment Sequence No. **08** 

OMB No. 1545-0074

Name(s) shown on r		<u> </u>	Your	social securi		ber
RACHEL PEON	/			400-00-1		
Part I Interest	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ► BANK OF ARCADIA		Amo	ount 154	4
(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)			1			
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	2	Add the amounts on line 1	2			
the total interest shown on that form.	3 4	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3			
	Note	1040, line 8a	4	Λm	ount	
Part II	5	List name of payer ►		7		
Ordinary Dividends (See instructions on back 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	6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a				
on that form.	Note	1040, line 9a	6			
Part III	You m	nust complete this part if you (a) had over \$1,500 of taxable interest or ordinary divided account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign	gn tru:	st.	Yes	No
Foreign Accounts and Trusts	/a	At any time during 2011, did you have a financial interest in or signature authority that is comparable to signature authority) over a financial account in a f (such as a bank account, securities account, or other financial account)? See instructor exceptions and filing requirements for Form TD F 90-22.1	oreigr	country		V
(See instructions on back.)	ь 8	If "Yes," enter the name of the foreign country ►  During 2011, did you receive a distribution from, or were you the grantor of, or t foreign trust? If "Yes," you may have to file Form 3520. See instructions on back.				V

# Department of the Treasury

Internal Revenue Service

# **Installment Agreement Request**

▶ If you are filing this form with your tax return, attach it to the front of the return. Otherwise, see instructions.

OMB No. 1545-0074

Caution: Do not file this form if you are currently making payments on an installment agreement or can pay your balance due in full within 120 days. Instead, call 1-800-829-1040. If you are in bankruptcy or we have accepted your offer-in-compromise, see

Bank	<b>ruptcy or offer-in-compromise</b> on page	2.						
	quest is for Form(s) (for example, Form 1040)		and f	for tax year(s) (for example, 2010 and				
1	Your first name and initial	Last name			Y		al security number	r
	Rachel	Peony					00-00-1031	
	If a joint return, spouse's first name and initial	Last name			S	pouse's	social security nu	mber
	Current address (number and street). If you have a R	O box and no ho	me deliv	very enter your box number.			Apt. number	
	123 Juniper St	.o. box and no no	ino dom	ory, chief your box number.			, tpt. Hamboi	
	City, town or post office, state, and ZIP code. If a forei	gn address, enter ci	ty, provi	nce or state, and country. Follow the country	ry's practic	e for ente	l ering the postal code	).
	Arcadia FL 34269	-		·				
2	If this address is new since you filed you	ır last tax returr	n, ched	ck here				
3	800-555-1218	ópm	4	800-555-2424			10am	
	•	e for us to call		Your work phone number	Ext.	E	Best time for us to c	call
5	Name of your bank or other financial institution:		6	Your employer's name:				
	Bank of Arcadia			Juniper Auto Sales				
	Address			Address				
	789 Juniper St City, state, and ZIP code			456 Juniper St City, state, and ZIP code				
				•				
	Arcadia FL 34269	A		Arcadia FL 34269				
7	Enter the total amount you owe as show	n on vour toy r	oturo/	a) (or potice(a))		7	762	
7 8	Enter the amount of any payment you are					8	0	
9	Enter the amount you can pay each m			. ,			0	
_	interest and penalty charges. The char					9	100	
10	Enter the day you want to make your pa	•			28th ▶		15th	
11	If you want to make your payments by	electronic fund	s with	drawal from your checking acco	ount, see	e the in		fill in
	lines 11a and 11b. This is the most conv	enient way to r	nake y	our payments and it will ensure	that the	y are n	nade on time.	
<b>&gt;</b>	a Routing number 0 1 2 4 5	6 7 7 8						
<b>&gt;</b>	b Account number 4 0 5 2 5	3 7 6						
	I authorize the U.S. Treasury and its desthe financial institution account indicate to this account. This authorization is terminate the authorization. To revoke pthan 10 business days prior to the pprocessing of the electronic payments issues related to the payments.	d for payments to remain in fu payment, I mus ayment (settle	of my all forcest cont ment)	refederal taxes owed, and the fire the and effect until I notify the act the U.S. Treasury Financial date. I also authorize the fina	nancial in U.S. Tr Agent a ancial in	nstitutio easury at <b>1-80</b> 0 nstitutio	on to debit the Financial Age <b>0-829-1040</b> no ons involved ir	entry nt to later n the
Your si	gnature	Date		Spouse's signature. If a joint return, bot	t <b>h</b> must siç	jn.	Date	
Ger	neral Instructions	'		You can pay the full amount you    You want to request an online p				
Sectio	n references are to the Internal Revenue Code.			online for a payment agreement o	-	-	<i>Geer ippry</i> g	
Pur	oose of Form			Guaranteed installment agreeme				
•	orm 9465 to request a monthly installment plan	if you cannot pa	av	agreement cannot be turned down		•	we is not more tha	an
	amount you owe shown on your tax return (or	•	<b>~</b> y	<ul><li>\$10,000 and all three of the followi</li><li>During the past 5 tax years, you</li></ul>			e if filing a joint re	eturn)
-	ou). Generally, you can have up to 60 months t			have timely filed all income tax ret				
	stances, you can have longer to pay or your a red for an amount that is less than the amount	-	)	and have not entered into an insta	allment a	greemer	nt for payment of	
	rer, before requesting an installment agreemer	•		income tax.	nnot nov	the toy	owed in full when	a it io
consid	er other less costly alternatives, such as getting available credit on a credit card. If you have any	g a bank loan or	ıt	<ul> <li>The IRS determines that you can due and you give the IRS any info determination</li> </ul>				ı IL IS

determination.

• You are a business entity. If you are a business entity looking to enter into an installment agreement, see Form 433-D, Installment Agreement, in conjunction with Form 433-B, Collection Information Statement for

this request, call 1-800-829-1040.

Do not use Form 9465 if:

Businesses.

• You agree to pay the full amount you owe within 3 years and to

comply with the tax laws while the agreement is in effect.

# Test Scenario 2 Taxpayer: Sue Magnolia SSN: 400-00-1032

Test Scenario 2 includes the following forms:

- Form 1040
- Form W-2
- Schedule EIC
- Form 8867
- Form 8812
- Form 8888

Primary Date of Birth = January 7, 1970

1<sup>st</sup> dependent Date of Birth = April 24, 1992 Jane Wood

2<sup>nd</sup> dependent Date of Birth = May 6, 2010 Justin Wood

3<sup>rd</sup> dependent Date of Birth = July 11, 1973 Michael Magnolia

4<sup>th</sup> dependent Date of Birth = March 20, 1997 Lisa Salty

Additional Instructions: Use Self-Select Pin Method for On-line Filer
Taxpayer elects \$3 to Presidential Election Campaign

<b>1040</b>		ent of the Treasury—Internal F			20	<b>11</b>	OMPA	la 1545 0074	IDC Has O	mala . D		; :
For the year Jan 1–De		, or other tax year beginning	ille i	ax Retuin		2011, ending	OIVIB	No. 1545-0074	IRS USE C	· .	o not write or staple in thi e separate instructi	
Your first name and	· ·	, or other tax year beginning	Last n	ame	, 2	Lorr, ending		, 20			ur social security nu	
Sue			Magn	olia							0 0 0 0 1 0	
If a joint return, spor	use's first	name and initial	Last n								ouse's social security r	
Home address (num	nber and s	street). If you have a P.O. b	oox, see	instructions.					Apt. no.	<b>A</b>	Make sure the SSN(s	s) above
2030 Pecan St											and on line 6c are c	orrect.
City, town or post office	ce, state, a	nd ZIP code. If you have a fo	reign add	ress, also complete s	spaces b	elow (see inst	ructions)	•			residential Election Ca	
Monroe, LA 7120								1		iointl	ck here if you, or your spous y, want \$3 to go to this fund	
Foreign country nan	ne			Foreign pro	ovince/c	ounty		Foreign	postal code	a box	k below will not change you	r tax or
										refun	V 100 _	Spouse
Filing Status	1	Single		Caralia and Inciden		4					person). (See instruction	
Chack only one	2	Married filing jointly	•	•				qualifying pers d's name here.		d but i	not your dependent, er	nter this
Check only one box.	3	Married filing separ and full name here.		nter spouse's S	on abo	ve <b>5</b>		alifying widow		lepen	dent child	
	6a	✓ Yourself. If some		n claim vou as a	denen				(OI) WILLI	)	Boxes checked	
Exemptions	b	Spouse			аорон	done, <b>do</b> ne				: }	on 6a and 6b	1
	c	Dependents:		(2) Dependent	s	(3) Depend	dent's	(4) ✓ if child			No. of children on 6c who:	4
	(1) First	name Last nam	е	social security nur	nber	relationship	to you	qualifying for o		it	<ul><li>lived with you</li><li>did not live with</li></ul>	4
	Jane	Wood		4 0 0 0 0 1	0 5 0	daughter					you due to divorce or separation	
If more than four dependents, see	Justin	n Wood		4 0 0 0 0 1	0 5 1	grandsor	1	~			(see instructions)	_
instructions and	Micha	nel Magnolia		4 0 0 0 0 1	0 5 2	brother			]	_	Dependents on 6c not entered above	
check here ►	Lisa			4 0 0 0 0 1	0 5 3	niece			<u>'</u>	_	Add numbers on	5
	d	Total number of exen									lines above <b>&gt;</b>	
Income	7	Wages, salaries, tips,		, ,						7		_
	8a b	Taxable interest. Atta				8b				8a		+
Attach Form(s)	9a	Tax-exempt interest.  Ordinary dividends. A				· · · OD				9a		
W-2 here. Also	b	Qualified dividends	illacii O	cricadic B ii requ	anca	9b			Т.	Ja		+
attach Forms W-2G and	10	Taxable refunds, credits, or offsets of state and local income taxes								10		
1099-R if tax	11	Alimony received .								11		
was withheld.	12	Business income or (	loss). At	tach Schedule C	or C-F	ΞZ	.).[		[	12		
lf	13	Capital gain or (loss).	Attach	Schedule D if re	quired.	If not requ	ired, cl	neck here		13		
If you did not get a W-2,	14	Other gains or (losses	s). Attac	h Form 4797 .		7				14		
see page 20.	15a	IRA distributions .	15a	1			axable a			15b		
	16a	Pensions and annuities							:.· <u>-</u>	16b		_
Enclose, but do	17	Rental real estate, roy		• •	•	-	-		- F	17		_
not attach, any	18 19	Farm income or (loss) Unemployment comp								18 19		+
payment. Also, please use	20a	Social security benefits	1	1				amount .		20b		+
Form 1040-V.	21	<u> </u>								21		
	22	Other income. List type Combine the amounts in	n the far	right column for li	nes 7 th	rough 21. Tl	nis is yo	ur <b>total incom</b>	ie ▶	22		
	23	Educator expenses				. 23	3					
Adjusted	24	Certain business expens	ses of re	servists, performin	g artists	s, and						
Gross Income		fee-basis government of	fficials. A	ttach Form 2106 o	r 2106-l	EZ <b>24</b>						
IIICOIIIE	25	Health savings accou										
	26	Moving expenses. At							+			
	27	Deductible part of self-e							+			
	28 29	Self-employed SEP, Self-employed health							+			
	30	Penalty on early with							+			
	31a	Alimony paid <b>b</b> Reci							+			
	32	IRA deduction										
	33	Student loan interest					3	30	00			
	34	Tuition and fees. Atta	ch Forn	n 8917 .     .		34			$\perp$			
	35	Domestic production a					_					
	36	Add lines 23 through								36		
	37	Subtract line 36 from	iine 22.	ı nıs ıs your <b>adj</b> ı	usted (	gross inco	me			37	I	

Form 1040 (2011	)				Version A	Page <b>2</b>
T	38	Amount from line 37 (adjusted gross income)		38		
Tax and	39a	Check \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \				
Credits		if: Spouse was born before January 2, 1947, Blind. checked				
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, check he				
Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (see left ma	<del>_</del>	40		
for— • People who	41	Subtract line 40 from line 38		41		-
check any	42	Exemptions. Multiply \$3,700 by the number on line 6d		42		+
box on line 39a or 39b <b>or</b>	43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter		43		_
who can be claimed as a	44	Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c		44		+
dependent,		_ · · · · - · · — · · · — — —		45		+
see instructions.	45	Alternative minimum tax (see instructions). Attach Form 6251				+
All others:	46	Add lines 44 and 45	•	46		+
Single or	47	Foreign tax credit. Attach Form 1116 if required 47		-		
Married filing separately,	48	Credit for child and dependent care expenses. Attach Form 2441		-		
\$5,800	49	Education credits from Form 8863, line 23		-		
Married filing jointly or	50	Retirement savings contributions credit. Attach Form 8880 50		-		
Qualifying	51	Child tax credit (see instructions)		-		
widow(er), \$11,600	52	Residential energy credits. Attach Form 5695				
Head of	53	Other credits from Form: a 3800 b 8801 c 53				
household, \$8,500	54	Add lines 47 through 53. These are your <b>total credits</b>	-1 -1	54		
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0		55		
Other	56	Self-employment tax. Attach Schedule SE		56		
Taxes	57	Unreported social security and Medicare tax from Form: a 4137 b 8	919	57		
Taxes	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if requ	iired	58		
	59a	Household employment taxes from Schedule H		59a		
	b	First-time homebuyer credit repayment. Attach Form 5405 if required		59b		
	60	Other taxes. List code(s) from instructions		60		
	61	Add lines 55 through 60. This is your <b>total tax</b>		61		
Payments	62	Federal income tax withheld from Forms W-2 and 1099 <b>62</b>				
T dyments	63	2011 estimated tax payments and amount applied from 2010 return 63				
If you have a	64a	Earned income credit (EIC) 64a				
qualifying	b	Nontaxable combat pay election 64b				
child, attach Schedule EIC.	65	Additional child tax credit. Attach Form 8812 65				
Goricadic Ero:	66	American opportunity credit from Form 8863, line 14 66				
	67	First-time homebuyer credit from Form 5405, line 10 67				
	68	· · · · · · · · · · · · · · · · · · ·		-		
		·				
	69	Excess social security and tier 1 RRTA tax withheld 69				
	70	Credit for federal tax on fuels. Attach Form 4136		-		
	71 70	Credits from Form: <b>a</b> 2439 <b>b</b> 8839 <b>c</b> 8801 <b>d</b> 8885 <b>71</b>				
Def:	72	Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	•	72		-
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you	· —	73		-
	74a	Amount of line 73 you want <b>refunded to you.</b> If Form 8888 is attached, check her		74a		+
Direct deposit?	► b	Routing number	Savings			
See instructions.	► d	Account number				
	75	Amount of line 73 you want applied to your 2012 estimated tax ▶ 75				
Amount You Owe	76	<b>Amount you owe.</b> Subtract line 72 from line 61. For details on how to pay, see ins	structions	76		
tou Owe	77	Estimated tax penalty (see instructions)			<u> </u>	
Third Party	Do	you want to allow another person to discuss this return with the IRS (see instruction	ons)?	. Com	plete below.	No
Designee		signee's Mark Magnolia Phone 800-555-3651	Personal identif	ication		
-	nar	ne ▶ no. ▶	number (PIN)	)	8 2 3 1	l 6
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and st				belief,
Here		y are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all informat	ion of which prepa		-	
Joint return?	YO	ur signature Date Your occupation		Daytir	me phone number	
See page 12. Keep a copy						
for your	Sp	ouse's signature. If a joint return, <b>both</b> must sign.  Date  Spouse's occupation				
records.						
Paid	Pri	nt/Type preparer's name Preparer's signature Date	•	Checl	k 🗆 if PTIN	
Preparer	Cec	il Orchid			mployed P00000	0001
•	Fire	n's name ► Monroe Accounting Fi	rm's EIN ► 69		0000003	
Use Only	Fire	n's address ► 401 Pecan St. Monroe I A 71201	none no.		800-555-2712	

a Empl	oyee's social security number 400-00-1032	OMB No. 154	5-0008	Safe, accurate, FAST! Use	rf	Visit the www.irs.	IRS website at gov/efile
<b>b</b> Employer identification number (EIN)			1 Wa	ges, tips, other compensation	2	Federal income ta	ax withheld
69-00	00004			27,35	0		1,000
c Employer's name, address, and ZIP code			<b>3</b> So	cial security wages	4	Social security tax	x withheld
Brushy Creek Enterprises				27,35	0		1,149
5555 Pecan St			<b>5</b> Me	dicare wages and tips	6	Medicare tax with	held
Monroe, LA 71201				27,35	0		397
			<b>7</b> So	cial security tips	8	Allocated tips	
d Control number			9		10	Dependent care b	penefits
e Employee's first name and initial Last	name	Suff.		nqualified plans	12a	See instructions	for box 12
Sue Magnolia			13 Stat emp	utory Retirement Third-party lloyee plan sick pay	12k	)	
2030 Pecan St					o d e		
Monroe, LA 71201			<b>14</b> Oth	er	120	:	
					12c		
f Employee's address and ZIP code						<u> </u>	
15 State Employer's state ID number	16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc.	<b>19</b> Lo	cal income tax	20 Locality name
LA 69-000005	27,350		500				

Wage and Tax Statement

5017

Department of the Treasury-Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

SCHEDULE EIC (Form 1040A or 1040)

Department of the Treasury

Internal Revenue Service (99)

# **Earned Income Credit**

Qualifying Child Information



OMB No. 1545-0074

2011

Attachment Sequence No. **43** Your social security number

400-00-1032

Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

Name(s) shown on return

Sue Magnolia

Before you begin:

- See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, to make sure that (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 the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 of schedule 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	Chil	d 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  Jane	Last name Wood	First name Michael	Last name  Magnolia	First name  Justin	Last name Wood	
2	Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2011. If your child was born and died in 2011 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.	400-00-10	050	400-00	0-1052	400-	00-1051	
3	Child's year of birth	Year 1 9  If born after 1992 an younger than you (or filing jointly), skip ling to line 5.	your spouse, if	Year 1 9 If born after 1992 younger than you filing jointly), skip go to line 5.	or your spouse, if	If born after 199 younger than yo	0 1 0 22 and the child was in (or your spouse, if the lines 4a and 4b;	
4 :	<b>a</b> Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?	Yes.  Go to line 5.	No.	Yes.  Go to line 5.	No.	Yes.  Go to line 5.	No.  Continue.	
_	Was the child permanently and totally disabled during any part of 2011?	00	No. child is not a ifying child.	00	No. ne child is not a palifying child.		No. The child is not a qualifying child.	
5	Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	Daughter		Brother		Grandson		
6	Number of months child lived with you in the United States during 2011							
	<ul> <li>If the child lived with you for more than half of 2011 but less than 7 months, enter "7."</li> <li>If the child was born or died in 2011 and your home was the child's home for the entire time he or she was alive during 2011, enter "12."</li> </ul>	B  Do not enter more months.	months	Do not enter momonths.	months  ore than 12	Do not enter r	months	

Form **8867** 

**Paid Preparer's Earned Income Credit Checklist** 

OMB No. 1545-1629

20**11** 

Department of the Treasury Internal Revenue Service

**SUE MAGNOLIA** 

Taxpayer name(s) shown on return

► To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.

1040EZ. Attachment Sequence No. 177
Taxpayer's social security number

400-00-1032

For th	e definitions of the following terms, see <b>Pub. 596</b> .		
Part		time Stud	ient
1	Enter preparer's name and PTIN as shown on return ► CECIL ORCHID P00000001		
2	Is the taxpayer's filing status married filing separately?	☐ Yes	<b>☑</b> No
	▶ If you checked "Yes" on line 2, stop; the taxpayer cannot take the EIC. Otherwise, continue.		
3	Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work or is valid for EIC purposes? See the instructions before answering	✓ Yes	☐ No
	▶ If you checked "No" on line 3, stop; the taxpayer cannot take the EIC. Otherwise, continue.		
4	Is the taxpayer filing Form 2555 or Form 2555-EZ (relating to the exclusion of foreign earned income)?	☐ Yes	✓ No
5a	Was the taxpayer a nonresident alien for any part of 2011?	☐ Yes	✓ No
b	Is the taxpayer's filing status married filing jointly?	☐ Yes	<b>☑</b> No
	► If you checked "Yes" on line 5a and "No" on line 5b, stop; the taxpayer cannot take the EIC. Otherwise, continue.		
6	Is the taxpayer's <b>investment income</b> more than \$3,150? See Rule 6 in Pub. 596 before answering	☐ Yes	<b>☑</b> No
	▶ If you checked "Yes" on line 6, stop; the taxpayer cannot take the EIC. Otherwise, continue.		
7	Could the taxpayer, or the taxpayer's spouse if filing jointly, be a <b>qualifying child</b> of another person for 2011? If the taxpayer's filing status is married filing jointly, check "No." Otherwise, see Rule 10 (Rule 13 if the taxpayer does not have a qualifying child) in Pub. 596 before answering	☐ Yes	<b>☑</b> No
	▶ If you checked "Yes" on line 7, stop; the taxpayer cannot take the EIC. Otherwise, go to Part II or Part III, whichever applies.		
For Pa	perwork Reduction Act Notice, see page 4. Cat. No. 26142H		Form <b>8867</b> (2011

orm 88	967 (2011)			Page <b>2</b>
Part				
	<b>Caution.</b> If there is more than one child, complete lines 8 through 14 for one child before going to the next column.	Child 1	Child 2	Child 3
8	Child's name	JANE WOOD	M MAGNOLIA	JUSTIN WOOD
9	Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them?	✓ Yes □ No	✓ Yes □ No	✓ Yes □ No
10	<ul> <li>Is either of the following true?</li> <li>The child is unmarried, or</li> <li>The child is married, can be claimed as the taxpayer's dependent, and is not filing a joint return (or is filing it only as a claim for refund).</li> </ul>	✓ Yes □ No	✓ Yes □ No	✓ Yes □ No
11	Did the child live with the taxpayer in the United States for over half of the year? See the instructions before answering	✓Yes □ No	✓ Yes □ No	✓ Yes □ No
12	Was the child (at the end of 2011)—  • Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly),			
	<ul> <li>Under age 24, a full-time student, and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), or</li> </ul>			
	• Any age and permanently and totally disabled?	✓ Yes □ No	✓ Yes No	✓ Yes □ No
13a	Could any other person check "Yes" on lines 9, 10, 11, and 12 for the child?	☐Yes ✓ No	☐Yes ☑No	☐Yes ☑No
	If you checked "No" on line 13a, go to line 14. Otherwise, go to line 13b.			
b c	Enter the child's relationship to the other person(s)	☐Yes ☐ No ☐Don't know	☐Yes ☐No ☐Don't know	☐Yes ☐No ☐Don't know
	If you checked "Yes" on line 13c, go to line 14. If you checked "No," the taxpayer cannot take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked "Don't know," explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, see the Note at the bottom of this page.	20	11	
14	Does the qualifying child have an SSN that allows him or her to work or is valid for EIC purposes? See the instructions before answering If you checked "No" on line 14, the taxpayer cannot take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the Note at the bottom of this page. If you checked "Yes" on line 14, continue.	✓Yes □ No	v Yes □ No	☑Yes □No
15	Are the taxpayer's <b>earned income</b> and <b>adjusted gross income</b> each less than the limit that applies to the taxpayer for 2011? See Pub. 596 for the limit			✓Yes □No
	If you checked "No" on line 15, stop; the taxpayer cannot take the EIC. If you checked "Yes" on line 15, the taxpayer can take the EIC. Complete Schedule EIC and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if Form 8862 must be filed. Go to line 20.			
	<b>Note.</b> If you checked " <b>No</b> " on line 13c or 14 but there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children). Also do this if you checked " <b>Don't know</b> " on line 13c and the taxpayer is not taking the EIC based on this child.			

Page 3

Form 8867 (2011)

Part	III Taxpayers Without a Qualifying Child		
16	Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period. See Pub. 596.)	☐ Yes	□ No
	▶ If you checked "No" on line 16, stop; the taxpayer cannot take the EIC. Otherwise, continue.		
17	Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2011?	☐ Yes	□ No
	▶ If you checked "No" on line 17, stop; the taxpayer cannot take the EIC. Otherwise, continue.		
18	Is the taxpayer, or the taxpayer's spouse if filing jointly, eligible to be claimed as a dependent on anyone else's federal income tax return for 2011? If the taxpayer's filing status is married filing jointly, check "No."	☐ Yes	□ No
	▶ If you checked "Yes" on line 18, stop; the taxpayer cannot take the EIC. Otherwise, continue.		
19	Are the taxpayer's <b>earned income</b> and <b>adjusted gross income</b> each less than the limit that applies to the taxpayer for 2011? See Pub. 596 for the limit	☐ Yes	☐ No
	▶ If you checked "No" on line 19, stop; the taxpayer cannot take the EIC. If you checked "Yes" on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if Form 8862 must be filed. Go to line 20.		
Part	IV Due Diligence Requirements	I	
20	Did you complete Form 8867 based on current information provided by the taxpayer or reasonably		
	obtained by you?	✓ Yes	□ No
21	Did you complete the EIC worksheet found in the Form 1040, 1040A, or 1040EZ instructions (or your		
	own worksheet that provides the same information as the 1040, 1040A, or 1040EZ worksheet)?	✓ Yes	□ No
22	Did you comply with the knowledge requirements? (To comply with the knowledge requirements, you must not know or have reason to know that any information used to determine the taxpayer's eligibility for, and the amount of, the EIC is incorrect. You may not ignore the implications of information furnished to or known by you, and you must make reasonable inquiries if the information furnished appears to be incorrect, inconsistent, or incomplete. At the time you make these inquiries, you must		
	document in your files the inquiries you made and the responses you received.)	✓ Yes	☐ No
23	Did you keep the following records?  • Form 8867 (or your own form or files),  • The EIC worksheet(s) or your own worksheet(s), and  • A record of how, when, and from whom the information used to prepare the form and worksheet(s)		
	was obtained	✓ Yes	☐ No
	▶ If you checked "Yes" on lines 20, 21, 22, and 23, and keep the records described on line 23 for 3 years (see instructions), you have complied with all the due diligence requirements.		
	▶ If you checked " <b>No</b> " on line 20, 21, 22, or 23, you have not complied with all the due diligence requirements and may have to pay a \$100 penalty for each failure to comply.		

# **General Instructions**



**Do not** use this form for a year before 2011. For 2009 or 2010, use the December 2009 version of this form.

#### What's New

This form, which is completed only by paid preparers, must be attached to the tax return of any taxpayer claiming the earned income credit if a preparer was paid to complete the return.

## **Purpose of Form**

Paid preparers of federal income tax returns or claims for refund involving the earned income credit (EIC) must meet the due diligence requirements in determining if the taxpayer is eligible for, and the amount of, the EIC. Failure to do so could result in a \$100 penalty for each failure. See Internal Revenue Code section 6695(g) and Part IV of this form.

Form 8867 (2011) Par

# **Specific Instructions**

#### Line 2

If the taxpayer was married at the end of the year, he or she must usually file a joint return to take the EIC. However, if the taxpayer and his or her spouse did not live together for the last 6 months of the year, the taxpayer may be eligible to use the head of household filing status. See Pub. 501 for details.

#### l ine 3

For purposes of taking the EIC, an SSN issued by the Social Security Administration (SSA) is not valid if "Not Valid for Employment" is printed on the social security card **and** the number was issued solely to apply for or receive a federally funded benefit. Any other SSN issued by the SSA is valid for EIC purposes. You may find it useful to look at the social security card.

#### Line 8

Enter only the child's first name unless more than one child has the same first name. In that case, enter other identifying information to distinguish between the two children.

#### Line 9

An **adopted child** is treated as the taxpayer's child by blood. An adopted child is a legally adopted child of the taxpayer, or an individual who is lawfully placed with the taxpayer for legal adoption by the taxpayer.

A **descendant** usually refers to a grandchild or great-grandchild of the taxpayer, or to a child, grandchild, or great-grandchild of the taxpayer's brother, sister, stepbrother, or stepsister.

A **foster child** is a child placed with the taxpayer by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

#### Line 10

If the child is married but is not filing a joint return (or is filing it only as a claim for refund) and the child's other parent claimed him or her as a dependent under the special rules for children of divorced or separated parents, check "Yes."

#### Line 11

Even if the child did not live with the taxpayer for the required time, check "Yes" if the exception for a child who was born or died during the year applies. Also, temporary absences may count as time lived at home. Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period. For details, see Pub. 596.

#### Line 12

If you checked "No" on line 9, 10, 11 or 12, but there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children). If the taxpayer does not have a qualifying child, go to Part III to see if the taxpayer can take the EIC for taxpayers who do not have a qualifying child.

#### Line 13c

If you checked "Yes" on line 13a, the child meets the conditions to be a qualifying child of both the taxpayer and at least one other person. However, only one of those persons can treat the child as a qualifying child and take, if otherwise eligible, all of the following tax benefits using that child: the child's dependency exemption, the child tax credit, head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, and the EIC. The other person(s) cannot take the EIC for people who do not have a qualifying child. In addition, the other person cannot take any of the six tax benefits listed above unless he or she has a different qualifying child. (There is an exception to this rule if the

special rule for divorced or separated parents applies, because the noncustodial parent can claim an exemption and the child tax credit for the child; see *Rule 9* in Pub. 596.)

**Tiebreaker rules.** To determine which person can treat the child as a qualifying child, the following tiebreaker rules apply.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time during the year. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for the year.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for the year.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for the year, but only if that person's AGI is higher than the highest AGI of any of the child's parents who can claim the child.

For examples and details, see Pub. 596.

In most cases, the taxpayer should be able to tell you whether his or her AGI is higher than the AGI of the child's parents or other person. If you answer "Don't know," you may not have met the due diligence requirements described in Part IV of this form.

#### Line 14

See the line 3 instructions for the definition of a valid SSN. If the child does not have a valid SSN because he or she was born and died during the year, check "Yes."

#### Line 23

You must keep the records described on line 23 for 3 years. The 3-year period begins the June 30th following the date you give the return or claim to the taxpayer to sign. These records may be kept on paper or electronically in the manner described in Revenue Procedure 97-22 (or later update). Revenue Procedure 97-22 is on page 9 of Internal Revenue Bulletin 1997-13, which is available at <a href="https://www.irs.gov/pub/irs-irbs/irb97-13.pdf">www.irs.gov/pub/irs-irbs/irb97-13.pdf</a>.

Paperwork Reduction Act Notice. We ask for you to obtain the information on this form to carry out the Internal Revenue laws of the United States. You are required to obtain this information.

You are not required to obtain the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 10 min.; **Learning about the law or the form**, 14 min.; and **Preparing the form**, 48 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send the form to this address. Instead, keep it for your records.

# **Additional Child Tax Credit**

1040 1040A 1040NR 8812 OMB No. 1545-0074

Attachment

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

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Sequence No. 47

Your social security number

Sue M	agnolia			400-00-1032
Part	All 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).	1	2000
	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	2	
3	Subtract line 2 fr	om line 1. If zero, <b>stop</b> ; you cannot take this credit	3	
4a	Earned income (s	see instructions on back)		
b	back)	hbat pay (see instructions on		
5		line 4a more than \$3,000?		
	_	line 5 blank and enter -0- on line 6.		
		et \$3,000 from the amount on line 4a. Enter the result		
6		ount on line 5 by 15% (.15) and enter the result	6	
	•	eve three or more qualifying children?		
		6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the <b>smaller</b> or line 6 on line 13.	<sup>‡</sup>	
		6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13 rise, go to line 7.	٠-	
Part		Filers Who Have Three or More Qualifying Children		
7	Withheld social s If married filing	security and Medicare taxes from Form(s) W-2, boxes 4 and 6. g jointly, include your spouse's amounts with yours. If you		
		road, see instructions on back	-	
8	1040 filers:	Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 60.		
	1040A filers:	Enter -0 8		
	1040NR filers:	Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 59.		
9	Add lines 7 and 8	3		
10	1040 filers:	Enter the total of the amounts from Form 1040, lines 64a and 69.		
	1040A filers:	Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 44		
		(see instructions on back).		
	1040NR filers:	Enter the amount from Form 1040NR, line 64.		
11	Subtract line 10 f	From line 9. If zero or less, enter -0	11	
12	Enter the larger	of line 6 or line 11	12	
		maller of line 3 or line 12 on line 13.		
Part		al Child Tax Credit		
13	This is your ac	lditional child tax credit	13	
		1040 1040 1040	0 <b>A</b>	Enter this amount on Form 1040, line 65, Form 1040A, line 42, or Form 1040NR, line 62.

# Form **8888**

Department of the Treasury Internal Revenue Service

# Allocation of Refund (Including Savings Bond Purchases)

► See separate instructions.

► Attach your income tax return.

OMB No. 1545-0074

2011 Attachment Sequence No. 56

Name(s) shown on return

Your social security number

Pa	rt I Direct Deposit			
	Complete this part if you want us to directly deposi	it a portion of your refund to one or more accounts.		
1a	Amount to be deposited in first account		1a	
b	Routing number	▶c ☐ Checking ☐ Savings		
d	Account number			
2a	Amount to be deposited in second account		2a	
b	Routing number	▶c ☐ Checking ☐ Savings		
d	Account number			
3а	Amount to be deposited in third account		3a	
b	Routing number	▶c ☐ Checking ☐ Savings		
d	Account number			
Pa	U.S. Series I Savings Bond Purchases Complete this part if you want to buy paper bonds			
CAUTI	If a name is entered on line 5c or 6c below, co-ow		oox is o	checked.
4	Amount to be used for bond purchases for yourself	(and your spouse, if filing jointly)	4	
5a	Amount to be used to buy bonds for yourself, your s	spouse. <b>or</b> someone else	5a	
b	Enter the owner's name (First then Last) for the bond			
С	If you would like to add a co-owner or beneficiary, enter	er the name here (First then Last). If beneficiary, als	o chec	k here ▶ □
6a	Amount to be used to buy bonds for yourself, your s	enouse <b>or</b> comeone also	6a	1
b	Enter the owner's name (First Last) for the bond reg	•	- Ou	
С	If you would like to add a co-owner or beneficiary, enter	er the name here (First then Last). If beneficiary, als	o chec	sk here ► □
Pa	t III Paper Check			
	Complete this part if you want a portion of your refu	fund to be sent to you as a check.		
7 Par	Amount to be refunded by check		. 7	
8	Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must	t equal the overpayment amount shown on vour		
-			8	
For	Paperwork Reduction Act Notice, see your tax return ins	•		Form <b>8888</b> (201

# Test Scenario 3 Taxpayer: Romeo Marigold SSN: 400-00-1033

Test Scenario 3 includes the following forms:

- Form 1040
- Form W-2
- Schedule E
- Form 8880
- Form 3903

Taxpayer Date of Birth = December 10, 1963

Dependent Date of Birth = July 27, 1942

Additional Instructions: Assume EIC amount on Form 1040 line 64a = 0Form 3903 – Distance Test Worksheet

#### Form 3903



To see if you meet the distance test, you can use the worksheet below.

# **Distance Test Worksheet**

Keep a Copy for Your Records



				_			
ı	er of miles from your old home r new workplace	1	75	miles			
ı	er of miles from your old home r old workplace	2	7	miles			
3. Subtra	ct line 2 from line 1. If zero or						
less, e	nter -0	3	68	miles			
Is line 3	at least 50 miles?						
✓ Yes.	You meet this test.						
No. You do not meet this test. You cannot deduct your moving expenses. Do not complete Form 3903.							

Time test met.

<b>1040</b>		ent of the Treasury—Internal			(99)	20	011	0.45					
For the year land 1 De		Individual Inco		ax Re	turn		2011 anding	OMB	No. 1545-0074	IRS Use C	<del>_</del>	o not write or staple in the separate instruction	•
Your first name and	· ·	, or other tax year beginning	Last na	ame		, 4	2011, ending		, 20			ur social security nu	
Romeo			Marig									0 0 0 0 1 0	
If a joint return, spo	use's first	name and initial	Last na									ouse's social security	
Home address (num	nber and s	street). If you have a P.O.	box, see i	instructio	ns.					Apt. no.	•	Make sure the SSN	(s) above
123 Mulberry St												and on line 6c are	correct.
City, town or post office	ce, state, a	nd ZIP code. If you have a fo	oreign add	ress, also	complete	spaces b	elow (see ins	tructions	).			residential Election Ca	
Bishop, CA 9351									1-		iointl	ck here if you, or your spou y, want \$3 to go to this fun	
Foreign country nar	ne			F	oreign pr	ovince/c	ounty		Foreign	postal code		k below will not change you	ur tax or
												V Tou	Spouse
Filing Status		Single	/aa.a. id	fanlıan	a bad i		4					person). (See instruct	
Check only one	2 3	<ul><li>Married filing jointly</li><li>Married filing sepa</li></ul>		•			VA		ild's name here.		u but i	not your dependent, e	enter triis
box.	J	and full name here		iller spo	use s o	SIN abo	5		ualifying widow		depen	dent child	
	6a	✓ Yourself. If some	eone car	n claim v	ou as a	depen	dent. <b>do n</b>				. 1	Boxes checked	
Exemptions	b	Spouse									. }	on 6a and 6b No. of children	1
	С	Dependents:			Dependent		<b>(3)</b> Deper		(4) ✓ if child qualifying for			on 6c who: • lived with you	
	(1) First	name Last nan	пе	social	security nu	ımber	relationshi	to you		age 15)		<ul> <li>did not live with</li> </ul>	
If more than four	Ralph	Marigold		4 0 0	0 0 1	0 5 5	parent			]		you due to divorce or separation	•
dependents, see									L	<u>]</u>		(see instructions)  Dependents on 6c	
instructions and										<u>]</u> 7	_	not entered above	
check here ►	d	Total number of exer	mntions	claimed								Add numbers on lines above ▶	2
	7	Wages, salaries, tips					<u> </u>	• •	<u> </u>		7	illies above	
Income	, 8а	Taxable interest. Att									- <u>′</u> 8а	8	38
	b	Tax-exempt interest					8						
Attach Form(s) W-2 here, Also	9a	Ordinary dividends.	Attach S	chedule	B if req	juired					9a		
attach Forms	b	Qualified dividends 9b											
W-2G and	10	Taxable refunds, credits, or offsets of state and local income taxes									10		
1099-R if tax was withheld.	11	Alimony received									11	410	00
	12	Business income or (loss). Attach Schedule C or C-EZ								· 📙 📗	12 13		
If you did not	13 14	Other gains or (loss)				equirea.	ii not requ	iirea, c	neck here		14		
get a W-2,	15a	IRA distributions .	15a		4131 .		b 1	· · axable	amount .		15b		
see page 20.	16a	Pensions and annuitie									16b		
	17	Rental real estate, ro		_	hips, S	corpora					17		
Enclose, but do not attach, any	18	Farm income or (loss	s). Attach	Sched	ule F .					[	18		
payment. Also,	19	Unemployment com	pensatio	n							19		
please use	20a	Social security benefit					b 1	axable	amount .		20b		
Form 1040-V.	21	Other income. List ty Combine the amounts	pe and a	amount	ımp for l	inoo 7 th	rough 01 T	hio io w	our total incom		21		
	22								our <b>total incon</b>	ie 🕨	22		
Adjusted	23 24	Educator expenses Certain business exper		 sarviete i				3					
Gross		fee-basis government of		′ '		U	·	4					
Income	25	Health savings accor											
	26	Moving expenses. A	ttach Fo	rm 3903			2	6					
	27	Deductible part of self-	employm	ent tax. A	Attach So	chedule	SE . 2	7					
	28	Self-employed SEP, SIMPLE, and qualified plans 28											
	29	Self-employed health								+			
	30	Penalty on early with								+			
	31a 32	Alimony paid <b>b</b> Rec		-					100	20			
	33	IRA deduction Student loan interest							100	-			
	34	Student loan interest deduction							+				
	35	Domestic production a											
	36	Add lines 23 through						_			36		
	37	Subtract line 36 from									37		

Form 1040 (2011	l)			Vers	Page <b>2</b>
Toy and	38	Amount from line 37 (adjusted gross income)	38		
Tax and	39a	Check \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \			
Credits		if: Spouse was born before January 2, 1947, ☐ Blind. checked ▶ 39a			
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b  39b			
Deduction for—	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40		
People who	41	Subtract line 40 from line 38	41		
check any box on line	42	Exemptions. Multiply \$3,700 by the number on line 6d	42		
39a or 39b <b>or</b> who can be	43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43		
claimed as a	44	Tax (see instructions). Check if any from: a  Form(s) 8814 b  Form 4972 c  962 election	44		
dependent, see	45	Alternative minimum tax (see instructions). Attach Form 6251	45		
instructions.  • All others:	46	Add lines 44 and 45	46		
Single or	47				
Married filing separately,	48				
\$5,800	49				
Married filing jointly or	50	Retirement savings contributions credit. Attach Form 8880 50			
Qualifying	51	Child tax credit (see instructions)			
widow(er), \$11,600	52	Residential energy credits. Attach Form 5695			
Head of household,	53	Other credits from Form: a 3800 b 8801 c 53		l.	
\$8,500	54	Add lines 47 through 53. These are your <b>total credits</b>	54		
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0	55		
Other	56	Self-employment tax. Attach Schedule SE	56		
Taxes	57	Unreported social security and Medicare tax from Form: <b>a</b> 4137 <b>b</b> 8919	57		
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58		
	59a	Household employment taxes from Schedule H	59a		
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b		
	60	Other taxes. List code(s) from instructions	60		
	61	Add lines 55 through 60. This is your <b>total tax</b>	61		
Payments	62	Federal income tax withheld from Forms W-2 and 1099 62  2011 estimated tax payments and amount applied from 2010 return  63			
If you have a	63 64a	2011 estimated tax payments and amount applied from 2010 return  Earned income credit (EIC) . NO 64a			
qualifying	b	Nontaxable combat pay election 64b			
child, attach Schedule EIC.	65	Additional child tax credit. Attach Form 8812 65			
Ochedule Lio.	66	American opportunity credit from Form 8863, line 14 66			
	67	First-time homebuyer credit from Form 5405, line 10 67			
	68	Amount paid with request for extension to file 68			
	69	Excess social security and tier 1 RRTA tax withheld 69			
	70	Credit for federal tax on fuels. Attach Form 4136 <b>70</b>			
	71	Credits from Form: <b>a</b> 2439 <b>b</b> 8839 <b>c</b> 8801 <b>d</b> 8885 <b>71</b>			
	72	Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	72		•
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>overpaid</b>	73		
	74a	Amount of line 73 you want <b>refunded to you.</b> If Form 8888 is attached, check here . •	74a		
Direct deposit?	► b	Routing number 0 1 2 3 4 5 6 7 2 ▶ c Type: ✓ Checking ☐ Savings			
See	► d	Account number 7 2 2 3 6 0 2			
instructions.	75	Amount of line 73 you want applied to your 2012 estimated tax ▶ 75			
Amount	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76		
You Owe	77	Estimated tax penalty (see instructions)			_
Third Party	Do	you want to allow another person to discuss this return with the IRS (see instructions)? Ves	. Com	plete below.	☐ No
Designee		signee's Jack Marigold Phone 800-555-1702 Personal identifinumber (PIN)	cation	8 2	3 1 6
Cian					
Sign		of my knowledge any knowledge.	e and belief,		
Here Joint return?		y are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which prepa ur signature   Your occupation		me phone numb	per
See page 12.		Sales Associate	1	800-555-4	1262
Keep a copy	Sn.	ouse's signature. If a joint return, <b>both</b> must sign.  Date  Spouse's occupation		550-555-4	
for your records.	J Sp	occos o digratario. Il a joint rotarii, <b>botii</b> rinast digii.			
-	Pri	nt/Type preparer's name		PTIN	N
Paid		il Orchid	Chec self-e	k 🔲 if 📗	00000009
Preparer	_	m's name ► Bishop Tax Service Firm's EIN ► 69		00000	
Use Only		800-555-644			

	social security number 0-00-1033	OMB No. 1545	5-0008	Safe, accurate, FAST! Use	IRS	file		IRS website at .gov/efile
<b>b</b> Employer identification number (EIN)  69-00000			<b>1</b> Wa	ges, tips, other con	npensation 5,262		al income ta	ax withheld 200
c Employer's name, address, and ZIP code	) <i>/</i>		3 So	cial security wage			security tax	
Ribs Company			0 00	olal scoulity wage	5,262		occurry ta	221
456 Mulberry St	<b>5</b> Me	dicare wages and	l tips	6 Medic	are tax with	nheld		
Bishop, CA 93512			5,262	2		76		
			<b>7</b> So	cial security tips		8 Alloca	ted tips	
d Control number			9			10 Deper	ndent care b	oenefits
e Employee's first name and initial Last name		Suff.	<b>11</b> No	nqualified plans		12a See i	nstructions :	for box 12
Romeo Marigold			13 Stat emp	utory Retirement ployee plan	Third-party sick pay	<b>12b</b>		
123 Mulberry St						o d e		
Bishop, CA 93512			14 Other   12c					
						<b>12d</b>		
f Employee's address and ZIP code								
15 State Employer's state ID number 10	6 State wages, tips, etc.	17 State incom	ne tax	18 Local wages,	tips, etc.	19 Local inco	me tax	20 Locality name
CA 69-000008	5,262		55					

Wage and Tax Statement Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

5017

Department of the Treasury-Internal Revenue Service

# SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99) **Supplemental Income and Loss** 

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

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

OMB No. 1545-0074

Attachment
Sequence No. 13

Your social security number

Name(s	shown on return			-			Yo	ur soci	al sec	urity number	•
Rome	eo Marigold								400-	00-1033	
A Die	d you make any payments in 2011 that would require you to	file F	orm(s) 1099	9? (see	instru	ctions)			·	Yes 🗌	No
	"Yes," did you or will you file all required Forms 1099?		( )	`		,			•		No
Part		yaltie	s Note. If y	ou are	in the b	ousiness	of rent	ng per	sonal	property, u	se
	Schedule C (see instructions). If you are an individual, rep	ort far	m rental inco	ome or I	loss fro	m <b>Form</b>	<b>4835</b> o	n page	2, lir	ne 40.	
	on. For each rental property listed on line 1, check the box				y if you	ı owned	that p	roper	ty as	a membe	r of a
qualif	ed joint venture (QJV) reporting income not subject to self	-emp	loyment tax	ζ.							
<b>1</b> P	nysical address of each property-street, city, state, zip Typ	e-fron		or each			Fa	ir Rer	ital	Personal	QJV
		below		state pro				Days		Use Days	QU.
A To	ownhouse, 420 Apple Way, Decatur, GA 30035	report the number of days rented at fair rental <b>A</b>					Α	365			
ВМ	obile Home, 120 Orange St, Savannah, GA 31412	1		alue and ersonal			В	365			
CR	pyalties	6		structio			С				
Type	of Property:										
	gle Family Residence 3 Vacation/Short-Term Rental	5 La	nd	7	Self-R	ental					
2 Mu	ti-Family Residence 4 Commercial	6 Ro	yalties	8	Other	(describ					
Incon	ne:					Prop	pertie	S			
		_	<i>,</i>	Α			В			С	_
3a	Merchant card and third party payments (see instructions)	3a									
3b	Payments not reported to you on line 3a	3b	-	0,000			8,000			1,000	
4	Total	4	10	0,000			8,000			1,000	)
Exper											
5	Advertising	5		1,000	_		400				
6	Auto and travel (see instructions)	6		000			100	-			
7	Cleaning and maintenance	7		200				-			-
8	Commissions	8		100			100				
9	Insurance	9		200			100				
10 11	Legal and other professional fees	11		200		-	100				
12	Management fees	12	, 4	1,500		_	1,500				
13	Other interest	13		1,300			100	+			
14	Repairs	14	1	1,000			1,000				
15	Supplies	15		1,000			100	+			
16	Taxes	16	2	2,000			1,500				
17	Utilities	17	_				200	+			
18	Depreciation expense or depletion	18								500	)
19	Other (list) Pest Control	19	1	1,000			300				
20	Total expenses. Add lines 5 through 19	20									
21	Subtract line 20 from line 4. If result is a (loss), see										
	instructions to find out if you must file Form 6198 .	21									
22	Deductible rental real estate loss after limitation, if any,										
	on Form 8582 (see instructions)	22	(		) (			)	(		
23a	Total of all amounts reported on line 3a for all rental prop	erties			23a						
23b	Total of all amounts reported on line 3a for all royalty proj		s	. [	23b						
23c	Total of all amounts reported on line 4 for all rental prope			_	23c						
23d	Total of all amounts reported on line 4 for all royalty properties				23d						
23e	Total of all amounts reported on line 12 for all properties			-	23e						
23f	Total of all amounts reported on line 18 for all properties			-	23f						
23g	Total of all amounts reported on line 20 for all properties				23g						
24	Income. Add positive amounts shown on line 21. <b>Do no</b>		-			 -11c-		24	1		
25	Losses. Add royalty losses from line 21 and rental real estat							25	(		
26	Total rental real estate and royalty income or (loss). Con										
	If Parts II, III, IV, and line 40 on page 2 do not apply to you	, aiso	enter this a	มเบบนกโ	OH FO	ин тU4U	, iiie	1			1

17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.

Form **8880** 

# **Credit for Qualified Retirement Savings Contributions**

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service Name(s) shown on return ► Attach to Form 1040, Form 1040A, or Form 1040NR.

► See instructions on back.

Attachment Sequence No. **54** 

(b) Your spouse

Romeo Marigold

Your social security number 400-00-1033

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 \$28,250 (\$42,375 if head of household; \$56,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1994, (b) is claimed as a dependent on someone else's 2011 tax return, or (c) was a **student** (see instructions).

(a) You

						(a) You		(b) Your spouse
1	Traditional and contributions.	Roth IRA con	tributions for 2011. <b>D</b> o	o not include rollover	1	1000		
2	Elective deferra	als to a 401(k)	or other qualified emp	olover plan voluntary			-	
_			501(c)(18)(D) plan co					
	(see instruction				2			
3	Add lines 1 and	,		TT A.	3			
4			ed after 2008 and b	efore the due date				
•			our 2011 tax return					
			both spouses' amou					
	See instruction	s for an excep	tion		4			
5	Subtract line 4	from line 3. If a	zero or less, enter -0-	$\Omega \cap A : A$	5			
6	In each column	n, enter the <b>sm</b>	aller of line 5 or \$2,00	00	6			
7			zero, <b>stop</b> ; you canno				7	
8			n 1040, line 38*; Forr					
					8			
9	Enter the applic	cable decimal	amount shown below	:				
	Le lier e	0:-		nd your filing status				
	If line							
	0	But not	Married filing jointly	Head of household	_	, Married filing		
	Over—	over-	, , , , , , , , , , , , , , , , , , ,			parately, or ying widow(er)		
		\$17,000 .5 .5			.5			
	\$17,000	\$17,000 \$18,250	.5 .5	.5 .5		.2		
	\$17,000	\$25,500	.5 .5	.5 .5		.1		X .
	\$25,500	\$27,375	.5 .5	.2		.1	9	^.
	\$27,375	\$28,250	.5	.1		.1		
	\$28,250	\$34,000	.5	.1		.0		
	\$34,000	\$36,500	.2	.1		.0		
	\$36,500	\$42,375	.1	.1		.0		
	\$42,375	\$56,500	.1	.0		.0		
	\$56,500		.0	.0		.0		
		Note: If	line 9 is zero, <b>stop</b> ; yo	ou cannot take this cre	edit.			
10	Multiply line 7 l						10	
11	Enter the amo	unt from Forr	m 1040, line 46; Forr	m 1040A, line 28; or	.			
	Form 1040NR,	line 44			11			
12	1040 filers:	Enter the tota	l of your credits from lin	nes 47 through 49,				
		and Schedule	R, line 22.	}				
	1040A filers:	Enter the total	of your credits from lines	s 29 through 31.				
			of your credits from lines		12			
13			If zero, <b>stop</b> ; you can				13	
14			ent savings contribu					
	nere and on Fo	orrii 1040, ilne	50; Form 1040A, line 3	bz; or Form 1040NK,	III 18 47 .		14	

\*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.

Form **3903** 

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

# **Moving Expenses**

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2011 Attachment Sequence No. 170

Your social security number

Rom	eo Marigold	400-00-1033		
Befo	ore you begin: ✓ See the Distance Test and Time Test in the instructions to find out if you ca expenses.	n ded	uct your moving	
	✓ See Members of the Armed Forces in the instructions, if applicable.			
1	Transportation and storage of household goods and personal effects (see instructions)	1	265	
2	Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals	2	42	
3	Add lines 1 and 2	3		
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is <b>not</b> included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code <b>P</b>	4	0	
5	Is line 3 more than line 4?			
	No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.			
	✓ Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction	5		
For I	Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 12490K		Form <b>3903</b> (2011)	

April 21, 2011

# Test Scenario 04 Taxpayer: Sam and Gloria Gardenia SSN: 400-00-1034

## Test Scenario 04 includes the following forms:

- Form 1040
- Form W-2 (2)
- Schedule B
- Schedule C
- Form 2441
- Schedule EIC
- Form 8862
- Form 8812
- Form 8863
- Form 8917
- Form 8815

Primary Date of Birth = August 7, 1968

Secondary Date of Birth = May 9, 1974

Dependent Date of Birth = November 11, 1997

Form 8862 line 6a Assume two addresses

602 Cashew St Bristol, TN 37620

145 Cashew St Bristol, TN 37620

Schedule C Part IV line 44a Assume all mileage occurred before July 1, 2011.

Form 8815 line 6 Assume amount entered is correct.

2011

(99)

<u> </u>	0.5.	individual incor	ne rax	Return			OMB No.	. 1545-0074	IRS Use O	nly—[	Do not write or staple in th	is space.
		1, or other tax year beginning			, 20	011, ending		, 20			ee separate instruc	
Your first name and	initial		Last name							Yo	our social security nu	ımber
Sam			Gardenia								0 0 0 0 1 0	
If a joint return, spor	use's tirst	name and initial	Last name							1 '	ouse's social security	
Gloria			Gardenia							4	0 0 0 0 1 0	0 4 8
Home address (num	ber and	street). If you have a P.O. bo	ox, see instru	ictions.					Apt. no.		Make sure the SSN	
602 Cashew St											and on line 6c are	correct.
		and ZIP code. If you have a fore	eign address,	also complete s	spaces be	low (see inst	tructions).				Presidential Election Ca	
Bristol TN 37620				T						ioint	eck here if you, or your spou tly, want \$3 to go to this fun	
Foreign country nan	ne			Foreign pro	ovince/co	unty		Foreign	postal code	a bo	ox below will not change you	
							_			refu	ind. Vou V	Spouse
Filing Status	1	Single				4	Head	of househol	d (with qual	ifying	person). (See instruct	ons.) If
_	2	Married filing jointly								d but	not your dependent, e	nter this
Check only one	3	Married filing separa	•	spouse's SS	SN abov			s name here				
box.		and full name here.				5		fying widov	v(er) with c	leper		
Exemptions	6a	Yourself. If some	ne can cla	im you as a	depend	ent, <b>do n</b> e	ot check	box 6a .		. }	Boxes checked on 6a and 6b	2
•	b	•	<u> </u>				<del></del>	(4) (15 -1-11-		<u></u> '	No. of children	
	C	Dependents:	90	(2) Dependent ocial security nur		(3) Depen relationship		qualifying for			on 6c who: • lived with you	1
	(1) First					•	to you	(see p	age 15)	_	<ul> <li>did not live with vou due to divorce</li> </ul>	
If more than four	Jack	Cosmos	4 0	0 0 0 1	0 4 9	son			<u></u>	_	or separation (see instructions)	
dependents, see								<u>L</u>	<u></u>	_	Dependents on 6c	
instructions and									<u></u>	_	not entered above	
check here ►	d	Total number of even	otiono oloin					L		_	Add numbers on	3
		Total number of exemp	<u> </u>				• • •	• • •	· · ·	· 7	lines above >	
Income	7 8a	Wages, salaries, tips, e		` '						7 8a		_
	b	Tax-exempt interest.				81				Ua		
Attach Form(s)	9a	Ordinary dividends. At								9a		l.
W-2 here. Also	b	Qualified dividends	taon oonee	ale B ii requ	an cu	91				Ju		_
attach Forms W-2G and	10	Taxable refunds, credi	ts. or offse	ts of state a	nd local					10		
1099-R if tax	11	Alimony received .	•							11		
was withheld.	12	Business income or (lo				z	<b>D</b>	1		12		
	13	Capital gain or (loss).	Attach Sch	edule D if re	quired. I	f not requ	ired, che	ck here		13		
If you did not	14	Other gains or (losses)	. Attach Fo	rm 4797 .		7			[	14		
get a W-2, see page 20.	15a	IRA distributions .	15a			b T	axable am	nount .	[	15b		
ooo pago zo.	16a	Pensions and annuities	16a			<b>b</b> T	axable am	nount .	[	16b		
Facilities backets	17	Rental real estate, roya	alties, partr	erships, S c	orporat	ions, trust	ts, etc. At	tach Sche	dule E	17		
Enclose, but do not attach, any	18	Farm income or (loss).								18		
payment. Also,	19	Unemployment compe								19	204	4
please use	20a	Social security benefits				b T	axable am	nount .		20b		
Form 1040-V.	21	Other income. List type								21	115	0
	22	Combine the amounts in						total incor	ne ▶	22		
Adjusted	23	Educator expenses					5		+			
Gross	24	Certain business expense		· •	,							
Income	05	fee-basis government offi							+			
	25 26	Health savings accour							_			
		Moving expenses. Atta							_			
	27 28	Deductible part of self-er Self-employed SEP, S							+			
	29											
	30	Self-employed health i Penalty on early withdo							+			
	31a	Alimony paid <b>b</b> Recip			•				+			
	32	IRA deduction							+			
	33	Student loan interest of							$\dashv \dashv$			
	34	Tuition and fees. Attac							$\dashv$			
	35	Domestic production ac							$\dashv$			
	36	Add lines 23 through 3								36		
	37	Subtract line 36 from li							. ▶	37		$\top$

F	Form 1040 (2011) Version A, Cycle  Page							
_		38	Amount from line 37 (adjusted gross income)		38		1	
_	ax and	39a	Check You were born before January 2, 1947, Blind. Total boxes					
C	redits		if: Spouse was born before January 2, 1947, ☐ Blind. Schecked ▶ 39	)a				
	tandard	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here▶	39b				
	eduction or-	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)		40			
	People who	41	Subtract line 40 from line 38		41			
	heck any ox on line	42	<b>Exemptions.</b> Multiply \$3,700 by the number on line 6d		42			
3	9a or 39b <b>or</b> ho can be	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43			
c	aimed as a	44	Tax (see instructions). Check if any from: a $\square$ Form(s) 8814 b $\square$ Form 4972 c $\square$ 962	election	44			
S	ependent, ee	45	Alternative minimum tax (see instructions). Attach Form 6251		45			
	structions.	46	Add lines 44 and 45	. •	46			
	All others: ingle or	47	Foreign tax credit. Attach Form 1116 if required 47					
IV	larried filing	48	Credit for child and dependent care expenses. Attach Form 2441 48					
\$	eparately, 5,800	49	Education credits from Form 8863, line 23					
	larried filing	50	Retirement savings contributions credit. Attach Form 8880 50					
Q	intly or ualifying	51	Child tax credit (see instructions)					
	ridow(er), 11,600	52	Residential energy credits. Attach Form 5695 52					
Н	ead of	53	Other credits from Form: a 3800 b 8801 c 53		_			
	ousehold, 8,500	54	Add lines 47 through 53. These are your <b>total credits</b>		54			
_		55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0	_	55			
	Other	56	Self-employment tax. Attach Schedule SE		56			
Т	axes	57	Unreported social security and Medicare tax from Form: <b>a</b> 4137 <b>b</b> 8919		57			
-	u)(U)	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		58			
		59a	Household employment taxes from Schedule H		59a			
		b	First-time homebuyer credit repayment. Attach Form 5405 if required		59b			
		60	Other taxes. List code(s) from instructions		60			
_	_	61	Add lines 55 through 60. This is your <b>total tax</b>		61			
P	ayments	62	Federal income tax withheld from Forms W-2 and 1099 62		-			
If	you have a	63	2011 estimated tax payments and amount applied from 2010 return  63		-			
q	ualifying	<u>64</u> a b	Earned income credit (EIC)		-			
	hild, attach chedule EIC.	65	Nontaxable combat pay election 64b Additional child tax credit. Attach Form 8812 65					
٥		66	American opportunity credit from Form 8863, line 14 66		-			
		67	First-time homebuyer credit from Form 5405, line 10 67		-			
		68	Amount paid with request for extension to file		-			
		69	Excess social security and tier 1 RRTA tax withheld 69		-			
		70	Credit for federal tax on fuels. Attach Form 4136		-			
		71	Credits from Form: a 2439 b 8839 c 8801 d 8885 71					
		72	Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	. ▶	72			
F	Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>ov</b>	erpaid	73			
	-	74a	Amount of line 73 you want <b>refunded to you.</b> If Form 8888 is attached, check here .	▶ □	74a			
D	irect deposit?	▶ b	Routing number ▶ c Type: ☐ Checking ☐	Savings				
	ee	▶ d	Account number					
in	structions.	75	Amount of line 73 you want applied to your 2012 estimated tax ▶   75					
	mount	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instruct	ions <b>&gt;</b>	76			
Y	ou Owe	77	Estimated tax penalty (see instructions)					
Third Party Do you want to allow another person to discuss this return with the IRS (see instructions)?								
	esignee	Des	signee's Phone Pers	onal identif	ication			
_		nan	ne ▶ no. ▶ num	oer (PIN)		<u> </u>		
	Sign		ler penalties of perjury, I declare that I have examined this return and accompanying schedules and statemer rare true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of				belief,	
	lere		r signature   Date   Your occupation	Willon prope		me phone number		
	oint return? ee page 12.				Juyun	no pinono nambo.		
K	eep a copy	0-	Student  buse's signature. If a joint return, both must sign.  Date  Spouse's occupation					
	or your ecords.	Spo	buse's signature. If a joint return, <b>both</b> must sign.  Date  Spouse's occupation  Insurance Agent					
_		Prin	t/Type preparer's name Preparer's signature Date			PTIN		
	aid		Date   Date			k if		
	reparer	F:	n's name ▶ Firm's E	IN <b>&gt;</b>	T seil-ei	прюуец		
ι	Jse Only		n's name ► Firm's E n's address ► Phone n					
		- III	I a guulgaa 🚩					

	a Employee's social security number 400-00-1034	OMB No. 154	5-000	Safe, accurate FAST! Use	' IRSE	1	Visit the www.irs	IRS webs	ite at
<b>b</b> Employer identification number (	EIN)	•	1	Wages, tips, other co	mpensation	2	Federal income ta	ax withheld	d
	69-0000002				2,897				300
c Employer's name, address, and	ZIP code		3	Social security was	es	4	Social security ta	x withheld	
Citrus College					2,897				122
545 Cashew St			5	Medicare wages ar	nd tips	6	Medicare tax with	nheld	
Bristol TN 37620					2,897				42
			7	Social security tips		8	Allocated tips		
d Control number			9			10	Dependent care b	penefits	
e Employee's first name and initial	Last name	Suff.	11	Nonqualified plans		12a	See instructions	for box 12	2
Sam Gardenia			13	Statutory Retirement employee plan	t Third-party sick pay	12b	)		
602 Cashew St						d e			
Bristol TN 37620			14	Other		120	;		
						12d			
f Employee's address and ZIP cod	е						'		
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incon	ne tax	x 18 Local wages	s, tips, etc.	1 <b>9</b> Lo	cal income tax	20 Localit	ty name

Wage and Tax Statement

5017

Department of the Treasury-Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

a Employee's social security number  AOO_OO_1048  OMB No. 1545				Safe, accurate, FAST! Use	<i>file</i>	Visit the www.irs.	IRS website at
	400-00-1048	OIVIB NO. 1543					ŭ
<b>b</b> Employer identification number (E	EIN)		<b>1</b> Wa	ges, tips, other compensation	2 Fede	ral income ta	x withheld
	69-000001			40,315	5		
c Employer's name, address, and Z	IP code		<b>3</b> Soc	cial security wages	4 Socia	al security tax	x withheld
Bristol Real Estate				40,315			1,693
822 Cashew St			<b>5</b> Me	dicare wages and tips	6 Medi	care tax with	iheld
Bristol TN 37620				40,315	5		585
			<b>7</b> Soc	cial security tips	8 Alloc	ated tips	
d Control number			9		10 Depe	endent care b	penefits
e Employee's first name and initial	Last name	Suff.	<b>11</b> No	nqualified plans	12a See	instructions	for box 12
Gloria Gardenia			13 State emp	utory Retirement Third-party loyee plan sick pay	12b		
602 Cashew St			<u> </u>		o d e		
Bristol TN 37620			14 Other 12c				
					12d		
f Employee's address and ZIP code	)					<u>'</u>	
15 State Employer's state ID numb	per 16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc.	19 Local inc	ome tax	20 Locality name
MO 69-0000007	40,315		1,500				

Wage and Tax Statement

5017

Department of the Treasury-Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

#### **SCHEDULE B** (Form 1040A or 1040)

# **Interest and Ordinary Dividends**

OMB No. 1545-0074

2010

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040A or 1040.

► See instructions on back.

Attachment Sequence No. **08** 

Sam and Gloria		nio.	Your	400-00-1		ber
Part I					ount	
Interest	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ► Second Bank		7411	28	8
(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)		DRAFIAS OF	1			
Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's	e	ptember 29, 20	1	0		
name as the	2	Add the amounts on line 1	2			
payer and enter the total interest shown on that	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989.  Attach Form 8815	3			
form.	4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form				
		1040, line 8a	4			
		If line 4 is over \$1,500, you must complete Part III.		Am	ount	
Part II	5	List name of payer ►				
Ordinary						
Dividends						
(See instructions on back 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	6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form				
on that form.		1040, line 9a	6			
		If line 6 is over \$1,500, you must complete Part III.				
Part III		nust complete this part if you (a) had over \$1,500 of taxable interest or ordinary divide			Yes	No
Foreign		n account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign				
Accounts	/a	At any time during 2010, did you have an interest in or a signature or other authority account in a foreign country, such as a bank account, securities account, or other final				
and Trusts		See instructions on back for exceptions and filing requirements for Form TD F 90-22.1				
(See	b	If "Yes," enter the name of the foreign country	•	- •		
instructions on	8	During 2010, did you receive a distribution from, or were you the grantor of, or t	ransfe	eror to, a		
back.)		foreign trust? If "Yes," you may have to file Form 3520. See instructions on back .				

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

Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0074 Attachment

Department of the Treasury Internal Revenue Service (99) ▶ For information on Schedule C and its instructions, go to www.irs.gov/schedulec ► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Sequence No. 09

Name o	f proprietor					Social se	ecurity number	er (SSN)	
GLOR	NA GARDENIA						400-00-10	<b>)48</b>	
A	Principal business or profession	on, including p	product or service (	see instr	uctions)	B Enter	code from inst	tructions	
Insura	ance Sales						<b>▶</b>   5   2	4 2	1 0
С	Business name. If no separate	business nar	ne, leave blank.			D Emplo	yer ID numbe	er (EIN), i	f any
						6 9	0 0 0	0 0	0   1
E	Business address (including s	uite or room r	io.) ▶ 822 Cashe	w St					
	City, town or post office, state	e, and ZIP coc	le Bristol TN	37620					
F	Accounting method: (1)	☑ Cash (	2) Accrual	(3)	Other (specify)				
G	Did you "materially participate	e" in the opera	tion of this busines	s during	2011? If "No," see instructions for li	mit on los	sses . 🔽	Yes	No
Н	If you started or acquired this	business duri	ng 2011, check he	re					
I	Did you make any payments i	n 2011 that w	ould require you to	file Forn	n(s) 1099? (see instructions)		$\square$	Yes	<b>∠</b> No
J	If "Yes," did you or will you file	e all required I	Forms 1099? .		<u> </u>		🗆	Yes	No
Part									
1a	Merchant card and third party	payments rec	eived (see instruction	ons) .	1a 0				
b	Gross receipts or sales not re	ported on line	1a (see instruction	s)	1b 0				
С	Income reported to you on Fo								
	that form was checked. Cautio		efore completing this	s line	1c 40315				
d	Total gross receipts				- <u>,</u> . <del>-</del>	1d			
2	Returns and allowances plus			ded on li	ne 1a	2		0	+
3	Subtract line 2 from line 1d .			4 . /		3			+
4	Cost of goods sold (from line			1 . 7		4			+
5	Gross profit. Subtract line 4					5			+
6	Other income, including feder					7			+
	Gross income. Add lines 5 a	<u> </u>		<u> </u>		1			
Part	<b>Expenses</b>								
8	Advertising	8		18	Office expense	18		945	T
9	Car and truck expenses (see			19	Pension and profit-sharing plans .	19			+-
·	instructions)	9	5625	20	Rent or lease (see instructions):				$\overline{}$
10	Commissions and fees .	10		а	Vehicles, machinery, and equipment	20a			
11	Contract labor (see instructions)	11		b	Other business property			1116	)
12	Depletion	12		21	Repairs and maintenance	21			
13	Depreciation and section 179			22	Supplies (not included in Part III) .	22		707	
	expense deduction (not included in Part III) (see			23	Taxes and licenses	23		292	
	instructions)	13		24	Travel, meals, and entertainment:				
14	Employee benefit programs			а	Travel	24a			
	(other than on line 19)	14		b	Deductible meals and				
15	Insurance (other than health)	15	1224		entertainment (see instructions) .	24b			
16	Interest:			25	Utilities	25			<del></del>
а	Mortgage (paid to banks, etc.)	16a		26	Wages (less employment credits).	26			<del>                                     </del>
b	Other	16b		27a	Other expenses (from line 48)	27a			<del> </del>
	Legal and professional services	17	442						<del> </del>
28					8 through 27b ▶	28			+
29	. , ,					29		0	+-
30				Jo <b>not</b> re	eport such expenses elsewhere	30			+
31	Net profit or (loss). Subtract			40	)				
	<ul> <li>If a profit, enter on both For</li> <li>If you entered an amount on lir</li> </ul>	•	•		·	31			
	If a loss, you must go to lir		. Estates and trusts	s, enter o	iii Foriii 1041, iiile 3.	31			
32	If you have a loss, check the b		ihes vour investmo	nt in thic	s activity (see instructions)				
UZ.									
	<ul> <li>If you checked 32a, enter the Schedule SE, line 2. If you enter the schedule SE, line 2.</li> </ul>		•	, ,	' '	32a 🗌	All investr	nent is a	t risk.
	and trusts, enter on <b>Form 10</b> 4		.a.i. 011 iii 0 10, 300	1113	addition for fine or. Estates	32b	Some inve	estment	is not
	If you checked 32b, you mu		m 6198. Your loss	may be	limited.		at risk.		

Schedule C (Form 1040) 2011 Page 2

Part	Cost of Goods Sold (see instructions)
33	Method(s) used to value closing inventory: <b>a</b> Cost <b>b</b> Lower of cost or market <b>c</b> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory?  If "Yes," attach explanation
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation 35
36	Purchases less cost of items withdrawn for personal use
37	Cost of labor. Do not include any amounts paid to yourself
38	Materials and supplies
39	Other costs
40	Add lines 35 through 39
41	Inventory at end of year
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 42
Part	Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.
43	When did you place your vehicle in service for business purposes? (month, day, year) ▶ 08 / 09 / 2008
44	Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:
а	Business 11030 b Commuting (see instructions) 667 c Other 4551
45	Was your vehicle available for personal use during off-duty hours?
46	Do you (or your spouse) have another vehicle available for personal use?
47a	Do you have evidence to support your deduction?
b	If "Yes," is the evidence written?
Part	V Other Expenses. List below business expenses not included on lines 8–26 or line 30.
	l l

2441

# **Child and Dependent Care Expenses**

1040 1040A 1040NR 2441

OMB No. 1545-0074

Sequence No. 21

Department of the Treasury Internal Revenue Service (99) ► Attach to Form 1040, Form 1040A, or Form 1040NR. ► See separate instructions.

Sam and Gloria Gardenia 400-00-1034

Name(s) shown on return Your social security number Persons or Organizations Who Provided the Care—You must complete this part. Part I (If you have more than two care providers, see the instructions.) (a) Care provider's (b) Address (c) Identifying number (d) Amount paid (SSN or EIN) (number, street, apt. no., city, state, and ZIP code) (see instructions) 915 Cashew St Jane Iris 400-00-1090 2200 Bristol TN 37620 No Complete only Part II below. Did you receive dependent care benefits? Yes Complete Part III on the back next. Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59, or Form 1040NR, line 58. **Credit for Child and Dependent Care Expenses** Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions. (c) Qualified expenses you (b) Qualifying person's social (a) Qualifying person's name incurred and paid in 2011 for the security number Last person listed in column (a) First 400-00-1049 2200 **Jack** Cosmos Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 . 3 4 Enter your **earned income**. See instructions . . . If married filing jointly, enter your spouse's earned income (if your spouse was a student 5 or was disabled, see the instructions); all others, enter the amount from line 4 6 6 Enter the **smallest** of line 3, 4, or 5 Enter the amount from Form 1040, line 38; Form 7 1040A, line 22; or Form 1040NR, line 37. . . . . 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7 If line 7 is: If line 7 is: **But not Decimal But not Decimal** Over over Over amount is amount is over \$0 - 15,000.35 \$29,000 - 31,000 .27 15.000 - 17.000.34 31.000 - 33.000.26 8 Χ. 17,000 - 19,000.33 33,000 - 35,000.25 19,000-21,000 .32 35.000 - 37.000.24 21,000 - 23,000.31 37,000 - 39,000.23 23,000-25,000 .30 39,000-41,000 .22 25,000 - 27,000.29 41,000 - 43,000.21 27.000 - 29.000.28 .20 43.000 - No limit 9 Multiply line 6 by the decimal amount on line 8. If you paid 2010 expenses in 2011, see 9 10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. . . . . . . 10 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 11

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

here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46 . . .

Cat. No. 11862M

11

Form **2441** (2011)

**SCHEDULE EIC** (Form 1040A or 1040)

# **Earned Income Credit**

Qualifying Child Information



OMB No. 1545-0074

Attachment Sequence No. 43 Your social security number

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

Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

Sam and Gloria Gardenia

400-00-1034 • See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, to make

# Before you begin:

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



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 of schedule 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 name  Jack Cosmos	First name Last name	First name Last name		
2	Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2011. If your child was born and died in 2011 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.	400-00-1049	AS OF			
3	Child's year of birth	Year 1 9 9 7  If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.	Year  If born after 1992 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.			
4 :	Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?	Yes. No.  Go to line 5. Continue.	Yes. No.  Go to line 5. Continue.	Yes. No.  Go to line 5. Continue.		
	Was the child permanently and totally disabled during any part of 2011?	Yes. No.  Continue. The child is not a qualifying child.	Yes. No.  Continue. The child is not a qualifying child.	Yes. No.  Continue. The child is not a qualifying child.		
5	Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	son				
6	Number of months child lived with you in the United States during 2011					
	• If the child lived with you for more than half of 2011 but less than 7 months, enter "7."	12				
	• If the child was born or died in 2011 and your home was the child's home for the entire time he or she was alive during 2011, enter "12."	Do not enter more than 12 months.	Do not enter more than 12 months.	months Do not enter more than 12 months.		
_	" Donomicals Deduction Act Notice con ver	Cat	. No. 13339M Scl	nedule EIC (Form 1040A or 1040) 2011		

Form **8862**(Rev. December 2009)
Department of the Treasury

Internal Revenue Service
Name(s) shown on return

# Information To Claim Earned Income Credit After Disallowance

OMB No. 1545-0074

► Attach to your tax return.

► See instructions on back.

Attachment Sequence No. **43A** 

Sam and Gloria Gardenia

400-00-1034

Your social security number

	this form to make  this form to make  figure you have a qua  Do not file this form reduced or disal EIC was not you	arn instructions or <b>Pub. 596</b> , Earned Income Credit (EIC), for the year for which you are filing a sure you can take the earned income credit (EIC) <b>and</b> to find out who is a qualifying child. alifying child, complete <b>Schedule EIC</b> before you fill in this form. orm if you are taking the EIC without a qualifying child <b>and</b> the only reason your EIC was lowed in the earlier year was because it was determined that a child listed on <b>Schedule</b> or qualifying child.
Part		
1 2	If the <b>only</b> reason your EIC was re reported your earned income or inve <b>Caution.</b> If you checked "Yes," <b>sto</b>	g this form (for example, 2009)
3		ointly) be claimed as a qualifying child of another person for the year  · · · · · · · · · · · · · · · · · · ·
	Caution. If you checked "Yes." stor	You cannot take the EIC. If you checked "No," continue.
Part		
		are the same children you listed as Child 1, Child 2, and Child 3 on Schedule EIC for the year
	shown on line 1 above.	
4 a	Child 1 ► 3 6 5 b C Caution. If you entered less than 1	d lived with you in the United States during the year shown on line 1 above:  hild 2 ▶ □□□□□□□□□□□□□□□□□□□□□□□□□□□□□□□□□□
5	If your child was born or died duri Otherwise, skip this line.	ng the year shown on line 1, enter the month and day the child was born and/or died.
а	Child 1 ► (1) Month and day of birth	n (MM/DD) ▶ ☐ 🚺 ☐ (2) Month and day of death (MM/DD) ▶ ☐ 🗍 ☐
b	Child 2 ► (1) Month and day of birth	n (MM/DD) ► 🔲 🗍 🔲 (2) Month and day of death (MM/DD) ► 🔲 🖊 🔲
С	Child 3 ► (1) Month and day of birth	
6	than one address during the year, at	ne child lived together during the year shown on line 1. If you lived with the child at more ttach a list of the addresses where you lived:
а	Child 1 ► Number and street  City or town, state, and Z	IP code
b		ild 1, check this box. ► Otherwise, enter below:
	City or town, state, and Z	IP code
С	Child 3 ▶ If same as shown for ch	ild 1, check this box. ► Or if same as shown for child 2 (and
	Number and street	dress shown for child 1), check this box. ► ☐ Otherwise, enter below:
-	City or town, state, and Z	IP code
7	child 1, child 2, or child 3 for more the	nan half the year shown on line 1?
	with the child for more than half the	nd relationship to the child below. If more than one other person lived year, attach a list of each person's name and relationship to the child:
а	Other person living with child 1:	Name Ralph Azalia Relationship to child 1 none
b	Other person living with child 2:	Name
С	Other person living with child 3:	Relationship to child 2  If same as shown for child 1, check this box. ▶ Or if same as shown
		for child 2 (and this is different from the person living with child 1), check this box. ▶☐ Otherwise, enter below: Name
		Relationship to child 3 rovide additional information to verify your eligibility to claim the EIC.
	Caution. The IRS may ask you to pr	ovide additional information to verify your eligibility to claim the EIC.

Form **8812** 

# **Additional Child Tax Credit**

1040A 1040AR 1040NR 8812 OMB No. 1545-0074

2011

Attachment Sequence No. **47** 

Department of the Treasury Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Name(s) shown on return

Sam and Gloria Gardenia

Your social security number
400-00-1034

		-					
Part	All Filers	3					
1	1040 filers:	Enter the amount from line 6 of your Child Tax Credi	t Worksheet (see the	١			
		Instructions for Form 1040, line 51).					
	1040A filers:	Enter the amount from line 6 of your Child Tax Credi	t Worksheet (see the				
		Instructions for Form 1040A, line 33).		}	1	1000	
	1040NR filers:	Enter the amount from line 6 of your Child Tax Credi	t Worksheet (see the				
		Instructions for Form 1040NR, line 48).					
		$\mathbf{P} \wedge \mathbf{F} = \mathbf{I} + \mathbf{A} \cdot \mathbf{S} = \mathbf{I}$		J			
	If you used Pub.	972, enter the amount from line 8 of the Child Tax Credit Work	sheet in the publication.				
2	E ( d	4.6 E 1040 I' 51 E 1040 A I' 22 E 1040	ID 1' 40		2		
2		t from Form 1040, line 51, Form 1040A, line 33, or Form 1040N	NR, line 48		3		
3		rom line 1. If zero, <b>stop</b> ; you cannot take this credit see instructions on back)	4a	·	3		
4a		nbat pay (see instructions on	<b>4</b> a				
b		· · · · · · · · · · · · · · · · · · ·					
5		line 4a more than \$3,000?					
		line 5 blank and enter -0- on line 6.					
	Yes. Subtra	ct \$3,000 from the amount on line 4a. Enter the result	5				
6	Multiply the am	ount on line 5 by 15% (.15) and enter the result			6		İ
	Next. Do you ha	ave three or more qualifying children?					
		6 is zero, stop; you cannot take this credit. Otherwise, skip Par	rt II and enter the smalle	er of			
	line 3	or line 6 on line 13.					
		6 is equal to or more than line 3, skip Part II and enter the am	nount from line 3 on line	e 13.			
Dout		vise, go to line 7.					
Part -		Filers Who Have Three or More Qualifying Childre	<del>)</del>				Ι
7		security and Medicare taxes from Form(s) W-2, boxes 4 and 6.					
		g jointly, include your spouse's amounts with yours. If you road, see instructions on back	7				
8	1040 filers:	Enter the total of the amounts from Form 1040, lines	/				
0	1040 Incis.	27 and 57, plus any taxes that you identified using code					
		"UT" and entered on the dotted line next to line 60.					
	1040A filers:	Enter -0	8				
	1040NR filers:	Enter the total of the amounts from Form 1040NR, lines					
		27 and 55, plus any taxes that you identified using code					
		"UT" and entered on the dotted line next to line 59.					
9	Add lines 7 and	8	9				
10	<b>1040 filers:</b>	Enter the total of the amounts from Form 1040, lines					
		64a and 69.					
	1040A filers:	Enter the total of the amount from Form 1040A, line					
		41a, plus any excess social security and tier 1 RRTA	10				
		taxes withheld that you entered to the left of line 44					
	1040ND filozo	(see instructions on back). Enter the amount from Form 1040NR, line 64.					
11		from line 9. If zero or less, enter -0-			11		
12		of line 6 or line 11			12		-
	U	maller of line 3 or line 12 on line 13.			12		
art		al Child Tax Credit					
13		dditional child tax credit			13		
	<i>y</i> = 2					Enter this amount on	
			1	040		Form 1040, line 65, Form 1040A, line 42, 6	or
				1040A		Form 1040NR, line 62.	
			1	040NR	<b>  ◆</b> …		

Form **8863** (2011)

Cat. No. 25379M

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

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

OMB No. 1545-0074

Your social security number

400-00-1034

Department of the Treasury Internal Revenue Service (99)

Sam and Gloria Gardenia

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

► Attach to Form 1040 or Form 1040A.

Attachment Sequence No. **50** 

	1	1
		_
CA	UTI	ON

You cannot take both an education credit and the tuition and fees deduction (see Form 8917) for the same student for the same year.

Par		unity Credit take the American op	oportunity credit fo	more than 4	tax yea	rs for the <b>same</b>	stud	dent.	
1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$4,000 for each student.		nount in . If zero	(e) Multiply th amount in colu (d) by 25% (.2	mn	(f) If column (d) is zer enter the amount fro column (c). Otherwis add \$2,000 to the amount in column (e	om se,
	Tentative American oppor lifetime learning credit for a						2		
Par		Credit of take the American	opportunity credit	and the life	time lea	rning credit for	the	same student i	in
3		(a) Student's name (as shown on page 1 of your tax return)  Last name			numbe	dent's social sector or (as shown on p of your tax return)	age	(c) Qualified expenses (see instructions)	
	Sam	Gardenia				400-00-1034		6060	
		HAICI	<del>''</del> ,	<b>4U</b>	+	-			
4	Add the amounts on line 3	, column (c), and ente	r the total				4		
5	Enter the <b>smaller</b> of line 4	• •					5		
6	Tentative lifetime learning						6		
	Part III; otherwise go to Pa	ILIV	<u> </u>				U		

Form 8863 (2011)

Form 8	863 (2011)			Page <b>2</b>
Part	Refundable American Opportunity Credit			
7	Enter the amount from line 2		7	
8	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of			
•	household, or qualifying widow(er)	8		
9	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	9		
10	Subtract line 9 from line 8. If zero or less, <b>stop</b> ; you cannot take any education credit	10		
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11		
12	If line 10 is:			
	• Equal to or more than line 11, enter 1.000 on line 12	)		
	• Less than line 11, divide line 10 by line 11. Enter the result as a decimal (ro at least three places)		12	<u> </u>
13	Multiply line 7 by line 12. <b>Caution:</b> If you were under age 24 at the end of the	vear <b>and</b> meet		
	the conditions on page 4 of the instructions, you cannot take the refundable	•		
	credit. Skip line 14, enter the amount from line 13 on line 15, and check this because the state of the state		13	
14	Refundable American opportunity credit. Multiply line 13 by 40% (.40). Ent			
Dowl	on Form 1040, line 66, or Form 1040A, line 43. Then go to line 15 below .		14	
Part			4-	
15	Subtract line 14 from line 13		15	0
16	Enter the amount from line 6, if any. If you have no entry on line 6, skip line enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see ins		16	
17	Enter: \$120,000 if married filing jointly; \$60,000 if single, head of			<u> </u>
	household, or qualifying widow(er)	17		
18	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	18		
19	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter			
	zero on line 22	19	_	
20	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	20		
21	If line 19 is:	20		
	• Equal to or more than line 20, enter 1.000 on line 21 and go to line 22			
	• Less than line 20, divide line 19 by line 20. Enter the result as a decimal (re	ounded to at least three		
	places)		21	
22	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Workshop		22	
23	Nonrefundable education credits. Enter the amount from line 11 of the	Credit Limit Worksheet		
	(see instructions) here and on Form 1040, line 49, or Form 1040A, line 31.		23	
	*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puert	to Rico, see Pub. 970 for th	e amoi	unt to enter.

Form **8863** (2011)

Internal Revenue Service

Department of the Treasury

#### **Tuition and Fees Deduction**

See Instructions. Attach to Form 1040 or Form 1040A. OMB No. 1545-0074 201

Attachment

Sequence No. 60

Name(s) shown on return Sam and Gloria Gardenia You cannot take both an education credit from Form 8863 and the tuition and fees deduction from this form for the

Your social security number

400-00-1034



- ✓ To see if you qualify for this deduction, see Who Can Take the Deduction in the instructions below.
- ✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2010 Form 1040 instructions for line 36

	1040, line 36. See the 2010 Form 1040 instructions for line 36.								
1	(a) Student's name (as shown on page 1 of your tax return)  First name  Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)						
	Gloria Gardenia	400-00-1048	182						
2 3 4	Add the amounts on line 1, column (c), and enter the total  Enter the amount from Form 1040, line 22, or Form 1040A, line 15  Enter the total from either:  • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or	2							
5	• Form 1040A, lines 16 through 18								
	*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income effect of the Amount of Your Income on the Amount of Your Deduction 6, to figure the amount to enter on line 5.								
6	Tuition and fees deduction. Is the amount on line 5 more than \$65,0 filing jointly)?  Yes. Enter the smaller of line 2, or \$2,000.	00 (\$130,000 if married							
	No. Enter the smaller of line 2, or \$4,000.  Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.	6							

Section references are to the Internal Revenue Code unless otherwise noted.

same student for the same tax year.

#### **General Instructions**

#### **Purpose of Form**

Use Form 8917 to figure and take the deduction for tuition and fees expenses paid in 2011.

This deduction is based on qualified education expenses paid to an eligible postsecondary educational institution. See What Expenses Qualify, later, for more information.



You may be able to take the American opportunity credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. Figure your tax both ways and choose the one that

gives you the lower tax. See Form 8863, Education Credits, and Pub. 970, Tax Benefits for Education, for more information about these credits.

#### Who Can Take the Deduction

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2011 for academic periods beginning in 2011 and the first 3 months of 2012.



Qualified education expenses must be reduced by any expenses paid directly or indirectly using tax-free educational assistance. See Tax-free educational assistance and refunds of qualified

education expenses later.

Generally, in order to claim the deduction for qualified education expenses for a dependent, you must have paid the expenses in 2011 and must claim an exemption for the student as a dependent on your 2011 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

You cannot claim the tuition and fees deduction if any of the following apply.

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than \$80,000 (\$160,000 if filing a joint return).
- You were a nonresident alien for any part of the year and did not elect to be treated as a resident alien for tax purposes. More information on nonresident aliens can be found in Pub. 519, U.S. Tax Guide for Aliens.

8815

## **Exclusion of Interest From Series EE and I** U.S. Savings Bonds Issued After 1989

(For Filers With Qualified Higher Education Expenses)

OMB No. 1545-0074 Attachment

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

► Attach to Form 1040 or Form 1040A.

Sequence No. **167** Your social security number

Sam	and Gloria Gardenia	400-00-1034			
1	(a)  Name of person (you, your spouse, or your dependent) who was enrolled at or attended an eligible educational institution	(b) Name and address of eligible educ	ational in	stitution	
Sam	Gardenia Citrus Colle 545 Cashev	ege v St Bristol TN 37620			
If you	u need more space, attach a statement.				
2	Enter the total qualified higher education expenses you paid in 20 column (a) of line 1. See the instructions to find out which expenses of		2	6060	
3	Enter the total of any nontaxable educational benefits (such a fellowship grants) received for 2011 for the person(s) listed in column		3	0	
4	Subtract line 3 from line 2. If zero or less, stop. You cannot take the	e exclusion	4		
5	Enter the total proceeds (principal and interest) from all series EE and	d I U.S. savings bonds <b>issued</b>			
	after 1989 that you cashed during 2011		5	3000	
6	Enter the interest included on line 5 (see instructions)	6	125		
7	If line 4 is equal to or more than line 5, enter "1.000." If line 4 is less t	han line 5, divide line 4 by line			
	5. Enter the result as a decimal (rounded to at least three places) .		7	× .	
8	Multiply line 6 by line 7		8		
_		13 UF			
9	Enter your modified adjusted gross income (see instructions)	. 9			
	Note: If line 9 is \$86,100 or more if single or head of household, \$136,650 or more if married filing jointly or qualifying widow(er) widependent child, stop. You cannot take the exclusion.				
10	Enter: \$71,100 if single or head of household; \$106,650 if married fill jointly or qualifying widow(er) with dependent child				
11	Subtract line 10 from line 9. If zero or less, skip line 12, enter -0- on 13, and go to line 14				
12	Divide line 11 by: \$15,000 if single or head of household; \$30,0 qualifying widow(er) with dependent child. Enter the result as a deci	imal (rounded to at least three			
	places)		12	х.	
13	Multiply line 8 by line 12		13		
14	<b>Excludable savings bond interest.</b> Subtract line 13 from line 8. Enter Schedule B (Form 1040A or Form 1040), line 3	er the result here and on	14		

#### **General Instructions**

Section references are to the Internal Revenue Code.

#### **Purpose of Form**

If you cashed series EE or I U.S. savings bonds in 2011 that were issued after 1989, you may be able to exclude from your income part or all of the interest on those bonds. Use this form to figure the amount of any interest you may exclude.

#### Who Can Take the Exclusion

You can take the exclusion if all four of the following apply.

- 1. You cashed qualified U.S. savings bonds in 2011 that were issued after 1989.
- 2. You paid gualified higher education expenses in 2011 for yourself, your spouse, or your dependents.
- 3. Your filing status is any status except married filing separately.
- 4. Your modified AGI (adjusted gross income) is less than: \$86,100 if single or head of household; \$136,650 if married filing jointly or qualifying widow(er) with dependent child. See the instructions for line 9 to figure your modified AGI.

#### U.S. Savings Bonds That Qualify for Exclusion

To qualify for the exclusion, the bonds must be series EE or I U.S. savings bonds issued after 1989 in your name, or, if you are married, they may be issued in your name and your spouse's name. Also, you must have been age 24 or older before the bonds were issued. A bond bought by a parent and issued in the name of his or her child under age 24 does not qualify for the exclusion by the parent or child.

#### **Recordkeeping Requirements**

Keep the following records to verify interest you exclude.

- Bills, receipts, canceled checks, or other documents showing you paid qualified higher education expenses in 2011.
- A written record of each post-1989 series EE or I bond that you cash. Your record must include the serial number, issue date, face value, and total redemption proceeds (principal and interest) of each bond. You can use Form 8818, Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989, as your written record.

# Test Scenario 05 Taxpayer: Lynette Heather SSN: 400-00-1035

## Test Scenario 05 includes the following forms:

- Form 1040
- Form 1099-R
- Schedule D
- Form 8949
- Schedule E
- Schedule F
- Schedule J
- Form 3800
- Form 4136
- Form 4835 (2)
- Form 6252
- Form 8826

Taxpayer Date of Birth = 10-29-1950

Schedule J Assume entries are correct for lines 5, 9, 13, 19, 20 and 21.

Form 4136 Only pages 1 and 4 are needed. Assume all gasoline purchased prior to September 30, 2011.

Form 8949
Part I line 1(b) and Part II line 3(b)
Code(s) currently unavailable.

ш	0.3.	mulviduai med	ille la	x netuiii		<b>-</b> - Oiv	IB NO. I	545-0074   IRS C	Jse Only —	Do not write or staple in thi	is space.
For the year Jan. 1-De	ec. 31, 201	1, or other tax year beginning			, 2011	, ending		, 20	S	ee separate instructi	ions.
Your first name and	initial		Last nan	ne					Y	our social security nu	mber
Lynette			Heathe	eather					4	0 0 0 0 1 0	3 5
If a joint return, spo	use's first	name and initial	Last nan	ne					Sı	pouse's social security r	number
Home address (nun	nber and	street). If you have a P.O. b	ox, see ins	structions.				Apt. r	10.	Make sure the SSN(s	s) above
2525 Juniper Str	eet									and on line 6c are of	
		and ZIP code. If you have a for	reign addre	ss. also complete	e spaces belov	v (see instruction	ons).			Presidential Election Ca	mnaign
Paul ID 83347	, ,	,	Ü	,		,	,			eck here if you, or your spous	
Foreign country nar	me			Foreign n	rovince/coun	itv		Foreign postal	joir	ntly, want \$3 to go to this fund	d. Checking
r oreign country nar	iic			l oreign p	TOVITIOC/ COUIT	ity		l oreign postar	ab	ox below will not change you	-
										V 100 _	Spouse
Filing Status		✓ Single				4 📙				g person). (See instruction	
	2	Married filing jointly							child but	t not your dependent, er	nter this
Check only one	3	Married filing separa		er spouse's S	SSN above			ame here.			
box.		and full name here.				5		ng widow(er) w	ith depe	,	
Exemptions	6a	Yourself. If some	one can	claim you as a	a depender	it, <b>do not</b> cl	heck bo	x 6a		Boxes checked on 6a and 6b	1
	b	Spouse	<u> </u>				<u> </u>		<u> </u>	No. of children	
	С	Dependents:		(2) Depender		(3) Dependent's	ىن، اشا	<ul> <li>if child under a alifying for child tax</li> </ul>		on 6c who: • lived with you	
	(1) First	name Last name	е	social security n	umber re	elationship to y	ou 4ª	(see page 15)		<ul> <li>did not live with</li> </ul>	
16										you due to divorce or separation	
If more than four dependents, see	-									(see instructions)	
instructions and										Dependents on 6c not entered above	
check here ▶										Add numbers on	
	d	Total number of exem	nptions cl	aimed						lines above	1
Income	7	Wages, salaries, tips,	etc. Atta	ch Form(s) W	-2				7		
income	8a	Taxable interest. Atta	ch Sched	dule B if requi	red				8a	369	8
	b	Tax-exempt interest.	Do not i	nclude on line	8a	. 8b					
Attach Form(s)	9a	Ordinary dividends. A	ttach Sch	nedule B if red	quired .				9a		
W-2 here. Also attach Forms	b	Qualified dividends	<del>-</del>			. 9b					
W-2G and	10	Taxable refunds, cred	lits, or off	sets of state	and local in	come taxes	·		10		
1099-R if tax	11	Alimony received .						.44	11		
was withheld.	12	Business income or (I	oss). Atta	ach Schedule	C or C-EZ		Ι		12		
	13	Capital gain or (loss).	Attach S	chedule D if r	equired. If r	not required	l, check	here ▶ □	13		
If you did not	14	Other gains or (losses							14		
get a W-2, see page 20.	15a	IRA distributions .	15a			<b>b</b> Taxab	ole amou	ınt	15b		
see page 20.	16a	Pensions and annuities	16a		36484	<b>b</b> Taxab	ole amou	ınt	16b		
	17	Rental real estate, roy	alties, pa	artnerships, S	corporation	_ ns, trusts, e	tc. Atta	ch Schedule E	17		
Enclose, but do	18	Farm income or (loss)							18		
not attach, any payment. Also,	19	Unemployment comp							19		
please use	20a	Social security benefits						ınt	20b	)	
Form 1040-V.	21	Other income. List type		nount					21		
	22	Combine the amounts in	n the far ri						22		
	23	Educator expenses				23					
Adjusted	24	Certain business expens	ses of rese	ervists, performi	ing artists, ar	nd					
Gross		fee-basis government of	ficials. Atta	ach Form 2106	or 2106-EZ	24					
Income	25	Health savings accou	nt deduc	tion. Attach F	orm 8889	. 25					
	26	Moving expenses. Att	ach Form	n 3903		. 26					
	27	Deductible part of self-e	employmer	nt tax. Attach S	Schedule SE	. 27					
	28	Self-employed SEP, S	SIMPLE, a	and qualified	plans .	. 28					
	29	Self-employed health		•	•						
	30	Penalty on early without									
	31a	Alimony paid <b>b</b> Recip			•	31a					
	32	IRA deduction									
	33	Student loan interest									
	34	Tuition and fees. Atta									
	35	Domestic production ac									
	36	Add lines 23 through							36		1
	37	Subtract line 36 from						•	37		

Form 1040 (2011	)		Version A, Cyc	cle 4 ge <b>2</b>
_	38	Amount from line 37 (adjusted gross income)	38	
Tax and	39a	Check \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		
Credits		if: Spouse was born before January 2, 1947, ☐ Blind. checked ▶ 39a		
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b 39b		
Deduction for—	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
People who	41	Subtract line 40 from line 38	41	
check any box on line	42	<b>Exemptions.</b> Multiply \$3,700 by the number on line 6d	42	
39a or 39b <b>or</b> who can be	43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43	
claimed as a	44	Tax (see instructions). Check if any from: a  Form(s) 8814 b  Form 4972 c  962 election	44	
dependent, see	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
instructions.  • All others:	46	Add lines 44 and 45	46	
Single or	47	Foreign tax credit. Attach Form 1116 if required 47		
Married filing	48	Credit for child and dependent care expenses. Attach Form 2441 48		
separately, \$5,800	49	Education credits from Form 8863, line 23		
Married filing jointly or	50	Retirement savings contributions credit. Attach Form 8880 50		
Qualifying	51	Child tax credit (see instructions)		
widow(er), \$11,600	52	Residential energy credits. Attach Form 5695	-	
Head of household,	53	Other credits from Form: <b>a</b> 3800 <b>b</b> 8801 <b>c</b> 53		
\$8,500	54	Add lines 47 through 53. These are your <b>total credits</b>	54	
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0	55	
Other	56	Self-employment tax. Attach Schedule SE	56	
Taxes	57	Unreported social security and Medicare tax from Form: <b>a</b> 4137 <b>b</b> 8919	57	
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
	59a	Household employment taxes from Schedule H	59a	
	60	First-time homebuyer credit repayment. Attach Form 5405 if required	59b 60	
	61	Other taxes. List code(s) from instructions  Add lines 55 through 60. This is your <b>total tax</b>	61	
Dovmente	62	Federal income tax withheld from Forms W-2 and 1099 62	01	
Payments	63	2011 estimated tax payments and amount applied from 2010 return 63	-	
If you have a	64a	Earned income credit (EIC) 64a	-	
qualifying	b	Nontaxable combat pay election 64b	-	
child, attach Schedule EIC.	65	Additional child tax credit. Attach Form 8812 65		
	66	American opportunity credit from Form 8863, line 14 66	1	
	67	First-time homebuyer credit from Form 5405, line 10 67	-	
	68	Amount paid with request for extension to file 68		
	69	Excess social security and tier 1 RRTA tax withheld 69		
	70	Credit for federal tax on fuels. Attach Form 4136		
	71	Credits from Form: a 2439 b 8839 c 8801 d 8885 71		
	72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>overpaid</b>	73	
	74a	Amount of line 73 you want <b>refunded to you.</b> If Form 8888 is attached, check here	74a	
Direct deposit?	▶ b	Routing number		
See instructions.	► d	Account number		
	75	Amount of line 73 you want applied to your 2012 estimated tax ▶ 75		
Amount	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	
You Owe	77	Estimated tax penalty (see instructions)		
Third Party	Do	you want to allow another person to discuss this return with the IRS (see instructions)?	s. Complete below.	)
Designee		signee's Phone Personal identii	fication	٦
Sign		me ► no. ► number (PIN)	the best of much manufacture and belief	
Here		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to y are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer		,
Joint return?	Yo	ur signature Date Your occupation	Daytime phone number	
See page 12.	L .			
Keep a copy	Sn	ouse's signature. If a joint return, <b>both</b> must sign. Date Spouse's occupation		
for your records.	<b>y</b> Sp	Spould a doubleton		
-	Pri	nt/Type preparer's name	PTIN	
Paid			Check if self-employed	
Preparer	Fin	m's name ► Firm's EIN ►	1 7 7 7	
Use Only		m's address Phone no.		

Version A, Cycle 5 Image Dimensions: 7.3" x 5.1"

Department of the Treasury - Internal Revenue Service

	UVOID CORRE	CTI	ED			ge 2ee.ee
PAYER'S name, street address, Primrose Retirement Fund	1	Gross distribution	ОМ	B No. 1545-0119	Distributions From Pensions, Annuities,	
1231 Juniper Street		\$	36484	4	2011	Retirement or
Paul ID 83347		2a	Taxable amount			Profit-Sharing Plans, IRAs, Insurance
		\$	24760	Fo	orm 1099-R	Contracts, etc.
		2b	Taxable amount not determined		Total distribution	Copy 1
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (included in box 2a)	4	Federal income tax withheld	State, City, or Local
69-000009	400-00-1035	\$	1 10	\$	4839	Tax Department
RECIPIENT'S name	JNAF	5	Employee contributions /Designated Roth contributions or	6	Net unrealized appreciation in employer's securities	
Lynette Heather		١.	insurance premiums			
		\$	07	\$	1044	
Street address (including apt. no 2525 Juniper Street	nuary	7	Distribution code(s) IRA/ SEP/ SIMPLE	\$	Other	6
City, state, and ZIP code		9a	Your percentage of total	9b	Total employee contributions	3
Paul ID 83347			distribution %	\$		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 \$	State tax withheld	+ -	State/Payer's state no.	14 State distribution \$
\$		\$		†		\$
Account number (see instructions)	1	15	Local tax withheld	16	Name of locality	17 Local distribution
, ,		\$			·	\$
		\$		†		\$

Form 1099-R

# SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service (99)

# **Capital Gains and Losses**

OMB No. 1545-0074

2011

Attachment Sequence No. **12** 

► Attach to Form 1040 or Form 1040NR. ► See Instructions for Schedule D (Form 1040). ► 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

Lynette T Heather

400-00-1035

Pa	Tt I Short-Term Capital Gains and Losses—As	sets Held One	Year or Less			
Not	e: Please round and use whole dollars on this form.	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustmer gain or loss t Form(s) 894 line 2, colum	rom 19,	(h) Gain or (loss) Combine columns (e), (f), and (g)
1	Short-term totals from all Forms 8949 with box A checked in Part I		( )			
2	Short-term totals from all Forms 8949 with box B checked in Part I		( )			
3	Short-term totals from all Forms 8949 with box C checked in Part I		( )			
4 5	Short-term gain from Form 6252 and short-term gain or (loss) from partnerships,	S corporations,	estates, and tr		4	
6	Schedule(s) K-1	ny, from line 8 of y	your <b>Capital Loss</b>	-	6	( )
7	Net short-term capital gain or (loss). Combine lines 1 t	through 6 in colum	nn (h)		7	
Pa	t II Long-Term Capital Gains and Losses—Ass	sets Held More	Than One Year			
Note	e: Please round and use whole dollars on this form.	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustmer gain or loss t Form(s) 894 line 4, colum	rom 19,	(h) Gain or (loss) Combine columns (e), (f), and (g)
8	Long-term totals from all Forms 8949 with box A checked in Part II	15	001)	4		
9	Long-term totals from all Forms 8949 with box B checked in Part II	0,				
10	Long-term totals from all Forms 8949 with box C checked in Part II					
11	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824			n or (loss)	11	
12	Net long-term gain or (loss) from partnerships, S corporate	tions, estates, and	I trusts from Sched	ule(s) K-1	12	
13	Capital gain distributions. See the instructions				13	
14	Long-term capital loss carryover. Enter the amount, if an <b>Worksheet</b> in the instructions	y, from line 13 of	your <b>Capital Loss</b>	Carryover	14	( )
15	Net long-term capital gain or (loss). Combine lines 8 t the back			Part III on	15	
For I	aperwork Reduction Act Notice, see your tax return instructi		Cat. No. 11338	BH S	Schedu	ule D (Form 1040) 2011

Schedule D (Form 1040) 2011 Page **2** 

Part	Summary. Note: Please round and use whole dollars on this form.			
16	Combine lines 7 and 15 and enter the result	16		
	• If line 16 is a <b>gain</b> , 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 <b>loss</b> , skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.			
	• If line 16 is <b>zero</b> , skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.			
17	Are lines 15 and 16 <b>both</b> gains?  ✓ <b>Yes.</b> 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		0
19	Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions	19		0
20	Are lines 18 and 19 <b>both</b> zero or blank?  ✓ <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.  □ <b>No.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the			
	Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.			
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:			
	• The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500)	21	(	)
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.			
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?			
	<ul> <li>Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).</li> <li>No. Complete the rest of Form 1040 or Form 1040NR.</li> </ul>			

Schedule D (Form 1040) 2011

# **Sales and Other Dispositions of Capital Assets**

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

► See Instructions for Schedule D (Form 1040).

► Attach to Schedule D to list your transactions for lines 1, 2, 3, 8, 9, and 10.

Attachment Sequence No. **12A** 

OMB No. 1545-0074

Lynette T Heather

Your social security number 400-00-1035

Part I Short-Term Capital Gain	s and L	osses-Asset	s Held One Ye	ear or Less		
Note. Please round and use whole dollar						
Check the box below that describes the t						
Caution. Check only one box. If you have		• •		<u> </u>		• •
(A) Short-term gains and losses (Form 1099-B, box 3, shows basis)		Short-term gains 9-B, box 3, does			hort-term gains an n 1099-B not recei	
(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Code	(c) Date acquired (Mo., day, yr.)	(d) Date sold (Mo., day, yr.)	(e) Sales price (see instructions)	(f) Cost or other basis (see instructions)	(g) Adjustments to gain or loss
100 sh AVR Co		3-1-2011	9-9-2011	2515	1429	0
100 sh BKX Co		2-8-2011	7-11-2011	3236	1102	0
100 sh QLM Co		5-5-2011	11-9-2011	1344	1546	0
176						
	N					
All				<b>4 U A B</b>		
						-
2 Totals. Add the amounts in colu	mns (e) a	nd (f). Also. com	nbine the			
amounts in column (g). Enter here						
(if box A above is checked), line						
line 3 (if box C above is checked)	-		<b>b</b> 2			

Form 8949 (2011) Attachment Sequence No. **12A** Page **2** 

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Lynette T Heather 400-00-1035

# Long-Term Capital Gains and Losses - Assets Held More Than One Year Part II Note. Please round and use whole dollars on this form. Check the box below that describes the transactions listed on this page. Caution. Check only one box. If you have more than one type of transaction, complete a separate Form 8949 for each type. (A) Long-term gains and losses ☐ (B) Long-term gains and losses (Form (C) Long-term gains and losses (Form 1099-B, box 3, shows basis) 1099-B, box 3, does not show basis) (Form 1099-B not received) (d) Date sold (f) Cost or other basis (a) Description of property (c) Date acquired (e) Sales price (g) Adjustments to (b) Code (Example: 100 sh. XYZ Co.) (Mo., day, yr.) (Mo., day, yr.) (see instructions) (see instructions) gain or loss 100 sh MNP Co 6-1-2009 5-5-2011 4244 0 100 sh DNQ Co 2-15-2009 9-10-2011 349 1782 0 4 Totals. Add the amounts in columns (e) and (f). Also, combine the amounts in column (g). Enter here and include on Schedule D, line 8 (if box A above is checked), line 9 (if box B above is checked), or line 10 (if box C above is checked) . . . . . . . . .

Form **8949** (2011)

42

43

107

U; and Schedule K-1 (Form 1041), line 14, code F (see instructions) . . .

# SCHEDULE F (Form 1040)

# **Profit or Loss From Farming**

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) ► Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.

► See Instructions for Schedule F (Form 1040).

Attachment Sequence No. **14** 

	f proprietor te T Heat <b>h</b> er								Social	-	y numbe 0-00-10		
	cipal crop or activity		B Enter code from	Dort IV		Accour	nting method:		D Em		ID numb		\ if any
	Plants			4   0   0		Cash							,, ii aiiy
													No
	you "materially participate" in the op										_		
	you make any payments in 2011 that												No No
Part	es," did you or will you file all require  Farm Income — Cash Met										Ye: Part I I		10
1a	Specified sales of livestock and of						253	$\overline{}$	and iii	, and i	aiti, i	1116 3.)	T
b	Sales of livestock and other resale	_			. 1b			0					
C	Total.	TICITIS			. 1c			+					
d	Cost or other basis of livestock or	other it						0					
e				,	. <u>Iu</u>				1e				
2a	Specified sales of products you ra							ı.	2a				+
b	Sales of products you raised not r							ı.	2b				+
3a	Cooperative distributions (Form(s)					3b	Taxable am	ount					+
4a	Agricultural program payments (se					4b	Taxable am						+
5a	Commodity Credit Corporation (C			tion					5a				+
b	CCC loans forfeited	,				1	Taxable am	ount					
6	Crop insurance proceeds and fed			e page F	:-3):								
а	Amount received in 2011		6a   `	. 0	<i>^</i>	6b	Taxable am	ount	6b	,			
С	If election to defer to 2012 is attac	hed, ch	neck here ▶ □		6d Amo	_ unt def	erred from 20	010	6d	ı			
7a	Specified custom hire (machine w	ork) inc	ome (see page F-3) .						7a				
b	Custom hire income not reported	on line	7a						7b	,			
8a	Specified other income (see page	F-3) .							8a	1			
b	Other income not reported on line	8a (see	e page F-3)						8b	,			
9	Gross income. Add amounts in	the rigl	nt column (lines 1e, 2a,	2b, 3b,	4b, 5a, 5d	c, 6b, 6	d, 7a, 7b, 8a	ı, an	d				
	8b). If you use the accrual method								9				
Part	•	nd Ac	crual Method. Do no							_	l).		
10	Car and truck expenses (see			23			ofit-sharing pl		23	-			_
	instructions). Also attach <b>Form 4562</b>	10		24			ee instruction	,	-				
11	Chemicals	11		_ a			nery, equipm		24	_			
12	Conservation expenses (see instructions)	12		_ b	•		mals, etc.) . intenance .		24I 25				+
13	Custom hire (machine work) .	13		25 26	•		ts		26	_			+
14	Depreciation and section 179 expense (see page F-5)	14		27			rehousing .		27				+
15	,	'-		28	-				28	_		994	1
15	Employee benefit programs other than on line 23	15		29	Taxes .			•	29			166	_
16	Feed	16		30					30			143	
17	Fertilizers and lime	17	626	31			ling, and med						
18	Freight and trucking	18		32			(specify):						
19	Gasoline, fuel, and oil	19	227	а		•			32	а			1
20	Insurance (other than health)	20	101	b					201	b			
21	Interest:			С					22	С			
а	Mortgage (paid to banks, etc.)	21a		d					320	d			
b	Other	21b		е					320				
22	Labor hired (less employment credits)	22		f					32	-			
33	Total expenses. Add lines 10 thr	-											
34	Net farm profit or (loss). Subtrac								34	<u> </u>			
	If a profit, stop here and see instru												
35	Did you receive a subsidy in 2011		-								∐ Ye	s ∐ľ	No
36 а	Check the box that describes you  All investment is at risk.					vnere to	report your	ioss.	•				

#### **SCHEDULE J** (Form 1040)

**Income Averaging for Farmers and Fishermen** 

OMB No. 1545-0074

2011 Attachment Sequence No. 20

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040 or Form 1040NR.

► See separate Instructions. Name(s) shown on return Social security number (SSN) LYNETTE T HEATHER 400-00-1035

1			
•	Enter the taxable income from your <b>2011</b> Form 1040, line 43, or Form 1040NR, line 41	1	28220
2a	Enter your <b>elected farm income</b> (see instructions). <b>Do not</b> enter more than the amount on line 1	2a	9405
	Capital gain included on line 2a:		
b	Excess, if any, of net long-term capital gain over net short-term capital loss		
С	Unrecaptured section 1250 gain		
3	Subtract line 2a from line 1	3	18815
4	Figure the tax on the amount on line 3 using the 2011 tax rates (see instructions)	4	2399
5	If you used Schedule J to figure your tax for:  • 2010, enter the amount from your 2010 Schedule J, line 11.  • 2009 but not 2010, enter the amount from your 2009 Schedule J, line 15.  • 2008 but not 2009 or 2010, enter the amount from your 2008 Schedule J, line 3.  Otherwise, enter the taxable income from your 2008 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, see instructions.		
6	Divide the amount on <b>line 2a</b> by 3.0		
7	Combine lines 5 and 6. If zero or less, enter -0	_	
8	Figure the tax on the amount on line 7 using the 2008 tax rates (see instructions)	8	3623
9	If you used Schedule J to figure your tax for:  • 2010, enter the amount from your 2010 Schedule J, line 15.  • 2009 but not 2010, enter the amount from your 2009 Schedule J, line 3.  Otherwise, enter the taxable income from your 2009 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, see instructions.		
10	Enter the amount from line 6		
11	Combine lines 9 and 10. If less than zero, enter as a negative amount 17391		
12	Figure the tax on the amount on line 11 using the 2009 tax rates (see instructions)	12	2189
13	If you used Schedule J to figure your tax for 2010, enter the amount from your 2010 Schedule J, line 3. Otherwise, enter the taxable income from your 2010 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions		
14	Enter the amount from line 6		
15	Combine lines 13 and 14. If less than zero, enter as a negative amount 22845		
16	Figure the tax on the amount on line 15 using the <b>2010</b> tax rates (see instructions)	16	3005
	Add lines 4, 8, 12, and 16	17	11216

Schedule J (Form 1040) 2011 Page **2** 

Scriedui	e 3 (1 01111 1040) 2011		'	ugo 🗕
18	Amount from line 17	18	11216	
19	If you used Schedule J to figure your tax for:  • 2010, enter the amount from your 2010 Schedule J, line 12.  • 2009 but not 2010, enter the amount from your 2009 Schedule J, line 16.  • 2008 but not 2009 or 2010, enter the amount from your 2008 Schedule J, line 4.  Otherwise, enter the tax from your 2008 Form 1040, line 44;*			
	Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.			
20	If you used Schedule J to figure your tax for:  • 2010, enter the amount from your 2010 Schedule J, line 16.  • 2009 but not 2010, enter the amount from your 2009 Schedule J, line 4.  Otherwise, enter the tax from your 2009 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line			
21	41;* or Form 1040NR-EZ, line 15.  If you used Schedule J to figure your tax for 2010, enter the amount			
	from your 2010 Schedule J, line 4. Otherwise, enter the tax from your 2010 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15			
	*Do not include any tax reported on this line from Forms 8814, 4972, or 8889, or from recapture of an education credit or charitable contribution deduction. Also, do not include alternative minimum tax from Form 1040A.			
22	Add lines 19 through 21	22	7961	
23	Tax. Subtract line 22 from line 18. Also include this amount on Form 1040, line 44; or Form 1040NR, line 42	23	3255	
Qualifi	on. Your tax may be less if you figure it using the 2011 Tax Table, Tax Computation Worksheet, ed Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J you are using it to figure your tax.			

Schedule J (Form 1040) 2011

**3800** 

# **General Business Credit**

▶ See separate instructions.▶ Attach to your tax return.

OMB No. 1545-0895

20 11

Attachment
Sequence No. 22

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

Identifying number

Lynett	e I Heather		400-00-1035
Part	Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (T (See instructions and complete Part(s) III before Parts I and II)	MT)	
1	General business credit from line 2 of all Parts III with box A checked	1	
2	Passive activity credits from line 2 of all Parts III with box B checked 2 0		
3	Enter the passive activity credits allowed from line 2 for 2011 (see instructions)	3	0
4	Carryforward of general business credit to 2011. Enter the amount from line 2 of all Parts III		
	with box C checked. See instructions for schedule to attach	4	0
5	Carryback of general business credit from 2012. Enter the amount from line 2 of all Parts III		
	with box D checked (see instructions)	5	0
6	Add lines 1, 3, 4, and 5	6	
Part			
7	Regular tax before credits:		
	• Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 )		
	• Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the		
	applicable line of your return	7	
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G,	-	
	lines 1a and 1b; or the amount from the applicable line of your return		
8	Alternative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 35		
	• Corporations. Enter the amount from Form 4626, line 14	8	0
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56		
	<b>,</b>		
9	Add lines 7 and 8	9	
10a	Foreign tax credit		
b	Personal credits from Form 1040 or 1040NR (see instructions) . 10b 0		
С	Add lines 10a and 10b	10c	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a	11	
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-		
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000		
	(see instructions)		
14	Tentative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 33		
	• Corporations. Enter the amount from Form 4626, line 12 }		
	Estates and trusts. Enter the amount from Schedule I		
	(Form 1041), line 54		
15	Enter the greater of line 13 or line 14	15	
16a	Subtract line 15 from line 11. If zero or less, enter -0	16a	
b	For a corporation electing to accelerate the research credit, enter the bonus depreciation		
	amount attributable to the research credit (see instructions)	16b	
С	Add lines 16a and 16b	16c	
17a	Enter the <b>smaller</b> of line 6 or line 16c	17a	
	C corporations: See the line 17a instructions if there has been an ownership change,		
	acquisition, or reorganization.		
b	Enter the smaller of line 6 or line 16a. If you made an entry on line 16b, go to line 17c; otherwise,		
	skip line 17c (see instructions)	17b	
С	Subtract line 17b from line 17a. This is the refundable amount for a corporation electing to		
	accelerate the research credit. Include this amount on Form 1120, Schedule J, Part II, line 19c		
	(or the applicable line of your return)	17c	

Form 3800 (2011) Page **2** 

Part	II Allowable Credit (Continued)	
Note.	If you are not filing Form 8844, skip lines 18 through 25 and enter -0- on line 26.	
18	Multiply line 14 by 75% (.75) (see instructions)	18
19	Enter the greater of line 13 or line 18	19
20	Subtract line 19 from line 11. If zero or less, enter -0	20
21	Subtract line 17b from line 20. If zero or less, enter -0	21
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22
23	Passive activity credit from line 3 of all Parts III with box B checked 23	
24	Enter the passive activity credit allowed from line 23 for 2011 (see instructions)	24
25	Add lines 22 and 24	25
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26
27	Subtract line 13 from line 11. If zero or less, enter -0	27
28	Add lines 17b and 26	28
29	Subtract line 28 from line 27. If zero or less, enter -0	29
30	Enter the general business credit from line 5 of all Parts III with box A checked	30
31 32	Enter the total eligible small business credit from line 6 of all Parts III with box E checked Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked	31
33	Enter the passive activity credits allowed from line 32 for 2011 (see instructions)	33
34	Carryforward of business credit to 2011. Enter the amount from line 5 of all Parts III with box C checked and line 6 of all Parts III with box G checked	34
35	Carryback of business credit from 2012. Enter the amount from line 5 of all Parts III with box D checked and line 6 of all Parts III with box H checked	35
36	Add lines 30, 31, 33, 34, and 35	36
37	Enter the <b>smaller</b> of line 29 or line 36	37
38	Credit allowed for the current year. Add lines 28 and 37.  Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return:  • Individuals. Form 1040, line 53, or Form 1040NR, line 50  • Corporations. Form 1120, Schedule J, Part I, line 5c  • Estates and trusts. Form 1041, Schedule G, line 2b	38

Page 3

Form 3800 (2011)

Pa	art III	General Business Credits or Eligible Small Business Credits (see	e inst	ructions)								
Со	mple	te a separate Part III for each box checked below. (see instructions)										
Α	<b>V</b>	General Business Credit From a Non-Passive Activity <b>E</b> Eligible Small	Busin	ess Credit From a	Non-Passive Acti	ivity						
В	$\Box$	· · · · · · · · · · · · · · · · · · ·		ess Credit From a		•						
		·		ess Credit Carryfo								
				ess Credit Carryba								
Ī		u are filing more than one Part III with box A, B, E, or F checked, complete an		•		inina						
•												
	amounts from all Parts III with box A, B, E, or F checked. Check here if this is the consolidated Part III ▶ □  (a) Description of credit											
		· · · · · · · · · · · · · · · · · · ·		(b) If claiming the credit	_ (c)							
		n any line where the credit is from more than one source and one of the sources	is a	from a pass-through	Enter the approp	oriate						
pas	ss-tn	rough entity, a separate Part III is needed for each pass-through entity.		entity, enter the EIN	amount							
•	la	Investment (Form 3468, Part II only) (attach Form 3468)	1a									
	b	Reserved for future use	1b									
	С	Increasing research activities (Form 6765)	1c									
	d	Low-income housing (Form 8586, Part I only)	1d									
	е	Disabled access (Form 8826) (do not enter more than \$5,000 in column (c) of										
		Parts III with box A, B, E, or F checked, combined)	1e									
	f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f									
	g		1g									
	h	Indian employment (Form 8845)	1h									
	i	New markets (Form 8874)	1i									
	i	Small employer pension plan startup costs (Form 8881) (do not enter more than				<del>                                     </del>						
	,	\$500 in column (c) of Parts III with box A, B, E, or F checked, combined)	1j									
	k	Employer-provided child care facilities and services (Form 8882)	1k									
	ı	Biodiesel and renewable diesel fuels (attach Form 8864)	11			-						
	I					<del>                                     </del>						
	m	Low sulfur diesel fuel production (Form 8896)	1m			-						
	n	Distilled spirits (Form 8906)	1n			-						
	0	Nonconventional source fuel (Form 8907)	10									
	р	Energy efficient home (Form 8908)	1p			<u> </u>						
	q	Energy efficient appliance (Form 8909)	1q			<u> </u>						
	r	Alternative motor vehicle (Form 8910)	1r			ļ						
	S	Alternative fuel vehicle refueling property (Form 8911)	1s									
	t	Reserved for future use	1t									
	u	Mine rescue team training (Form 8923)	1u									
	V	Agricultural chemicals security (Form 8931) (do not enter more than \$2 million in										
		column (c) of Parts III with box A, B, E, or F checked, combined)	1v									
	w	Employer differential wage payments (Form 8932)	1w									
	X	Carbon dioxide sequestration (Form 8933)	1x									
	У	Qualified plug-in electric drive motor vehicle (Form 8936)	1y									
	Z	Qualified plug-in electric vehicle (Form 8834, Part I only)	1z									
	aa	New hire retention (Form 5884-B)	1aa									
	bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb									
	ZZ	Other	1zz									
2	2	Add lines 1a through 1zz and enter here	2									
	3	Enter the amount from Form 8844	3									
	<del>l</del> a	Investment (Form 3468, Part III) (attach Form 3468)	4a									
	b	Work opportunity (Form 5884)	4b									
	C	Alcohol and cellulosic biofuel fuels (Form 6478)	4c									
	d	Low-income housing (Form 8586, Part II)	4d									
	e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e									
	f	Employer social security and Medicare taxes paid on certain employee tips	70			<del>                                     </del>						
	•	(Form 8846)	4f									
	~	Qualified railroad track maintenance (Form 8900)				-						
	g		4g			-						
	h :	Small employer health insurance premiums (Form 8941)	4h									
	!	Reserved for future use	4i									
	J	Reserved for future use	4j									
	Z	Other	4z			-						
	5	Add lines 4a through 4z and enter here	5			<u> </u>						
•	6	Add lines 2, 3, and 5	6									

Form **4136** 

### **Credit for Federal Tax Paid on Fuels**

OMB No. 1545-0162

2011

Department of the Treasury Internal Revenue Service (99) ▶ See the separate instructions.▶ Attach this form to your income tax return.

Attachment	
Sequence No.	23

Name (as shown on your income tax return)

Taxpayer identification number

Lynette T Heather

400-00-1035

Caution. Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.

1	Nontaxable Use of Gasoline Note. CRN is cred	dit reference nun	nber.			
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Off-highway business use		\$ .183	)		
b	Use on a farm for farming purposes		.183	229		362
С	Other nontaxable use (see <b>Caution</b> above line 1)		.183		\$	
d	Exported		.184			411

#### 2 Nontaxable Use of Aviation Gasoline

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Use in commercial aviation (other than foreign trade)		\$ .15*		\$	354
b	Other nontaxable use (see <b>Caution</b> above line 1)		.193*			324
С	Exported		.194*			412
d	LUST tax on aviation fuels used in foreign trade		.001			433
	*See instructions for possible rate changes.					

#### 3 Nontaxable Use of Undyed Diesel Fuel

Claimant certifies that the diesel fuel did not contain visible evidence of dye. Exception. If any of the diesel fuel included in this claim did contain visible evidence of dye, attach an explanation and check here ▶ (a) Type of use (b) Rate (c) Gallons (d) Amount of credit (e) CRN Nontaxable use \$.243 .243 Use on a farm for farming purposes 360 Use in trains .243 353 Use in certain intercity and local buses (see Caution above line 1) .17 350 Exported .244 413

#### 4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

	Claimant certifies that the kerosene did not contain visible ex Exception. If any of the kerosene included in this claim did	,	dence of dve	e. attach an explar	nation and check here	
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Nontaxable use taxed at \$.244		\$ .243	1		
b	Use on a farm for farming purposes		.243		\$	346
С	Use in certain intercity and local buses (see <b>Caution</b> above line 1)		.17			347
d	Exported		.244			414
е	Nontaxable use taxed at \$.044		.043			377
f	Nontaxable use taxed at \$.219		.218			369

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2011)

Form 4136 (2011) Page **4** 

#### **Registered Credit Card Issuers** Registration No. ▶ 13 (d) Amount of credit (e) CRN (b) Rate (c) Gallons Diesel fuel sold for the exclusive use of a state or local government \$.243 360 Kerosene sold for the exclusive use of a state or local government .243 346 Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219\* .218\* 369 \*See instructions for possible rate changes.

#### 14 Nontaxable Use of a Diesel-Water Fuel Emulsion

	Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).									
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of cre	edit	(e) CRN			
а	Nontaxable use		\$ .197		\$		309			
b	Exported		.198				306			

#### 15 Diesel-Water Fuel Emulsion Blending

#### Registration No. ▶

			(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit			\$ .046		\$	310

# 16 Exported Dyed Fuels and Exported Gasoline Blendstocks

a Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001 \$ (d) Amount of credit (e) CRN

Exported dyed kerosene \$ .001 \$ 415

17	<b>Total income tax credit claimed.</b> Add lines 1 through 16, column (d). Enter here and on Form 1040, line 69; Form 1120, line 32f(2); Form 1120S, line 23c; Form 1041, line 24g; or the proper			
	line of other returns. ▶	17	\$	

Form **4136** (2011)

4835 Form

Department of the Treasury Internal Revenue Service (99)

# **Farm Rental Income and Expenses**

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)

► Attach to Form 1040 or Form 1040NR.

► See instructions on page 3.

OMB No. 1545-0074

2011
Attachment
Sequence No. 37

Your social security number 400-00-1035 Lynette T Heather Employer ID number (EIN), if any Did you actively participate in the operation of this farm during 2011 (see instructions)? . . . . . . Α Yes Part I Gross Farm Rental Income - Based on Production. Include amounts converted to cash or the equivalent. 1 Income from production of livestock, produce, grains, and other crops. 4531 Cooperative distributions (Form(s) 1099-PATR) 0 2b Taxable amount 2b 2a 2a 3b Taxable amount За Agricultural program payments (see instructions) 3b Commodity Credit Corporation (CCC) loans (see instructions): CCC loans reported under election 4a 0 а 4c Taxable amount 4b CCC loans forfeited . . . 4c b 5 Crop insurance proceeds and federal crop disaster payments (see instructions): Amount received in 2011 . . . . . . . . . . . . . 5a **5b** Taxable amount 5b If election to defer to 2012 is attached, check here ▶ □ 5d Amount deferred from 2010 5d 0 6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) 0 Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the 7 total here and on Schedule E (Form 1040), line 41. . . . . . 7 Part II Expenses - Farm Rental Property. Do not include personal or living expenses. Pension and profit-Car and truck expenses (see sharing plans . . . Schedule F (Form 1040) 21 instructions). Also attach Form 4562 8 22 Rent or lease: Vehicles, machinery, and 9 Chemicals. . . . . . 9 10 Conservation expenses (see equipment (see instructions) . . . . . instructions). . . . 10 22a 11 Custom hire (machine work) . 11 Other (land, animals, etc.) 22b 12 23 Depreciation and section 179 23 Repairs and maintenance expense deduction not 24 Seeds and plants . . 24 claimed elsewhere . . . 12 25 Storage and warehousing 25 Employee benefit programs other 26 Supplies . . . . . 13 26 than on line 21 (see Schedule F 27 27 Taxes . . . . . 510 (Form 1040) instructions). . . Utilities . . . . . 13 28 29 14 Veterinary, breeding, 14 Feed . . . . . . . and medicine . . . 15 Fertilizers and lime . . . 15 30 Other expenses 16 16 Freight and trucking . (specify): 17 17 Gasoline, fuel, and oil . . . 266 30a 18 Insurance (other than health). 18 255 а 19 Interest: 30b ----а Mortgage (paid to banks, etc.) 19a 1043 30c C \_\_\_\_\_ 19b 30d Other . . . . . . . . b Labor hired (less employment 20 30e credits) (see Schedule F (Form 30f 1040) instructions) . . . . 20 30g 31 31 32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 39. If the result is a loss, you must go to lines 33 and 34. 32 33 33 ☐ Yes ☐ No 34 If line 32 is a loss, check the box that describes your investment in this activity **34a** All investment is at risk. (see instructions) **34b** Some investment is not at risk. You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 39 34c

4835 Form

Department of the Treasury Internal Revenue Service (99)

# **Farm Rental Income and Expenses**

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)

► Attach to Form 1040 or Form 1040NR. ► See i

► See instructions on page 3.

OMB No. 1545-0074

2011

Attachment Sequence No. 37

Name(s) shown on tax return Your social security number 400-00-1035 Lynette T Heather Employer ID number (EIN), if any Did you actively participate in the operation of this farm during 2011 (see instructions)? . . . . . . Α Yes Part I Gross Farm Rental Income - Based on Production. Include amounts converted to cash or the equivalent. 1 Income from production of livestock, produce, grains, and other crops. 5452 Cooperative distributions (Form(s) 1099-PATR) 0 2b Taxable amount 2b 2a 2a 3b Taxable amount 3a Agricultural program payments (see instructions) 3b Commodity Credit Corporation (CCC) loans (see instructions): CCC loans reported under election 4a 0 а 4c Taxable amount 4b CCC loans forfeited . . . 4c b 5 Crop insurance proceeds and federal crop disaster payments (see instructions): Amount received in 2011 . . . . . . . . . . . . . 5a **5b** Taxable amount 5b If election to defer to 2012 is attached, check here ▶ □ 5d Amount deferred from 2010 5d 6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) 0 Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the 7 total here and on Schedule E (Form 1040), line 41. . . . . . 7 Part II Expenses - Farm Rental Property. Do not include personal or living expenses. Pension and profit-Car and truck expenses (see sharing plans . . . Schedule F (Form 1040) 21 instructions). Also attach Form 4562 8 22 Rent or lease: Vehicles, machinery, and 9 Chemicals. . . . . . 9 10 Conservation expenses (see equipment (see instructions) . . . . . instructions). . . . 10 22a 11 Custom hire (machine work) . 11 Other (land, animals, etc.) 22b 12 23 Depreciation and section 179 23 Repairs and maintenance expense deduction not 24 Seeds and plants . . 24 claimed elsewhere . . . 12 25 Storage and warehousing 25 Employee benefit programs other 26 Supplies . . . . . 13 26 than on line 21 (see Schedule F 27 27 Taxes . . . . . 218 (Form 1040) instructions). . . Utilities . . . . . 13 28 29 Feed . . . . . . . 14 Veterinary, breeding, 14 and medicine . . . 15 Fertilizers and lime . . . 15 30 Other expenses 16 16 Freight and trucking . (specify): 17 17 317 Gasoline, fuel, and oil . . . 120 30a 18 Insurance (other than health). 18 а 19 Interest: 30b ----а Mortgage (paid to banks, etc.) 19a 963 30c C \_\_\_\_\_ 19b 30d Other . . . . . . . . b Labor hired (less employment 20 30e credits) (see Schedule F (Form 30f 1040) instructions) . . . . 20 30g 31 31 32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 39. If the result is a loss, you must go to lines 33 and 34. 32 33 33 ☐ Yes ☐ No 34 If line 32 is a loss, check the box that describes your investment in this activity **34a** All investment is at risk. (see instructions) **34b** Some investment is not at risk. You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 39 34c

**Installment Sale Income** 

Department of the Treasury Internal Revenue Service

► Attach to your tax return. ► Use a separate form for each sale or other disposition of property on the installment method.

201	1
Attachment Sequence No	79

OMB No. 1545-0228

Name(s)	shown on return	Identifying	number
Lynett	e T Heather		400-00-1035
1	Description of property ► land		
2a	Date acquired (mm/dd/yyyy) ► 10/01/1998 b Date sold (mm/dd/yyyy) ►	10/01/200	)4
3	Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4		. 🗌 Yes 🗹 No
4	Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "		
	complete Part III for the year of sale and the 2 years after the year of sale		· Yes No
Part	1 1 7		
5	Selling price including mortgages and other debts. <b>Do not</b> include interest, whether stated or unstated	5	
6	Mortgages, debts, and other liabilities the buyer assumed or took the		
_	property subject to (see instructions)		
7	Subtract line 6 from line 5		
8	Cost or other basis of property sold		
9	Depreciation allowed or allowable	_	
10 11	Adjusted basis. Subtract line 9 from line 8	_	
12	Commissions and other expenses of sale		
13	Add lines 10, 11, and 12	. 13	
14	Subtract line 13 from line 5. If zero or less, <b>do not</b> complete the rest of this form (see instructions)		
15	If the property described on line 1 above was your main home, enter the amount of your exclude		
.0	gain (see instructions). Otherwise, enter -0	. 15	
16	Gross profit. Subtract line 15 from line 14	16	
17	Subtract line 13 from line 6. If zero or less, enter -0	. 17	
18	Contract price. Add line 7 and line 17	. 18	
Part		receive	a payment or have
	certain debts you must treat as a payment on installment obligations.		
19	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after	er	
	the year of sale, see instructions	· 19	40.00
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0	. 20	0
21	Payments received during year (see instructions). <b>Do not</b> include interest, whether stated or unstated		2500
22	Add lines 20 and 21	. 22	
23	interest, whether stated or unstated		
24	Installment sale income. Multiply line 22 by line 19	. 24	
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)		0
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions).	. 26	
Part			nt this tax year.
27	Name, address, and taxpayer identifying number of related party		<u> </u>
28	Did the related party resell or dispose of the property ("second disposition") during this tax year?		
29	If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions i		ck the box that applies.
а	The second disposition was more than 2 years after the first disposition (other than disposition).		
	marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy)	–	
b	☐ The first disposition was a sale or exchange of stock to the issuing corporation. ☐ The second disposition was an involuntary conversion and the threat of conversion occurred a	ofter the f	irat diaposition
c d	The second disposition was an involuntary conversion and the threat of conversion occurred after the death of the original seller or buyer.	aitei tile i	irst disposition.
e	It can be established to the satisfaction of the IRS that tax avoidance was not a principal state of the satisfaction of the IRS that tax avoidance was not a principal state of the satisfaction of the IRS that tax avoidance was not a principal state of the satisfaction of the IRS that tax avoidance was not a principal state of the satisfaction of the IRS that tax avoidance was not a principal state of the satisfaction of the IRS that tax avoidance was not a principal state of the satisfaction of the IRS that tax avoidance was not a principal state of the satisfaction of the IRS that tax avoidance was not a principal state of the satisfaction of the IRS that tax avoidance was not a principal state of the satisfaction of the IRS that tax avoidance was not a principal state of the satisfaction of the IRS that tax avoidance was not a principal state of the satisfaction of the IRS that tax avoidance was not a principal state of the satisfaction of the IRS that tax avoidance was not a principal state of the satisfaction of the IRS that tax avoidance was not a principal state of the IRS that tax avoidance was not a principal state of the IRS that tax avoidance was not a principal state of the IRS that tax avoidance was not a principal state of the IRS that tax avoidance was not a principal state of the IRS that tax avoidance was not a principal state of the IRS that tax avoidance was not a principal state of the IRS that tax avoidance was not a principal state of the IRS that tax avoidance was not a principal state of the IRS that tax avoidance was not a principal state of the IRS that tax avoidance was not a principal state of the IRS that tax avoidance was not a principal state of the IRS that tax avoidance was not a principal state of the IRS that tax avoidance was not a principal state of the IRS that tax avoidance was not a principal state of the IRS that tax avoidance was not a principal state of the IRS that tax avoidance was not a principal state of the IRS that tax avoidance was not a principal state of the I	pal purpo	ose for either of the
·	dispositions. If this box is checked, attach an explanation (see instructions).	Pa. Pa. P	
30	Selling price of property sold by related party (see instructions)	. 30	
31	Enter contract price from line 18 for year of first sale		
32	Enter the <b>smaller</b> of line 30 or line 31		
33	Total payments received by the end of your 2011 tax year (see instructions)		
34	Subtract line 33 from line 32. If zero or less, enter -0	. 34	
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale		
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)		
_37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions).	. 37	2072
For Par	perwork Reduction Act Notice, see page 4. 118 Cat No. 13601R		Form <b>6252</b> (2011)

(Rev. December 2006) Department of the Treasury Internal Revenue Service

Name(s) shown on return

#### **Disabled Access Credit**

► Attach to your tax return.

OMB No. 1545-1205

Attachment Sequence No. 86

Identifying number

**Lynette T Heather** 400-00-1035 488 Total eligible access expenditures (see instructions) 250 00 2 Minimum amount Subtract line 2 from line 1. If zero or less, enter -0-3 3 4 \$10,000 00 4 Maximum amount 5 Enter the smaller of line 3 or line 4 6 Multiply line 5 by 50% (.50) 7 0 Disabled access credit from partnerships and S corporations Add lines 6 and 7, but do not enter more than \$5,000. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line

### **General Instructions**

Section references are to the Internal Revenue Code.

#### What's New

- The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1g of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax vears beginning after 2005 until a new revision is issued.

#### Purpose of Form

Eligible small businesses use Form 8826 to claim the disabled access credit. This credit is part of the general business credit.

#### **Definitions**

#### **Eligible Small Business**

For purposes of the credit, an eligible small business is any business or person that:

 Had gross receipts for the preceding tax year that did not

exceed \$1 million or had no more than 30 full-time employees during the preceding tax year and

• Elects (by filing Form 8826) to claim the disabled access credit for the tax year.

For purposes of the definition:

- Gross receipts are reduced by returns and allowances made during the tax year,
- An employee is considered full time if employed at least 30 hours per week for 20 or more calendar weeks in the tax year, and
- All members of the same controlled group and all persons under common control generally are considered to be one person-see section 44(d)(2).

## **Eligible Access Expenditures**

For purposes of the credit, these expenditures are amounts paid or incurred by the eligible small business to comply with applicable requirements under the Americans With Disabilities Act of 1990 (Public Law 101-336) as in effect on November 5, 1990.

Eligible access expenditures include amounts paid or incurred:

1. To remove barriers that prevent a business from being accessible to or usable by individuals with disabilities:

- 2. To provide qualified interpreters or other methods of making audio materials available to hearing-impaired individuals;
- 3. To provide qualified readers, taped texts, and other methods of making visual materials available to individuals with visual impairments;
- 4. To acquire or modify equipment or devices for individuals with disabilities.

The expenditures must be reasonable and necessary to accomplish the above purposes.

Eligible expenditures do not include expenditures in 1 above that are paid or incurred in connection with any facility first placed in service after November 5, 1990.

Eligible access expenditures must meet those standards issued by the Secretary of the Treasury as agreed to by the Architectural and Transportation Barriers Compliance Board and set forth in regulations. See section 44(c) for other details.

Disability. For an individual, this means:

- A physical or mental impairment that substantially limits one or more major life activities,
- A record of such an impairment, or
- Being regarded as having such an impairment.

# Test Scenario 06 Taxpayer: Zeus and Venus Snapdragon

SSN: 400-00-1036

Test Scenario 06 includes the following forms:

- Form 1040
- Form W-2
- Form 1099-R (2)
- Schedule A
- Schedule C
- Schedule D
- Form 8949
- Form 4972
- Form 5329
- Form 6198
- Form 8889
- Form 6781
- Form 2106-EZ
- Form 8396
- Form 5695

Primary Date of Birth = March 1, 1957

Secondary Date of Birth = June 19, 1960

Form 2106-EZ Assume all mileage occurred prior to July 1, 2011

Form 8949 Part I line 1(b) and Part II line 3(b) Code(s) currently unavailable.

Schedule A line 23 create 'Other Expenses Statement' dependency (below).

Other Expense Description	Other Expense Amount
Tools	70
Safe Deposit Box	50

Form 6781 Part II create 'StraddlesAndComponentsSchedule' dependency. Developer to compose dependency using any descriptions, terms, etc.

	0.3.	muividuai mco	IIIE I ax	Retuiii		- OIVIE	3 NO. 15	945-0074 RS	Use Only-	_D0	not write or	staple in this	s space.
For the year Jan. 1-De	c. 31, 201	1, or other tax year beginning			, 2011,	ending		, 20	;	See	separate	instruction	ons.
Your first name and	initial		Last name	Э					,	You	social se	curity nun	nber
Zeus E			Snapdra	gon						4 (	0 0 (	0 1 0	3 6
If a joint return, spor	use's first	name and initial	Last name	e					- ;	Spou	se's social	l security no	umber
Venus R			Snapdra	gon						4 (	0 0	0 1 0	6 1
Home address (num	ber and	street). If you have a P.O. b	ox, see inst	ructions.				Apt.	no.	<b>A</b> I	Make sure	the SSN(s)	above
404 Dogwood Str	reet								4			ne 6c are co	
•		and ZIP code. If you have a for	reign address	, also complete s	spaces below (	see instruction	ns).			Pre	sidential E	lection Can	npaign
Moose, WY 8301									C			or your spouse	. •
Foreign country nan				Foreign pro	ovince/county	/		Foreign postal				o to this fund.	
, , ,									Į a	box i		change your	Spouse
	1	Cinglo				4 □ ⊦	1						· ·
Filing Status	2	Single ✓ Married filing jointly	(aven if an	alu ana hadin				household (with fying person is					
Check only one								ame here. <b>&gt;</b>	a Ciliiu Di	ut nc	n your dep	endent, en	ter triis
box.	3	Married filing separa and full name here.	•	r spouse s Sa	on above	_		ng widow(er) v	ıith den	end	ent child		
	60			oim vou co o	donondont				ин чор	7	Boxes ch	necked	
Exemptions	6a	Yourself. If some	one can ci	aim you as a	dependent	, do not che	eck bo	хоа		}	on 6a an		2
	b c	✓ Spouse Dependents:	<del></del>	(O) Demandant			(4)	· · · · · · · · · · · · · · · · · · ·	 ane 17		No. of ch on 6c wh		
	(1) First	·	,	(2) Dependent' social security nur		<li>B) Dependent's ationship to you</li>	aus	alifying for child ta			<ul> <li>lived w</li> </ul>	ith you	
	(1) 11131	name Last name	,					(see page 15)			<ul> <li>did not l</li> <li>you due t</li> </ul>		
If more than four											or separa		
dependents, see											Depender		
instructions and											not enter	ed above	
check here ▶	d	Total number of exem	ntiono olo	imad							Add num		2
			•		· · · ·		• •		· ·	,	lines abo	ive 🚩	
Income	7	Wages, salaries, tips,		` '					7	_			+
	8a	Taxable interest. Atta			_	01-	• •		88	a			+
Attach Form(s)	b	Tax-exempt interest.				. 8b							
W-2 here. Also	9a	Ordinary dividends. A	ttach Sche	edule B IT requ	uirea	106			98	а			
attach Forms	b	Qualified dividends				9b			4				
W-2G and 1099-R if tax	10	Taxable refunds, cred	· ·		nd local inc	ome taxes			10				+
was withheld.	11	Alimony received .  Business income or (I	 		or C E7				12	_			+
	12 13	Capital gain or (loss).	_ ′			t roquirod	· ·	horo	]   13	_			+
If you did not	14	Other gains or (losses			quired. If fic	n required,	CHECK		14				+
get a W-2,	15a	IRA distributions .	15a		1500	<b>b</b> Taxable			15	_			+
see page 20.	16a	Pensions and annuities			1300	<b>b</b> Taxable			16				+
	10a 17	Rental real estate, roy		tnorobino C o	ornorations					_			+
Enclose, but do	18	Farm income or (loss)							18	_			+
not attach, any	19	Unemployment comp							19				+
payment. Also,	20a							nt					+
please use Form 1040-V.	20a 21	Social security benefits Other income. List type		ount					20 2	_			+
	22	Combine the amounts in			nes 7 throug				22				+
	23	Educator expenses				23	, 54. 10		24				
Adjusted	24	Certain business expens											
Gross		fee-basis government of		• •	•	24							
Income	25	Health savings accou				25			-				
	26	Moving expenses. Att							_				
	27	Deductible part of self-e							-				
	28	Self-employed SEP, S											
	29	Self-employed health											
	30	Penalty on early without											
	31a	Alimony paid <b>b</b> Recip			•	31a							
	32	IRA deduction											
	33	Student loan interest											
	34	Tuition and fees. Atta											
	35	Domestic production a				35							
	36	Add lines 23 through							36	6			
	37	Subtract line 36 from							3	-			+

Form 1040 (2011	1)		Version A, Cycle Page	
	38	Amount from line 37 (adjusted gross income)	38	-
Tax and	39a	Check \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		_
Credits		if: Spouse was born before January 2, 1947, ☐ 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 Schedule A) or your standard deduction (see left margin)	40	
People who	41	Subtract line 40 from line 38	41	
check any box on line	42	<b>Exemptions.</b> Multiply \$3,700 by the number on line 6d	42	
39a or 39b <b>or</b> who can be	43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43	
claimed as a	44	Tax (see instructions). Check if any from: a $\square$ Form(s) 8814 b $\square$ Form 4972 c $\square$ 962 election	44	
dependent, see	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
instructions.  • All others:	46	Add lines 44 and 45	46	
Single or	47	Foreign tax credit. Attach Form 1116 if required 47		
Married filing separately,	48	Credit for child and dependent care expenses. Attach Form 2441 48		
\$5,800	49	Education credits from Form 8863, line 23	_	
Married filing jointly or	50	Retirement savings contributions credit. Attach Form 8880 50	_	
Qualifying	51	Child tax credit (see instructions)	_	
widow(er), \$11,600	52	Residential energy credits. Attach Form 5695	_	
Head of household,	53	Other credits from Form: a  3800 b 8801 c 53		
\$8,500	54	Add lines 47 through 53. These are your <b>total credits</b>	54	
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0	55	
Other	56	Self-employment tax. Attach Schedule SE	56	_
Taxes	57	Unreported social security and Medicare tax from Form: <b>a</b> 4137 <b>b</b> 8919	57	_
	58 500	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	_
	59a b	Household employment taxes from Schedule H	59a 59b	_
	60	First-time homebuyer credit repayment. Attach Form 5405 if required	60	_
	61	Other taxes. List code(s) from instructions  Add lines 55 through 60. This is your <b>total tax</b>	61	_
Payments	62	Federal income tax withheld from Forms W-2 and 1099 62		_
rayinents	63	2011 estimated tax payments and amount applied from 2010 return  63	-	
If you have a	64a	Earned income credit (EIC) 64a	-	
qualifying	b	Nontaxable combat pay election 64b	-	
child, attach Schedule EIC.	65	Additional child tax credit. Attach Form 8812 65		
	66	American opportunity credit from Form 8863, line 14 66	-	
	67	First-time homebuyer credit from Form 5405, line 10 <b>67</b>	1	
	68	Amount paid with request for extension to file 68	1	
	69	Excess social security and tier 1 RRTA tax withheld 69	1	
	70	Credit for federal tax on fuels. Attach Form 4136 <b>70</b>		
	71	Credits from Form: <b>a</b>		
	72	Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	72	
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>overpaid</b>	73	
	74a	Amount of line 73 you want <b>refunded to you.</b> If Form 8888 is attached, check here	74a	
Direct deposit?	► b	Routing number		
See instructions.	► d	Account number		
	75	Amount of line 73 you want applied to your 2012 estimated tax ▶ 75		
Amount You Owe	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	_
Tou Owe	77	Estimated tax penalty (see instructions)	O contrato to t	
Third Party	, Do	you want to allow another person to discuss this return with the IRS (see instructions)?	s. Complete below. No	
Designee		signee's Phone Personal identif	fication	
Sign		me ► no. ► number (PIN)  der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to t	the best of my knowledge and belief	-
Here		by are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer.		
Joint return?	Yo	ur signature Date Your occupation	Daytime phone number	
See page 12.		Sales		
Keep a copy for your	Sp	ouse's signature. If a joint return, <b>both</b> must sign.  Date  Spouse's occupation		
records.	7	Homemaker		
Daid	Pri	nt/Type preparer's name Preparer's signature Date	Check if PTIN	
Paid Proparer			self-employed	
Preparer Use Only	Fire	m's name ▶ Firm's EIN ▶	<u>'</u>	
OSE Office		m's address Phone no.		_

	a Employee's social security number 400-00-1036	OMB No. 154	5-000	FACT	accurate, ! Use	IRSE -	1	Visit the www.irs	IRS website a .gov/efile	at
<b>b</b> Employer identification number (		•	1	Wages, tip	s, other com	pensation	2	Federal income to	ax withheld	
	69-000006					65,022			6,02	24
c Employer's name, address, and 2	ZIP code		3	Social sec	curity wage:	S	4	Social security ta	x withheld	
Primrose Auto Sales						65,022			2,73	31
666 Dracaena Street			5	Medicare	wages and	tips	6	Medicare tax with	nheld	
Moose, WY 83012						65,022			94	43
			7	Social sec	curity tips		8	Allocated tips		
d Control number			9				10	Dependent care I	oenefits	
e Employee's first name and initial	Last name	Suff.	11	Nonqualif	fied plans		12a	See instructions	for box 12	
Zeus E Snapdragon			13	Statutory employee	Retirement plan	Third-party sick pay	12k	)		
404 Dogwood Street							d e			
Moose, WY 83012			14	Other			120			
							12c			
f Employee's address and ZIP code	e							'		
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incon	ne ta	x 18 L	ocal wages,	tips, etc. 1	<b>9</b> Lo	cal income tax	20 Locality na	ame

Wage and Tax Statement

5017

Department of the Treasury-Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Version A, Cycle 5 Image Dimensions: 7.3" x 5.1"

Department of the Treasury - Internal Revenue Service

		VOID		ORRE	CT	ΞD			iiiagi	e Dimensions. 7.5 x 5.1
PAYER'S name, street address,	city, s	tate, and ZIP c	ode		1	Gross distribution	ON	1B No. 1545-0119		<b>Distributions From</b>
Golden Years Retiremen	it Fu	nds					l		P	ensions, Annuities,
5201 Phoenix Street					\$	3,465	] 4	2011		Retirement or Profit-Sharing
Moose, WY 83012					2a	Taxable amount	'			Plans, IRAs,
10050, 111 05012										Insurance
					\$_	3,465	F	orm <b>1099-R</b>		Contracts, etc.
					2b	Taxable amount not determined		Total distributior	<b>X</b>	Copy 1
PAYER'S federal identification number	REC numl	IPIENT'S identif ber	fication		3	Capital gain (included in box 2a)	4	Federal income t withheld	ax	State, City, or Local
69-0000045		400-00-1	1036		\$	1 10	\$	OE	440	Tax Department
RECIPIENT'S name		MA			5	Employee contributions	6	Net unrealized		
Zeus E Snapdragon						/Designated Roth contributions or		appreciation in employer's sec	urities	
						insurance premiums		. , . ,		
					\$	07	\$	304		
Street address (including apt. no	).)				7	Distribution IRA/ code(s) SEP/	8	Other	- 1	
404 Dogwood Street		IUC				4A SIMPLE	\$		%	
City, state, and ZIP code					9a	Your percentage of total	9b	Total employee conti	ributions	
Moose, WY 83012						distribution 50 %	\$			
10 Amount allocable to IRR within 5 years	11 1	st year of desig	g. Roth	contrib.	١.	State tax withheld	13	State/Payer's sta	ate no.	14 State distribution
,					\$		ļ			<u> \$</u>
\$					\$					\$
Account number (see instructions)					15	Local tax withheld	16	Name of locality	/	17 Local distribution
					\$		ļ			\$
					1.8		1			<b> \$</b>

Form 1099-R

Version A, Cycle 5 Image Dimensions: 7.3" x 5.1"

		_ VOID		PRRE	CTE	ED			iiiag	CDIII	1011310113. 7.0 X 0.1
PAYER'S name, street address,	city, s	tate, and ZIP o	code		1	Gross distribution	OM	IB No. 1545-0119			tributions From
Bombax Retirement Plan	า								Р	ens	ions, Annuities, Retirement or
555 Elm Street					\$	1,500		2011			Profit-Sharing
Moose, WY 83012					2a	Taxable amount	4				Plans, IRAs,
W1003C, W1 03012											Insurance
					\$	1,500	F	orm <b>1099-R</b>			Contracts, etc.
					2b	Taxable amount		Total	$\boldsymbol{\prec}$		Copy 1
						not determined		distributio	n 🔼		For
PAYER'S federal identification number	RECI	PIENT'S identi	fication		3	Capital gain (included	4	Federal income to withheld	tax		State, City,
number	numi	ber				in box 2a)		withheld		l _	or Local
										Ta	ax Department
69-0000044		400-00-1	1061		\$		\$		0		
RECIPIENT'S name			4 6		5	Employee contributions /Designated Roth	6	Net unrealized			
Venus R Snapdragon						contributions or		appreciation in employer's sec	urities		
						insurance premiums					
					\$		\$	104			
Street address (including apt. no	.)				7	Distribution IRA/	8	Other			
404 Dogwood Street		nua				code(s)		401			
3	_						\$		%		
City, state, and ZIP code					9a		9b	Total employee cont	ributions		
Moose, WY 83012						distribution %	\$				
10 Amount allocable to IRR	<b>11</b> 1	st year of desig	g. Roth c	ontrib.	12	State tax withheld	13	State/Payer's st	ate no.	14	State distribution
within 5 years					\$		ļ			\$	
\$					\$					\$	
Account number (see instructions)					15	Local tax withheld	16	Name of locality	y	17	Local distribution
					\$		<u> </u>			\$	
					\$					\$	

Form 1099-R

Department of the Treasury - Internal Revenue Service

# SCHEDULE A (Form 1040)

# **Itemized Deductions**

OMB No. 1545-0074

2011

Attachment Sequence No. **07** 

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040.

► See Instructions for Schedule A (Form 1040).

Name(s) shown on	Form	1040			Yo	our social security num	ber
Zeus E & Venu	s R S	Snapdragon				400-00-1036	
Medical and Dental Expenses	2 3	Caution. Do not include expenses reimbursed or paid by others.  Medical and dental expenses (see instructions)  Enter amount from Form 1040, line 38 2        Multiply line 2 by 7.5% (.075)  Subtract line 3 from line 1. If line 3 is more than line 1, enter -0	1 3		4		
Taxes You Paid	6 7	State and local (check only one box):  a	5 6 7	724 3,757			
	_	Add lines 5 through 9	8		١,	4	
Interest You Paid Note. Your mortgage interest deduction may		Add lines 5 through 8	10	7,075	9		
be limited (see instructions).	13 14	Points not reported to you on Form 1098. See instructions for special rules	12 13 14		15	5	
Gifts to Charity If you made a gift and got a benefit for it, see instructions.	17 18	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16 17 18		19		
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.) .			20		
Job Expenses and Certain Miscellaneous Deductions		Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► Form 2106-EZ  Tax preparation fees	21 22 23	150			
Other	25 26 27	Add lines 21 through 23	24 26		27	,	
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶			- - 28		
Total Itemized		Add the amounts in the far right column for lines 4 through 28. on Form 1040, line 40	nan	your standard	_		
		accucion, chock hold	•				

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 17145C

Schedule A (Form 1040) 2011

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

# Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0074 Attachment

Department of the Treasury Internal Revenue Service (99) ▶ For information on Schedule C and its instructions, go to www.irs.gov/schedulec ► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Sequence No. 09

	f proprietor			Social security number (SSN)						
	S R SNAPDRAGON			400-00-1061						
A	Principal business or profession	on, including product or servic	e (see instructions)	B Enter code from instructions						
	NING SERVICE	. h		▶         8         1         2         9         9         0           D Employer ID number (EIN), if any						
С	Business name. If no separate	e business name, leave blank.		Employer ID number (EIN), if any						
E	Business address (including s	uito or room no ) • 404 DOC	WOOD STREET							
-			WY 83012							
F	City, town or post office, state Accounting method: (1)		(2) Other (appoint)							
_		<del></del>	ness during 2011? If "No," see instructions for	or limit on losses V Yes No						
G H			here	_						
		•	to file Form(s) 1099? (see instructions)							
<u>'</u>			· · · · · · · · · · · · · · · · · · ·							
Part	_	e air required Forms 1039:	· · · · · · · · · · · · · · · · · · ·							
1a	Merchant card and third party	navments received (see instru	ctions) . 1a 0							
b	Gross receipts or sales not re		stione) . Id							
	Income reported to you on Fo									
С	that form was checked. Cautio									
d	Total gross receipts			. 1d						
2	Returns and allowances plus			. 2 0						
3	Subtract line 2 from line 1d .	,		. 3						
4	Cost of goods sold (from line		10 :0n1	. 4						
5	Gross profit. Subtract line 4			5						
6	·		x credit or refund (see instructions)	6 0						
7	, ,	_ •		<b>7</b>						
Part	II Expenses									
8	Advertising	8 318	<b>18</b> Office expense	. 18						
9	Car and truck expenses (see		19 Pension and profit-sharing plans	. 19						
	instructions)	9	20 Rent or lease (see instructions):	:						
10	Commissions and fees .	10	<ul> <li>a Vehicles, machinery, and equipm</li> </ul>	ent <b>20a</b> 650						
11	Contract labor (see instructions)	11 474	<b>b</b> Other business property	. 20b						
12	Depletion	12	<b>21</b> Repairs and maintenance	. 21						
13	Depreciation and section 179 expense deduction (not		22 Supplies (not included in Part III	) . 22 139						
	included in Part III) (see		23 Taxes and licenses	. 23						
	instructions)	13	24 Travel, meals, and entertainment	nt:						
14	Employee benefit programs		<b>a</b> Travel	. <b>24a</b>						
	(other than on line 19)	14	<b>b</b> Deductible meals and							
15	Insurance (other than health)	15	entertainment (see instructions)	) . <mark>24b</mark>						
16	Interest:		<b>25</b> Utilities	. 25						
а	Mortgage (paid to banks, etc.)	16a	26 Wages (less employment credit	ts) . <b>26</b>						
b	Other	16b	27a Other expenses (from line 48) .	. 27a						
17	Legal and professional services	17								
28			. Add lines 8 through 27b							
29	. ,									
30	·		9. Do not report such expenses elsewhere .	. 30 0						
31	Net profit or (loss). Subtract									
	' '	,	NR, line 13) and on Schedule SE, line 2.							
	•		sts, enter on Form 1041, line 3.	31						
	If a loss, you <b>must</b> go to lir		,							
32	If you have a loss, check the b	oox that describes your investi	ment in this activity (see instructions).							
	•	· ·	line 12, (or Form 1040NR, line 13) and	32a All investment is at risk.						
	•	·	see the instructions for line 31. Estates	32a						
	<ul> <li>and trusts, enter on Form 104</li> <li>If you checked 32b, you mu</li> </ul>		J	at risk.						

### **SCHEDULE D** (Form 1040)

Part I

# **Capital Gains and Losses**

OMB No. 1545-0074

2011

Attachment Sequence No. **12** 

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040 or Form 1040NR. ► See Instructions for Schedule D (Form 1040). ▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

Name(s) shown on return Your social security number Zeus E & Venus R Snapdragon 400-00-1036

Short-Term Capital Gains and Losses—Assets Held One Year or Less

Not	e: Please round and use whole dollars on this form.	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustmer gain or loss f Form(s) 894 line 2, colum	rom 19,	(h) Gain or (loss) Combine columns (e), (f), and (g)
1	Short-term totals from all Forms 8949 with box A checked in Part I		( )			
2	Short-term totals from all Forms 8949 with box B checked in Part I		( )			
3	Short-term totals from all Forms 8949 with box C checked in Part I		( )			
	Short-term gain from Form 6252 and short-term gain or (I	•			4	)
	Net short-term gain or (loss) from partnerships, Schedule(s) K-1				5	
6	Short-term capital loss carryover. Enter the amount, if ar <b>Worksheet</b> in the instructions		our <b>Capital Loss</b>	Carryover 	6	( )
7	Net short-term capital gain or (loss). Combine lines 1 t	hrough 6 in colum	nn (h)		7	
Pa	t II Long-Term Capital Gains and Losses—Ass	sets Held More	Than One Year			
lote	e: Please round and use whole dollars on this form.	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustmer gain or loss f Form(s) 894 line 4, colum	rom 19,	(h) Gain or (loss) Combine columns (e), (f), and (g)
	Long-term totals from all Forms 8949 with box A checked in Part II	15	001)	4		
9	Long-term totals from all Forms 8949 with box B checked in Part II	9, 4				
10	Long-term totals from all Forms 8949 with box C checked in Part II		( )			
11	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824			, ,	11	
12	Net long-term gain or (loss) from partnerships, S corporat	ions, estates, and	trusts from Scheo	lule(s) K-1	12	
13	Capital gain distributions. See the instructions				13	
	Long-term capital loss carryover. Enter the amount, if any <b>Worksheet</b> in the instructions				14	( )
15	<b>Net long-term capital gain or (loss).</b> Combine lines 8 t the back			Part III on	15	
or I	Paperwork Reduction Act Notice, see your tax return instruction	ons.	Cat. No. 1133	8H <b>\$</b>	Schedu	ıle D (Form 1040) 2011

Schedule D (Form 1040) 2011 Page **2** 

Part	Summary. Note: Please round and use whole dollars on this form.		
16	Combine lines 7 and 15 and enter the result	16	
	• If line 16 is a <b>gain</b> , 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 <b>loss</b> , skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.		
	• If line 16 is <b>zero</b> , skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17	Are lines 15 and 16 <b>both</b> gains?  ✓ <b>Yes.</b> 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	0
19	Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions	19	0
20	Are lines 18 and 19 <b>both</b> zero or blank?  Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.		
	No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:		
	• The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500)	21 (	)
	Note. When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
	<ul> <li>Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).</li> <li>No. Complete the rest of Form 1040 or Form 1040NR.</li> </ul>		

Schedule D (Form 1040) 2011

# **Sales and Other Dispositions of Capital Assets**

201

Department of the Treasury Internal Revenue Service (99) ► See Instructions for Schedule D (Form 1040).

► Attach to Schedule D to list your transactions for lines 1, 2, 3, 8, 9, and 10.

Attachment Sequence No. 12A

OMB No. 1545-0074

Name(s) shown on return Zeus E & Venus R Snapdragon Your social security number

400-00-1036

Part					eal OI Less			
	Please round and use whole dollar the box below that describes the			nage				
	<b>n.</b> Check only one box. If you hav				plete a separate F	orm 8949 for each	tvpe.	
	Short-term gains and losses		Short-term gains		· · ·	hort-term gains ar		
(Form 1099-B, box 3, shows basis) 1099-B, box 3, does not show basis) (Form 1099-B not received)								
1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Code	(c) Date acquired (Mo., day, yr.)	(d) Date sold (Mo., day, yr.)	(e) Sales price (see instructions)	(f) Cost or other basis (see instructions)	(g) Adjustments to gain or loss	
1,000 sl	h JZR Corp		2-1-2011	8-31-2011	5600	3870	0	
	- DI				30	F		
	Ar	1	1 1	5 (	201	1		
				<del>,                                    </del>				
;	Totals. Add the amounts in colu amounts in column (g). Enter here (if box A above is checked), line line 3 (if box C above is checked)	and inclue 2 (if box	ude on Schedule B above is che	D, line 1 cked), or				

Form 8949 (2011) Attachment Sequence No. **12A** Page **2** 

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Zeus E & Venus R Snapdragon

400-00-1036

Part II Long-Term Capital Ga	ins and L	osses – Assets	Held More Ti	han One Year		
Note. Please round and use whole doll	ars on this	form.				
Check the box below that describes the	e transactio	ons listed on this	page.			
Caution. Check only one box. If you ha				olete a separate Fo	orm 8949 for each	type.
(A) Long-term gains and losses	□ (B)	Long-term gains	and losses (For	m 🗀 <b>(C)</b> Lo	ong-term gains an	d losses
(Form 1099-B, box 3, shows basis)		9-B, box 3, does			n 1099-B not recei	
(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Code	(c) Date acquired (Mo., day, yr.)	(d) Date sold (Mo., day, yr.)	(e) Sales price (see instructions)	(f) Cost or other basis (see instructions)	(g) Adjustments to gain or loss
200 sh QRS Corp		3-1-2008	5-1-2011	1460	824	0
120 sh FGH Corp		6-1-2009	8-1-2011	325	505	0
				5		
	MK					
	<u>Ull</u>					
			7 7 7			
4 Totals. Add the amounts in colu	umns (e) ar	nd (f), Also, com	nbine the			
amounts in column (g). Enter here						
(if box A above is checked), line 9	e and inclu	de on Schedule	D, line 8			

Form **8949** (2011)

Zeus E Snapdragon

Tax on Lump-Sum Distributions

(From Qualified Plans of Participants Born Before January 2, 1936)

Attachment Sequence No. 28

OMB No. 1545-0193

Department of the Treasury Internal Revenue Service (99)

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

Identifying number 400-00-1036

Part	Complete this part to see if you can use Form 4972				
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary en	mployee		Yes	No
	contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (	pension,			
	profit-sharing, or stock bonus)? If "No," do not use this form		1	~	
2	Did you roll over any part of the distribution? If "Yes," do not use this form		2		~
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2	., 1936?	3	~	
4	Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, a	nd (c) a			
	participant in the plan for at least 5 years before the year of the distribution?		4		
	If you answered "No" to both questions 3 and 4, do not use this form.				
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not	use this			
	form for a 2011 distribution from your own plan $\ldots \ldots \ldots \ldots \ldots \ldots \ldots \ldots \ldots \ldots \ldots$		5a		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Fo	rm 4972			
	for a previous distribution received for that participant after 1986? If "Yes," do not use the form	for this			,
	distribution		5b		
Part					
6	Capital gain part from Form 1099-R, box 3	6			
7	Multiply line 6 by 20% (.20)	7			
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on				
	Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies.				
Part					
8	Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the				
_	taxable amount from Form 1099-R, box 2a	8			
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 .	9		5000	
10	Total taxable amount. Subtract line 9 from line 8	10			
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-	11		0	
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, <b>skip</b> lines	40			
10	13 through 16, enter this amount on line 17, and go to line 18	12			
13	Multiply line 12 by 50% (.50), but <b>do not</b> enter more than \$10,000 <b>13</b>				
14	Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0-				
15	<del>+</del> 20,000 0: 1000, 0: 100				
15 16	Multiply line 14 by 20% (.20)	16			
17	Subtract line 16 from line 12	17			
18	Federal estate tax attributable to lump-sum distribution	18		0	
19	Subtract line 18 from line 17. If line 11 is zero, <b>skip</b> lines 20 through 22 and go to line 23	19			
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at	10			
20	least three places)				
21	Multiply line 16 by the decimal on line 20				
22	Subtract line 21 from line 11				
23	Multiply line 19 by 10% (.10)	23			
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24			
25	Multiply line 24 by ten (10). If line 11 is zero, <b>skip</b> lines 26 through 28, enter this amount on				
	line 29, and go to line 30	25			
26	Multiply line 22 by 10% (.10)				
27	Tax on amount on line 26. Use the Tax Rate Schedule in the				
	instructions				
28	Multiply line 27 by ten (10)	28			
29	Subtract line 28 from line 25. Multiple recipients, see instructions	29			
30	Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form				
	1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies	30			

5329 Form

# **Additional Taxes on Qualified Plans** (Including IRAs) and Other Tax-Favored Accounts

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

► See separate instructions.

Attachment

Sequence No. 29 Name of individual subject to additional tax. If married filing jointly, see instructions. Your social security number 400-00-1061 Venus R Snapdragon Home 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 **404 Dogwood Street** City, town or post office, state, and ZIP code Form by Itself and Not If this is an amended With Your Tax Return return, check here ▶ Moose, WY 83012 If you only owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 56, without filing Form 5329. See the instructions for Form 1040, line 58, or for Form 1040NR, line 56. **Additional Tax on Early Distributions** Complete this part if you took a taxable distribution before you reached age 591/2 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). Early distributions included in income. For Roth IRA distributions, see instructions . . . 1 Early distributions included on line 1 that are not subject to the additional tax (see instructions). 2 Enter the appropriate exception number from the instructions: 07 . . . 2 600 3 3 Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 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). Distributions included in income from Coverdell ESAs and QTPs . . . . . . . . . . . . . . . . 5 6 Distributions included on line 5 that are not subject to the additional tax (see instructions) . 6 Amount subject to additional tax. Subtract line 6 from line 5 . . . . . . . . . . . . . . . . 7 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** Complete this part if you contributed more to your traditional IRAs for 2011 than is allowable or you had an amount on line 17 of your 2010 Form 5329. Enter your excess contributions from line 16 of your 2010 Form 5329 (see instructions). If zero, go 9 If your traditional IRA contributions for 2011 are less than your 10 maximum allowable contribution, see instructions. Otherwise, enter -0-10 11 2011 traditional IRA distributions included in income (see instructions) . 11 12 2011 distributions of prior year excess contributions (see instructions) . 12 13 13 14 Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- . . . 14 15 Excess contributions for 2011 (see instructions) . . . . . . . . . . . . . . . . 15 Total excess contributions. Add lines 14 and 15 . . . . . . . . . . . . 16 16 Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56. Part IV **Additional Tax on Excess Contributions to Roth IRAs** Complete this part if you contributed more to your Roth IRAs for 2011 than is allowable or you had an amount on line 25 of your 2010 Form 5329. 18 Enter your excess contributions from line 24 of your 2010 Form 5329 (see instructions). If zero, go to line 23 18 If your Roth IRA contributions for 2011 are less than your maximum 19 allowable contribution, see instructions. Otherwise, enter -0- . . . . 20 2011 distributions from your Roth IRAs (see instructions) . . . . . 21 21 22 Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-. 22 23 Excess contributions for 2011 (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, 2011 (including 2011 contributions made in 2012). Include this amount on Form 1040, line 58, or Form 1040NR, line 56.

**At-Risk Limitations** 

OMB No. 1545-0712

(Rev. November 2009) Department of the Treasury

► Attach to your tax return. ▶ See separate instructions.

Attachment Sequence No.

31

Name(s) shown on return

Internal Revenue Service

Identifying number

Zeus E & Venus R Snapdragon	400-00-1061	
Description of activity (see page 2 of the instructions)		
Cleaning Service		
Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible A See page 2 of the instructions.	mounts.	
1 Ordinary income (loss) from the activity (see page 2 of the instructions)	1	
Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:		
	2a 0	
	2b 0	
	2c 0	
3 Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or	3 0	
4 Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4 ( 0	,
	5	
Part II Simplified Computation of Amount At Risk. See page 3 of the instructions before con	mpleting this part.	
6 Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the		
	6 2,700	
	7 0	
	8	
	9 800	
<b>10a</b> Subtract line 9 from line 8		
b If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III).	101-	
Otherwise, enter -0- and see <b>Pub. 925</b> for information on the recapture rules	the prior year, see	
page 4 of the instructions.	the phor year, see	
Investment in the activity (or in your interest in the activity) at the effective date. <b>Do not</b> enter		
<b>-</b>	11 N/A	
	12	
<del>-</del>	13	
	14	
<ul> <li>Amount at risk (check box that applies):</li> <li>a □ At effective date. Subtract line 14 from line 13. Do not enter less than zero.</li> </ul>		
	15	
your prior year form.		
Increases since (check box that applies):	46	
, ' , ' , ' , ' , ' , ' , ' , ' , ' , '	16	
17       Add lines 15 and 16	17	
	18	
a ☐ Effective date b☐ The end of your prior year	10	
b If line 19a is <b>more</b> than zero, enter that amount here and go to line 20. Otherwise, enter -0- and		
	19b	
Part IV Deductible Loss		
	20	

Note: If the loss is from a passive activity, see the Instructions for Form 8582, Passive Activity Loss Limitations, or the Instructions for Form 8810, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

21

21

**Deductible loss.** Enter the **smaller** of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover. 8889 Form

# **Health Savings Accounts (HSAs)**

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Part I

► Attach to Form 1040 or Form 1040NR.

► See separate instructions.

Attachment Sequence No. **53** 

Name(s) shown on Form 1040 or Form 1040NR Zeus E & Venus R Snapdragon Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶

400-00-1036

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part	<b>HSA Contributions and Deduction.</b> See the instructions before completing this p and both you and your spouse each have separate HSAs, complete a separate Part			ointly
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2011 (see instructions)	s	elf-only 🔽 Fam	ily
2	HSA contributions you made for 2011 (or those made on your behalf), including those made from January 1, 2012, through April 17, 2012, that were for 2011. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	3,400	
3	If you were under age 55 at the end of 2011, and on the first day of <b>every</b> month during 2011, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,050 (\$6,150 for family coverage). <b>All others,</b> see the instructions for the amount to enter	3	6,150	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2011 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2011, also include any amount contributed to your spouse's Archer MSAs	4	0	
5 6	Subtract line 4 from line 3. If zero or less, enter -0	6		
7	If you were age 55 or older at the end of 2011, married, and you or your spouse had family coverage under an HDHP at any time during 2011, enter your additional contribution amount (see instructions)	7	0	
8 9 10	Add lines 6 and 7	8		
11 12 13	Add lines 9 and 10	11 12	0	
Part	1040NR, line 25	13 sepa	rate HSAs, comp	olete
	a separate Part II for each spouse.		, ,	
14a	Total distributions you received in 2011 from all HSAs (see instructions)	14a		
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)	14b		
C	Subtract line 14b from line 14a	14c		
15	Unreimbursed qualified medical expenses (see instructions)	15		
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16		
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here			
b	Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HSA" and the amount	17b		

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

Cat. No. 37621P

Form **8889** (2011)

# **Gains and Losses From Section 1256 Contracts and Straddles**

OMB No. 1545-0644

Department of the Treasury Internal Revenue Service				•	► Attach to your tax return.					Attachment Sequence No. <b>82</b>	
Name(s	) shown on tax return								Ide	entifying number	
Zeus	E & Venus R Snap	odragon								400-00-1036	
Check	all applicable boxe	es (see instructio	,.		d straddle electi					ccount election	
Pari	Section	1256 Contra			ldle-by-straddle i	dentification	election <b>[</b>	Net section	n 1256	contracts loss ele	ection
Par	Section										
		(a) lo	dentifica	tion of acc	ount			(b) (Loss	5)	(c) Gain	
1 F	orm 1099-B Red F	escue Corp								1000	
								,	<u> </u>		<u> </u>
2	Add the amounts		` '	` ,				(	)		-
3	Net gain or (loss).								3		<del> </del>
4	Form 1099-B adj								4	0	-
5	Combine lines 3								5		
	<b>Note:</b> If line 5 shinstructions.	iows a net gain,	<i>sкір ііпе</i>	o ana enter	tne gain on line	7. Partnersr	iips and S c	orporations, see			
6	If you have a ne	t section 1256	contracts	loss and	checked box D	above, ente	r the amour	nt of loss to be			
J	carried back. Ent								6	0	
7	Combine lines 5	and 6							7		
8	Short-term capi	•	). Multip	ly line 7 by	40% (.40). Enter	here and inc	clude on the	appropriate line			
	of Schedule D (se							·	8		
9	Long-term capit										
Dowl	of Schedule D (se								9		<u> </u>
Part	on A—Losses			addies. 7	attach a separa	ate schedul	e listing ea	ch straddle and	its cc	imponents.	
Jecu	OII A—LUSSES	Trom Stract	uics				(f) Loss.				
	(a) Description of p	property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	If column (e) is more than (d), enter difference. Otherwise, enter -0-	Unrecogniz gain on	9	(h) Recognized I If column (f) is m than (g), ente difference. Otherwise, enter	nore r
10 X	YZ 125 CALL	:	2/2/2011	8/10/2011	10000	15000			0		
11a	Enter the short-to	erm portion of I	osses fro	m line 10,	column (h), here	and include	e on the app	propriate line of			
	Schedule D (see i	,							11a	(	)
b	Enter the long-te		osses fro	m line 10,	column (h), here	and include	on the app	oropriate line of			
Cooti	Schedule D (see on B—Gains F								11b	( 0	, )
Secu	on b—Gains r	Tom Straudi	62								
	(a) Description of p	property	(b) Date entered into or acquired	(c) Date closed out or sold	<b>(d)</b> Gi sales i		l k	Cost or other pasis plus pense of sale		(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-	_
			-					<u> </u>			
12 X	YZ 125 PUT		6/6/2011	11/11/2011		15000		12000			
120	Fotor the about t	arma naution of	anina fra	m lina 10	and the base	and include	on the en	vanviata lina of			-
13a	Enter the short-t Schedule D (see	•	gains iro	m line 12,	column (1), nere	and include	on the app	propriate line of	120		
b	Enter the long-te	•	· · ·	 n line 12 (	column (f) here	and include	on the and	oronriate line of	13a		
_	Schedule D (see								13b	0	
Part	,	,	From F	Positions	Held on Las	t Day of 1	ax Year.	Memo Entry C			
(a) Description of property		(b) Da acquir		market value o		d) Cost or other ba as adjusted	sis	(e) Unrecognized of If column (c) is most than (d), enter different Otherwise, enter-	ore ence.		
14										•	

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Form **2106-EZ** 

# **Unreimbursed Employee Business Expenses**

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040 or Form 1040NR.

201	1
Attachment	
Sequence No.	129A

1036

Occupation in which you incurred expenses Social security number Zeus E Snapdragon Sales 400

#### You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You do not get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2011.

Caution: You can use the standard mileage rate for 2011 only if: (a) you owned the vehicle and used the standard mileage rate for the first year

	aced the vehicle in service, <b>or (b)</b> you leased the vehicle and used the standard mileage rate for the portion of	ите те	ease period after i	997.
Part	Figure Your Expenses			
1	Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 51¢ (.51)	1		
2	Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work	2	2	20
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment	3		0
4	Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment	4		0
5	Meals and entertainment expenses: $\  \  \  \  \  \  \  \  \  \  \  \  \ $	5		0
6	<b>Total expenses.</b> Add lines 1 through 5. Enter here and on <b>Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 7</b> ). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6		
Part	Information on Your Vehicle. Complete this part only if you are claiming vehicle ex	pens	e on line 1.	
7	When did you place your vehicle in service for business use? (month, day, year) ▶ 10 / 1	/	2008	
8	Of the total number of miles you drove your vehicle during 2011, enter the number of miles you use	ed you	ur vehicle for:	
а	Business 3,014 b Commuting (see instructions) 1,500 c O	ther	6,000	
9	Was your vehicle available for personal use during off-duty hours?		. 🔽 Yes	□ No
10	Do you (or your spouse) have another vehicle available for personal use?		. 🔽 Yes	☐ No
11a	Do you have evidence to support your deduction?		. 🗸 Yes	☐ No
b	If "Yes," is the evidence written?		. 🔽 Yes 🛚	☐ No

Form **8396** (2011)

Department of the Treasury

Internal Revenue Service (99)

**Mortgage Interest Credit** 

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies) ► Attach to Form 1040 or 1040NR. ▶ See instructions on back.

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on your tax return.

OMB No. 1545-0074

Attachment Sequence No. 138

Name(s) shown on your tax return

Zeus E & Venus R Snapdragon

Your social security number 400-00-1036

404 Dogwood Street Moose, WY 83012 Name of Issuer of Mortgage Credit Certificate Mortgage Credit Certificate Number Issue Date X200401352 9-22-2004 Begonia Lending Before you begin Part I, figure the amounts of any of the following credits you are claiming: Credit for the elderly or the disabled. alternative motor vehicle credit, qualified plug-in electric vehicle credit, and qualified plug-in electric drive motor vehicle credit. Part I Current Year Mortgage Interest Credit Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid . . . 1 1,856 Enter the certificate credit rate shown on your mortgage credit certificate. Do not enter the 2 20 % If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced 3 your mortgage and received a reissued certificate, see the instructions for the amount to enter. 3 You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3. Enter any 2008 credit carryforward from line 16 of your 2010 Form 8396 . Enter any 2009 credit carryforward from line 14 of your 2010 Form 8396 5 0 Enter any 2010 credit carryforward from line 17 of your 2010 Form 8396 6 6 0 7 7 Add lines 3 through 6 . 8 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see 8 Current year mortgage interest credit. Enter the smaller of line 7 or line 8. Also include this amount in the total on Form 1040, line 53, or Form 1040NR, line 50, Check box c on that line and enter "8396" in the space next to that box. Mortgage Interest Credit Carryforward to 2012. (Complete only if line 9 is less than line 7.) Part II 10 10 11 Enter the amount from line 7. . . 11 12 Enter the **larger** of line 9 or line 10. 12 13 13 14 **2010 credit carryforward to 2012.** Enter the **smaller** of line 6 or line 13. 14 15 Subtract line 14 from line 13. . 15 16 **2009 credit carryforward to 2012.** Enter the **smaller** of line 5 or line 15 . . . 16 17 17 2011 credit carryforward to 2012. Subtract line 9 from line 3. If zero or less, enter -0-

Cat. No. 62502X

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

**Residential Energy Credits** 

Your social security number

OMB No. 1545-0074

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

► See instructions. ► Attach to Form 1040 or Form 1040NR. Attachment Sequence No. **158** 

Zeus	± & Venus R Snapdragon	4 0	0 0 0 1 0 3 6
Part	Nonbusiness Energy Property Credit		
1a	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions)	1a	✓ Yes □ No
b	Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.  Print the complete address of the main home where you made the qualifying improvements.  Caution: You can only have one main home at a time.  404 Dogwood Street  Number and street  White No.  Moose, WY 83012  City, State, and ZIP code		
С	Were any of these improvements related to the construction of this main home? ▶	1c	☐ Yes 🗸 No
	<b>Caution:</b> If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.		
2	Lifetime limitation. Amounts claimed in 2006, 2007, 2009, and 2010.		
a	Amount, if any, from line 12 of your 2006 Form 5695		
b	Amount, if any, from line 13 of your 2007 Form 5695		
d	Amount, if any, from line 11 of your 2010 Form 5695		
e	Add lines 2a through 2d. If \$500 or more, <b>stop</b> ; you cannot take the nonbusiness energy property credit	2e	0
3	Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions)		
а	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC	3a	1,200
b	Exterior doors that meet or exceed the Energy Star program requirements	3b	0
С	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home	3c	0
d	Exterior windows and skylights that meet or exceed the Energy Star program requirements		
е	Maximum amount of cost on which the credit can be figured <b>3e</b> \$2,000		
f	If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, or 2010, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0		
g	Subtract line 3f from line 3e. If zero or less, enter -0		
h	Enter the smaller of line 3d or line 3g	3h	
4	Add lines 3a, 3b, 3c, and 3h	4	
5	Multiply line 4 by 10% (.10)	5	
6	Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions)		
а	Energy-efficient building property. Do not enter more than \$300	6a	0
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150	6b	0
_C	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50.	6c	50
7	Add lines 6a through 6c	7	
8	Add lines 5 and 7	8	4500
9	Maximum credit amount. (If you jointly occupied the home, see instructions)	9	\$500 <b>0</b>
10 11	Enter the amount, if any, from line 2e	10	U
12	Enter the smaller of line 8 or line 11	12	
13	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	13	
14	Nonbusiness energy property credit. Enter the smaller of line 12 or line 13. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49	14	

# Test Scenario 07 Taxpayer: Henry G and Gloria H Gladiolus

SSN: 400-00-1037

#### Test Scenario 07 includes the following forms:

- Form 1040
- Form W-2 (2)
- Schedule E
- Form 2441
- Schedule H
- Form 8812
- Form 8379

Primary Date of Birth = 7-11-1946

Secondary Date of Birth = 4-8-1952

1st dependent Date of Birth = 8-12-1995

2nd dependent Date of Birth = 2-14-1997

3rd dependendent Date of Birth = 5-15-2004

4th dependent Date of Birth = 3-9-2006

Form 1040 line 31a \$2,000 alimony paid to Recipient SSN 400-00-1099.

Form 8379 Part III line 13b(c) allocation to Primary is from Form 1040 lines 8a, 17, 20b and 21.

.

L	0.3.	illulviuuai illuui	iie ia	IV L	Ctuiii		/ <b></b>	OMB	VO. 154	5-0074	IRS Use U	nıy-	-Do r	not write	e or staple	in this	space.
For the year Jan. 1-Dec	. 31, 2011	, or other tax year beginning				, 2	011, ending		,	20		5	See	separ	ate inst	ructio	ns.
Your first name and i	nitial		Last na	me								Y	our/	social	securit	y num	ber
Henry G			Gladio	olus								4	0	0	0 0 1	0	3 7
If a joint return, spou	se's first	name and initial	Last na	me								S	pou	se's so	cial secu	rity nu	mber
Gloria H			Gladiol	lus								4	0	0	0 0 1	0	6 3
Home address (num	per and s	street). If you have a P.O. bo	ox, see in	struct	ions.					,	Apt. no.		N	1ake sı	ure the S	SN(s)	above
8511 Coconut Str	eet											1		and on	line 6c	are co	rrect.
City, town or post offic	e, state, a	nd ZIP code. If you have a fore	eign addre	ess, als	o complete spa	aces be	elow (see ins	tructions)		•			Pres	sidentia	al Electio	n Cam	paign
Mabie, WV 26278															ou, or your		
Foreign country nam	е				Foreign provi	nce/co	ounty			Foreign p	ostal code				to go to thi I not chang		
												re	fund.		You	ı 🗌 S	Spouse
Filing Status	1	Single					4	☐ Hea	ad of ho	usehold	(with qual	ifyin	g pe	rson). (	(See inst	ruction	s.) If
i iiiig Otatao	2	Married filing jointly	(even if	only o	one had inco	ome)		the	qualifyi	ing perso	n is a chile	d bu	ıt no	t your o	depende	nt, ent	er this
Check only one	3	Married filing separa	tely. En	ter sp	ouse's SSN	labov	/e	chi	ld's nan	ne here.	<b>_</b>						
box.		and full name here.	<b>&gt;</b>				5	Qu	alifying	widow(	er) with d	lepe	ende	ent chi	ld		
Exemptions	6a	✓ Yourself. If some	ne can	claim	you as a de	epend	dent, <b>do n</b>	<b>ot</b> chec	k box	6a			}		s checke and 6b	ed	2
Exciliptions	b	Spouse	<u>.</u>			٠.							J		f childre	n	
	С	Dependents:			2) Dependent's		(3) Deper				inder age 17 nild tax cred			on 6c	who: d with yo		4
	(1) First	name Last name		SOCI	al security numbe	er	relationship	to you	quan	(see pag				• did n	ot live w	ith	
	Heath	er Gladiolus	4	0 0	0 0 1 0	6 4	Grandch	ild		V				or sep	ue to divo aration		
If more than four dependents, see	Sweet	tpea Gladiolus	4	0 0	0 0 1 0	6 5	Grandch	ild		V				•	struction		
instructions and	Helen	Orchid	4	0 0	0 0 1 0	6 6	Grandch	ild		V					idents or itered ab		
check here ▶□	Victor	Orchid	4	0 0	0 0 1 0	6 7	Grandch	ild		~				Δdd n	umbers	on	6
	d	Total number of exemp	ptions c	laime	d										above >		
Income	7	Wages, salaries, tips, e	etc. Atta	ach Fo	orm(s) W-2						[	7					
	8a	Taxable interest. Attac	ch Sche	dule l	B if required							8a	1			601	
A 1. E / \	b	Tax-exempt interest.	Do not i	includ	de on line 8a	١.	81	)			$\perp$						
Attach Form(s) W-2 here. Also	9a	Ordinary dividends. At	tach Sc	hedul	le B if requir	ed	,1.,					9a	1				
attach Forms	b	Qualified dividends					91	)									
W-2G and	10	Taxable refunds, credi	ts, or of	fsets	of state and	loca	l income t	axes				10	)				
1099-R if tax was withheld.	11	Alimony received .			. 634							11					
was withheld.	12	Business income or (lo	oss). Atta	ach S	chedule C c	or C-E	Z				· <u> </u>	12	2				
If you did not	13	Capital gain or (loss). A	Attach S	Sched	ule D if requ	ired.	If not requ	uired, cl	heck h	ere 🟲		13	3				
If you did not get a W-2,	14	Other gains or (losses)	. Attach	Forn	n 4797 .     .	٠,	<b>7</b>					14					
see page 20.	15a	IRA distributions .	15a				b T	axable a	amount	t.,		15l	b				
	16a	Pensions and annuities	16a				b 1	axable a	amount	t		16I	b				
Englace but de	17	Rental real estate, roya	alties, pa	artner	rships, S cor	porat	tions, trus	ts, etc.	Attach	Sched	ule E	17	'				
Enclose, but do not attach, any	18	Farm income or (loss).									-	18	3				
payment. Also,	19	Unemployment compe		1								19	)				
please use	20a	Social security benefits				00		axable a	amount	t		201	_				
Form 1040-V.	21	Other income. List type										21					
	22	Combine the amounts in	the far ri	ignt co	olumn for line	s / thr			our <b>tota</b>	ııncome	e P	22	2				
Adjusted	23	Educator expenses						3			+						
Gross	24	Certain business expense									1 1						
Income		fee-basis government offi									+						
income	25	Health savings accour									+						
	26	Moving expenses. Atta									+						
	27	Deductible part of self-er									+						
	28	Self-employed SEP, S									+						
	29	Self-employed health i									+						
	30	Penalty on early withd			1						+						
	31a	Alimony paid <b>b</b> Recip					31				+						
	32	IRA deduction									+						
	33	Student loan interest of									+						
	34	Tuition and fees. Attac									+-						
	35	Domestic production ac										00					
	36 37	Add lines 23 through 3										36	_				
	.7/		111111111111	11115	VUILLY MUNIC												i

Form 1040 (2011	1)			Version A, Cycle 4 Page <b>2</b>
	38	Amount from line 37 (adjusted gross income)	38	1 age <b>2</b>
Tax and	39a	Check \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		
Credits		if: Spouse was born before January 2, 1947, ☐ 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 Schedule A) or your standard deduction (see left margin)	40	
People who	41	Subtract line 40 from line 38	41	
check any box on line	42	<b>Exemptions.</b> Multiply \$3,700 by the number on line 6d	42	
39a or 39b <b>or</b> who can be	43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43	
claimed as a	44	Tax (see instructions). Check if any from: a $\square$ Form(s) 8814 b $\square$ Form 4972 c $\square$ 962 election	44	
dependent, see	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
instructions.  • All others:	46	Add lines 44 and 45	46	
Single or	47	Foreign tax credit. Attach Form 1116 if required 47		
Married filing	48	Credit for child and dependent care expenses. Attach Form 2441 48	_	
separately, \$5,800	49	Education credits from Form 8863, line 23		
Married filing jointly or	50	Retirement savings contributions credit. Attach Form 8880 50	_	
Qualifying	51	Child tax credit (see instructions)	_	
widow(er), \$11,600	52	Residential energy credits. Attach Form 5695	4	
Head of household,	53	Other credits from Form: <b>a</b>   3800 <b>b</b>   8801 <b>c</b>   <b>53</b>		
\$8,500	54	Add lines 47 through 53. These are your <b>total credits</b>	54	
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0	55	
Other	56	Self-employment tax. Attach Schedule SE	56	
Taxes	57	Unreported social security and Medicare tax from Form: <b>a</b> 4137 <b>b</b> 8919	57	
	58 50a	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
	59a b	✓ Household employment taxes from Schedule H	59a 59b	
	60	First-time homebuyer credit repayment. Attach Form 5405 if required	60	
	61	Other taxes. List code(s) from instructions  Add lines 55 through 60. This is your <b>total tax</b>	61	
Payments	62	Federal income tax withheld from Forms W-2 and 1099 62	OI	
rayinents	63	2011 estimated tax payments and amount applied from 2010 return 63	-	
If you have a	64a	Earned income credit (EIC) 64a	-	
qualifying child, attach	b	Nontaxable combat pay election 64b	-	
Schedule EIC.	65	Additional child tax credit. Attach Form 8812 65		
	66	American opportunity credit from Form 8863, line 14 66	-	
	67	First-time homebuyer credit from Form 5405, line 10 <b>67</b>		
	68	Amount paid with request for extension to file 68		
	69	Excess social security and tier 1 RRTA tax withheld 69		
	70	Credit for federal tax on fuels. Attach Form 4136 70		
	71	Credits from Form: <b>a</b>		
	72	Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	72	
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>overpaid</b>	73	
	74a	Amount of line 73 you want <b>refunded to you.</b> If Form 8888 is attached, check here <b>\rightarrow</b>	74a	
Direct deposit?	► b	Routing number		
See instructions.	► d	Account number		
Amount	75	Amount of line 73 you want applied to your 2012 estimated tax ▶ 75		
You Owe	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	
	77	Estimated tax penalty (see instructions)	Camplata h	olow No
Third Party		· —	s. Complete b	pelow. No
Designee		signee's Phone Personal identifunder (PIN)	ication	
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to to	the best of my ki	nowledge and belief
Here		y are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer		
Joint return?	Yo	ur signature Date Your occupation	Daytime phor	ne number
See page 12.				
Keep a copy for your	Sp	ouse's signature. If a joint return, <b>both</b> must sign.  Date  Spouse's occupation		
records.	,			
Paid	Pri	nt/Type preparer's name Preparer's signature Date	Check if	PTIN
Preparer			self-employe	
Use Only	Fire	m's name ▶ Firm's EIN ▶		
Joe Jiny	Eiro	m's address Phone no.	·	

	a Employee's social security number 400-00-1037	OMB No. 154	5-000	Safe, acc 8 FAST! Us	urate, e	e.	file	Visit the www.irs.	IRS website a
<b>b</b> Employer identification number (I			1	Wages, tips, ot	her compensa	tion	2 Fed	eral income ta	ax withheld
, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	69-000008				•	5,212			2,02
c Employer's name, address, and 2			3	Social securit		-,	4 Soc	ial security tax	
Lilac Manufacturing					26	5,212			1,10
700 Ash Street			5	Medicare wag			6 Med	dicare tax with	
Mabie, WV 26278					26	5,212			38
			7	Social securit	y tips		8 Allo	cated tips	
d Control number			9				<b>10</b> Dep	endent care b	penefits
e Employee's first name and initial	Last name	Suff.	11	Nonqualified	plans		<b>12a</b> See	e instructions	for box 12
Henry G	Gladiolus						C o d		
8511 Coconut Street			13	Statutory Re employee pla		l-party pay	12b		
Mabie, WV 26278							o d e		
			14	Other			12c		
							o d e		
							<b>12d</b>		
f Employee's address and ZIP code	e						0		
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incon	ne tax	18 Local	wages, tips, e	tc. 19	2 Local in	come tax	20 Locality nar
		<b>!</b>							

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Department of the Treasury-Internal Revenue Service

	a Employee's social security number 400-00-1063	OMB No. 154	5-000	Safe, acc FAST! Us	curate, se	rs <b>e</b> 1	1	Visit the www.irs	IRS webs	site at
<b>b</b> Employer identification number (			1	Wages, tips, of	ther comper	nsation	2	Federal income to	ax withhel	d
	69-000007					14,330				0
c Employer's name, address, and	ZIP code		3	Social securit	ty wages		4	Social security ta	x withheld	ł
Cosmos Retail Outlet						14,330				602
303 Sambucus Street			5	Medicare wag	ges and tip	s	6	Medicare tax with	nheld	
Mabie, WV 26278						14,330				208
			7	Social securit	ty tips		8	Allocated tips		
d Control number			9				10	Dependent care t	penefits	
e Employee's first name and initial	Last name	Suff.	11	Nonqualified	plans		12a	See instructions	for box 12	2
Gloria H	Gladiolus						o d			
8511 Coconut Street			13	Statutory Re employee pla		hird-party ick pay	<b>12b</b>			
Mabie, WV 26278							o d e			
			14	Other			12c			
							12d			
f Employee's address and ZIP cod	e									
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incon	ne tax	18 Local	l wages, tips	s, etc. 1	9 Loc	cal income tax	20 Locali	ty name

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Department of the Treasury-Internal Revenue Service

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(Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see instructions) . . .

Reconciliation for real estate professionals. If you were a real estate

42

43

# **Child and Dependent Care Expenses**

1040A 1040A 1040NR 2441

OMB No. 1545-0074

2011

Department of the Treasury Internal Revenue Service (99 ► Attach to Form 1040, Form 1040A, or Form 1040NR.

► See separate instructions.

iiileiiiai r	neveriue Service (9	9)	P 000 30	parate mondetions	J.				Sequence No.	<b>4</b> 1
Name(s)	shown on return	-						Your so	cial security numbe	er
Henry	G & Gloria H (	Gladiolus							400-00-1037	
Part	Perso	ns or Or	ganizations Who Pr	ovided the Car	e-You m	ust complete	this par	t.		
	(If you	have mo	ore than two care pro	viders, see the i	nstruction	ıs.)				
1	(a) Care provide	er's		(b) Address		(c) Iden	tifying nur	nber	(d) Amount pai	d
	name		(number, street, a	pt. no., city, state, and	d ZIP code)		N or EIN)		(see instructions	
Mums	Day Care		400 Elm Street							
Mullis	Day Care		Mabie, WV 26278			69-	0000001		2000	
			Did you receive	No		Complete or	nly Part	II below	٧.	
		depe	endent care benefits?	——— Yes		Complete Page 1	art III on	the ba	ck next.	
Cautio	on. If the care	was prov	vided in your home, you			•				tails.
			1040, line 59, or Form			, , , , , , , , , , , , , , , , , , ,				,
Part			d and Dependent Ca							
2			r qualifying person(s).		than two c	uualifying nerson	s see t	he instr	uctions	
	momation		Qualifying person's name	n you have more		Qualifying person's		(c) (	Qualified expenses	
	First	` '	Qualifying person's name	Last	(5)	security number	Jociai	incurr	ed and paid in 2011 t rson listed in column	for the
	FIISL			Luot				pei	3011 listed ii1 coldifii1	(a)
Victor			Orchid			400-00-1067			2000	
					4					
3	Add the amo	ounts in c	olumn (c) of line 2. Do r	ot enter more th	an \$3,000 f	or one qualifying				
3			two or more persons.							
	from line 31			- · · · ·		· · · · · · ·	3	_		
4		arned in	come. See instructions			00	4			
5	•		, enter your spouse's e		VOUR SPOUS	e was a student				
3			the instructions); <b>all oth</b>				5			
6			·				6			
6 7							6			
,			rom Form 1040, line rm 1040NR, line 37			1				
						unt an line 7	-			
8			cimal amount shown be			int on line 7				
	If line 7		Bustonel	If line 7 is		D				
	Over	But not		Over	But not	Decimal on a second				
	Over	over	amount is	Over	over	amount is				
		-15,000	.35	1	<b>—31,000</b>	.27				
		-17,000	.34		-33,000	.26			V	
		-19,000	.33	•	-35,000	.25	8		Χ.	
		-21,000	.32	•	-37,000	.24				
		-23,000	.31	*	-39,000	.23				
	-	-25,000	.30		<b>-41,000</b>	.22				
		-27,000	.29		-43,000	.21				
_	,	-29,000	.28		-No limit	.20				
9		-	decimal amount on line		-	ses in 2011, see				
							9			
10	Tax liability	limit. En	ter the amount from	the Credit						

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

Limit Worksheet in the instructions. . . . . . .

11

Cat. No. 11862M

Form **2441** (2011)

10

**Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46 . . . . .

#### **SCHEDULE H** (Form 1040)

# **Household Employment Taxes**

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

OMB No. 1545-1971

Department of the Treasury Internal Revenue Service (99)

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

2011	
Attachment Sequence No. <b>44</b>	

Name of employer

Henry G & Gloria H Gladiolus

Social security number 400-00-1037

**Employer identification number** 6 | 9 | 0 | 0 | 0 | 0 | 0 | 3 | 6

Α	Did you pay <b>any one</b> household employee cash wages of \$1,700 or more in 2011? (If any hous spouse, your child under age 21, your parent, or anyone under age 18, see the line A instruction answer this question.)			
	<ul><li>✓ Yes. Skip lines B and C and go to line 1.</li><li>☐ No. Go to line B.</li></ul>			
В	Did you withhold federal income tax during 2011 for any household employee?			
	<ul><li>Yes. Skip line C and go to line 5.</li><li>No. Go to line C.</li></ul>			
С	Did you pay <b>total</b> cash wages of \$1,000 or more in <b>any</b> calendar <b>quarter</b> of 2010 or 2011 to <b>all</b> ( <b>Do not</b> count cash wages paid in 2010 or 2011 to your spouse, your child under age 21, or your parts		ehold employees?	
	<ul> <li>No. Stop. Do not file this schedule.</li> <li>Yes. Skip lines 1-9 and go to line 10 on the back. (Calendar year taxpayers having no hou 2011 do not have to complete this form for 2011.)</li> </ul>	ısehol	d employees in	
Pa	rt I Social Security, Medicare, and Federal Income Taxes			
	Total cash wages subject to social security taxes (see page H-X)	2		
3	Total cash wages subject to Medicare taxes (see page H-X)			
4	Medicare taxes. Multiply line 3 by 2.9% (.029)	4		
5	Federal income tax withheld, if any	5	0	
6	Total social security, Medicare, and federal income taxes. Add lines 2, 4, and 5	6		
7	Did you pay <b>total</b> cash wages of \$1,000 or more in <b>any</b> calendar <b>quarter</b> of 2010 or 2011 to <b>all</b> h ( <b>Do not</b> count cash wages paid in 2010 or 2011 to your spouse, your child under age 21, or your parts		old employees?	
	No. Stop. Include the amount from line 6 above on Form 1040, line 59, and check box be required to file Form 1040, see the line 7 instructions on page H-X.	on tha	at line. If you are	not
	Yes. Go to line 8 on the back.			
or F	Privacy Act and Paperwork Reduction Act Notice, see page H-X of the instructions.  Cat. No. 12187K	5	Schedule H (Form 1040	) 2011

#### **Additional Child Tax Credit**

1040A 1040NR 8812

OMB No. 1545-0074

2011

Attachment Sequence No. **47** 

Department of the Treasury Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Name(s) shown on return Your social security number Henry G & Gloria H Gladiolus 400-00-1037 **All Filers** Part I 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). 1 4000 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 Earned income (see instructions on back). Nontaxable combat pay (see instructions on back) . . . . . . . . . . . . . . . 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 . . . 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 II 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 II and enter the amount from line 3 on line 13. Otherwise, go to line 7. Certain Filers Who Have Three or More Qualifying Children Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back . . . . . . . . . . . . . . 7 **1040 filers:** 8 Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 60. 1040A filers: Enter -0-. 8 1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 59. Add lines 7 and 8 . . . . . . . . . . . . . . . . 9 10 **1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69. 1040A filers: Enter the total of the amount from Form 1040A, line 10 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 44 (see instructions on back). **1040NR filers:** Enter the amount from Form 1040NR, line 64. 11 Subtract line 10 from line 9. If zero or less, enter -0- . . . . . 11 Enter the **larger** of line 6 or line 11 . . . . Next, enter the smaller of line 3 or line 12 on line 13. **Additional Child Tax Credit** This is your additional child tax credit Enter this amount on Form 1040, line 65, 1040 🕻 Form 1040A, line 42, or Form 1040NR, line 62. 1040A

1040NR

Form **8379**(Rev. December 2010)
Department of the Treasury
Internal Revenue Service

# **Injured Spouse Allocation**

OMB No. 1545-0074

► See instructions.

Attachment Sequence No. 104

	al Revenue Service		Sequence N	o. <b>104</b>
Pa	<b>Should you file this form?</b> You must complete this part.			
1	Enter the tax year for which you are filing this form. ▶ 2011 Ans	swer the following questions for t	hat year.	
	, , , , <u> </u>			
2	Did you (or will you) file a joint return?			
_	✓ <b>Yes.</b> Go to line 3.			
		_		
	No. Stop here. Do not file this form. You are not an injured spous	e.		
3	Did (or will) the IRS use the joint overpayment to pay any of the following	ng legally enforceable past-due c	lebt(s) owed only	by your
	spouse? (see instructions)			
	• Federal tax • State income tax • Child support • Spousal support • F	Federal nontax debt (such as a st	udent Ioan)	
	✓ <b>Yes.</b> Go to line 4.			
	No. Stop here. Do not file this form. You are not an injured spous	e		
			the weer to which	tho
	<b>Note.</b> If the past-due amount is for a joint federal tax, you may qual		ine year to which	uie
	overpayment was applied. See Innocent Spouse Relief, in the instru	actions for more information.		
4	Are you legally obligated to pay this past-due amount?			
	Yes. Stop here. Do not file this form. You are not an injured spous	e.		
	Note. If the past-due amount is for a joint federal tax, you may qual	lify for innocent spouse relief for	the year to which	the
	overpayment was applied. See Innocent Spouse Relief, in the instru		,	
	✓ No. Go to line 5.			
	THE GO TO HITO C.			
_	Were you a resident of a community property state (Arizona, California	Idaho Louisiana Nevada New	Mexico Texas	
5	Washington, or Wisconsin) at any time during the tax year entered on I		iviexico, rexas,	
		ine is (see instructions)		
	Yes. Enter name(s) of community property states(s)			
	Skip lines 6 through 9 and go to Part II and complete the rest of the	is form.		
	✓ No. Go to line 6.			
6	Did you make and report payments, such as federal income tax withhou	olding or estimated tax payments	?	
	Yes. Skip lines 7 through 9 and go to Part II and complete the res			
	No. Go to line 7.			
	• No. do to line 7.			
-	Did you have somed income and a supple of the supple of th			
1	Did you have earned income, such as wages, salaries, or self-employn	nent income?		
	Yes. Go to line 8.			
	No. Skip line 8 and go to line 9.			
8	Did (or will) you claim the earned income credit or additional child tax of	credit?		
	✓ Yes. Skip line 9 and go to Part II and complete the rest of this form	n.		
	No. Go to line 9.			
۵	Did (or will) you claim a refundable tax credit (see instructions)?			
9				
	Yes. Go to Part II and complete the rest of this form.			
	No. Stop here. Do not file this form. You are not an injured spous	e.		
_				
	t II Information About the Joint Tax Return for Which This			
10	Enter the following information exactly as it is shown on the tax return			
	The spouse's name and social security number shown first on that tax	return must also be shown first b	pelow.	
	First name, initial, and last name shown first on the return	Social security number shown first	If Injured Spouse,	
	Henry G Gladiolus	400-00-1037	check here ►	
	First name, initial, and last name shown second on the return	Social security number shown second	If Injured Spouse,	
	Gloria H Gladiolus	-	check here ►	<b>~</b>
44		.00 00 .000		
11	, ,		joint return and	
	you want your refund issued in your name only			$\Box$
12	Do you want any injured spouse refund mailed to an address different	from the one on your joint return'	? Tes	✓ No
	If "Yes." enter the address.	-		

Number and street

City, town, or post office, state, and ZIP code

Form 8379 (Re	ev. 12-2010)			Page <b>2</b>
Part III	Allocation Between Spouses of Items on the Joi	nt Tax Return (see	instructions)	
	Allocated Items	(a) Amount shown on joint return	(b) Allocated to injured spouse	(c) Allocated to other spouse
13 Incor	ne: <b>a.</b> Wages			
	<b>b.</b> All other income	17161	0	17161
14 Adjus	stments to income	2000	0	2000
15 Stand	dard deduction or Itemized deductions	11600	5800	5800
<b>16</b> Numl	per of exemptions	6	3	3
<b>17</b> Cred	ts (do not include any earned income credit)	4400	2000	2400
18 Other	rtaxes	266		266
<b>19</b> Fede	ral income tax withheld			
<b>20</b> Paym		0070 b		
Part IV	Signature. Complete this part only if you are filing F	form 8379 by itself a	and not with your ta	x return.
	ties of perjury, I declare that I have examined this form and any a hey are true, correct, and complete. Declaration of preparer (oth			
Keep a copy of this form for your records	injured opedes a digitators	AS	Date	one number (optional)
Paid	Print/Type preparer's name Preparer's signature		Date Check self-e	k if if mployed
Prepared Use Only		1 0	Firm's EIN	,
	Firm's Address		Phone no.	
	Audust	] [		Form <b>8379</b> (Rev. 12-2010)

## Test Scenario 08 Taxpayer: Oscar and Viola Dahlia

SSN: 400-00-1038

# Test Scenario 08 includes the following forms:

- Form 1040
- Form W-2 (3)
- Form 1099-R
- Schedule A
- Form 6251
- Form 8814
- Form 8283

Primary Date of Birth = April 19, 1969

Secondary Date of Birth = March 20, 1973

Dependent Date of Birth = August 22, 1996

<b>1040</b>		ent of the Treasury-Internal F				9) 9(	<b>n 1 1</b>	1					
Fourther years land 1 Do		Individual Inco	me 1	ax K	etur		0011 andir		3 No. 1545-0074	IRS Use C	<u> </u>	o not write or staple in this	-
Your first name and		, or other tax year beginning	Last na	ame		, 2	2011, endir	ıg	, 20			e separate instruction ur social security nun	
OSCAR	iiiidai		DAHL									0 0 0 0 1 0	
If a joint return, spor	use's first	name and initial	Last na									ouse's social security nu	
VIOLA			DAHL	IA							4	0 0 0 0 1 0	7 1
Home address (num	nber and s	street). If you have a P.O. I	box, see i	nstructio	ons.					Apt. no.	<b>A</b>	Make sure the SSN(s)	above
123 GUAVA ST												and on line 6c are co	
City, town or post office	ce, state, a	nd ZIP code. If you have a fo	reign addı	ress, also	comp	lete spaces b	elow (see i	nstruction	ns).		Р	residential Election Can	npaign
SANDY OR 970	055											ck here if you, or your spouse y, want \$3 to go to this fund.	
Foreign country nan	ne			F	oreig	n province/c	ounty		Foreign	postal code	a bo	x below will not change your	
											refur	1d. You	Spouse
Filing Status	1	Single	, .,				4					person). (See instruction	
Chaola anha ana	_	Married filing jointly		-					ne qualifying pers hild's name here		d but i	not your dependent, en	ter this
Check only one box.	3	Married filing separ and full name here.		nter spo	ouse	s SSN ado	ve 5		Qualifying widov		lepen	dent child	
	6a	✓ Yourself. If some		n claim	VOLLS	es a denen				v(or) with c	)	Boxes checked	
Exemptions	b	Spouse	Jone our	·	you c	o a acpen			JON DOX OU .		}	on 6a and 6b	2
	C	Dependents:		(2)	Depen	ident's	(3) Dep	endent's	(4) ✓ if child			No. of children on 6c who:	1
	(1) First	name Last nam	ie	social	securit	y number	relations	hip to you	qualifying for (see p	child tax cred age 15)	lit	<ul><li>lived with you</li><li>did not live with</li></ul>	
	GRO\	ER DAHLIA		4 0 0	0 0	1 0 7 2	SON					you due to divorce or separation	
If more than four dependents, see												(see instructions)	
instructions and											_	Dependents on 6c not entered above	
check here ▶	a a	Tatal assessment as af assess		-1-:					L		_	Add numbers on	3
	d	Total number of exen					<u> </u>	• •		· · ·	·	lines above ▶	
Income	7 8a	Wages, salaries, tips, Taxable interest. Atta									7 8a	1343	,
	b	Tax-exempt interest.						8b			oa	1545	1
Attach Form(s)	9a	Ordinary dividends. A						OD		A	9a		
W-2 here. Also attach Forms	b	Qualified dividends					7	9b		T			
W-2G and	10	Taxable refunds, cred	dits, or o	offsets o	of sta	te and loca	al income	taxes			10	502	!
1099-R if tax	11	Alimony received .							0.4	1	11		
was withheld.	12	Business income or (	loss). At	tach So	chedu	lle C or C-l	EZ	<b>-</b> 9.1			12		
If you did not	13	Capital gain or (loss).					If not re	quired,	check here		13		
get a W-2,	14	Other gains or (losses	´ 1		4797	' <sub>.</sub>	<b>-</b>				14		
see page 20.	15a	IRA distributions .	15a						e amount .		15b		
	16a 17	Pensions and annuitie Rental real estate, ro		_	hine	Scorpora					16b 17		
Enclose, but do	18	Farm income or (loss				•	•			The state of the s	18		
not attach, any	19	Unemployment comp									19		
payment. Also, please use	20a	Social security benefit	1						e amount .	The state of the s	20b		
Form 1040-V.	21	Other income. List ty	pe and a	amount		·					21		
	22	Other income. List ty Combine the amounts i	n the far	right col	umn f	or lines 7 th	rough 21	. This is	your <b>total incor</b>	ne ►	22		
Adjusted	23	Educator expenses						23					
Adjusted Gross	24	Certain business expens				Ü	·						
Income		fee-basis government of						24					
	25	Health savings accou						25					
	26 27	Moving expenses. At Deductible part of self-					_	26 27					
	28	Self-employed SEP,						28					
	29	Self-employed health						29					
	30	Penalty on early with						30					
	31a	Alimony paid <b>b</b> Reci				1 1		31a					
	32	IRA deduction						32					
	33	Student loan interest	deducti	on				33		$\perp$			
	34	Tuition and fees. Atta						34					
	35	Domestic production a						35					
	36 37	Add lines 23 through Subtract line 36 from									36		
	01	Subtract line 30 HOIII	11110 22.	11110 10	your	uujusted (	gross III	COILLE			37	I	i i

Form 1040 (2011	1)			Version A, Cycle <sup>2</sup> Page <b>2</b>
	38	Amount from line 37 (adjusted gross income)	38	1 age 2
Tax and	39a	Check \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		
Credits		if: Spouse was born before January 2, 1947, ☐ 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 Schedule A) or your standard deduction (see left margin)	40	
People who	41	Subtract line 40 from line 38	41	
check any box on line	42	<b>Exemptions.</b> Multiply \$3,700 by the number on line 6d	42	
39a or 39b <b>or</b> who can be	43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43	
claimed as a	44	Tax (see instructions). Check if any from: a 🗸 Form(s) 8814 b 🗌 Form 4972 c 🗎 962 election	44	
dependent, see	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
instructions.  • All others:	46	Add lines 44 and 45	46	
Single or	47	Foreign tax credit. Attach Form 1116 if required 47		
Married filing	48	Credit for child and dependent care expenses. Attach Form 2441 48	_	
separately, \$5,800	49	Education credits from Form 8863, line 23		
Married filing jointly or	50	Retirement savings contributions credit. Attach Form 8880 50	_	
Qualifying	51	Child tax credit (see instructions)	4	
widow(er), \$11,600	52	Residential energy credits. Attach Form 5695	-	
Head of household,	53	Other credits from Form: <b>a</b>   3800 <b>b</b>   8801 <b>c</b>   53		
\$8,500	54	Add lines 47 through 53. These are your <b>total credits</b>	54	
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0	55	
Other	56	Self-employment tax. Attach Schedule SE	56	
Taxes	57	Unreported social security and Medicare tax from Form: <b>a</b> 4137 <b>b</b> 8919	57	
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
	59a	Household employment taxes from Schedule H	59a	
	60	First-time homebuyer credit repayment. Attach Form 5405 if required	59b 60	
	61	Other taxes. List code(s) from instructions  Add lines 55 through 60. This is your <b>total tax</b>	61	
Dovmente	62	Federal income tax withheld from Forms W-2 and 1099 62	01	
Payments	63	2011 estimated tax payments and amount applied from 2010 return 63	1	
If you have a	64a	Earned income credit (EIC) 64a	1	
qualifying	b	Nontaxable combat pay election 64b	1	
child, attach Schedule EIC.	65	Additional child tax credit. Attach Form 8812 65		
	66	American opportunity credit from Form 8863, line 14 66	1	
	67	First-time homebuyer credit from Form 5405, line 10 <b>67</b>	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 <b>70</b>		
	71	Credits from Form: <b>a</b>		
	72	Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	72	
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>overpaid</b>	73	
	74a	Amount of line 73 you want <b>refunded to you.</b> If Form 8888 is attached, check here	74a	
Direct deposit?	► b	Routing number		
See instructions.	► d	Account number		
	75	Amount of line 73 you want applied to your 2012 estimated tax ▶ 75		
Amount You Owe	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	76	
Tou Owe	77	Estimated tax penalty (see instructions)	0	. h.d
Third Party	Do	you want to allow another person to discuss this return with the IRS (see instructions)?	s. Complete	e below. No
Designee		signee's Phone Personal identif	fication	
Sign		me ► no. ► number (PIN)  der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to t	the hest of m	v knowledge and helief
Here		by are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer.		
Joint return?	Yo	ur signature Date Your occupation	Daytime p	hone number
See page 12.				
Keep a copy for your	Sp	ouse's signature. If a joint return, <b>both</b> must sign.  Date  Spouse's occupation		
records.	7			
Paid	Pri	nt/Type preparer's name Preparer's signature Date	Check	PTIN
Paid Preparer			self-emplo	
Use Only	Fin	m's name ▶ Firm's EIN ▶		·
OSC OIIIY	Eiro	m's address Phone no.		

	a Employee's social security number 400-00-1038	OMB No. 1545	5-000	Safe, accurat 8 FAST! Use	e, (RS)	1	Visit the www.irs	IRS website at .gov/efile
<b>b</b> Employer identification number (E			1	Wages, tips, other of	ompensation	2	Federal income to	ax withheld
	69-000011				78745			15434
c Employer's name, address, and 2	ZIP code		3	Social security wa	ges	4	Social security ta	x withheld
PURSLEY CORP					78745			3307
707 GUAVA ST			5	Medicare wages a	ind tips	6	Medicare tax with	nheld
SANDY OR 97055					78745			1142
			7	Social security tip	S	8	Allocated tips	
d Control number			9			10	Dependent care b	penefits
e Employee's first name and initial	Last name	Suff.	11	Nonqualified plan	5	12a	See instructions	for box 12
OSCAR DAHLIA			13	Statutory Retireme employee plan	nt Third-party sick pay	12b	,	
123 GUAVA ST						o d e		
SANDY OR 97055			14	Other		12c		
						12d		
f Employee's address and ZIP code	e							
15 State Employer's state ID numi	ber 16 State wages, tips, etc.	17 State incon	ne tax	18 Local wag	es, tips, etc.	<b>9</b> Lo	cal income tax	20 Locality name

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Department of the Treasury-Internal Revenue Service

	a Employee's social security number 400-00-1038	OMB No. 154	5-000	E A 6	e, accurate ST! Use	' IRSE	f	Visit the www.irs	e IRS website at s.gov/efile
<b>b</b> Employer identification number (E			1	Wages,	tips, other co	mpensation	2	Federal income t	ax withheld
	69-000012					49410			9965
c Employer's name, address, and Z	IP code		3	Social	security wag	es	4	Social security ta	x withheld
SOAPSTONE INC						49410			2075
818 GUAVA ST			5	Medica	re wages ar	nd tips	6	Medicare tax with	hheld
SANDY OR 97055						49410			716
			7	Social	security tips		8	Allocated tips	
d Control number			9				10	Dependent care	benefits
e Employee's first name and initial	Last name	Suff.	11	·	alified plans		12a	a See instructions	for box 12
OSCAR DAHLIA			13	Statutory employee	Retiremen plan	t Third-party sick pay	121	b	
123 GUAVA ST							o d e		
SANDY OR 97055			14	Other			120 C	c	
							120 C	d	
f Employee's address and ZIP code	1								
15 State Employer's state ID numb	per 16 State wages, tips, etc.	17 State incon	ne ta	x 18	Local wages	s, tips, etc.	19 Lo	ocal income tax	20 Locality name

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Department of the Treasury-Internal Revenue Service

<b>a</b> Empl	oyee's social security number	ī		Safe, accurate,			Visit the	IRS website at
	400-00-1071	OMB No. 1548	5-0008	FAST! Use	IRS -	<b>rfile</b>	www.irs.	.gov/efile
<b>b</b> Employer identification number (EIN)	•		1 Wa	ges, tips, other con	npensation	2 Fede	ral income ta	ax withheld
69-00	000013				115242	2		22452
c Employer's name, address, and ZIP code			<b>3</b> Soc	cial security wage	es	4 Socia	al security tax	x withheld
ESTILL COSMETICS					115242	2		4486
1412 GUAVA ST			<b>5</b> Me	dicare wages and	d tips	6 Medi	care tax with	held
SANDY OR 97055					115242	2		1671
			<b>7</b> Soc	cial security tips		8 Alloca	ated tips	
d Control number			9			10 Depe	endent care b	oenefits
e Employee's first name and initial Last	name	Suff.		nqualified plans		12a See	instructions	for box 12
VIOLA DAHLIA			13 State	utory Retirement plan	Third-party sick pay	12b	1	
123 GUAVA ST						d e		
SANDY OR 97055			<b>14</b> Oth	er		12c		
						<b>12d</b> C O O O O O O O O O O O O O O O O O O		
f Employee's address and ZIP code								
15 State Employer's state ID number	16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages,	tips, etc.	19 Local inc	ome tax	20 Locality name
OR 69-0000056	33551		1578					
CA 69-0000065	81691		4141					

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Department of the Treasury-Internal Revenue Service

Version A, Cycle 5 Image Dimensions: 7.3" x 5.1"

		VOID [	COR	RECT	ED			iiiagi	e Diii	ensions. 7.5 x 5.1
PAYER'S name, street address,	city, s	tate, and ZIP co	ode	1	Gross distribution	ON	IB No. 1545-0119			ributions From ons, Annuities,
SANDY SCHOOL DISTRIC	СТ			\$	30792		2011			Retirement or Profit-Sharing
626 GUAVA ST				2a	Taxable amount	'				Plans, IRAs,
SANDY OR 97055				Φ.	30792	_	orm <b>1099-R</b>			Insurance Contracts, etc.
				ψ 2b			Total			Copy 1
					not determined		distribution	n 🗌		For
PAYER'S federal identification number	RECI numb	PIENT'S identifi oer	ication	3	Capital gain (included in box 2a)	4	Federal income t withheld	tax		State, City, or Local
69-0000017		400-00-1	038	\$	- 46	\$	OE	2018	l	x Department
RECIPIENT'S name OSCAR DAHLIA		n/	1	5	Employee contributions /Designated Roth contributions or insurance premiums	6	Net unrealized appreciation in employer's sec	urities		
Street address (including apt. no.	D.)	lua	ar	7	Distribution IRA/ SEP/ SIMPLE	\$ 8	Other	%		
City, state, and ZIP code SANDY OR 97055				9a	Your percentage of total distribution %	9b \$	Total employee cont	ributions		
10 Amount allocable to IRR within 5 years	<b>11</b> 1	st year of desig.	. Roth cont	rib. <b>12</b>	State tax withheld	13	State/Payer's st	ate no.	14 \$	State distribution
\$				\$					\$	
Account number (see instructions)				15 \$	Local tax withheld	16	Name of locality	y	17 \$	Local distribution
				\$		†			\$	

# SCHEDULE A (Form 1040)

# **Itemized Deductions**

OMB No. 1545-0074

2011

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040.

► See Instructions for Schedule A (Form 1040).

Attachment Sequence No. **07** 

Name(s) shown on	Form	1040	Yo	ur social security number
OSCAR AND V	IOLA	DAHLIA		400-00-1038
Medical		Caution. Do not include expenses reimbursed or paid by others.		
and	1	Medical and dental expenses (see instructions)		
Dental	2	Enter amount from Form 1040, line 38 2		
Expenses	3	Multiply line 2 by 7.5% (.075)		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0	4	
Taxes You	5	State and local (check only one box):		
Paid		a  Income taxes, or		
		<b>b</b> ☐ General sales taxes J		
	6	Real estate taxes (see instructions)		
	7	Personal property taxes		
	8	Other taxes. List type and amount ▶		
	_	8		
	9	Add lines 5 through 8	9	
Interest		Home mortgage interest and points reported to you on Form 1098 10 21573	_	
You Paid	11	Home mortgage interest not reported to you on Form 1098. If paid		
Note.		to the person from whom you bought the home, see instructions		
Your mortgage		and show that person's name, identifying no., and address ▶		
interest		- <del>1/12/(Ch 3-2</del> 11/11/11		
deduction may			-	
be limited (see instructions).	12	Points not reported to you on Form 1098. See instructions for		
	40	special rules	-	
		7	-	
		Investment interest. Attach Form 4952 if required. (See instructions.)  Add lines 10 through 14	15	
Gifts to			15	
Charity	10	Gifts by cash or check. If you made any gift of \$250 or more, see instructions		
-	17	Other than by cash or check. If any gift of \$250 or more, see	-	
If you made a gift and got a	17	instructions. You <b>must</b> attach Form 8283 if over \$500 <b>17</b>		
benefit for it,	18	Carryover from prior year	1	
see instructions.		Add lines 16 through 18	19	
Casualty and				
Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	
Job Expenses	21	Unreimbursed employee expenses—job travel, union dues,		
and Certain		job education, etc. Attach Form 2106 or 2106-EZ if required.		
Miscellaneous		(See instructions.) ▶ 21		
Deductions	22	Tax preparation fees		
	23	Other expenses—investment, safe deposit box, etc. List type		
		and amount ▶		
		23		
	24	Add lines 21 through 23		
	25	Enter amount from Form 1040, line 38 25		
	26	Multiply line 25 by 2% (.02)		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0	27	
Other	28	Other—from list in instructions. List type and amount ▶		
Miscellaneous				
Deductions			28	
Total	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount		
Itemized	_	on Form 1040, line 40	29	
Deductions	30	If you elect to itemize deductions even though they are less than your standard		
		deduction, check here		

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 17145C

Schedule A (Form 1040) 2011

#### **Alternative Minimum Tax—Individuals**

► See separate instructions.

OMB No. 1545-0074

2011

Attachment Sequence No. **32** 

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR Your social security number **OSCAR AND VIOLA DAHLIA** 400-00-1038 Part Alternative Minimum Taxable Income (See instructions for how to complete each line.) If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 6. (If less than zero, enter as a negative amount.) . . . . . . . 1 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If 0 2 3 3 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line . 4 n 5 0 5 6 Skip this line. It is reserved for future use . . . . . . . . . . . . 6 Tax refund from Form 1040, line 10 or line 21 . . . . . . . . 7 7 0 Investment interest expense (difference between regular tax and AMT) 8 0 9 Depletion (difference between regular tax and AMT) . . . . . . 9 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount 10 0 10 Alternative tax net operating loss deduction . . . . . . . . . . . . 0 11 11 12 Interest from specified private activity bonds exempt from the regular tax . . . 12 0 13 Qualified small business stock (7% of gain excluded under section 1202) . 13 14 Exercise of incentive stock options (excess of AMT income over regular tax income) 14 0 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) . 15 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6). 16 16 0 Disposition of property (difference between AMT and regular tax gain or loss) . . . 17 17 0 18 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) 18 19 Passive activities (difference between AMT and regular tax income or loss) 19 0 0 Loss limitations (difference between AMT and regular tax income or loss) . . . 20 20 0 21 Circulation costs (difference between regular tax and AMT) . . . . . . . 21 0 Long-term contracts (difference between AMT and regular tax income) . . . . . . . . . 22 22 0 23 0 24 Research and experimental costs (difference between regular tax and AMT) 24 25 Income from certain installment sales before January 1, 1987. . . . . . 25 0 n 26 26 27 Other adjustments, including income-based related adjustments . . . . 27 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$223,900, see instructions.) Part II Alternative Minimum Tax (AMT) 29 Exemption. (If you were under age 24 at the end of 2011, see instructions.) IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . . Single or head of household . . . . . \$112,500 \$48,450 Married filing jointly or qualifying widow(er) . 150.000 74.450 Married filing separately. . . . . . . 75,000 37.225 29 If line 28 is **over** the amount shown above for your filing status, see instructions. Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 30 **31** • If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported gualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured 31 for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here. • All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 0 32 33 34 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured 34

35

AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45.

Department of the Treasury Internal Revenue Service (99)

#### **Parents' Election To Report** Child's Interest and Dividends

► See instructions. ► Attach to parents' Form 1040 or Form 1040NR. OMB No. 1545-0074

Attachment Sequence No. 40

Name(s) shown on your return Your social security number 400-00-1038 OSCAR AND VIOLA DAHLIA

Caution. The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see Tax benefits you cannot take in the instructions. A Child's name (first, initial, and last) B Child's social security number 400-00-1072 **GROVER G DAHLIA C** If more than one Form 8814 is attached, check here Part I Child's Interest and Dividends To Report on Your Return Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions . . . . . . . . . . . 1a 1343 Enter your child's **tax-exempt** interest. **Do not** include this amount 1b Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions . . . . . 0 Enter your child's qualified dividends included on line 2a. See the 3 Enter your child's capital gain distributions. If your child received any capital gain distributions Add lines 1a, 2a, and 3. If the total is \$1,900 or less, skip lines 5 through 12 and go to line 13. If the total is \$9,500 or more, do not file this form. Your child must file his or her own return to 4 5 Base amount . . 5 1.900 00 6 Subtract line 5 from line 4 6 If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7. Divide line 2b by line 4. Enter the result as a decimal (rounded to at 7 8 Divide line 3 by line 4. Enter the result as a decimal (rounded to at 8 Multiply line 6 by line 7. Enter the result here. See the instructions 9 for where to report this amount on your return . . . . . . . . . . Multiply line 6 by line 8. Enter the result here. See the instructions 10 for where to report this amount on your return . . . . . . . . . . . 10 11 11 12 Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below . . . . . . . . . 12 Part II Tax on the First \$1,900 of Child's Interest and Dividends 13 13 950 00 14 14 Subtract line 13 from line 4. If the result is zero or less, enter -0-. . . 15 **Tax.** Is the amount on line 14 less than \$950? No. Enter \$95 here and see the **Note** below. ✓ Yes. Multiply line 14 by 10% (.10). Enter the result here and see the **Note** below. Note. If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box a on Form 1040, line 44, or Form 1040NR, line 42.

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

Cat. No. 10750J

Form **8814** (2011)

(Rev. December 2006) Department of the Treasury

Internal Revenue Service

#### **Noncash Charitable Contributions**

► Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.

► See separate instructions.

OMB No. 1545-0908

Attachment

Sequence No. 155

#### **OSCAR AND VIOLA DAHLIA**

Name(s) shown on your income tax return

Identifying number 400-00-1038

	. Figure the amount of your contribution deduction before co	· •
Sect		ertain Publicly Traded Securities—List in this section only
		ou claimed a deduction of \$5,000 or less. Also, list certain
	publicly traded securities even if the deduction	
Par	t I Information on Donated Property—If you need	d more space, attach a statement.
1	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
Α	GOODWILL 996 GUAVA ST SANDY OR 97055	Clothing, shoes, furniture
В	DDAET	
С	DKAFI	45 OF
D		
E	November	29 2009
Note	. If the amount you claimed as a deduction for an item is \$50	O or less, you do not have to complete columns (d), (e), and (f).
	(c) Date of the contribution (d) Date acquired by donor (mo., yr.) (e) How acquired by donor or adjusted	(0)
Α	10-16-11 various purchase	3750 thrift shop value
B_	- IOI HEXLI	GAIZIOH
_ <u>C</u> _		
_D E		
Par	Partial Interests and Restricted Use Proper	ty—Complete lines 2a through 2e if you gave less than an
Fai		omplete lines 3a through 3c if conditions were placed on a
	contribution listed in Part I; also attach the requi	•
<u>2</u> a	Enter the letter from Part I that identifies the property for wi	nich you gave less than an entire interest
	If Part II applies to more than one property, attach a separa	
b	Total amount claimed as a deduction for the property listed	
_	Name and address of and averagination to which any average	(2) For any prior tax years ►
С	from the donee organization above):	h contribution was made in a prior year (complete only if different
	Name of charitable organization (donee)	
	Address (number, street, and room or suite no.)	
	City or town, state, and ZIP code	
	only of town, state, and zin code	
d	For tangible property, enter the place where the property is	s located or kept
е	Name of any person, other than the donee organization, h	•
_		
3a	Is there a restriction, either temporary or permanent, or property?	
b	organization in cooperative fundraising) the right to the inc the property, including the right to vote donated securities,	ome from the donated property or to the possession of to acquire the property by purchase or otherwise, or to
•	designate the person having such income, possession, or reliable to a restriction limiting the donated property for a part	

#### Test Scenario 9 Taxpayer: Sara Phlox SSN: 400-00-1039

#### Test Scenario 9 includes the following forms:

- Form 1040A
- Form W-2
- Form 2441
- Schedule EIC
- Form 8812
- Form 8863
- Form 8880

#### Additional Instructions:

Primary Date of Birth October 31, 1977 1st dependent Date of Birth December 25, 2005 2nd dependent Date of Birth October 15, 2007

#### Form 2441 - Three child care providers:

Future Stars 69-0000041 \$1,000 606 Sassafras St Tiptop, VA 24630

Our Home 69-0000042 \$1,000 707 Sassafras St Tiptop, VA 24630

Growing Tree 69-0000043 \$2,000 808 Sassafras St Tiptop, VA 24630

Form <b>1040A</b>		tment of the Treasur	•				204	4					
		. Individual			x Return	(99)	201	l	IRS Use	Only—		write or staple in this	
Your first name and ini	itial		Last nan	ne								OMB No. 1545-007	
Comp			Dhlav									social security nun	
Sara If a joint return, spouse	e's first na	ame and initial	Phlox Last nan	ne								se's social security n	
a joint rotain, opeact			Luotinaii								open		
Home address (number	er and str	eet). If you have a P.0	O. box, see inst	ructio	ons.				Apt.	no.	<b>▲</b> N	lake sure the SSN(s	) above
222 Sassafras St												and on line 6c are co	
City, town or post office,	state, and	ZIP code. If you have	a foreign address	, also	complete space	s below (see	instruction	s).			Pres	sidential Election Can	npaign
Tiptop, VA					24630							nere if you, or your spouse vant \$3 to go to this fund.	
Foreign country name					Foreign provin	ce/county		For	eign posta	l code		elow will not change your	
											refund.	You	Spouse
Filing	1	Single										g person). (See inst	
status	2	Married filing			-							but not your depe	endent,
Check only one box.	3	Married filing se full name here.	eparately. Ent	er sp	oouse's SSN	above and		enter this ch				alamat alailal	\
	C-				1-!			<u> </u>	,	,	aeper	ndent child (see ins	tructions)
Exemptions	6a	✓ Yourself.	If someon	e ca	an ciaim yo	ou as a c	aepena	ent, <b>ao n</b> o	ot cned	CK	1	Boxes checked on	1
	b	☐ Spouse	box 6a.					1 4			ſ	6a and 6b No. of children	
	C	Dependents:							(4)	if chil	d under	on 6c who:	
		Dependents:			(2) Depender		1	ependent's	age 1	7 qualify	ying for	<ul> <li>lived with you</li> </ul>	2
If more than six dependents, see		(1) First name	Last name	,	security n	umber	relation	nship to you		tax cred structio		did not live	_
instructions.	Samar	ntha Phlox			400-00-	1057	daught	er		V	110)	with you due to	
	Sol Ph				400-00-		son	<del></del>		V		divorce or separation (see	
		-								П		instructions)	
												Dependents on 6c not	
												entered above	
												Add numbers on lines	3
	d	Total number	of exempti	ons	claimed.							above <b>▶</b>	بً
Income	_										_		
		Wages, salarie	es, tips, etc	). A	ttach Form	(s) W-2.					7		
Attach Form(s) W-2	0-	Tavabla inter	+ <b>^</b> ++ -	0-1	aadula Dif		_1				0-		
here. Also	8a b	Taxable interest									8a	66	)
attach		Tax-exempt i Ordinary divid									9a		
Form(s)		Qualified divid				ii requii	9b				9a		
1099-R if tax was	10	Capital gain d				ons)	31.				10		
withheld.		IRA	ioti iodiione	, (00	o in our dour	110).	11b	Taxable a	mount				
If you did not		distributions.	11a					(see instru			11b		
get a W-2, see	12a	Pensions and						Taxable a		•			
instructions.		annuities.	12a					(see instru	uctions	s).	12b		
Enclose, but do			_					-					
not attach, any payment. Also,	13	Unemploymer	nt compens	sati	on and Ala	ska Peri	manent	Fund div	idends	<b>.</b>	13		
please use Form	14a	Social security						Taxable a					
1040-V.		benefits.	14a					(see instru	uctions	s).	14b		
		A	1 441	<i>(</i> <b>c</b>		\ <del></del>							
	15	Add lines 7 th	rougn 14b	(tar	rignt colur	nn). This	s is you	r total inc	come.	<u> </u>	15		
Adjusted	16	Educator	nnoco /	ina	truotions)		10		0=0				
gross	16 17	Educator expe IRA deduction					16 17		250		_		
income	18	Student loan in				tructions			1200				
	-10	Student Ioan II	itorost ueu	GOLI	011 (300 113	a double	٥,. ١٥			-			
	19	Tuition and fe	es. Attach	For	m 8917.		19	)					
	20	Add lines 16 t				ur <b>total</b> :					20		
			J		, ,		•						
	21	Subtract line 2	20 from line	15	. This is yo	ur <b>adju</b>	sted gr	oss inco	me.	<b>&gt;</b>	21		Î

Form 1040A (2	2011)								Page 2
Tax, credits,	22	Enter the amount from line 21	(adjusted o	gross inco	me).			22	
and	23a	Check [ You were born before	January 2,	1947, 🔲 B	lind ) Total	boxes		1	
payments		if: Spouse was born before	e January 2,	, 1947, 🔲 B	lind <b>check</b>	x <b>ed ►</b> 23a			
payments	b	If you are married filing separa	tely and yo	our spouse	e itemizes			<del>-</del>	
Standard		deductions, and check here			<b>&gt;</b>	23b			
Deduction for—	24	Enter your standard deduction	n.					24	
People who	25	Subtract line 24 from line 22. I	f line 24 is	more than	line 22, en	ter -0		25	
check any box on line	26	Exemptions. Multiply \$3,700 l						26	
23a or 23b <b>or</b> who can be	27	Subtract line 26 from line 25. I	f line 26 is	more than	line 25, en	ter -0			
claimed as a dependent,		This is your <b>taxable income.</b>					<b>•</b>	27	
see	28	Tax, including any alternative	minimum t	ax (see ins	structions).			28	
instructions.  • All others:	29	Credit for child and dependent	care expe	enses. Atta	ach				
Single or		Form 2441.			29			_	
Married filing separately,	30	Credit for the elderly or the dis	abled. Atta	ach					
\$5,800		Schedule R.			30			_	
Married filing jointly or	31	Education credits from Form 8			31			_	
Qualifying widow(er),	32	Retirement savings contribution	ns credit.	Attach					
\$11,600		Form 8880.			32			_	
Head of household,	33	Child tax credit (see instruction			33				
\$8,500	34	Add lines 29 through 33. Thes						34	
	35	Subtract line 34 from line 28. I	line 34 is	more than	line 28, en	ter -0 This		0.5	
		your total tax.		14/ 0				35	$\perp$
	36	Federal income tax withheld fr	om Forms	w-2 and	00				
	07	1099.	· · ·	ام منا مرسم المسا	36			_	
If you have	37	2011 estimated tax payments	and amou	nrapplied	27				
a qualifying L	200	from 2010 return.			37 38a			_	
Schedule _	38a b	Earned income credit (EIC).			308			_	
EIC.	D	Nontaxable combat pay election.	38b						
	39	Additional child tax credit. Atta		2212	39		1		
	40	American opportunity credit from					-		
	41	Add lines 36, 37, 38a, 39, and				ents. ►		41	
	42	If line 41 is more than line 35,				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		•	
Refund	-	This is the amount you <b>overpa</b>						42	
Direct	43a	Amount of line 42 you want <b>refun</b>		If Form 888	38 is attache	d. check here		43a	
deposit?	_	Routing							
See instructions	▶ b	number	<b>►</b> C	Type:	Checking	Savings			
and fill in	⊾ d	Account							
43b, 43c, and 43d or	u	number							
Form 8888.	44	Amount of line 42 you want ap	plied to y	our				_	
		2012 estimated tax.			44				
Amount	45	Amount you owe. Subtract lir	e 41 from	line 35. Fo	or details or	n how to pay	<b>′</b> ,		
you owe		see instructions.					<b>•</b>	45	
	46	Estimated tax penalty (see inst	ructions).		46				
Third party	Do	you want to allow another person to di	scuss this re	turn with the	IRS (see instru	uctions)? 🗌 <b>Ye</b>	s. Cor	mplete the following	ı. 🗌 No
designee		signee's		Phone				tification	
	nar			no. ►			er (PIN)		
Sign	and	der penalties of perjury, I declare that I have I belief, they are true, correct, and accurate	y list all amoun	its and sources	s of income I red				
here		n the taxpayer) is based on all information of			nowledge. Your occupation	n		Daytimo phono num	bor
Joint return? See page 13.	YOU	ur signature	ا ا	Pate	Tour occupation	11		Daytime phone num	Jei
Keep a copy	Sn/	ouso's signature. If a joint return, both must a	vian D	lato	Spouse's occur	nation			
for your	Spo	ouse's signature. If a joint return, <b>both</b> must s	ngii.   D	Pate	opouse a occup	Jation			
records.	<b>7</b> Driv	nt/type preparer's name	Preparer's sign	anature		Date	1	PTIN	
Paid	FIII	TO THE PROPERTY STIMITIE	i ichaici s si	griatal <del>C</del>		Date	Check	k ▶ ☐ if FIIIN mployed	
preparer	Fire	n's name ▶					-	mpioyed   s EIN ►	
use only	_	n's address ▶					Phon		
	- ' "'							Form <b>104</b> (	Δ (2011)
								TOTAL	(2011)

	a Employee's social security number	1		Safe, accurate,	Inc O			IRS website at
	400-00-1039	OMB No. 1545	5-0008	FAST! Use	IRSE	Tile	www.irs	s.gov/efile
<b>b</b> Employer identification number (El	IN)		1 Wag	ges, tips, other con	pensation	2 Feder	al income t	ax withheld
	69-000001				39495.00			4828.00
c Employer's name, address, and ZI	IP code		<b>3</b> Soc	cial security wage	S	4 Socia	I security ta	ax withheld
Tombiggee River School Dist	trict				39495.00			1659.00
939 Sassafras St			5 Me	dicare wages and	tips	6 Medic	care tax wit	hheld
Tiptop, VA	2463	30			39495.00			573.00
			<b>7</b> Soc	cial security tips		8 Alloca	ated tips	
d Control number			9			10 Depe	ndent care	benefits
	ASP0010304							
e Employee's first name and initial	Last name	Suff.	<b>11</b> No	nqualified plans		<b>12a</b> See	instructions	for box 12
Sara Phlox			13 Statu	utory Retirement loyee plan	Third-party sick pay	12b		
222 Sassafras St						o d e		
Tiptop, VA	2463	30	<b>14</b> Oth	er		12c		
						<b>12d</b>		
f Employee's address and ZIP code								
15 State Employer's state ID number	er 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages,	tips, etc. 1	9 Local inc	ome tax	20 Locality name
VA 69-0000003	39495.00	) 2	100.00					
W-2 Wage and Statement	Tax C	2011	J	De	partment of	the Treasur	y—Internal	Revenue Service

# **Child and Dependent Care Expenses**

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

1040 1040A 1040NR 2441

OMB No. 1545-0074

Attachment Sequence No. **21** 

Department of the Treasury Internal Revenue Service (99) ► See separate instructions.

	shown on return					Yours		er
	Phlox	Naconizations Who Dr	avided the Core Va		manlata thia n	ort.	400-00-1039	
Part		Organizations Who Pronore than two care pro			ompiete this p	arı.		
1	(a) Care provider's name	(number, street, a	<b>(b)</b> Address pt. no., city, state, and ZIP cod	de)	(c) Identifying r (SSN or EI		(d) Amount pai (see instructions	
		See Summary Page	For Information		_		4000	
	on. If the care was pr	Did you receive pendent care benefits? ovided in your home, you m 1040, line 59, or Form		→ Co	mplete only Pa mplete Part III u do, you canno	on the b	ack next.	etails,
Part	Credit for Ch	ild and Dependent Ca	re Expenses					
2	Information about ye	our qualifying person(s).	If you have more than t	wo qualifyir	ng persons, see	the inst	ructions.	
	(i First	a) Qualifying person's name	Last		ng person's social rity number	incu	Qualified expenses y rred and paid in 2011 ferson listed in column	for the
San	nantha	Phlox		400-	-00-1057	_	2000	
Sol	I	Phlox		400-	-00-1058		2000	
4 5	from line 31 Enter your <b>earned i</b> If married filing joint	or two or more persons.  ncome. See instructions ly, enter your spouse's eet the instructions); all other	arned income (if your s	pouse was	3			
6	Enter the <b>smallest</b> of	•		on in it	6			
7	Enter the amount	from Form 1040, line form 1040NR, line 37.	38; Form					
8		lecimal amount shown be	-	amount on I	ine 7			
	If line 7 is:		If line 7 is:					
	But no	ot Decimal	But r	ot Dec	imal			
	Over over	amount is	Over over	amo	ount is			
	\$0-15,000		\$29,000-31,00	0	27			
	15,000—17,000	.34	31,000-33,00	0	26			
	17,000—19,000		33,000 – 35,00		25 8	_	Χ.	
	19,000—21,000		35,000-37,00		24			
	21,000—23,000		37,000—39,00		23			
	23,000-25,000		39,000-41,00		22			
	25,000—27,000		41,000—43,00		21			
9	27,000—29,000 Multiply line 6 by th	) .28 le decimal amount on line	43,000—No lin		20 2011 see			
3				•	9			
10	Tax liability limit.	Enter the amount from the instructions.	the Credit					
11	Credit for child an	d dependent care expe 040, line 48; Form 1040A,	nses. Enter the smalle					

SCHEDULE EIC (Form 1040A or 1040)

# **Earned Income Credit**

Qualifying Child Information



OMB No. 1545-0074

2011

Attachment Sequence No. **43** 

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

Sara Phlox

Your social security number 400-00-1039

# Before you begin:

- See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, to make sure that (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 the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 of schedule 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  Samantha Phlox	e First name Last name Sol Phlox	First name Last name
2	Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2011. If your child was born and died in 2011 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.	400-00-1057	400-00-1058	
3	Child's year of birth	Year 2 0 0 5  If born after 1992 and the child way younger than you (or your spous filing jointly), skip lines 4a and 4 go to line 5.	as If born after 1992 <b>and</b> the child was e, if younger than you (or your spouse, i	Year  If born after 1992 and the child was f younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.
4 8	Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)?	Yes. No.  Go to line 5. Continue.	Yes. No.  Go to line 5. Continue.	Yes. No.  Go to line 5. Continue.
	Was the child permanently and totally disabled during any part of 2011?	Yes. No.  Continue. The child is not qualifying child		Yes. No.  Continue. The child is not a qualifying child.
5	Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	daughter	son	
6	Number of months child lived with you in the United States during 2011			
	• If the child lived with you for more than half of 2011 but less than 7 months, enter "7."	12	12	
	• If the child was born or died in 2011 and your home was the child's home for the entire time he or she was alive during 2011, enter "12."	Do not enter more than 12 months.	Do not enter more than 12 months.	Do not enter more than 12 months.

# **Additional Child Tax Credit**

1040A 1040AR 1040NR 8812 OMB No. 1545-0074

2011

Attachment Sequence No. **47** 

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

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Name(s) shown on return

Sara Phlox

Your social security number
400-00-1039

Part	All Filers	3					
1	1040 filers:	Enter the amount from line 6 of your Child Tax Credi Instructions for Form 1040, line 51).	t Worksheet (see the				
	1040A filers:	Enter the amount from line 6 of your Child Tax Credi Instructions for Form 1040A, line 33).	t Worksheet (see the		1	2000	
	1040NR filers:  If you used Pub.	Enter the amount from line 6 of your Child Tax Credi Instructions for Form 1040NR, line 48).  972, enter the amount from line 8 of the Child Tax Credit Work					
	ii you used i uo.		silect in the pasification.				
2		t from Form 1040, line 51, Form 1040A, line 33, or Form 1040N	NR, line 48	. 2			
3 4a		rom line 1. If zero, <b>stop</b> ; you cannot take this credit see instructions on back)	4a	. 3	5		
b	Nontaxable cor	nbat pay (see instructions on	74				
5		line 4a more than \$3,000?					
		line 5 blank and enter -0- on line 6.					
6		ct \$3,000 from the amount on line 4a. Enter the result	5		5		
Ū		ave three or more qualifying children?					
		6 is zero, stop; you cannot take this credit. Otherwise, skip Paror line 6 on line 13.	rt II and enter the smaller	of			
	Otherv	6 is equal to or more than line 3, skip Part II and enter the an wise, go to line 7.		13.			
Part	II Certain	Filers Who Have Three or More Qualifying Childre	en				
7	If married filing	security and Medicare taxes from Form(s) W-2, boxes 4 and 6. g jointly, include your spouse's amounts with yours. If you road, see instructions on back	7				
8	1040 filers:	Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 60.					
	1040A filers:	Enter -0	8				
	1040NR filers:	Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 59.					
9	Add lines 7 and		9				
10	1040 filers:	Enter the total of the amounts from Form 1040, lines 64a and 69.					
	1040A filers:	Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 44 (see instructions on back).	10				
	1040NR filers:	Enter the amount from Form 1040NR, line 64.					
11		from line 9. If zero or less, enter -0		. 1			
12	U	of line 6 or line 11		. 1	2		
art		nal Child Tax Credit					
13		dditional child tax credit		. 1	3		
	<b>,</b>		10	40 D 040A 40NR	For For	er this amount on m 1040, line 65, m 1040A, line 42, m 1040NR, line 62	

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

▶ See separate instructions to find out if you are eligible to take the credits. ► Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

Attachment Sequence No. **50** 

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

Sara Phlox

Your social security number 400-00-1039



You cannot take both an education credit and the tuition and fees deduction (see Form 8917) for the same student for the same year.

Par	American Opportu Caution: You cannot	-	oportunity credit	for	more than <b>4</b>	tax yea	rs for the <b>same s</b>	tud	ent.
1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$4,000 for each student.	0	(d) Subtract from the am column (c). or less, ent	ount in	(e) Multiply the amount in colum (d) by 25% (.25)	ın	(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).
	Tentative American opport lifetime learning credit for a contraction	_				-	_	2	
Par		Credit						he :	same student in
3	(a) Student's r	name (as shown on page Last n		n)		numbe	dent's social secur er (as shown on paç of your tax return)		(c) Qualified expenses (see instructions)
	Sara Phlox	Mai	79		20		400-00-1039		400
		14143	<del></del>						
4	Add the amounts on line 3,	column (c), and ente	r the total					4	
5	Enter the <b>smaller</b> of line 4	- + -,					[	5	
6	Tentative lifetime learning	a credit. Multiply line	5 by 20% (20)	If v	vou have an	entry c	n line 2 ao to	T	
U	Part III; otherwise go to Par							- 1	Į.

Form 8863 (2011)

Form 8	363 (2011)				Page <b>2</b>
Par	Refundable American Opportunity Credit				
7	Enter the amount from line 2		;	7	
8	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of				
_	household, or qualifying widow(er)	8			
9	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	9		-	
10	Subtract line 9 from line 8. If zero or less, <b>stop</b> ; you cannot take any education credit	10			
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11			
12	If line 10 is:		•		
	• Equal to or more than line 11, enter 1.000 on line 12		]		
	• Less than line 11, divide line 10 by line 11. Enter the result as a decimal (ro at least three places)		ed to	12	
13	Multiply line 7 by line 12. <b>Caution:</b> If you were under age 24 at the end of the	yea	r <b>and</b> meet		
	the conditions on page 4 of the instructions, you cannot take the refundable	Åme	erican opportunity		
	credit. Skip line 14, enter the amount from line 13 on line 15, and check this be			13	
14	Refundable American opportunity credit. Multiply line 13 by 40% (.40). Ent				
Dowl	on Form 1040, line 66, or Form 1040A, line 43. Then go to line 15 below .			14	
Part				45	
15	Subtract line 14 from line 13			15	0
16	Enter the amount from line 6, if any. If you have no entry on line 6, skip line enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see ins		•	16	
17	Enter: \$120,000 if married filing jointly; \$60,000 if single, head of				
	household, or qualifying widow(er)	17			
18	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	18			
19	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter				
	zero on line 22	19			
20	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household,				
•	or qualifying widow(er)	20			
21	If line 19 is:		4 4		
	• Equal to or more than line 20, enter 1.000 on line 21 and go to line 22				
	• Less than line 20, divide line 19 by line 20. Enter the result as a decimal (replaces)			21	_
22	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Workshop				-
23	Nonrefundable education credits. Enter the amount from line 11 of the	•	•	-	
	(see instructions) here and on Form 1040, line 49, or Form 1040A, line 31.			23	
	*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puert	to Ric	o, see Pub. 970 for th	e amo	ount to enter.

Form **8863** (2011)

# **Credit for Qualified Retirement Savings Contributions**

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service Name(s) shown on return ► Attach to Form 1040, Form 1040A, or Form 1040NR.

► See instructions on back.

Attachment Sequence No. 54

Sara Phlox

Sequence No. 54
Your social security number

(b) Your spouse

400-00-1039

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 \$28,250 (\$42,375 if head of household; \$56,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1994, (b) is claimed as a dependent on someone else's 2011 tax return, or (c) was a **student** (see instructions).

(a) You

1	Traditional and Roth IRA contributions for 2011. <b>Do not</b> include rollover contributions									
2	Elective deferra employee cont (see instruction									
3	Add lines 1 and									
4	Certain distribution (including extermarried filing jo See instruction									
5	Subtract line 4	from line 3. If a	zero or less, enter -0-		5		<u> </u>			
6			aller of line 5 or \$2,0	00	6					
7			zero, <b>stop</b> ; you cann				7			
8				m 1040A, line 22; or						
	Form 1040NR,	line 37			8					
9	Enter the applic	cable decimal	amount shown below	r:						
	If line	3 is—	A	and your filing status	is-					
		But not	Married	Head of	Single, Married	filing				
	Over-	over—	filing jointly	household	separately,					
			Enter on		Qualifying wide	ow(er)				
		\$17,000	.5	.5	.5					
	\$17,000	\$18,250	.5	.5	.2					
	\$18,250	\$25,500	.5	.5	.1		9	Χ.		
	\$25,500	\$27,375	.5	.2	.1				İ	
	\$27,375	\$28,250	.5	.1	.1					
	\$28,250	\$34,000	.5	.1	.0				İ	
	\$34,000	\$36,500	.2	.1	.0				İ	
	\$36,500	\$42,375	.1	.1	.0				İ	
	\$42,375	\$56,500	.1	.0	.0					
	\$56,500		.0	.0 ou cannot take this cre	.0					
10	Multiply line 7 b						10		<u> </u>	
11				m 1040A, line 28; or					İ	
	Form 1040NR,	line 44			11					
12	1040 filers:									
		and concadio	and Schedule R, line 22.  1040A filers: Enter the total of your credits from lines 29 through 31.							
	1040A filers:			s 29 through 31.					ļ	
		Enter the total		· J	12					
13	1040NR filers:	Enter the total Enter the total	of your credits from line	45 and 46.	12		13			
13 14	1040NR filers: Subtract line 12 Credit for qua	Enter the total Enter the total 2 from line 11. Ilified retirem	of your credits from line of your credits from lines If zero, <b>stop</b> ; you car <b>ent savings contrib</b>	45 and 46.	naller of line 10	or line 13	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.

### Test Scenario 10 Taxpayer: Vance & Jane Ambrosia SSN: 400-00-1040

Test Scenario 10 includes the following forms:

- Form 1040EZ
- Form W-2 (primary & secondary)

Primary and Secondary Date Of Birth 11/22/1978

Additional Instructions: Primary received \$2,898.00 in Unemployment Compensation and \$290.00 Federal withholding

**Income Tax Return for Single and** Form 2011 **1040EZ** Joint Filers With No Dependents (99) OMB No. 1545-0074 Your first name and initial Last name Your social security number **VANCE AMBROSIA** 4 0 0 0 0 1 0 4 0 If a joint return, spouse's first name and initial Last name Spouse's social security number **JANE AMBROSIA** 4 0 0 0 0 1 0 6 0 Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Make sure the SSN(s) above are correct. **511 SEQUOIA ST** City, town or post office, state, and ZIP code. If you have a foreign address, complete space below (see instructions). **Presidential Election Campaign** Check here if you, or your spouse if filing MILO ME 04463 jointly, want \$3 to go to this fund. Checking Foreign country name Foreign postal code Foreign province/county a box below will not change your tax or refund You Spouse Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. 1 Income Attach your Form(s) W-2. 1 Attach Form(s) W-2 2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. 2 here. 0 Enclose, but do 3 3 Unemployment compensation and Alaska Permanent Fund dividends (see instructions). not attach, any payment. Add lines 1, 2, and 3. This is your adjusted gross income. 4 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. You Spouse If no one can claim you (or your spouse if a joint return), enter \$9,500 if single; \$19,000 if married filing jointly. See back for explanation. 5 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income. 6 7 Federal income tax withheld from Form(s) W-2 and 1099. 7 Payments, Earned income credit (EIC) (see instructions). 8a 8a Credits. Nontaxable combat pay election. and Tax 9 9 Add lines 7 and 8a. These are your total payments and credits. 10 Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line. 10 11a If line 9 is larger than line 10, subtract line 9 from line 10. This is your **refund.** Refund If Form 8888 is attached, check here ▶ 11a Have it directly deposited! See Routing number ► c Type: | Checking instructions and fill in 11b, 11c. and 11d or Account number Form 8888 If line 10 is larger than line 9, subtract line 9 from line 10. This is Amount You Owe the amount you owe. For details on how to pay, see instructions. 12 Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No **Third Party Designee** Designee's Personal identification name number (PIN) Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and Sign accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based Here on all information of which the preparer has any knowledge. Daytime phone number Date Your occupation Joint return? See page 6. Spouse's signature. If a joint return, both must sign. Date Spouse's occupation Keep a copy for your records. Print/Type preparer's name Date PTIN Preparer's signature Check | if Paid self-employed **Preparer** Firm's name Firm's EIN ▶ **Use Only** Firm's address Phone no. Form **1040EZ** (2011) For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W

Department of the Treasury-Internal Revenue Service

	a Employee's social security number 400-00-1040	OMB No. 1545	5-0008	Safe, accurate, FAST! Use	s <b>e</b>	Visit the www.irs	IRS website at .gov/efile	
<b>b</b> Employer identification number (El			1 W	ages, tips, other compens	sation	2 Federal income ta	ax withheld	
	69-0000022			74	117.00		433.00	
c Employer's name, address, and ZI	P code		<b>3</b> S	3 Social security wages 4 Social security tax withheld				
BILBO CREEK INC			7417.00 312					
776 SEQUOIA ST			5 Medicare wages and tips 6 Medicare tax withheld					
MILO ME 04463			7417.00 108.0					
			<b>7</b> S	ocial security tips		8 Allocated tips		
d Control number			9		1	10 Dependent care b	penefits	
e Employee's first name and initial		onqualified plans	C	12a See instructions	for box 12			
VANCE AMBROSIA	13 St er		rd-party k pay	12b				
511 SEQUOIA ST			O C C	o d e				
MILO ME 04463				ther	0	12c		
					0	12d		
f Employee's address and ZIP code								
15 State Employer's state ID numb	er 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips,	etc. 19	Local income tax	20 Locality name	
ME 69-0000033	7417.00		211.0	0				

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Department of the Treasury-Internal Revenue Service

· ·	yee's social security number 400-00-1060	OMB No. 154	5-0008	Safe, accurate, FAST! Use	IRSE 1	file	Visit the www.irs.	IRS website at .gov/efile
<b>b</b> Employer identification number (EIN)	1 Wa	ges, tips, other con	pensation	2 Fede	eral income ta	ax withheld		
69-00	00023				2,551.00			0
c Employer's name, address, and ZIP code			3 Social security wages 4 Social security tax withheld				x withheld	
MILO MANUFACTURING			2,551.00				107.00	
222 SEQUOIA ST			5 Medicare wages and tips 6 Medicare tax withheld				held	
MILO ME 04463			2,551.00 37.0					37.00
			<b>7</b> So	cial security tips		8 Alloc	cated tips	
d Control number	9	9 10 Dependent care benefit			penefits			
e Employee's first name and initial Last r	ame	Suff.	11 Nonqualified plans 12a See instructions for			for box 12		
JANE AMBROSIA						o d e		
511 SEQUOIA ST			13 Stat emp	utory Retirement lloyee plan	Third-party sick pay	<b>12b</b>	1	
MILO ME 04463				o d e				
				er		12c		
						12d		
f Employee's address and ZIP code								
15 State Employer's state ID number	16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages,	tips, etc. 1	9 Local inc	come tax	20 Locality name
ME 69-000044	2551.00		51.00					

5017

Department of the Treasury-Internal Revenue Service

## ATS Test Scenario 11 Taxpayer: Edgard Pino SSN: 400-00-1041

August 26, 2011

# Test Scenario 11 includes the following forms:

- Form 1040SS-PR
- Form 499R 2W2PR

Primary Date Of Birth February 7, 1980

1<sup>st</sup> dependent Date Of Birth March 6, 2000

2<sup>nd</sup> dependent Date Of Birth September 9, 2002

3<sup>rd</sup> dependent Date Of Birth June 14, 2005

Form 1040-SS

## U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)

OMB No. 1545-0090

Department of the Treasury Internal Revenue Service

U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands (CNMI), or Puerto Rico. For the year Jan. 1-Dec. 31, 2011, or other tax year beginning , 2011, and ending , 20

20	1	1

	Your first i	name and initial		Last nam	e			Your socia	al security num	ber
Ħ	<b>Edgard</b>			Pino				40	00-00-1041	
or print	If a joint re	turn, spouse's first name and initial		Last nam	е			Spouse's	social security	number
e oi										
typ	Present ho	ome address (number, street, and a	pt. no., or rural route)					•		
Please type	<b>URB</b> Re	oyal Oak 123 Calle 1								
Ple	City, town	or post office, commonwealth or te	erritory, and ZIP code							
		on PR 00961-0123								
Pa	art I To	otal Tax and Credits								
1	Filing s	status. Check the box for yo	our filing status (se	e instru	ctions).					
	✓ Sing	gle								
	☐ Mai	ried filing jointly								
	☐ Mai	ried filing separately. Enter	spouse's social se	ecurity n	o. above and full name	here. <b>&gt;</b>				
2		ing children. Complete or	nly if you are a bo	ona fide	resident of Puerto R	ico and yo	ou are	claiming 1	the addition	al child
	tax cre	dit (see instructions).								
					(b) Child's			(c)	Child's	
		· · · · · · · · · · · · · · · · · · ·	st name		social security n	umber		relation	ship to you	
To	mas Pir	10			400-00-107	1	son			
Ma	ria Pinc	)			400-00-107	2	dau	ghter		
Dia	ana Pino	)			400-00-107	3	dau	ghter		
					AC					
3		employment tax from Part V			<del>/                                     </del>			3		
4	Hous	ehold employment taxes (se	ee instructions). At	tach Sc	hedule H (Form 1040)			4		
5	Total	tax. Add lines 3 and 4 (see	instructions)					5		
6	2011	estimated tax payments (se	ee instructions) .		6	40	0			
7	Exces	ss social security tax withhe	ld (see instructions	s)	7					
8		ional child tax credit from P			8					
9	Healt	h coverage tax credit. Attac	h Form 8885							
10		payments and credits (see	•					10		
11		10 is more than line 5, subt			-	-		11		
12	<b>a</b> Amou	ınt of line 11 you want <b>refur</b>	<b>nded to you.</b> If For	rm 8888	is attached, check he	re . ▶		12a		
	<b>b</b> Routi	ng Number		7 <b>.</b>	Typo: Checking C	Savinge				
		-			Гуре:	_ Saviriys				
	<b>d</b> Acco	unt Number								
					1 1		1			
13		ınt of line 11 you want <b>appl</b> i								
14	Amo	<b>unt you owe.</b> If line 5 is mo	ore than line 10, su	ubtract	line 10 from line 5. For	details or	n how			
	to pa	y, see instructions			<del></del>	<u> </u>	<u>.                                    </u>	14		
Th:	ud Daub	Do you want to allow another	er person to discuss	this retur	n with the IRS (see instruc	tions)?	<b>Yes.</b> Co	mplete the	following.	No
	rd Party									
Des	signee	Designee's			Phone			entification		
<u>~</u>		name •			no. ►		ımber (PI	·		
Siç		Under penalties of perjury, I de and belief, they are true, corre								
He		any knowledge.				l n		l D-: #:		
	Return?	Your signature				Date		Daytime	phone number	
	nstructions a copy									
for yo		Spouse's signature. If a joint re	eturn, <b>botn</b> must sign.			Date				
recor	ds.	Dulint /True and	ls .	: :		Dete	-		DTIN	
Pai	id	Print/Type preparer's name	Preparer's	s signatur	e	Date	0	Check 🗌 if	PTIN	
	parer	r					s	self-employe	d	
	e Only	Firm's name ▶					Firm's E	IN ►		
	,	Firm's address ►					Phone r	10.		

Form 1040-SS (2011) Page **2** 

Income derived from sources within Puerto Rico   1	Part	Bona Fide Residents of	Puerto Rico C	laiming Ac	dition	al Child	Tax	Credit-See in	structi	ons.	
2 Withheld social security and Medicare taxes from Forms 499R-2/W-2PR (attach copy of form(s)) . 2 3 Additional child tax credit. Use the worksheet in the instructions to figure the amount to enter here and in Part I, line 8 PartIIII Profit or Loss From Farming—See the instructions for Schedule F (Form 1040).  Name of preprietor Profit or Loss From Farming—See the instructions for Schedule F (Form 1040).  Name of preprietor Profit or Loss From Farming—See the instructions for Schedule F (Form 1040).  Name of preprietor Profit or Loss From Farming—See the instructions for Schedule F (Form 1040).  Name of preprietor Profit or Loss From Farming—See the instructions for Schedule F (Form 1040).  Name of preprietor Profit or Loss From Farming—See the instructions for Schedule F (Form 1040).  Name of preprietor Profit or Loss From Farming—See the instructions for Schedule F (Form 1040).  Section A - Farm Income—Cash Method  Complete Sections A and B. (Accrual method taxpayers, complete Sections B and C, and Section A, line 11.)  Do not include sale of livestock and other items vou bought for resale . 1  2 Cost or other basis of itwestock and other items reported on line 1 . 2  3 Subtract line 2 from line 1.  4 Sales of livestock, produce, grains, and other products you raised . 3  4 Sales of livestock, produce, grains, and other products you raised . 4  5 Total cooperative distributions (Form(s)	Cauti	on. You must have three or more	qualifying childr	en to claim t	he add	itional ch	ild ta	x credit.			
3 Additional child tax credit. Use the worksheet in the instructions to figure the amount to enter here and in Part I, line 8    Part   Profit or Loss From Farming—See the instructions for Schedule F (Form 1040).	1	Income derived from sources w	rithin Puerto Ricc	)					1		
Part III Profit or Loss From Farming — See the instructions for Schedule F (Form 1040).	2	Withheld social security and Me	dicare taxes from	n Forms 499F	R-2/W-2	PR (attac	ch co	py of form(s))	2		
Note. If you are filing a joint return and both you and your spouse had a profit or loss from a farming business, see <i>Joint returns</i> and <i>Husband-Wife Business</i> in the instructions for more information.  Section A – Farm Income—Cash Method  Complete Sections A and B. (Accrual method taxpayers, complete Sections B and C, and Section A, line 11.)  Do not include sales of livestock and other items you bought for resale											
Note. If you are filing a joint return and both you and your spouse had a profit or loss from a farming business, see <i>Joint returns</i> and <i>Husband-Wife Business</i> in the instructions for more information.  Section A – Farm Income—Cash Method  Complete Sections A and B. (Accrual method taxpayers, complete Sections B and C, and Section A, line 11.)  Do not include sales of livestock and other items you bought for resale		here and in Part I, line 8	<u></u>						3		
Note. If you are filing a joint return and both you and your spouse had a profit or loss from a farming business, see Joint returns and Husband-Wille Business in the instructions for more information.    Section A - Farm Income — Cash Method			ming—See the	instruction	s for S	chedule	F (F	orm 1040).			
Section A   Sec	Name o	T proprietor							Socia	al security number	
Complete Sections A and B. (Accrual method taxpayers, complete Sections B and C, and Section A, line 11.)  Do not include sales of livestock and other items you bought for resale	Note.					orofit or l	oss f	rom a farming bu	siness,	see Joint return	s and
Do not include sales of livestock held for draft, preeding, sport, or dairy purposes (see instructions).  1 Sales of livestock and other items you bought for resale											
2 Cost or other basis of livestock and other items reported on line 1 3 Subtract line 2 from line 1. 3 Subtract line 2 from line 1. 3 Subtract line 2 from line 1. 3 Subtract line 2 from line 1. 5 Section B − Farm Expenses − Cash and Accrual Method Do not include personal or living expenses 5 yan yr eimbursements before entering the expenses below.  12 Car and truck expenses (such as taxes, insurance, or repairs on your home) that did not produce farm income. Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.  12 Car and truck expenses (such as taxes, insurance, or repairs on your home) that did not produce farm income. Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.  12 Car and truck expenses (such as taxes, insurance, or repairs on your home) that did not produce farm income. Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.  12 Car and truck expenses (such as taxes, insurance, or repairs on your home) that did not produce farm income. Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.  12 Car and truck expenses (such as taxes, insurance, or repairs on your home) that did not produce farm income. Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.  12 Car and truck expenses (such as taxes, insurance, or repairs on your home) that did not produce farm income. Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.  12 Car and truck expenses (such as taxes, insurance, or repairs on your home) that did not produce farm income. Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.  12 Car and truck expenses (such as taxes, insurance, or repairs on your home) that did not produce farm income. Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.  13 Che		Do not include sales	of livestock held	for draft, bre	eeding,	sport, or					
3 Subtract line 2 from line 1.  4 Sales of livestock, produce, grains, and other products you raised						_	-				
4 Sales of livestock, produce, grains, and other products you raised				•							
5a         Total cooperative distributions (Form(s) 1099-PATR)         5a         5b Taxable amount         5b           6         Agricultural program payments received         6         7           7         Commodity Credit Corporation (CCC) loans reported under election (or forfeited)         7           8         Crop insurance proceeds         8           9         9           10         Other income         10           11         Gross farm income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from Section C, line 50         ▶         11           Section B – Farm Expenses — Cash and Accrual Method           Do not include personal or living expenses (such as taxes, insurance, or repairs on your home) that did not produce farm income.           Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.           (see instructions)         12         25         Pension and profit-sharing plans         25           13         26         Rent or lease:         25         Pension and profit-sharing plans         25           14         Conservation expenses         14         a Vehicles, machinery, and equipment         26a           15         Custom hire (machine work)         15         b Other (land, animals, etc.)         26b									_		
1099-PATR)	4		1	oducts you	raised				4		
6 Agricultural program payments received. 7 Commodify Credit Corporation (CCC) loans reported under election (or forfeited). 8 Crop insurance proceeds. 9 Custom hire (machine work) income. 10 Other income. 11 Gross farm income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from Section C, line 50.  Section B − Farm Expenses − Cash and Accrual Method  Do not include personal or living expenses such as taxes, insurance, or repairs on your home) that did not produce farm income. Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.  12 Car and truck expenses (see instructions). 13 Chemicals. 13 2 26 Rent or lease: 14 Conservation expenses. 14 a Vehicles, machinery, and equipment. 25 Jenson and profit-sharing plans. 25 Jenson and profit-sharing plans. 25 Jenson and profit-sharing plans. 26 Rent or lease: 27 Repairs and maintenance. 27 Leaded Seeds and plants purchased. 28 Seeds and plants purchased. 29 Storage and warehousing. 20 Freight and trucking. 20 medicine. 33 Veterinary, breeding, and medicine. 34 Seeds and plants purchased. 34 Seeds and plants purchased. 34 Seeds and plants purchased. 34 Seeds and plants purchased. 34 Seeds and plants purchased. 34 Seeds and plants purchased. 34 Seeds and plant	5a	•	` ' '	_							
7 Commodity Credit Corporation (CCC) loans reported under election (or forfeited)		•	_					Taxable amount	_		
8											
9 Custom hire (machine work) income			(CCC) loans rep	orted under	election	(or forfe	ited)		<u> </u>		
taxpayer, enter the amount from Section C, line 50  Section B — Farm Expenses — Cash and Accrual Method  Do not include personal or living expenses (such as taxes, insurance, or repairs on your home) that did not produce farm income. Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.  12			<b>ES</b> · A · 1					· 🔷 · 🖂			
taxpayer, enter the amount from Section C, line 50  Section B — Farm Expenses — Cash and Accrual Method  Do not include personal or living expenses (such as taxes, insurance, or repairs on your home) that did not produce farm income. Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.  12		Custom hire (machine work) inc	come						<del>  -</del>		
Section B - Farm Expenses - Cash and Accrual Method		Other income					•				
Do not include personal or living expenses (such as taxes, insurance, or repairs on your horne) that did not produce farm income. Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.	11										
Do not include personal or living expenses (such as taxes, insurance, or repairs on your home) that did not produce farm income. Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.  12									11		
12       Car and truck expenses (see instructions)       12       25       Pension and profit-sharing plans       25       25         13       Chemicals       13       26       Rent or lease:       26       27         14       Conservation expenses       14       26a       26b       26b         15       Custom hire (machine work)       15       26b       26b       26b         16       Depreciation and section 179 expense deduction not claimed elsewhere (attach Form 4562 if required)       27       Repairs and maintenance       27       27       Repairs and maintenance       27       28       Seeds and plants purchased       28       28       28       28       29       30       32       32       32       32       32       32       32       32       32       32       32       32       32       32       33       33       33       34		t include personal or living exper	nses (such as tax	es, insuranc	e, or re	pairs on	your l	nome) that did no	t produ	ce farm income.	
(see instructions)         12         plans         25           13         Chemicals         13         26         Rent or lease:           14         Conservation expenses         14         a Vehicles, machinery, and equipment         26a           15         Custom hire (machine work)         15         b Other (land, animals, etc.)         26a           16         Depreciation and section 179 expense deduction not claimed elsewhere (attach Form 4562 if required)         27         Repairs and maintenance         27         28         Seeds and plants purchased         28         29         Storage and warehousing         29         29         17         Employee benefit programs other than on line 25         17         31         Taxes         31         31         31         32         Utilities         32         32         32         32         32         33         Veterinary, breeding, and medicine         33         32         33         Veterinary, breeding, and medicine         33         34         34a         34d         34d         34d         34d         34d         34d <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>_</td><td></td><td></td><td></td><td></td></td<>							_				
14       Conservation expenses		·	12						25		
15 Custom hire (machine work) 16 Depreciation and section 179     expense deduction not     claimed elsewhere (attach     Form 4562 if required).	13	Chemicals	13		26	Rent or	lease	:			
16       Depreciation and section 179 expense deduction not claimed elsewhere (attach Form 4562 if required).       27       Repairs and maintenance.       27       28       Seeds and plants purchased       28 <t< td=""><td>14</td><td>Conservation expenses</td><td>14</td><td></td><td>а</td><td>Vehicles</td><td>s, ma</td><td>chinery, and</td><td></td><td></td><td></td></t<>	14	Conservation expenses	14		а	Vehicles	s, ma	chinery, and			
expense deduction not claimed elsewhere (attach Form 4562 if required)	15	Custom hire (machine work)	15						26a		
expense deduction not claimed elsewhere (attach Form 4562 if required)	16	Depreciation and section 179			b	Other (la	and, a	animals, etc.)	26b		
Form 4562 if required).       16       29       Storage and warehousing       29         17       Employee benefit programs other than on line 25       17       31       Taxes       31         18       Feed purchased       18       32       Utilities       32         19       Fertilizers and lime       19       33       Veterinary, breeding, and medicine       33         20       Freight and trucking       20       20       34       Other expenses (specify):         21       Gasoline, fuel, and oil       21       34       Other expenses (specify):         22       Insurance (other than health)       22       a       34a         23       Interest:       b       34b       34c         a       Mortgage (paid to banks, etc.)       23a       c       34c       34d         b       Other       23b       d       34e       34d         24       Labor hired       24       e       34e         35       Total expenses. Add lines 12 through 34e		•			27	Repairs	and ı	maintenance	27		
17       Employee benefit programs other than on line 25       17       31       Taxes       31         18       Feed purchased       18       32       Utilities       32         19       Fertilizers and lime       19       33       Veterinary, breeding, and medicine       33         20       Freight and trucking       20       34       Other expenses (specify):         21       Gasoline, fuel, and oil       21       34       Other expenses (specify):         22       Insurance (other than health)       22       a       34a         23       Interest:       b       34b       34c         a       Mortgage (paid to banks, etc.)       23a       c       34c         b       Other       23b       d       34d         24       Labor hired       24       e       34e         35       Total expenses. Add lines 12 through 34e		claimed elsewhere (attach			28			•	28		
other than on line 25		Form 4562 if required)	16		29	•		•	29		
18       Feed purchased	17					Supplies	s pur	chased	30		
19       Fertilizers and lime			17		31				31		
20       Freight and trucking						Utilities			32		
21       Gasoline, fuel, and oil					33						
22       Insurance (other than health)       22       a       34a         23       Interest:       b       34b         a       Mortgage (paid to banks, etc.)       23a       c       34c         b       Other       .       23b       d       34d         24       Labor hired       .       24       e       34e         35       Total expenses. Add lines 12 through 34e       .       >       35									33		
23       Interest:       b       34b         a       Mortgage (paid to banks, etc.)       23a       c       34c         b       Other       23b       d       34d         24       Labor hired       24       e       34e         35       Total expenses. Add lines 12 through 34e					34	Other ex	xpens	ses (specify):			
a Mortgage (paid to banks, etc.)       23a       c       34c         b Other		,	22								
b       Other											
24       Labor hired       24       e       34e         35       Total expenses. Add lines 12 through 34e											
<b>35 Total expenses.</b> Add lines 12 through 34e											
									_		
	35 36	_	_						36		

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			Section C—Farm Inc					
Do	not include sales of livestock held	for d	raft, breeding, sport, o	or dairy	purposes on any of the lines bel	ow (se	e page instructio	on).
37	Sales of livestock, produce, grai					37		
38a	Total cooperative distributions (Form	n(s) 10	99-PATR) <b>38a</b>		38b Taxable amount	38b		
39	Agricultural program payments r	eceiv	ed			39		
40	Commodity Credit Corporation (	CCC)	loans reported under	election	n (or forfeited)	40		
41	Crop insurance proceeds					41		
42	Custom hire (machine work) inco	me				42		
43	Other farm income (specify)					43		
44	Add the amounts in the right col	umn f	or lines 37 through 43			44		
45	Inventory of livestock, produce	e, gra	ains, and other prod	ucts at	t the			
	beginning of the year				45			
46	Cost of livestock, produce, grains, ar	nd oth	er products purchased d	uring the	year 46			
47	Add lines 45 and 46				47			
48	Inventory of livestock, produce, grain	ns, and	d other products at the e	nd of the	e year 48			
49	Cost of livestock, produce, grain	s, an	d other products sold.	Subtra	ct line 48 from line 47*	49		
50	Gross farm income. Subtract lii	ne 49	from line 44. Enter the	e result	here and in Part III, line 11 ►	50		
	use the unit-livestock-price method			_				unt on
	subtract line 47 from line 48. Enter the							
	V Profit or Loss From Busi	ness	(Sole Proprietorsh	nip)—S	See the instructions for Sched		<u> </u>	
	proprietor					Socia	al security number	
	rd Pino						400-00-1041	
	If you are filing a joint return and				rofit or loss from a business, see	Joint r	eturns and	
	Husband-Wife Business in the ins	tructi						
			Section A			-		
1			ess returns and allowa			1		
<b>2</b> a	Inventory at beginning of year .							
b	Purchases less cost of items wit		•					
С	Cost of labor. Do not include any							
d	Materials and supplies			•	2d 607			
е	Other costs (attach statement) .				2e 0			
f	Add lines 2a through 2e				2f			
g	Inventory at end of year	•		T7	<b>2</b> g 1977			
h	Cost of goods sold. Subtract line	_				2h		
3	Gross profit. Subtract line 2h fro					3		
4	Other income					4	0	<u> </u>
5	Gross income. Add lines 3 and	4.	<u> </u>	<u> </u>	<u> </u>	5		<u> </u>
			Section B					
6	Advertising	6	612	18	Rent or lease:			
7	Car and truck expenses	_		а	, o	40	4440	-
	(see instructions)	7			equipment	18a	1410	<del>                                     </del>
8	Commissions and fees	8	(50	b	Other business property	18b		
9	Contract labor	9	650	19	Repairs and maintenance	19		-
10	Depletion	10		20 21	Supplies (not included in Section A)  Taxes and licenses	20	158	_
11	Depreciation and section 179 expense deduction (not			22	Travel, meals, and entertainment:	21	156	_
	included in Section A). (Attach				Travel	22a		
	Form 4562 if required.)	11		a b	Deductible meals and entertainment	22b		-
10	• •	11		23		23		-
12	Employee benefit programs (other than on line 17)	12		23 24	Utilities	24		$\vdash$
13	Insurance (other than health)	13		24 25a	Other expenses (list type and amount):	24		-
14	Interest on business	13		200				
14	indebtedness	14						
15	Legal and professional services	15						
16	Office expense	16	225					
17	Pension and profit-sharing plans	17	220	25h	Total other expenses	25b	<u> </u> 	
26	Total expenses. Add lines 6 thro		 5b			26		$\vdash$
20 27	Net profit or (loss). Subtract line	_				27		$\vdash$
	itot pront or grossy, oublidet iin	<i>-</i> _ U I		Jourt 116	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(	1

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	V Self-Employment Tax—If you had church employee income, see instructions before	you b	egin.	
Name o	f person with <b>self-employment</b> income  Social security number of person	40	0.00.1041	
	ard Pino with self-employment income ▶		0-00-1041	
	If you are filing a joint return and both you and your spouse had self-employment income, you must $\epsilon$ separate Part V.			
Α	If you are a minister, member of a religious order, or Christian Science practitioner and you filed Fo	rm 43	61, but you had	
	\$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part V		🕨	
1a	Net farm profit or (loss) from Part III, line 36, and your distributive share from farm partnerships. <b>Note.</b> 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, enter the amount of Conservation Reserve Program payments included in Part III, line 6, plus your distributive share of these payments from farm partnerships	1b	(	)
2	Net nonfarm profit or (loss) from Part IV, line 27, and your distributive share from nonfarm partnerships. Ministers and members of religious orders, see instructions for amounts to report on this line. See instructions for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see instructions)	2		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter the amount from			
	Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a		
b	If you elect one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here	4b	0	
С	Combine lines 4a and 4b. If less than \$400, <b>stop;</b> you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue .	4c		
5a	Enter your <b>church employee income</b> from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. See instructions for definition of church employee income.			
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b	0	
6	Add lines 4c and 5b	6		
7	Maximum amount of combined wages and self-employment earnings subject to social security			
, 8а	tax for 2011	7	106,800	00
b	Unreported tips subject to social security tax from Form 4137, line 10 (see instructions)			
	Wages subject to social security tax from Form 8919, line 10 (see instructions)			
d	Add lines 8a, 8b, and 8c	8d		
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9		
10	Multiply the <b>smaller</b> of line 6 or line 9 by 10.4% (.104)	10		
11	Multiply line 6 by 2.9% (.029)	11		
12	Self-employment tax. Add lines 10 and 11. Enter here and in Part I, line 3	12		
	Optional Methods To Figure Net Earnings—See instructions for limitations.			
Note.	If you are filing a joint return and both you and your spouse choose to use an optional method must <b>each</b> complete and attach a <b>separate</b> Part VI.	to figu	ire net earnings	, you
	Farm Optional Method			
1	Maximum income for optional methods	1	4,480	00
2	Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income (Part III, line 11, plus your distributive share from farm partnerships), but not less than zero; <b>or</b> \$4,480. Also include this amount in Part V, line 4b, above	2		
	Nonfarm Optional Method			
3	Subtract line 2 from line 1	3	0	
4	Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income (Part IV, line 5, plus your distributive share from nonfarm partnerships), but not less than zero; <b>or</b> the amount in Part VI, line 3, above.			
	Also include this amount in Part V, line 4b, above	4	0	

1. Nombre - First Name   Edgard   3. Num. Seguro Social Security No. 400-00-1041   19,458.00   19,45	rio 9R-2/W-2PR 11 222	GOBIERNO DE PUERTO RICO - GOVERNM DEPARTAMENTO DE HACIENDA - DEPARTM DMPROBANTE DE RETENCION - WIT	MENT OF THE TREASURY	INFORMACION PARA EL DEPARTAMENTO DE HACIENDA DEPARTMENT OF THE TREASURY INFORMATION	INFORMACION PARA EL SEGURO SOCI SOCIAL SECURITY INFORMATION
Bayamon PR 00961-0123    Day	Nombre - First Nar     Edgard  Apellido(s) - Surname     Pino  Dirección Postal del E	e(s) mpleado - Employee's Mailing Address	Social Security No. 400-00-1041  4. Núm. de Ident. Patronal Employer Ident. No. (EIN) 69-000055  5. Fecha en que comenzó a recibir la pensión - Date on which you started	19,458.00 10. Comisiones - Commissions 0 11. Concesiones - Allowances 0	19,458.00  21. Seguro Social Retenido Social Security Tax Withheld
Zabila LTD URB Royal Oak 924 Calle 1 Bayamon PR 00961-0123  Número de Teléfono del Patrono Employer's Telephone Number  Número Control - Control Number  23. Contrib. Medicare Retenida Medicare Tax Withheld 1,858.00  8. Donativos Charitable Contributions 0  Original Envíe a: - Send to: Social Security Adm. Wilkes-Barre D.O.C. Wilkes-Barre D.O.C. Wilkes-Barre PA 18769-0001 Con la W-3PR With the Año:  Osts of employer-sponsored health coverage 15. Cont. Retenida - Tax Withheld 1,858.00  16. Fondo de Retiro Gubernamental Governmental Retirement Fund 0  17. Aportaciones a Planes Cualific. Contributions to CODA PLANS 0  25. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tip 0  26. Contrib. Medicare Retenida Medicare Tax Withheld 27. Propinas Seguro Social Social Security Tips 0  27. Aportaciones a Planes Cualific. Contributions to CODA PLANS 0  28. Donativos Contributions to CODA PLANS 0  27. Aportaciones a Planes Cualific. Contributions to CODA PLANS 0  28. Donativos Contributions to CODA PLANS 0  28. Donativos Contributions to CODA PLANS 0  29. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tip 0  26. Contrib. Medicare Retenida Medicare Tax Withheld 282.00  27. Aportaciones a Planes Cualific. Contributions to CODA PLANS 0  27. Aportaciones a Planes Cualific. Contributions to CODA PLANS 0  28. Donativos Contributions to CODA PLANS 0  28. Donativos Contributions to CODA PLANS 0  28. Donativos Contributions to CODA PLANS 0  28. Donativos Contributions to CODA PLANS 0  28. Donativos Contributions to CODA PLANS 0  29. Seguro Social Security Tax on Tip 0  20. Contrib. Medicare Retenida neeting Medicare Tax Withheld 1,858.00  20. Contributions to CODA PLANS 0  27. Aportaciones a Planes Cualific. Contributions to CODA PLANS 0  28. Seguro Social Security Tax on Tip 0  29. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Propinas - Uncollected Social Security Tax on Tip			Day Month Year 6. Costo de Pensión o Anualidad Cost of Pension or Annuity 0	13. Total = 9 + 10 + 11 + 12 19,458.00 14. Gastos Reembolsados	22. Total Sueldos y Pro. Medicare Medicare Wages and Tips 19,458.00
Número de Teléfono del Patrono Employer's Telephone Number  939-555-2030  Envíe a: - Send to: Social Security Adm. Wilkes-Barre D.O.C. Wilkes-Barre, PA 18769-0001 Con la W-3PR With the Año: O  18. Salarios bajo Ley Núm. 324 de 2004 Salaries under Act No. 324 of 2004 O  19. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the en Propinas - Uncollected social Security Tax on Tip O  26. Contrib. Medicare no Retenient en Propinas - Uncollected social Security Tax on Tip O  26. Contrib. Medicare no Retenient en Propinas - Uncollected social Security Tax on Tip O  27. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the en Propinas - Uncollected social Security Tax on Tip O  26. Contrib. Medicare no Retenient en Propinas - Uncollected social Security Tax on Tip O  27. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the en Propinas - Uncollected social Security Tax on Tip	Employer's Name Zabila LT URB Roy	and Mailing Address  D  al Oak 924 Calle 1	por el patrono - Cost of employer- sponsored health coverage  O  8 Donativos Charitable Contributions O	15. Cont. Retenida - Tax Withheld 1,858.00  16. Fondo de Retiro Gubernamental Governmental Retirement Fund 0	282.00  24. Propinas Seguro Social Social Security Tips
Fecha de radicación: 31 de enero - Filing date: January 31	Employer's Telephone Fecha Cese de Operaci Cease of Operations Da Número Control - Cont	Number 939-555-2030  ones: Día Mes Año te: Day Month Year  rol Number	Envie a: - Send to: Social Security Adm. Wilkes-Barre D.O.C. Wilkes-Barre, PA 18769-0001 Con la W-3PR With the Año: Year: 2011	Contributions to CODA PLANS  0  18. Salarios bajo Ley Núm. 324 de 2004 Salaries under Act No. 324 of 2004  0  19. Aportaciones al Programa Ahorra y	25. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips  0  26. Contrib. Medicare no Retenida

### ATS Test Scenario 12 Taxpayer: Susan Snapdragon SSN: 400-00-1042

August 26, 2011

#### PAYMENT INFORMATION

ROUTING TRANSIT NUMBER 012345672 BANK ACCOUNT NUMBER: 1234567 BANK ACCOUNT TYPE: CHECKING PAYMENT AMOUNT: 1,945

PHONE NUMBER: 800-555-6658

PAYMENT DUE DATE April 1, 2012

Form 4868

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

OMB No. 1545-0074

2011

To File U.S. Individual Income Tax Return

Internal Revenue Service (99) For ca	lendar year 2011, or	other	r tax year beginning		, 2011, ending	,20	I. I		
Part I Identification				Pai	Individual	ncome Tax			
1 Your name(s) (see instructions)				4	Estimate of total tax	liability for 2011.	. \$	3	4280
SUSAN SNAPDRAGON				5	Total 2011 payment	s			2335
Address (see instructions)				6	Balance due. Subt	ract line 5 from line	4		
1234 PHOENIX STREET					(see instructions)				1945
				7	Amount you are pay	ing (see instructions	3) -		1945
City, town, or post office	Sta	te	ZIP Code	8	Check here if you ar	re "out of the country	y" and a	U.S.	
KEENE	N	H	03431		citizen or resident (s				
2 Your social security number	3 Spouse's so	cial s	ecurity number	9	Check here if you fill did not receive wag				
400-00-1042					income tax withhold			· <b>▶</b>	
For Privacy Act and Paperworl	r Privacy Act and Paperwork Reduction Act Notice, see page 4.					o. 13141W		Form 4	868 (2011)

### Test Scenario 13 Taxpayer: April May Hyacinth SSN: 400-00-1043

Form **4868** 

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

OMB No. 1545-0074

2011

Department of the Treasury Internal Revenue Service (99)

For calendar year 2011, or other tax year beginning

2011, ending 「 , 2

For calenda	r year 2011, or othe	r tax year beginning	, 2011, ending · , 20 .					
Part I Identification			Part II Individual Income Tax					
1 Your name(s) (see instructions)			4 Estimate of total tax liability for 2011 \$ 4135					
April May Hyacinth			5 Total 2011 payments					
Address (see instructions)								
624 Red Oak St			(see instructions)					
			7 Amount you are paying (see instructions)					
City, town, or post office	State	ZIP Code	8 Check here if you are "out of the country" and a U.S.					
Acme	M I	49610	citizen or resident (see instructions)					
2 Your social security number 400-00-1043 Spouse's social security number		ecurity number	9 Check here if you file Form 1040NR or 1040NR-EZ and did not receive wages as an employee subject to U.S. income tax withholding					

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Cat. No. 13141W

Form **4868** (2011)

Test Scenario 14 Taxpayer: Mark Daisy SSN: 400-00-1044

# Form **9465**(Rev. December 2011) Department of the Treasury

Internal Revenue Service

### **Installment Agreement Request**

► If you are filing this form with your tax return, attach it to the front of the return. Otherwise, see instructions.

OMB No. 1545-0074

Caution: Do not file this form if you are currently making payments on an installment agreement or can pay your balance due in full within 120 days. Instead, call 1-800-829-1040. If you are in bankruptcy or we have accepted your offer-in-compromise, see Bankruptcy or offer-in-compromise on page 2.

	ruptcy or offer-in-compromise on page 2.							
	quest is for Form(s) (for example, Form 1040) ► 1040  Your first name and initial		and f	or tax year(s) (for example,	, 2010 and 2011)		and 2011 al security number	
1							-	r
	Mark Dais						00-00-1044	
	If a joint return, spouse's first name and initial Last r	name				Spouse's	social security nur	mber
	Current address (number and street). If you have a P.O. box	and no hor	ne deliv	ery, enter your box number.			Apt. number	
	9976 Peersea Street							
	City, town or post office, state, and ZIP code. If a foreign addre	ss, enter cit	y, provir	ce or state, and country. Follov	v the country's pract	lice for ente	ering the postal code.	
	Cash AR 72421							
2	If this address is new since you filed your last t	ax return	, chec	k here			•	
3	800-555-7219 4:00pm		4	800-555-7127			9:00am	
	Your home phone number Best time for us t	to call		Your work phone number	er Ext.	F	Best time for us to c	all
5	Name of your bank or other financial institution:		6	Your employer's name:				
	Hometown Bank			Arnold's Drive-in				
	Address			Address				
	212 Austin Parkway City, state, and ZIP code			400 Main St City, state, and ZIP code				
	-			-				
	Cash AR 72421			Cash AR 72421				
-			- <b>.</b>	\ (a, y = ti = (a))			(750	
7	Enter the total amount you owe as shown on your than amount of any payment you are making				Coo inaturation	5 <b>7</b>	6750	
8 9	Enter the amount of any payment you are making Enter the amount you can pay each month.						0	
9	interest and penalty charges. The charges wi	•			ossible to lilli	9	200	
10	Enter the day you want to make your payment				than the 28th		15	
11	If you want to make your payments by electro							fill in
	lines 11a and 11b. This is the most convenient							
<b>&gt;</b>	a Routing number 0 1 2 3 4 5 6	7 2						
<b>&gt;</b>	b Account number 9 8 7 6 5 4 3							
	I authorize the U.S. Treasury and its designate	ed Financ	ial Aq	ent to initiate a monthly	ACH electron	ic funds	withdrawal ent	ry to
	the financial institution account indicated for p	ayments	of my	federal taxes owed, an	nd the financial	institutio	on to debit the	entry
	to this account. This authorization is to rem terminate the authorization. To revoke paymen	ain in tu	II forc	e and effect until I no act the U.S. Treasury F	otity the U.S.	reasury	Financial Agei <b>0-829-1040</b> no	nt to later
	than 10 business days prior to the paymen							
	processing of the electronic payments of taxe	es to rece	eive c	onfidential information	necessary to a	ınswer ir	nquiries and res	solve
Your sig	issues related to the payments.	Date		Spouse's signature. If a joint	ratura <b>bath</b> must d		Date	
rour si	mature	Date		Spouse's signature. If a joint	return, <b>both</b> must s	sigii.	Date	
						100		
Ger	neral Instructions			<ul><li>You can pay the full an</li><li>You want to request ar</li></ul>				2), or
Sectio	n references are to the Internal Revenue Code.			online for a payment agre			g	
Purr	oose of Form			Guaranteed installment				
_	orm 9465 to request a monthly installment plan if you	cannot na	V	agreement cannot be turn			we is not more tha	an
	amount you owe shown on your tax return (or on a n	•	y	\$10,000 and all three of t	0	•	o if filing a joint re	oturn)
	bu). Generally, you can have up to 60 months to pay.			<ul> <li>During the past 5 tax y have timely filed all incor</li> </ul>				
circum	stances, you can have longer to pay or your agreeme	ent can be		and have not entered int				- ,
	red for an amount that is less than the amount of tax y	•		income tax.		•		
	er, before requesting an installment agreement, you s er other less costly alternatives, such as getting a ban			• The IRS determines that				it is
	available credit on a credit card. If you have any questi		t	due and you give the IRS	s any information	needed t	to make that	

• You are a business entity. If you are a business entity looking to enter into an installment agreement, see Form 433-D, Installment Agreement, in conjunction with Form 433-B, Collection Information Statement for

this request, call 1-800-829-1040.

Do not use Form 9465 if:

Businesses.

• You agree to pay the full amount you owe within 3 years and to

comply with the tax laws while the agreement is in effect.

Test Scenario 15 Taxpayer: Linda Cornflower SSN: 400-00-1045 Form **2350** 

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

OMB No. 1545-0074

	ment of the I Revenue S		For U.S. Citizens and Residen	t Aliens Abroad Who Expect  See instructions on pag	_	Special Tax	Treatment	2011
Please print of type.	'`	our first na	me and initial	Last name CORNFLOWER			Your social se	curity number 0-00-1045
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	If a	a joint retu	rn, spouse's first name and initial	Last name			Spouse's socia	al security number
	I .		ss (number and street). If you have a R	P.O. Box, see instructions.				
File by	Cit the	ty, town o	post office, state, and ZIP code. If you te the spaces below (see instructions)		ly the city name o	n this line;		
date for	or NO		K 99762		1			
your return		reign cou	ntry name		Foreign provin	ce/county		Foreign postal code
Totalli	-		Please fill in th	ne Return Label at the b	ottom of th	is page.		
1 2 3 4a	or other for specific ways. Were your will you	er tax ye ecial ta: /ou prev ou need	ctension of time until 3/15/20 car ending cx treatment by meeting the riously granted an extension of additional time to allocate moderived in the foreign country	because my to "bona fide residence test" of time to file for this tax year oving expenses?	ax home is in ' or the "physar?	a foreign co sical prese	ountry and I once test" (see	ee instructions).  Yes No Yes No
b			period begins 7/2/2011 ome address 57, A. CAKA	STD I V 1011 DICA		2/31/2012	<u> </u>	
d	Date y	ou expe	ect to return to the United State	tes — A				
5			ot an extension of time to pay unt of income tax paid with th				ate payment	charges. 0
true, c		complete	I declare that I have examined this for and, if prepared by someone other the			s form.	ne best of my kn	owledge and belief, it is
Signa	ture of sp	ouse ►				Da	ate ►	
	ture of pre	•				 Da	 ate ▶	
Pleas	e fill in the	Return	Label below. The IRS will completer the other address and add the		d return it to yo			other address or to ar
		I						(Do not detach
Ap T Cor	tice to plicant o Be mpleted the IRS		We have approved your ap We have not approved you However, we have granted considered a valid extensio We have not approved you request for an extension of We cannot consider your ap Other	ur application.  a 45-day grace period to  n of time for elections other  ur application. After conside  time to file. We are not grar	ring the aboventing a 45-day	I to be mad e informatic grace peri	e on a timely on, we canno od.	
				Director				Date
r type)			and agent's name, if applicable). If a j	oint return, also give spouse's nam	e.			
Return Label (Please print or type)	Address (		nd street, include suite, room, or apt. l REET	no., or P.O. box number)				
Retur (Please	City or to		ice or state, and country (including po	estal or ZIP code)		Always incl	Agents lude taxpayer's r	s: name on Return Label.

Test Scenario 16 Taxpayer: Joann Birch SSN: 400-00-1046 Form **56**(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

### **Notice Concerning Fiduciary Relationship**

(Internal Revenue Code sections 6036 and 6903)

OMB No. 1545-0013

Par	Identification				
Name o	of person for whom you are act NN BIRCH	ting (as shown on the tax return)		Identifying number	Decedent's social security no. 400-00-1046
1234	16TH STREET	acting (number, street, and room or suite	no.)		-
PARI	KVILLE MD 21234	foreign address, see instructions.)			
	ry's name				
	ES BIRCH s of fiduciary (number, street, a	and room or suite no )			
	ELM STREET	and room or suite no.)			
City or	town, state, and ZIP code KVILLE MD 21234			Telephone num 410-555-5	ber (optional) 5443
Secti	on A. Authority			'	
1 a b c d e f 2a 2b  Section 3	Court appointment Court appointment Court appointment Valid trust instrume Bankruptcy or assi Other. Describe If box 1a or 1b is checked on B. Nature of Liabi Type of taxes (check as Excise Other	ked, enter the date of death ed, enter the date of appointmend lity and Tax Notices all that apply): Income cr (describe) cor (check all that apply): a 7	xists) exists)  ors  20101201  it, taking office, or as  Gift   Estate	☐ Generation-skippii	ng transer
5	If your authority as a fi and list the specific ye	duciary does not cover all years ars or periods		chere	
6	and enter the year(s) of form number.	ants a copy of notices or other writor period(s) for the correspondir	tten communications (	see the instructions) ch	eck this box a
	If this item is checked:	Enter year(s) or period(s)	If this item is checked:	Enter year(s) o	r period(s)
	4a		4b		
	4c		4d		
	4e		4f		
	4g		4h:		
	4h·		4h·		

For Paperwork Reduction Act and Privacy Act Notice, see back page.

Cat. No. 163751

Form **56** (Rev. 12-2011)

Form 56 (Rev. 12-2011) Page **2** 

Part II	Court and Administrative Proceedings						
Name of cou	urt (if other than a court proceeding, identify the type of proceeding and nam	e of agen	су)	Date proceed	ing initiated		
JACKSO	ON COUNTY COURT			04/18/2011			
Address of c	court			Docket numb	er of proceed	ling	
5678 DC	DGWOOD AVE			5566-10			
,	, state, and ZIP code ILLE MD 21234		Date 5/22/2012	Time	a.m.	Place of other pro	oceedings
Part III	Signature			•			
Please	I certify that I have the authority to execute this notice concerning fiduciary	relations	hip on behalf of th	ne taxpayer.			
Sign Here	<b>\</b>	EXI	ECUTOR		05/	01/2012	
	Fiduciary's signature	Title,	if applicable		Date		
			_	_		Form <b>56</b> (Re	v. 12-2011)

# DRAFT AS OF July 1, 2011