

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



Department of the Treasury  
**Internal Revenue Service**

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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: [1040 Modernized e-File \(MeF\) Program](#).

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**

<b>Test Process</b>	<b>Are there Differences in PATS and ATS?</b>	<b>Summary of Differences</b>	<b>PATS info Page Number</b>	<b>ATS info Page Number</b>
Who Must Test?	No	None	5	52
Why Test?	No	None	5	53
What is Tested?	Yes	<p>PATS has 5 specific test scenarios and 7 other tests which the Software Developer will create.</p> <p>ATS has 16 specific test scenarios for Forms: 1040, 1040A, 1040EZ, 1040SS, 4868, 9465, 2350, and 56.</p>	5	53
When to Test?	Yes	<p>PATS opens November 15, 2011.</p> <p>ATS opens October 31, 2011.</p>	6	54
Test Password	Yes	<p>PATS uses password</p> <p>ATS uses Strong Authentication for A2A filers. IFA filers use a password.</p>	6	See Publication 4164
Testing Guidelines for Software Developers	Yes	<p>PATS uses Statement Records for attachments. Record Layouts are found in Publication 1346.</p> <p>MeF (ATS) uses dependencies in XML for attachments. The Record Layout is provided in schema packages posted to IRS.gov.</p>	6	55
Reviewing ACK files and correcting tests	No	None	6	56
Software Developer Acceptance Procedures	Yes	<p>When incrementing the transmission number:</p> <p>PATS uses transmission sequence number on the TRANA Record.</p> <p>ATS uses Transmission ID number in the Transmission Header.</p>	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	<p>Legacy (PATS) uses:</p> <ul style="list-style-type: none"> <li>• EMS</li> <li>• 5 Service Centers</li> <li>• 1040, 1040A, 1040EZ</li> </ul> <p>MeF (ATS) uses:</p> <ul style="list-style-type: none"> <li>• IFA &amp; A2A (if using both a Communications Test is needed for both)</li> <li>• Austin and Andover Service Centers for Forms 1040, 1040A, 1040EZ, and 1040SS(PR)</li> </ul>	7	56
ETD System	Yes	<p>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.</p> <p>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 addition to the 1040 family).</p>	7	-
Communications Test for ETD System	Yes	<p>Applies to PATS</p> <p>Does not apply to ATS</p>	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	<p>PATS has 12, of which 5 are defined.</p> <p>ATS has 16, of which all are defined.</p> <p>The first five (5) tests have the same data in PATS and ATS.</p>	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
Iowa	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

Form 1040

Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return

2011

OMB No. 1545-0074

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

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20
Your first name and initial Rachel Last name Peony
Home address (number and street). If you have a P.O. box, see instructions. 123 Juniper St
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Arcadia, FL 34269

Filing Status 1 [X] Single 2 [ ] Married filing jointly (even if only one had income) 3 [ ] Married filing separately. Enter spouse's SSN above and full name here. 4 [ ] Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 [ ] Qualifying widow(er) with dependent child

Exemptions 6a [X] Yourself. If someone can claim you as a dependent, do not check box 6a. b [ ] Spouse. c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) [X] if child under age 17 qualifying for child tax credit (see page 15) d Total number of exemptions claimed 1

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 8a Taxable interest. Attach Schedule B if required 8a b Tax-exempt interest. Do not include on line 8a 8b 9a Ordinary dividends. Attach Schedule B if required 9a b Qualified dividends 9b 10 Taxable refunds, credits, or offsets of state and local income taxes 10 11 Alimony received 11 12 Business income or (loss). Attach Schedule C or C-EZ 12 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here [X] 13 631 14 Other gains or (losses). Attach Form 4797 14 15a IRA distributions 15a b Taxable amount 15b 16a Pensions and annuities 16a b Taxable amount 16b 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 18 Farm income or (loss). Attach Schedule F 18 19 Unemployment compensation 19 5655 20a Social security benefits 20a b Taxable amount 20b 21 Other income. List type and amount 21 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22

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

Tax and Credits

**38** Amount from line 37 (adjusted gross income) **38**

**39a** Check  **You** were born before January 2, 1947,  **Blind.** } **Total boxes**  
 if:  **Spouse** was born before January 2, 1947,  **Blind.** } **checked** ▶ **39a**

**b** If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b**

**40** **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) **40**

**41** Subtract line 40 from line 38 **41**

**42** **Exemptions.** Multiply \$3,700 by the number on line 6d. **42**

**43** **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43**

**44** **Tax** (see instructions). Check if any from: **a**  Form(s) 8814 **b**  Form 4972 **c**  962 election **44**

**45** **Alternative minimum tax** (see instructions). Attach Form 6251 **45**

**46** Add lines 44 and 45 **46**

<b>47</b> Foreign tax credit. Attach Form 1116 if required	<b>47</b>		
<b>48</b> Credit for child and dependent care expenses. Attach Form 2441	<b>48</b>		
<b>49</b> Education credits from Form 8863, line 23	<b>49</b>		
<b>50</b> Retirement savings contributions credit. Attach Form 8880	<b>50</b>		
<b>51</b> Child tax credit (see instructions)	<b>51</b>		
<b>52</b> Residential energy credits. Attach Form 5695	<b>52</b>		
<b>53</b> Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>53</b>		

**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 Taxes

**56** Self-employment tax. Attach Schedule SE **56**

**57** Unreported social security and Medicare tax from Form: **a**  4137 **b**  8919 **57**

**58** Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **58**

**59a**  Household employment taxes from Schedule H **59a**

**b**  First-time homebuyer credit repayment. Attach Form 5405 if required **59b**

**60** Other taxes. List code(s) from instructions **60**

**61** Add lines 55 through 60. This is your **total tax** ▶ **61**

Payments

**62** Federal income tax withheld from Forms W-2 and 1099 **62**

**63** 2011 estimated tax payments and amount applied from 2010 return **63**

**64a** **Earned income credit (EIC)** **64a**

**b** Nontaxable combat pay election **64b**

**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 **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 **total payments** ▶ **72**

Refund

**73** If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** **73**

**74a** Amount of line 73 you want **refunded to you**. If Form 8888 is attached, check here ▶  **74a**

**b** Routing number **c** Type:  Checking  Savings

**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**

**77** Estimated tax penalty (see instructions) **77**

Third Party Designee

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

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

Sign Here

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

Joint return? See page 12. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	

Paid Preparer Use Only

Print/Type preparer's name <b>Cecil Orchid</b>	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN <b>P0000001</b>
Firm's name ▶ <b>Orchid Tax</b>	Firm's EIN ▶ <b>69</b>	<b>000001</b>		
Firm's address ▶ <b>765 Juniper St Arcadia, FL 32469</b>	Phone no.	<b>800) 555-3636</b>		

<b>a</b> Employee's social security number <b>400-00-1001</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN)				<b>1</b> Wages, tips, other compensation <b>49,464.00</b>		<b>2</b> Federal income tax withheld <b>7,139.00</b>			
<b>c</b> Employer's name, address, and ZIP code Juniper Auto Sales 456 Juniper St Arcadia, FL 34269				<b>3</b> Social security wages <b>49,464.00</b>		<b>4</b> Social security tax withheld <b>2,077.00</b>			
				<b>5</b> Medicare wages and tips <b>49,464.00</b>		<b>6</b> Medicare tax withheld <b>717.00</b>			
				<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial		Last name		Suff.		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12	
Rachel Peony 123 Juniper St Arcadia, FL 34269						<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b>	
						<b>14</b> Other		<b>12c</b>	
								<b>12d</b>	
<b>f</b> Employee's address and ZIP code									
<b>15</b> State	Employer's state ID number		<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name		
	69-000022								

Form **W-2** Wage and Tax Statement

**2011**

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).**

Name(s) shown on Form 1040

Your social security number

**Rachel Peony**

**400-00-1001**

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	
<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others.																															
	1 Medical and dental expenses (see instructions)	1																														
	2 Enter amount from Form 1040, line 38	2																														
	3 Multiply line 2 by 7.5% (.075)	3																														
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4																															
<b>Taxes You Paid</b>	<b>5 State and local (check only one box):</b>	5																														
	a <input type="checkbox"/> Income taxes, or						656																									
	b <input checked="" type="checkbox"/> General sales taxes																															
	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																														
	<b>Interest You Paid</b>	10 Home mortgage interest and points reported to you on Form 1098	10					4017																								
		11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11																													
12 Points not reported to you on Form 1098. See instructions for special rules		12																														
13 Mortgage insurance premiums (see instructions)		13																														
14 Investment interest. Attach Form 4952 if required. (See instructions.)		14																														
15 Add lines 10 through 14		15																														
<b>Gifts to Charity</b>	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions.	16					120																									
	17 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	17																														
	18 Carryover from prior year	18																														
	19 Add lines 16 through 18	19																														
<b>Casualty and Theft Losses</b>	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20																														
<b>Job Expenses and Certain Miscellaneous Deductions</b>	21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21																														
	22 Tax preparation fees	22																														
	23 Other expenses—investment, safe deposit box, etc. List type and amount ▶	23																														
	24 Add lines 21 through 23	24																														
	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, enter -0-	27																														
<b>Other Miscellaneous Deductions</b>	28 Other—from list in instructions. List type and amount ▶	28																														
<b>Total Itemized Deductions</b>	29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40	29																														
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here	30																														

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**

OMB No. 1545-0074

**2011**  
Attachment  
Sequence No. **08**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040A or 1040.**

▶ **See instructions on back.**

Name(s) shown on return

**RACHEL PEONY**

Your social security number

**400-00-1001**

**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

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

**Note.** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

**2** Add the amounts on line 1 . . . . .  
**3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . .  
**4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a . . . . . ▶

**Note.** If line 4 is over \$1,500, you must complete Part III.

**Part II**

**5** List name of payer ▶

**Ordinary Dividends**

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

**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 . . . . . ▶

**Note.** If line 6 is over \$1,500, you must complete Part III.

**Part III**  
**Foreign Accounts and Trusts**

(See instructions on back.)

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

**7a** At any time during 2011, did you have a financial interest in or signature authority (or other authority that is comparable to signature authority) over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions on back for exceptions and filing requirements for Form TD F 90-22.1 . . . . .

**b** If "Yes," enter the name of the foreign country ▶

**8** During 2011, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back . . . . .

Amount	
1	1544
2	
3	
4	

Amount	
5	
6	

Yes	No
	✓
	✓

# Installment Agreement Request

OMB No. 1545-0074

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

**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.

This request is for Form(s) (for example, Form 1040) ▶ and for tax year(s) (for example, 2010 and 2011) ▶ **2011**

<b>1</b> Your first name and initial <b>Rachel</b>	Last name <b>Peony</b>	Your social security number <b>400-00-1001</b>
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Current address (number and street). If you have a P.O. box and no home delivery, enter your box number. Apt. number

**123 Juniper St**

City, town or post office, state, and ZIP code. If a foreign address, enter city, province or state, and country. Follow the country's practice for entering the postal code.

**Arcadia, FL 34269**

**2** If this address is new since you filed your last tax return, check here

<b>3</b> <b>800-555-1218</b> Your home phone number	<b>6pm</b> Best time for us to call	<b>4</b> <b>800-555-2424</b> Your work phone number	<b>10am</b> Best time for us to call
--	--	--	---

<b>5</b> Name of your bank or other financial institution: <b>Bank of Arcadia</b> Address <b>789 Juniper St</b> City, state, and ZIP code <b>Arcadia, FL 34269</b>	<b>6</b> Your employer's name: <b>Juniper Auto Sales</b> Address <b>456 Juniper St</b> City, state, and ZIP code <b>Arcadia, FL 34269</b>
---	--

<b>7</b> Enter the total amount you owe as shown on your tax return(s) (or notice(s))	<b>762</b>
<b>8</b> Enter the amount of any payment you are making with your tax return(s) (or notice(s)). See instructions	<b>0</b>
<b>9</b> Enter the amount you can pay each month. <b>Make your payments as large as possible to limit interest and penalty charges.</b> The charges will continue until you pay in full	<b>100</b>
<b>10</b> Enter the day you want to make your payment each month. <b>Do not</b> enter a day later than the 28th ▶	<b>15th</b>

**11** If you want to make your payments by electronic funds withdrawal from your checking account, see the instructions and fill in lines 11a and 11b. This is the most convenient way to make your payments and it will ensure that they are made on time.

▶ **a** Routing number **012456778**

▶ **b** Account number **40525376**

I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH electronic funds withdrawal entry to the financial institution account indicated for payments of my federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke payment, I must contact the U.S. Treasury Financial Agent at **1-800-829-1040** no later than 10 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments.

Your signature	Date	Spouse's signature. If a joint return, <b>both</b> must sign.	Date
----------------	------	---	------

## General Instructions

Section references are to the Internal Revenue Code.

### Purpose of Form

Use Form 9465 to request a monthly installment plan if you cannot pay the full amount you owe shown on your tax return (or on a notice we sent you). Generally, you can have up to 60 months to pay. In certain circumstances, you can have longer to pay or your agreement can be approved for an amount that is less than the amount of tax you owe. However, before requesting an installment agreement, you should consider other less costly alternatives, such as getting a bank loan or using available credit on a credit card. If you have any questions about this request, call 1-800-829-1040.

Do not use Form 9465 if:

- 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 Businesses.

- You can pay the full amount you owe within 120 days (see page 2), or
  - You want to request an online payment agreement. See *Applying online for a payment agreement* on page 2.
- Guaranteed installment agreement.** Your request for an installment agreement cannot be turned down if the tax you owe is not more than \$10,000 and all three of the following apply.
- During the past 5 tax years, you (and your spouse if filing a joint return) have timely filed all income tax returns and paid any income tax due, and have not entered into an installment agreement for payment of income tax.
  - The IRS determines that you cannot pay the tax owed in full when it is due and you give the IRS any information needed to make that determination.
  - 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

Form **1040**

Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return**

**2011**

OMB No. 1545-0074

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

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning \_\_\_\_\_, 2011, ending \_\_\_\_\_, 20

Your first name and initial: **Sue** Last name: **Magnolia** Your social security number: **4 0 0 0 0 1 0 0 2**

If a joint return, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. **2030 Pecan St** Apt. no. \_\_\_\_\_

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Monroe, LA 71201**

Foreign country name \_\_\_\_\_ Foreign province/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

**Presidential Election Campaign**  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  You  Spouse

**Filing Status**

1  Single

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

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

4  Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ \_\_\_\_\_

5  Qualifying widow(er) with dependent child

Check only one box.

**Exemptions**

6a  Yourself. If someone can claim you as a dependent, do not check box 6a

b  Spouse

**Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see page 15)
Jane Wood		4 0 0 0 0 1 0 5 0	daughter	<input type="checkbox"/>
Justin Wood		4 0 0 0 0 1 0 5 1	grandson	<input checked="" type="checkbox"/>
Michael Magnolia		4 0 0 0 0 1 0 5 2	brother	<input type="checkbox"/>
Lisa Salty		4 0 0 0 0 1 0 5 3	niece	<input checked="" type="checkbox"/>

If more than four dependents, see instructions and check here

**Boxes checked on 6a and 6b** **1**

**No. of children on 6c who:**

- lived with you **4**
- did not live with you due to divorce or separation (see instructions) \_\_\_\_\_

**Dependents on 6c not entered above** \_\_\_\_\_

**Add numbers on lines above** **5**

d Total number of exemptions claimed

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7**

8a Taxable interest. Attach Schedule B if required **8a**

b Tax-exempt interest. Do not include on line 8a **8b**

9a Ordinary dividends. Attach Schedule B if required **9a**

b Qualified dividends **9b**

10 Taxable refunds, credits, or offsets of state and local income taxes **10**

11 Alimony received **11**

12 Business income or (loss). Attach Schedule C or C-EZ **12**

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here  **13**

14 Other gains or (losses). Attach Form 4797 **14**

15a IRA distributions **15a** **15b** Taxable amount

16a Pensions and annuities **16a** **16b** Taxable amount

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17**

18 Farm income or (loss). Attach Schedule F **18**

19 Unemployment compensation **19**

20a Social security benefits **20a** **20b** Taxable amount

21 Other income. List type and amount \_\_\_\_\_ **21**

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ **22**

**Adjusted Gross Income**

23 Educator expenses **23**

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ **24**

25 Health savings account deduction. Attach Form 8889 **25**

26 Moving expenses. Attach Form 3903 **26**

27 Deductible part of self-employment tax. Attach Schedule SE **27**

28 Self-employed SEP, SIMPLE, and qualified plans **28**

29 Self-employed health insurance deduction **29**

30 Penalty on early withdrawal of savings **30**

31a Alimony paid b Recipient's SSN ▶ \_\_\_\_\_ **31a**

32 IRA deduction **32**

33 Student loan interest deduction **33** **300**

34 Tuition and fees. Attach Form 8917 **34**

35 Domestic production activities deduction. Attach Form 8903 **35**

36 Add lines 23 through 35 **36**

37 Subtract line 36 from line 22. This is your adjusted gross income ▶ **37**

Tax and Credits

**38** Amount from line 37 (adjusted gross income) **38**

**39a** Check  **You** were born before January 2, 1947,  **Blind.** } **Total boxes**  
 if:  **Spouse** was born before January 2, 1947,  **Blind.** } **checked** ▶ **39a**

**b** If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b**

**40** **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) **40**

**41** Subtract line 40 from line 38 **41**

**42** **Exemptions.** Multiply \$3,700 by the number on line 6d. **42**

**43** **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43**

**44** **Tax** (see instructions). Check if any from: **a**  Form(s) 8814 **b**  Form 4972 **c**  962 election **44**

**45** **Alternative minimum tax** (see instructions). Attach Form 6251 **45**

**46** Add lines 44 and 45 **46**

<b>47</b> Foreign tax credit. Attach Form 1116 if required	<b>47</b>		
<b>48</b> Credit for child and dependent care expenses. Attach Form 2441	<b>48</b>		
<b>49</b> Education credits from Form 8863, line 23	<b>49</b>		
<b>50</b> Retirement savings contributions credit. Attach Form 8880	<b>50</b>		
<b>51</b> Child tax credit (see instructions)	<b>51</b>		
<b>52</b> Residential energy credits. Attach Form 5695	<b>52</b>		
<b>53</b> Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>53</b>		

**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 Taxes

**56** Self-employment tax. Attach Schedule SE **56**

**57** Unreported social security and Medicare tax from Form: **a**  4137 **b**  8919 **57**

**58** Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **58**

**59a**  Household employment taxes from Schedule H **59a**

**b**  First-time homebuyer credit repayment. Attach Form 5405 if required **59b**

**60** Other taxes. List code(s) from instructions **60**

**61** Add lines 55 through 60. This is your **total tax** ▶ **61**

Payments

**62** Federal income tax withheld from Forms W-2 and 1099 **62**

**63** 2011 estimated tax payments and amount applied from 2010 return **63**

**64a** **Earned income credit (EIC)** **64a**

**b** Nontaxable combat pay election **64b**

**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 **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 **total payments** ▶ **72**

Refund

**73** If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** **73**

**74a** Amount of line 73 you want **refunded to you**. If Form 8888 is attached, check here  **74a**

**b** Routing number **c** Type:  Checking  Savings

**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**

**77** Estimated tax penalty (see instructions) **77**

Third Party Designee

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

Designee's name ▶ **Mark Magnolia** Phone no. ▶ **800-555-3651** Personal identification number (PIN) ▶ **8 2 3 1 6**

Sign Here

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

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	

Paid Preparer Use Only

Print/Type preparer's name <b>Cecil Orchid</b>	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN <b>P0000001</b>
Firm's name ▶ <b>Monroe Accounting</b>	Firm's EIN ▶ <b>69</b>	<b>000003</b>		
Firm's address ▶ <b>401 Pecan St Monroe, LA 71201</b>	Phone no.	<b>800-555-2712</b>		

		<b>a</b> Employee's social security number 400-00-1002		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 69-0000004				<b>1</b> Wages, tips, other compensation 27,350		<b>2</b> Federal income tax withheld 1,000					
<b>c</b> Employer's name, address, and ZIP code Brushy Creek Enterprises 5555 Pecan St Monroe, LA 71201				<b>3</b> Social security wages 27,350		<b>4</b> Social security tax withheld 1,149					
				<b>5</b> Medicare wages and tips 27,350		<b>6</b> Medicare tax withheld 397					
				<b>7</b> Social security tips		<b>8</b> Allocated tips					
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits					
<b>e</b> Employee's first name and initial Last name Suff.  Sue Magnolia 2030 Pecan St Monroe, LA 71201				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C C C D E					
				<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b> C C C D E					
				<b>14</b> Other		<b>12c</b> C C C D E					
						<b>12d</b> C C C D E					
<b>f</b> Employee's address and ZIP code											
<b>15</b> State LA	Employer's state ID number 69-0000005	<b>16</b> State wages, tips, etc. 27,350	<b>17</b> State income tax 500	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name					

Form **W-2** Wage and Tax Statement

2011

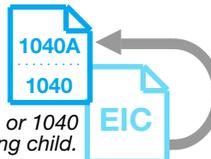
Department of the Treasury—Internal Revenue Service

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)

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

Name(s) shown on return

Sue Magnolia

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.

**Qualifying Child Information**

**Child 1**

**Child 2**

**Child 3**

	Child 1	Child 2	Child 3
<b>1 Child's name</b> 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
<b>2 Child's SSN</b> 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.	400-00-1050	400-00-1052	400-00-1051
<b>3 Child's year of birth</b>	Year 1 9 9 2 <i>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.</i>	Year 1 9 7 3 <i>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.</i>	Year 2 0 1 0 <i>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.</i>
<b>4 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)?	<input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>	<input type="checkbox"/> Yes. <input checked="" type="checkbox"/> No. <i>Go to line 5. Continue.</i>	<input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2011?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue. The child is not a qualifying child.</i>	<input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue. The child is not a qualifying child.</i>
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	Daughter	Brother	Grandson
<b>6 Number of months child lived with you in the United States during 2011</b>  • 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."	8 months <i>Do not enter more than 12 months.</i>	12 months <i>Do not enter more than 12 months.</i>	KC months <i>Do not enter more than 12 months.</i>

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

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2011

## Paid Preparer's Earned Income Credit Checklist

OMB No. 1545-1629

2011

Attachment  
Sequence No. 177

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

Taxpayer name(s) shown on return  
**SUE MAGNOLIA**

Taxpayer's social security number  
**400-00-1002**

For the definitions of the following terms, see **Pub. 596**.

- Investment Income
- Qualifying Child
- Earned Income
- Full-time Student

### Part I All Taxpayers

<p><b>1</b> Enter preparer's name and PTIN as shown on return ▶ <u>CECIL ORCHID P0000001</u></p>	
<p><b>2</b> Is the taxpayer's filing status married filing separately? . . . . .</p> <p>▶ If you checked <b>"Yes"</b> on line 2, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>
<p><b>3</b> 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</p> <p>▶ If you checked <b>"No"</b> on line 3, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<p><b>4</b> Is the taxpayer filing Form 2555 or Form 2555-EZ (relating to the exclusion of foreign earned income)? . . . . .</p> <p>▶ If you checked <b>"Yes"</b> on line 4, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>
<p><b>5a</b> Was the taxpayer a nonresident alien for any part of 2011? . . . . .</p> <p>▶ If you checked <b>"Yes"</b> on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.</p>	<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>
<p><b>b</b> Is the taxpayer's filing status married filing jointly? . . . . .</p> <p>▶ If you checked <b>"Yes"</b> on line 5a and <b>"No"</b> on line 5b, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>
<p><b>6</b> Is the taxpayer's <b>investment income</b> more than \$3,150? See Rule 6 in Pub. 596 before answering</p> <p>▶ If you checked <b>"Yes"</b> on line 6, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>
<p><b>7</b> 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 . . . . .</p> <p>▶ If you checked <b>"Yes"</b> on line 7, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, go to Part II or Part III, whichever applies.</p>	<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 26142H

Form **8867** (2011)

**Part II Taxpayers With a Child**

**Caution.** If there is more than one child, complete lines 8 through 14 for one child before going to the next column.

- 8** Child's name . . . . .
- 9** Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them? . . . . .
- 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 filing a joint return (or is filing it only as a claim for refund).
- 11** Did the child live with the taxpayer in the United States for over half of the year? See the instructions before answering . . . . .
- 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  
 • 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.

**13a** Could any other person check "Yes" on lines 9, 10, 11, and 12 for the child?  
 If you checked "No" on line 13a, go to line 14. Otherwise, go to line 13b.

- b** Enter the child's relationship to the other person(s) . . . . .
- c** Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child? See the instructions before answering . . . . .

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.

**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.

**15** Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2011? See Pub. 596 for the limit . . . . .

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.

**Note.** If you checked "No" 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 "Don't know" on line 13c and the taxpayer is not taking the EIC based on this child.

Child 1	Child 2	Child 3
JANE WOOD	M MAGNOLIA	JUSTIN WOOD
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

**Part III Taxpayers Without a Qualifying Child**

<p><b>16</b> 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.)</p> <p>▶ If you checked <b>"No"</b> on line 16, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> Yes    <input type="checkbox"/> No</p>
<p><b>17</b> Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2011?</p> <p>▶ If you checked <b>"No"</b> on line 17, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> Yes    <input type="checkbox"/> No</p>
<p><b>18</b> 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."</p> <p>▶ If you checked <b>"Yes"</b> on line 18, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> Yes    <input type="checkbox"/> No</p>
<p><b>19</b> 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</p> <p>▶ If you checked <b>"No"</b> on line 19, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. If you checked <b>"Yes"</b> 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 <b>Form 8862</b> must be filed. Go to line 20.</p>	<p><input type="checkbox"/> Yes    <input type="checkbox"/> No</p>

**Part IV Due Diligence Requirements**

<p><b>20</b> Did you complete Form 8867 based on current information provided by the taxpayer or reasonably obtained by you?</p>	<p><input checked="" type="checkbox"/> Yes    <input type="checkbox"/> No</p>
<p><b>21</b> 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)?</p>	<p><input checked="" type="checkbox"/> Yes    <input type="checkbox"/> No</p>
<p><b>22</b> 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.)</p>	<p><input checked="" type="checkbox"/> Yes    <input type="checkbox"/> No</p>
<p><b>23</b> Did you keep the following records?</p> <ul style="list-style-type: none"> <li>• Form 8867 (or your own form or files),</li> <li>• The EIC worksheet(s) or your own worksheet(s), and</li> <li>• A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained</li> </ul> <p>▶ If you checked <b>"Yes"</b> 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.</p> <p>▶ 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.</p>	<p><input checked="" type="checkbox"/> Yes    <input type="checkbox"/> No</p>

**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.

## 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.

### Line 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 [www.irs.gov/pub/irs-irbs/irb97-13.pdf](http://www.irs.gov/pub/irs-irbs/irb97-13.pdf).

**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.

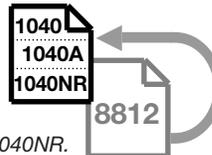
You are not required to obtain the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration 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



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

#### Part I 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).
  - 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 . . . . .
  - 4a** Earned income (see instructions on back) . . . . . **4a**
  - b** Nontaxable combat pay (see instructions on back) . . . . . **4b**
  - 5** Is the amount on line 4a more than \$3,000?  
 **No.** Leave line 5 blank and enter -0- on line 6.  
 **Yes.** Subtract \$3,000 from the amount on line 4a. Enter the result . . . . . **5**
  - 6** 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.

<b>1</b>	2000
<b>2</b>	
<b>3</b>	
<b>4a</b>	
<b>4b</b>	
<b>5</b>	
<b>6</b>	
<b>11</b>	
<b>12</b>	

DRAFT AS OF  
May 10, 2011

#### Part II Certain Filers Who Have Three or More Qualifying Children

- 7** 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**
- 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-.
- 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 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 from line 9. If zero or less, enter -0- . . . . . **11**
- 12** Enter the **larger** of line 6 or line 11 . . . . . **12**  
**Next,** enter the **smaller** of line 3 or line 12 on line 13.

<b>7</b>	
<b>8</b>	
<b>9</b>	
<b>10</b>	
<b>11</b>	
<b>12</b>	

#### Part III Additional Child Tax Credit

- 13 This is your additional child tax credit** . . . . . **13**

Enter this amount on  
Form 1040, line 65,  
Form 1040A, line 42, or  
Form 1040NR, line 62.



Form **8888**

**Allocation of Refund (Including Savings Bond Purchases)**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

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

**2011**  
Attachment  
Sequence No. **56**

Name(s) shown on return

Your social security number

Sue Magnolia

400-00-1002

**Part I Direct Deposit**

Complete this part if you want us to directly deposit a portion of your refund to one or more accounts.

<b>1a</b> Amount to be deposited in first account . . . . .	<b>1a</b>	1485
<b>b</b> Routing number <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="3"/> <input type="text" value="4"/> <input type="text" value="5"/> <input type="text" value="6"/> <input type="text" value="7"/> <input type="text" value="2"/> ▶ <b>c</b> <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>d</b> Account number <input type="text" value="9"/> <input type="text" value="8"/> <input type="text" value="7"/> <input type="text" value="6"/> <input type="text" value="5"/> <input type="text" value="4"/> <input type="text" value="3"/>		
<b>2a</b> Amount to be deposited in second account . . . . .	<b>2a</b>	1507
<b>b</b> Routing number <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="3"/> <input type="text" value="4"/> <input type="text" value="5"/> <input type="text" value="6"/> <input type="text" value="7"/> <input type="text" value="2"/> ▶ <b>c</b> <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings		
<b>d</b> Account number <input type="text" value="9"/> <input type="text" value="8"/> <input type="text" value="7"/> <input type="text" value="6"/> <input type="text" value="5"/> <input type="text" value="4"/> <input type="text" value="3"/>		
<b>3a</b> Amount to be deposited in third account . . . . .	<b>3a</b>	
<b>b</b> Routing number <input type="text" value="0"/> <input type="text" value="1"/> <input type="text" value="1"/> <input type="text" value="2"/> <input type="text" value="4"/> <input type="text" value="4"/> <input type="text" value="8"/> <input type="text" value="8"/> <input type="text" value="4"/> ▶ <b>c</b> <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings		
<b>d</b> Account number <input type="text" value="3"/> <input type="text" value="4"/> <input type="text" value="5"/> <input type="text" value="6"/> <input type="text" value="7"/> <input type="text" value="8"/> <input type="text" value="9"/>		

**Part II U.S. Series I Savings Bond Purchases**

Complete this part if you want to buy paper bonds with a portion of your refund.

**CAUTION** If a name is entered on line 5c or 6c below, co-ownership will be assumed unless the beneficiary box is checked. See instructions for more details.

<b>4</b> Amount to be used for bond purchases for yourself (and your spouse, if filing jointly).	<b>4</b>	0
<b>5a</b> Amount to be used to buy bonds for yourself, your spouse, or someone else . . . . .	<b>5a</b>	0
<b>b</b> Enter the owner's name (First then Last) for the bond registration		
<b>c</b> If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ▶ <input type="checkbox"/>		
<b>6a</b> Amount to be used to buy bonds for yourself, your spouse, or someone else . . . . .	<b>6a</b>	0
<b>b</b> Enter the owner's name (First Last) for the bond registration		
<b>c</b> If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ▶ <input type="checkbox"/>		

**Part III Paper Check**

Complete this part if you want a portion of your refund to be sent to you as a check.

<b>7</b> Amount to be refunded by check . . . . .	<b>7</b>	
---	----------	--

**Part IV Total Allocation of Refund**

<b>8</b> Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the overpayment amount shown on your tax return . . . . .	<b>8</b>	
---	----------	--

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

Cat. No. 21858A

Form **8888** (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. Number of miles from your <b>old home</b> to your <b>new workplace</b> . . . . .	1.	<u>75</u>	miles
2. Number of miles from your <b>old home</b> to your <b>old workplace</b> . . . . .	2.	<u>7</u>	miles
3. Subtract line 2 from line 1. If zero or less, enter -0- . . . . .	3.	<u>68</u>	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.

Form **1040**

Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return**

**2011**

OMB No. 1545-0074

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

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning \_\_\_\_\_, 2011, ending \_\_\_\_\_, 20

Your first name and initial: **Romeo** Last name: **Marigold** Your social security number: **4 0 0 0 0 1 0 0 3**

If a joint return, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. **123 Mulberry St** Apt. no. \_\_\_\_\_

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Bishop, CA 93512**

Foreign country name \_\_\_\_\_ Foreign province/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

**Presidential Election Campaign**  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  You  Spouse

**Filing Status**

1  Single

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

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

4  Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ \_\_\_\_\_

5  Qualifying widow(er) with dependent child

Check only one box.

**Exemptions**

6a  Yourself. If someone can claim you as a dependent, do not check box 6a

b  Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see page 15)
<b>Ralph</b>	<b>Marigold</b>	<b>4 0 0 0 0 1 0 5 5</b>	<b>parent</b>	<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here

d Total number of exemptions claimed **2**

**Boxes checked on 6a and 6b** **1**

**No. of children on 6c who:**

- lived with you **1**
- did not live with you due to divorce or separation (see instructions) **1**

**Dependents on 6c not entered above** **1**

**Add numbers on lines above** **2**

**Income**

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	88
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	4100
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount	15b	
16a	Pensions and annuities	16a	
b	Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount	20b	
21	Other income. List type and amount _____	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	

**Adjusted Gross Income**

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶ _____	31a	
32	IRA deduction	32	1000
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	

Tax and Credits

**38** Amount from line 37 (adjusted gross income) **38**

**39a** Check  **You** were born before January 2, 1947,  **Blind.** } **Total boxes**  
 if:  **Spouse** was born before January 2, 1947,  **Blind.** } **checked** ▶ **39a**

**b** If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b**

**40** **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) **40**

**41** Subtract line 40 from line 38 **41**

**42** **Exemptions.** Multiply \$3,700 by the number on line 6d. **42**

**43** **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43**

**44** **Tax** (see instructions). Check if any from: **a**  Form(s) 8814 **b**  Form 4972 **c**  962 election **44**

**45** **Alternative minimum tax** (see instructions). Attach Form 6251 **45**

**46** Add lines 44 and 45 **46**

<b>47</b> Foreign tax credit. Attach Form 1116 if required	<b>47</b>		
<b>48</b> Credit for child and dependent care expenses. Attach Form 2441	<b>48</b>		
<b>49</b> Education credits from Form 8863, line 23	<b>49</b>		
<b>50</b> Retirement savings contributions credit. Attach Form 8880	<b>50</b>		
<b>51</b> Child tax credit (see instructions)	<b>51</b>		
<b>52</b> Residential energy credits. Attach Form 5695	<b>52</b>		
<b>53</b> Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>53</b>		

**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 Taxes

**56** Self-employment tax. Attach Schedule SE **56**

**57** Unreported social security and Medicare tax from Form: **a**  4137 **b**  8919 **57**

**58** Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **58**

**59a**  Household employment taxes from Schedule H **59a**

**b**  First-time homebuyer credit repayment. Attach Form 5405 if required **59b**

**60** Other taxes. List code(s) from instructions **60**

**61** Add lines 55 through 60. This is your **total tax** ▶ **61**

Payments

**62** Federal income tax withheld from Forms W-2 and 1099 **62**

**63** 2011 estimated tax payments and amount applied from 2010 return **63**

**64a** **Earned income credit (EIC)** NO **64a**

**b** Nontaxable combat pay election **64b**

**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 **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 **total payments** ▶ **72**

Refund

**73** If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** **73**

**74a** Amount of line 73 you want **refunded to you**. If Form 8888 is attached, check here ▶  **74a**

**b** Routing number  ▶ **c** Type:  Checking  Savings

**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**

**77** Estimated tax penalty (see instructions) **77**

Third Party Designee

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

Designee's name ▶ **Jack Marigold** Phone no. ▶ **800-555-1702** Personal identification number (PIN) ▶ **8 2 3 1 6**

Sign Here

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

Your signature	Date	Your occupation	Daytime phone number
<input type="text"/>	<input type="text"/>	<b>Sales Associate</b>	<b>800-555-4262</b>
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	
<input type="text"/>	<input type="text"/>		

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
<b>Cecil Orchid</b>	<input type="text"/>	<input type="text"/>		<b>P0000009</b>
Firm's name ▶ <b>Bishop Tax Service</b>	Firm's EIN ▶ <b>69</b>	<b>0000008</b>		
Firm's address ▶ <b>505 Mulberry St Bishop, CA 93512</b>	Phone no.	<b>800-555-6447</b>		

<b>a</b> Employee's social security number 400-00-1003		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 69-0000007				<b>1</b> Wages, tips, other compensation 5,262		<b>2</b> Federal income tax withheld 200			
<b>c</b> Employer's name, address, and ZIP code Ribs Company 456 Mulberry St Bishop, CA 93512				<b>3</b> Social security wages 5,262		<b>4</b> Social security tax withheld 221			
				<b>5</b> Medicare wages and tips 5,262		<b>6</b> Medicare tax withheld 76			
				<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial		Last name		Suff.		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12	
Romeo Marigold 123 Mulberry St Bishop, CA 93512						<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b>	
						<b>14</b> Other		<b>12c</b>	
								<b>12d</b>	
<b>f</b> Employee's address and ZIP code									
<b>15</b> State CA	Employer's state ID number 69-0000008		<b>16</b> State wages, tips, etc. 5,262	<b>17</b> State income tax 55	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax		<b>20</b> Locality name	

Form **W-2** Wage and Tax Statement

2011

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)**

**Supplemental Income and Loss**

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

OMB No. 1545-0074

**2011**

Attachment Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on return

Your social security number

Romeo Marigold

400-00-1003

- A** Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions)  Yes  No  
**B** If "Yes," did you or will you file all required Forms 1099?  Yes  No

**Part I** **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

**Caution.** For each rental property listed on line 1, check the box in the last column only if you owned that property as a member of a qualified joint venture (QJV) reporting income not subject to self-employment tax.

1	Physical address of each property—street, city, state, zip	Type—from list below	2	Fair Rental Days	Personal Use Days	QJV
A	Townhouse, 420 Apple Way, Decatur, GA 30035	1	For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.	A 365		
B	Mobile Home, 120 Orange St, Savannah, GA 31412	1		B 365		
C	Royalties	6		C		

**Type of Property:**

- 1 Single Family Residence    3 Vacation/Short-Term Rental    5 Land    7 Self-Rental  
 2 Multi-Family Residence    4 Commercial    6 Royalties    8 Other (describe)

Income:		Properties		
		A	B	C
3a	Merchant card and third party payments (see instructions)			
3b	Payments not reported to you on line 3a . . . . .	10,000	8,000	1,000
4	Total . . . . .	10,000	8,000	1,000
<b>Expenses:</b>				
5	Advertising . . . . .	1,000		
6	Auto and travel (see instructions) . . . . .		100	
7	Cleaning and maintenance . . . . .	200		
8	Commissions. . . . .	100		
9	Insurance . . . . .		100	
10	Legal and other professional fees . . . . .	200		
11	Management fees . . . . .		100	
12	Mortgage interest paid to banks, etc. (see instructions)	1,500	1,500	
13	Other interest. . . . .		100	
14	Repairs. . . . .	1,000	1,000	
15	Supplies . . . . .		100	
16	Taxes . . . . .	2,000	1,500	
17	Utilities . . . . .		200	
18	Depreciation expense or depletion . . . . .			500
19	Other (list) ▶ <u>Pest Control</u> . . . . .	1,000	300	
20	Total expenses. Add lines 5 through 19 . . . . .			
21	Subtract line 20 from line 4. If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .			
22	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	( )	( )	( )
23a	Total of all amounts reported on line 3a for all rental properties . . . . .	23a		
23b	Total of all amounts reported on line 3a for all royalty properties . . . . .	23b		
23c	Total of all amounts reported on line 4 for all rental properties . . . . .	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	<b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	24		
25	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	25	( )	( )
26	<b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	26		

Form **8880**

**Credit for Qualified Retirement Savings Contributions**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.  
▶ See instructions on back.

**2011**  
Attachment  
Sequence No. **54**

Name(s) shown on return

Your social security number

Romeo Marigold

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).

- Traditional and Roth IRA contributions for 2011. **Do not** include rollover contributions . . . . .
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2011 (see instructions) . . . . .
- Add lines 1 and 2 . . . . .
- Certain distributions received **after** 2008 and **before** the due date (including extensions) of your 2011 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception . . . . .
- Subtract line 4 from line 3. If zero or less, enter -0- . . . . .
- In each column, enter the **smaller** of line 5 or \$2,000 . . . . .
- Add the amounts on line 6. If zero, **stop**; you cannot take this credit . . . . .
- Enter the amount from Form 1040, line 38\*; Form 1040A, line 22; or Form 1040NR, line 37 . . . . .
- Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
1	1000	
2		
3		
4		
5		
6		
7		
8		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$17,000	.5	.5	.5
\$17,000	\$18,250	.5	.5	.2
\$18,250	\$25,500	.5	.5	.1
\$25,500	\$27,375	.5	.2	.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

**Note:** If line 9 is zero, **stop**; you cannot take this credit.

- Multiply line 7 by line 9 . . . . .
- Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44 . . . . .
- 1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 22. }  
**1040A filers:** Enter the total of your credits from lines 29 through 31. }  
**1040NR filers:** Enter the total of your credits from lines 45 and 46. }
- Subtract line 12 from line 11. If zero, **stop**; you cannot take this credit . . . . .
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47 . . . . .

9		X .
10		
11		
12		
13		
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**

### Moving Expenses

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

**2011**  
Attachment  
Sequence No. **170**

Name(s) shown on return

Romeo Marigold

Your social security number

400-00-1003

**Before you begin:** ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.  
 ✓ See **Members of the Armed Forces** in the instructions, if applicable.

<b>1</b> Transportation and storage of household goods and personal effects (see instructions) . . . . .	<b>1</b>	265	
<b>2</b> Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals . . . . .	<b>2</b>	42	
<b>3</b> Add lines 1 and 2 . . . . .	<b>3</b>		
<b>4</b> 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> . . . . .	<b>4</b>	0	
<b>5</b> Is line 3 <b>more than</b> line 4?  <input type="checkbox"/> <b>No.</b> You <b>cannot</b> 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.  <input type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your <b>moving expense deduction</b> . . . . .	<b>5</b>		

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

Cat. No. 12490K

Form **3903** (2011)

DRAFT AS OF  
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 **1040A** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return (99)** **2011** IRS Use Only—Do not write or staple in this space.

Your first name and initial <b>Sara</b>	Last name <b>Phlox</b>	OMB No. 1545-0074 <b>Your social security number</b> <b>4 0 0 0 0 1 0 0 4</b>
If a joint return, spouse's first name and initial	Last name	<b>Spouse's social security number</b>

Home address (number and street). If you have a P.O. box, see instructions.  
**222 Sassafra St** Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).  
**Tiptop, VA 24630**

Foreign country name Foreign province/county Foreign postal code

**Presidential Election Campaign**  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  You  Spouse

**Filing status** Check only one box.

1  Single  
 2  Married filing jointly (even if only one had income)  
 3  Married filing separately. Enter spouse's SSN above and full name here. ▶  
 4  Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶  
 5  Qualifying widow(er) with dependent child (see instructions)

**Exemptions**

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

b  **Spouse**

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)	No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions)
Samantha	Phlox	400-00-1057	daughter	<input checked="" type="checkbox"/>	<b>2</b>
Sol	Phlox	400-00-1058	son	<input checked="" type="checkbox"/>	
				<input type="checkbox"/>	<b>Dependents on 6c not entered above</b>
				<input type="checkbox"/>	
				<input type="checkbox"/>	

d Total number of exemptions claimed. **3**

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2. **7**

8a **Taxable** interest. Attach Schedule B if required. **8a 66**

b **Tax-exempt** interest. **Do not** include on line 8a. **8b**

9a Ordinary dividends. Attach Schedule B if required. **9a**

b Qualified dividends (see instructions). **9b**

10 Capital gain distributions (see instructions). **10**

11a IRA distributions. <b>11a</b>	11b Taxable amount (see instructions). <b>11b</b>
12a Pensions and annuities. <b>12a</b>	12b Taxable amount (see instructions). <b>12b</b>

13 Unemployment compensation and Alaska Permanent Fund dividends. **13**

14a Social security benefits. <b>14a</b>	14b Taxable amount (see instructions). <b>14b</b>
--	---

15 Add lines 7 through 14b (far right column). This is your **total income.** ▶ **15**

**Adjusted gross income**

16 Educator expenses (see instructions). <b>16</b>	<b>250</b>
17 IRA deduction (see instructions). <b>17</b>	<b>1200</b>
18 Student loan interest deduction (see instructions). <b>18</b>	
19 Tuition and fees. Attach Form 8917. <b>19</b>	
20 Add lines 16 through 19. These are your <b>total adjustments.</b> <b>20</b>	
21 Subtract line 20 from line 15. This is your <b>adjusted gross income.</b> ▶ <b>21</b>	

<b>Tax, credits, and payments</b>	<b>22</b> Enter the amount from line 21 (adjusted gross income).	22		
	<b>23a</b> Check <input type="checkbox"/> <b>You</b> were born before January 2, 1947, <input type="checkbox"/> <b>Blind</b> if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1947, <input type="checkbox"/> <b>Blind</b> } <b>Total boxes checked</b> ▶ 23a <input type="checkbox"/>			
	<b>b</b> If you are married filing separately and your spouse itemizes deductions, and check here ▶ 23b <input type="checkbox"/>	23b	<input type="checkbox"/>	
<b>Standard Deduction for—</b> • People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$5,800 Married filing jointly or Qualifying widow(er), \$11,600 Head of household, \$8,500	<b>24</b> Enter your <b>standard deduction</b> .	24		
	<b>25</b> Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25		
	<b>26 Exemptions.</b> Multiply \$3,700 by the number on line 6d.	26		
	<b>27</b> Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-.	27		
	<b>This is your taxable income.</b> ▶		27	
	<b>28 Tax</b> , including any alternative minimum tax (see instructions).	28		
	<b>29</b> Credit for child and dependent care expenses. Attach Form 2441.	29		
	<b>30</b> Credit for the elderly or the disabled. Attach Schedule R.	30		
	<b>31</b> Education credits from Form 8863, line 23.	31		
	<b>32</b> Retirement savings contributions credit. Attach Form 8880.	32		
	<b>33</b> Child tax credit (see instructions).	33		
	<b>34</b> Add lines 29 through 33. These are your <b>total credits</b> .	34		
	<b>35</b> Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your <b>total tax</b> .	35		
	<b>36</b> Federal income tax withheld from Forms W-2 and 1099.	36		
	<b>37</b> 2011 estimated tax payments and amount applied from 2010 return.	37		
If you have a qualifying child, attach Schedule EIC.	<b>38a Earned income credit (EIC).</b>	38a		
	<b>b</b> Nontaxable combat pay election.	38b		
	<b>39</b> Additional child tax credit. Attach Form 8812.	39		
	<b>40</b> American opportunity credit from Form 8863, line 14.	40		
	<b>41</b> Add lines 36, 37, 38a, 39, and 40. These are your <b>total payments</b> .	41		

<b>Refund</b>	<b>42</b> If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you <b>overpaid</b> .	42	
	<b>43a</b> Amount of line 42 you want <b>refunded to you</b> . If Form 8888 is attached, check here ▶ <input type="checkbox"/> 43a	43a	<input type="checkbox"/>
	▶ <b>b</b> Routing number <input type="text"/> ▶ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	▶ <b>d</b> Account number <input type="text"/>		
	<b>44</b> Amount of line 42 you want <b>applied to your 2012 estimated tax</b> .	44	

<b>Amount you owe</b>	<b>45</b> <b>Amount you owe</b> . Subtract line 41 from line 35. For details on how to pay, see instructions.	45	
	<b>46</b> Estimated tax penalty (see instructions).	46	

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

Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶
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**Sign here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	

**Paid preparer use only**

Print/type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's address ▶		Firm's EIN ▶	Phone no.

<b>a</b> Employee's social security number 400-00-1004		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 69-0000001				<b>1</b> Wages, tips, other compensation 39495.00		<b>2</b> Federal income tax withheld 4828.00			
<b>c</b> Employer's name, address, and ZIP code Tombiggee River School District 939 Sassafras St Tiptop, VA 24630				<b>3</b> Social security wages 39495.00		<b>4</b> Social security tax withheld 1659.00			
				<b>5</b> Medicare wages and tips 39495.00		<b>6</b> Medicare tax withheld 573.00			
				<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number ASP0010304				<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial Last name Suff. Sara Phlox 222 Sassafras St Tiptop, VA 24630				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C C C D E			
				<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b> C C C D E			
				<b>14</b> Other		<b>12c</b> C C C D E			
						<b>12d</b> C C C D E			
<b>f</b> Employee's address and ZIP code									
<b>15</b> State VA	Employer's state ID number 69-0000003	<b>16</b> State wages, tips, etc. 39495.00	<b>17</b> State income tax 2100.00	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name			

Form **W-2** Wage and Tax Statement

2011

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.

Form **2441**

**Child and Dependent Care Expenses**

1040  
1040A  
1040NR

OMB No. 1545-0074

**2011**

Attachment Sequence No. **21**

Department of the Treasury  
Internal Revenue Service (99)

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

▶ **See separate instructions.**

2441

Name(s) shown on return

**Sara Phlox**

Your social security number

**400-00-1004**

**Part I Persons or Organizations Who Provided the Care—You must complete this part.**  
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	See Summary Page For Information			4000

Did you receive dependent care benefits?  **No** → Complete only Part II below.  
 **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.

**Part II Credit for Child and Dependent Care Expenses**

**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2011 for the person listed in column (a)
First	Last		
Samantha	Phlox	400-00-1057	2000
Sol	Phlox	400-00-1058	2000

<b>3</b>	Add the amounts in column (c) of line 2. <b>Do not</b> 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	<b>3</b>																																																													
<b>4</b>	Enter your <b>earned income</b> . See instructions	<b>4</b>																																																													
<b>5</b>	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4	<b>5</b>																																																													
<b>6</b>	Enter the <b>smallest</b> of line 3, 4, or 5	<b>6</b>																																																													
<b>7</b>	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.	<b>7</b>																																																													
<b>8</b>	Enter on line 8 the decimal amount shown below that applies to the amount on line 7																																																														
	<table border="0"> <tr> <td colspan="3"><b>If line 7 is:</b></td> <td colspan="3"><b>If line 7 is:</b></td> </tr> <tr> <td><b>Over</b></td> <td><b>But not over</b></td> <td><b>Decimal amount is</b></td> <td><b>Over</b></td> <td><b>But not over</b></td> <td><b>Decimal amount is</b></td> </tr> <tr> <td>\$0—15,000</td> <td></td> <td>.35</td> <td>\$29,000—31,000</td> <td></td> <td>.27</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td>.34</td> <td>31,000—33,000</td> <td></td> <td>.26</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td>.33</td> <td>33,000—35,000</td> <td></td> <td>.25</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td>.32</td> <td>35,000—37,000</td> <td></td> <td>.24</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td>.31</td> <td>37,000—39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td>.30</td> <td>39,000—41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td>.29</td> <td>41,000—43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td>.28</td> <td>43,000—No limit</td> <td></td> <td>.20</td> </tr> </table>	<b>If line 7 is:</b>			<b>If line 7 is:</b>			<b>Over</b>	<b>But not over</b>	<b>Decimal amount is</b>	<b>Over</b>	<b>But not over</b>	<b>Decimal amount is</b>	\$0—15,000		.35	\$29,000—31,000		.27	15,000—17,000		.34	31,000—33,000		.26	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	43,000—No limit		.20	<b>8</b>	X .
<b>If line 7 is:</b>			<b>If line 7 is:</b>																																																												
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27,000—29,000		.28	43,000—No limit		.20																																																										
<b>9</b>	Multiply line 6 by the decimal amount on line 8. If you paid 2010 expenses in 2011, see the instructions	<b>9</b>																																																													
<b>10</b>	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.	<b>10</b>																																																													
<b>11</b>	<b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46	<b>11</b>																																																													

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

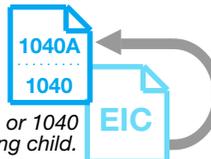
Cat. No. 11862M

Form **2441** (2011)

**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)

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

Name(s) shown on return

Sara Phlox

Your social security number

400-00-1004

**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.

**Qualifying Child Information**

**Child 1**

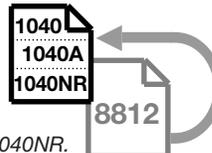
**Child 2**

**Child 3**

	Child 1	Child 2	Child 3
<b>1 Child's name</b> If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name: Samantha Last name: Phlox	First name: Sol Last name: Phlox	First name: Last name:
<b>2 Child's SSN</b> 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	
<b>3 Child's year of birth</b>	Year 2 0 0 5 <i>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.</i>	Year 2 0 0 7 <i>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.</i>	Year _____ <i>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.</i>
<b>4 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)?	<input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>	<input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2011?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue. The child is not a qualifying child.</i>
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	daughter	son	
<b>6 Number of months child lived with you in the United States during 2011</b>  • 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."	12 months <i>Do not enter more than 12 months.</i>	12 months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>

Form **8812**

### Additional Child Tax Credit



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

**Sara Phlox**

**400-00-1004**

#### Part I 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).
  - 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 . . . . .
  - 4a** Earned income (see instructions on back) . . . . . **4a**
  - b** Nontaxable combat pay (see instructions on back) . . . . . **4b** **0**
  - 5** Is the amount on line 4a more than \$3,000?  
 **No.** Leave line 5 blank and enter -0- on line 6.  
 **Yes.** Subtract \$3,000 from the amount on line 4a. Enter the result . . . . . **5**
  - 6** 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.

<b>1</b>	<b>2000</b>
<b>2</b>	
<b>3</b>	
<b>4a</b>	
<b>4b</b>	<b>0</b>
<b>5</b>	
<b>6</b>	
<b>7</b>	
<b>8</b>	
<b>9</b>	
<b>10</b>	
<b>11</b>	
<b>12</b>	

DRAFT AS OF  
May 10, 2011

#### Part II Certain Filers Who Have Three or More Qualifying Children

- 7** 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**
- 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-.
- 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 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 from line 9. If zero or less, enter -0- . . . . . **11**
- 12** Enter the **larger** of line 6 or line 11 . . . . . **12**  
**Next,** enter the **smaller** of line 3 or line 12 on line 13.

<b>7</b>	
<b>8</b>	
<b>9</b>	
<b>10</b>	
<b>11</b>	
<b>12</b>	

#### Part III Additional Child Tax Credit

- 13 This is your additional child tax credit** . . . . . **13**

Enter this amount on  
Form 1040, line 65,  
Form 1040A, line 42, or  
Form 1040NR, line 62.



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

OMB No. 1545-0074

**2011**  
 Attachment  
 Sequence No. **50**

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

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.*

**Part I American Opportunity Credit**

**Caution:** You cannot take the American opportunity credit for more than 4 tax years for the same student.

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.	(d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0-.	(e) Multiply the amount in column (d) by 25% (.25)	(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).
2	Tentative American opportunity credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for a different student, go to Part II; otherwise, go to Part III . . . . . ▶					2

**Part II Lifetime Learning Credit**

**Caution:** You cannot take the American opportunity credit and the lifetime learning credit for the same student in the same year.

3	(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)
	Sara Phlox	400-00-1004	400
4	Add the amounts on line 3, column (c), and enter the total . . . . .		4
5	Enter the smaller of line 4 or \$10,000 . . . . .		5
6	Tentative lifetime learning credit. Multiply line 5 by 20% (.20). If you have an entry on line 2, go to Part III; otherwise go to Part IV . . . . .		6

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

Cat. No. 25379M

Form **8863** (2011)

**Part III Refundable American Opportunity Credit**

<b>7</b>	Enter the amount from line 2 . . . . .			<b>7</b>	
<b>8</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . . . .	<b>8</b>			
<b>9</b>	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 . . . . .	<b>9</b>			
<b>10</b>	Subtract line 9 from line 8. If zero or less, <b>stop</b> ; you cannot take any education credit . . . . .	<b>10</b>			
<b>11</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>11</b>			
<b>12</b>	If line 10 is: <ul style="list-style-type: none"> <li>• Equal to or more than line 11, enter 1.000 on line 12 . . . . .</li> <li>• Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) . . . . .</li> </ul>			<b>12</b>	.
<b>13</b>	Multiply line 7 by line 12. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions on page 4 of the instructions, you <b>cannot</b> take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box . . . . . <input type="checkbox"/>			<b>13</b>	
<b>14</b>	<b>Refundable American opportunity credit.</b> Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 15 below . . . . .			<b>14</b>	

**Part IV Nonrefundable Education Credits**

<b>15</b>	Subtract line 14 from line 13 . . . . .			<b>15</b>	
<b>16</b>	Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions) . . . . .			<b>16</b>	
<b>17</b>	Enter: \$120,000 if married filing jointly; \$60,000 if single, head of household, or qualifying widow(er) . . . . .	<b>17</b>			
<b>18</b>	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 . . . . .	<b>18</b>			
<b>19</b>	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22 . . . . .	<b>19</b>			
<b>20</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>20</b>			
<b>21</b>	If line 19 is: <ul style="list-style-type: none"> <li>• Equal to or more than line 20, enter 1.000 on line 21 and go to line 22</li> <li>• Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places) . . . . .</li> </ul>			<b>21</b>	.
<b>22</b>	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►			<b>22</b>	
<b>23</b>	<b>Nonrefundable education credits.</b> 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 . . . . .			<b>23</b>	

\*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

Form **8880**

**Credit for Qualified Retirement Savings Contributions**

OMB No. 1545-0074

**2011**

Department of the Treasury  
Internal Revenue Service

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

▶ See instructions on back.

Attachment  
Sequence No. **54**

Name(s) shown on return

Your social security number

**Sara Phlox**

**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).

- Traditional and Roth IRA contributions for 2011. **Do not** include rollover contributions . . . . .
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2011 (see instructions) . . . . .
- Add lines 1 and 2 . . . . .
- Certain distributions received **after** 2008 and **before** the due date (including extensions) of your 2011 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception . . . . .
- Subtract line 4 from line 3. If zero or less, enter -0- . . . . .
- In each column, enter the **smaller** of line 5 or \$2,000 . . . . .
- Add the amounts on line 6. If zero, **stop**; you cannot take this credit . . . . .
- Enter the amount from Form 1040, line 38\*; Form 1040A, line 22; or Form 1040NR, line 37 . . . . .
- Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
1	1200	
2	0	
3		
4	0	
5		
6		
7		
8		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$17,000	.5	.5	.5
\$17,000	\$18,250	.5	.5	.2
\$18,250	\$25,500	.5	.5	.1
\$25,500	\$27,375	.5	.2	.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

**Note:** If line 9 is zero, **stop**; you cannot take this credit.

- Multiply line 7 by line 9 . . . . .
- Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44 . . . . .
- 1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 22. }  
**1040A filers:** Enter the total of your credits from lines 29 through 31. }  
**1040NR filers:** Enter the total of your credits from lines 45 and 46. }
- Subtract line 12 from line 11. If zero, **stop**; you cannot take this credit . . . . .
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47 . . . . .

9		X .
10		
11		
12		
13		
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

Department of the Treasury—Internal Revenue Service

Form  
**1040EZ**

**Income Tax Return for Single and  
Joint Filers With No Dependents** (99)

**2011**

OMB No. 1545-0074

Your first name and initial <b>VANCE</b>	Last name <b>AMBROSIA</b>	<b>Your social security number</b> 4 0 0 0 1 0 0 5
If a joint return, spouse's first name and initial <b>JANE</b>	Last name <b>AMBROSIA</b>	<b>Spouse's social security number</b> 4 0 0 0 1 0 6 0
Home address (number and street). If you have a P.O. box, see instructions. <b>511 SEQUOIA ST</b>		Apt. no. <b>▲</b> Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, complete space below (see instructions). <b>MILO ME 04463</b>		<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/county	

<b>Income</b>  Attach Form(s) W-2 here.  Enclose, but do not attach, any payment.	<b>1</b> Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	
	<b>2</b> Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2	0
	<b>3</b> Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	
	<b>4</b> Add lines 1, 2, and 3. This is your <b>adjusted gross income</b> .	4	
	<b>5</b> 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. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$9,500 if <b>single</b> ; \$19,000 if <b>married filing jointly</b> . See back for explanation.	5	
	<b>6</b> Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your <b>taxable income</b> .	6	
	<b>7</b> Federal income tax withheld from Form(s) W-2 and 1099.	7	
	<b>8a</b> <b>Earned income credit (EIC)</b> (see instructions).	8a	
	<b>b</b> Nontaxable combat pay election. <b>8b</b>		
	<b>9</b> Add lines 7 and 8a. These are your <b>total payments and credits</b> .	9	
<b>10</b> <b>Tax</b> . Use the amount on <b>line 6 above</b> to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10		
<b>11a</b> If line 9 is larger than line 10, subtract line 9 from line 10. This is your <b>refund</b> . If Form 8888 is attached, check here <input type="checkbox"/>	11a		
<b>b</b> Routing number <input type="text"/>	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>d</b> Account number <input type="text"/>			
<b>12</b> If line 10 is larger than line 9, subtract line 9 from line 10. This is the <b>amount you owe</b> . For details on how to pay, see instructions.	12		

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS (see instructions)?  **Yes**. Complete below.  **No**

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

**Sign Here** Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See page 6. Keep a copy for your records.	Your signature	Date	Your occupation	Daytime phone number
	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN		Phone no.	
Firm's address				

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2011)

<b>a</b> Employee's social security number 400-00-1005		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 69-000022				<b>1</b> Wages, tips, other compensation 7417.00		<b>2</b> Federal income tax withheld 433.00			
<b>c</b> Employer's name, address, and ZIP code BILBO CREEK INC 776 SEQUOIA ST MILO ME 04463				<b>3</b> Social security wages 7417.00		<b>4</b> Social security tax withheld 312.00			
				<b>5</b> Medicare wages and tips 7417.00		<b>6</b> Medicare tax withheld 108.00			
				<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial      Last name      Suff.  VANCE AMBROSIA 511 SEQUOIA ST MILO ME 04463				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C C C D E			
				<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b> C C C D E			
				<b>14</b> Other		<b>12c</b> C C C D E			
						<b>12d</b> C C C D E			
<b>f</b> Employee's address and ZIP code									
<b>15</b> State ME	Employer's state ID number 69-0000033	<b>16</b> State wages, tips, etc. 7417.00	<b>17</b> State income tax 211.00	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name			

Form **W-2** Wage and Tax Statement

2011

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.

<b>a</b> Employee's social security number 400-00-1060		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 69-0000023				<b>1</b> Wages, tips, other compensation 2,551.00		<b>2</b> Federal income tax withheld 0			
<b>c</b> Employer's name, address, and ZIP code MILO MANUFACTURING 222 SEQUOIA ST MILO ME 04463				<b>3</b> Social security wages 2,551.00		<b>4</b> Social security tax withheld 107.00			
				<b>5</b> Medicare wages and tips 2,551.00		<b>6</b> Medicare tax withheld 37.00			
				<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial JANE AMBROSIA		Last name MILO		Suff. ME		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12	
511 SEQUOIA ST MILO ME 04463						<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b>	
						<b>14</b> Other		<b>12c</b>	
								<b>12d</b>	
<b>f</b> Employee's address and ZIP code									
<b>15</b> State ME	Employer's state ID number 69-0000044	<b>16</b> State wages, tips, etc. 2551.00	<b>17</b> State income tax 51.00	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name			

Form **W-2** Wage and Tax Statement

2011

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**

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

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## 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.

Form 1040

Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return

2011

OMB No. 1545-0074

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

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20 See separate instructions.

Your first name and initial Rachel Last name Peony Your social security number 4 0 0 0 0 1 0 3 1

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. 123 Juniper St Apt. no. Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Arcadia FL 34269 Presidential Election Campaign

Foreign country name Foreign province/county Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status 1 Single 2 Married filing jointly 3 Married filing separately 4 Head of household 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself 6b Spouse 6c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if child under age 17 qualifying for child tax credit (see page 15) Boxes checked on 6a and 6b 1 No. of children on 6c who: lived with you did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above 1

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 8a Taxable interest. Attach Schedule B if required 8a b Tax-exempt interest. Do not include on line 8a 8b 9a Ordinary dividends. Attach Schedule B if required 9a b Qualified dividends 9b 10 Taxable refunds, credits, or offsets of state and local income taxes 10 11 Alimony received 11 12 Business income or (loss). Attach Schedule C or C-EZ 12 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13 631 14 Other gains or (losses). Attach Form 4797 14 15a IRA distributions 15a b Taxable amount 15b 16a Pensions and annuities 16a b Taxable amount 16b 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 18 Farm income or (loss). Attach Schedule F 18 19 Unemployment compensation 19 5655 20a Social security benefits 20a b Taxable amount 20b 21 Other income. List type and amount 21 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22

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

Tax and Credits

**38** Amount from line 37 (adjusted gross income) **38**

**39a** Check  **You** were born before January 2, 1947,  **Blind.** } **Total boxes**  
 if:  **Spouse** was born before January 2, 1947,  **Blind.** } **checked** ▶ **39a**

**b** If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b**

**40** **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) **40**

**41** Subtract line 40 from line 38 **41**

**42** **Exemptions.** Multiply \$3,700 by the number on line 6d. **42**

**43** **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43**

**44** **Tax** (see instructions). Check if any from: **a**  Form(s) 8814 **b**  Form 4972 **c**  962 election **44**

**45** **Alternative minimum tax** (see instructions). Attach Form 6251 **45**

**46** Add lines 44 and 45 ▶ **46**

<b>47</b> Foreign tax credit. Attach Form 1116 if required	<b>47</b>		
<b>48</b> Credit for child and dependent care expenses. Attach Form 2441	<b>48</b>		
<b>49</b> Education credits from Form 8863, line 23	<b>49</b>		
<b>50</b> Retirement savings contributions credit. Attach Form 8880	<b>50</b>		
<b>51</b> Child tax credit (see instructions)	<b>51</b>		
<b>52</b> Residential energy credits. Attach Form 5695	<b>52</b>		
<b>53</b> Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>53</b>		

**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 Taxes

**56** Self-employment tax. Attach Schedule SE **56**

**57** Unreported social security and Medicare tax from Form: **a**  4137 **b**  8919 **57**

**58** Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **58**

**59a**  Household employment taxes from Schedule H **59a**

**b**  First-time homebuyer credit repayment. Attach Form 5405 if required **59b**

**60** Other taxes. List code(s) from instructions **60**

**61** Add lines 55 through 60. This is your **total tax** ▶ **61**

Payments

**62** Federal income tax withheld from Forms W-2 and 1099 **62**

**63** 2011 estimated tax payments and amount applied from 2010 return **63**

**64a** **Earned income credit (EIC)** **64a**

**b** Nontaxable combat pay election **64b**

**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 **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 **total payments** ▶ **72**

Refund

**73** If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** **73**

**74a** Amount of line 73 you want **refunded to you**. If Form 8888 is attached, check here ▶  **74a**

**b** Routing number ▶ **c** Type:  Checking  Savings

**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**

**77** Estimated tax penalty (see instructions) **77**

Third Party Designee

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

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

Sign Here

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

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	

Paid Preparer Use Only

Print/Type preparer's name <b>Cecil Orchid</b>	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN <b>P0000001</b>
Firm's name ▶ <b>Orchid Tax</b>	Firm's EIN ▶ <b>69</b>	<b>000001</b>		
Firm's address ▶ <b>765 Juniper St Arcadia FL 34269</b>	Phone no.	<b>800) 555-3636</b>		

<b>a</b> Employee's social security number <b>400-00-1031</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN)				<b>1</b> Wages, tips, other compensation <b>49,464.00</b>		<b>2</b> Federal income tax withheld <b>7,139.00</b>			
<b>c</b> Employer's name, address, and ZIP code Juniper Auto Sales 456 Juniper St Arcadia, FL 34269				<b>3</b> Social security wages <b>49,464.00</b>		<b>4</b> Social security tax withheld <b>2,077.00</b>			
				<b>5</b> Medicare wages and tips <b>49,464.00</b>		<b>6</b> Medicare tax withheld <b>717.00</b>			
				<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial		Last name		Suff.		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12	
Rachel Peony 123 Juniper St Arcadia, FL 34269						<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b>	
						<b>14</b> Other		<b>12c</b>	
								<b>12d</b>	
<b>f</b> Employee's address and ZIP code									
<b>15</b> State	Employer's state ID number		<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax		<b>20</b> Locality name	
	69-000022								

Form **W-2** Wage and Tax Statement

**2011**

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).**

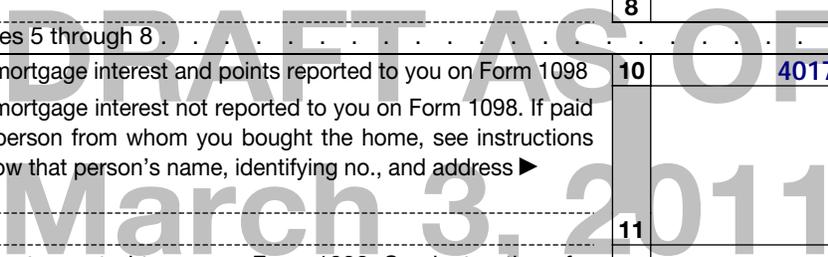
Name(s) shown on Form 1040

Your social security number

**Rachel Peony**

**400-00-1031**

<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others.			
	<b>1</b>	Medical and dental expenses (see instructions) . . . . .	<b>1</b>	<b>0</b>
	<b>2</b>	Enter amount from Form 1040, line 38 <b>2</b> . . . . .		
	<b>3</b>	Multiply line 2 by 7.5% (.075) . . . . .	<b>3</b>	
	<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . .	<b>4</b>	
<b>Taxes You Paid</b>	<b>5</b> State and local (check only one box):			
	<b>a</b>	<input type="checkbox"/> Income taxes, or	<b>5</b>	<b>656</b>
	<b>b</b>	<input type="checkbox"/> General sales taxes		
	<b>6</b>	Real estate taxes (see instructions) . . . . .	<b>6</b>	<b>1441</b>
	<b>7</b>	Personal property taxes . . . . .	<b>7</b>	
	<b>8</b>	Other taxes. List type and amount ▶	<b>8</b>	
	-----			
	<b>9</b>	Add lines 5 through 8 . . . . .	<b>9</b>	
	<b>Interest You Paid</b>	<b>10</b>	Home mortgage interest and points reported to you on Form 1098	<b>10</b>
<b>11</b>		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 ▶	<b>11</b>	
-----				
<b>12</b>		Points not reported to you on Form 1098. See instructions for special rules . . . . .	<b>12</b>	
<b>13</b>		Mortgage insurance premiums (see instructions) . . . . .	<b>13</b>	
<b>14</b>		Investment interest. Attach Form 4952 if required. (See instructions.)	<b>14</b>	
<b>15</b>		Add lines 10 through 14 . . . . .	<b>15</b>	
<b>Gifts to Charity</b>	<b>16</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	<b>16</b>	<b>120</b>
	<b>17</b>	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 . . . . .	<b>17</b>	
	<b>18</b>	Carryover from prior year . . . . .	<b>18</b>	
	<b>19</b>	Add lines 16 through 18 . . . . .	<b>19</b>	
<b>Casualty and Theft Losses</b>	<b>20</b>	Casualty or theft loss(es). Attach Form 4684. (See instructions.) . . . . .	<b>20</b>	
<b>Job Expenses and Certain Miscellaneous Deductions</b>	<b>21</b>	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	<b>21</b>	
	<b>22</b>	Tax preparation fees . . . . .	<b>22</b>	
	<b>23</b>	Other expenses—investment, safe deposit box, etc. List type and amount ▶	<b>23</b>	
	-----			
	<b>24</b>	Add lines 21 through 23 . . . . .	<b>24</b>	
	<b>25</b>	Enter amount from Form 1040, line 38 <b>25</b> . . . . .	<b>25</b>	
	<b>26</b>	Multiply line 25 by 2% (.02) . . . . .	<b>26</b>	
<b>27</b>	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- . . . . .	<b>27</b>		
<b>Other Miscellaneous Deductions</b>	<b>28</b>	Other—from list in instructions. List type and amount ▶	<b>28</b>	
-----				
<b>Total Itemized Deductions</b>	<b>29</b>	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 . . . . .	<b>29</b>	
	<b>30</b>	If you elect to itemize deductions even though they are less than your standard deduction, check here . . . . .		<input type="checkbox"/>



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

**Interest and Ordinary Dividends**

OMB No. 1545-0074

**2011**  
Attachment  
Sequence No. **08**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040A or 1040.**

▶ **See instructions on back.**

Name(s) shown on return

**RACHEL PEONY**

Your social security number

**400-00-1031**

**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**

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

**Note.** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

**2** Add the amounts on line 1 . . . . .  
**3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . .  
**4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a . . . . . ▶

**Note.** If line 4 is over \$1,500, you must complete Part III.

**Part II**

**5** List name of payer ▶

**Ordinary Dividends**

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

**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 . . . . . ▶

**Note.** If line 6 is over \$1,500, you must complete Part III.

**Part III**  
**Foreign Accounts and Trusts**

(See instructions on back.)

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

**7a** At any time during 2011, did you have a financial interest in or signature authority (or other authority that is comparable to signature authority) over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions on back for exceptions and filing requirements for Form TD F 90-22.1 . . . . .

**b** If "Yes," enter the name of the foreign country ▶

**8** During 2011, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back . . . . .

Amount	
1	1544
2	
3	
4	

Amount	
5	
6	

Yes	No
	✓
	✓

# Installment Agreement Request

OMB No. 1545-0074

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

**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.

This request is for Form(s) (for example, Form 1040) ▶ and for tax year(s) (for example, 2010 and 2011) ▶ **2011**

<b>1</b> Your first name and initial <b>Rachel</b>	Last name <b>Peony</b>	Your social security number <b>400-00-1031</b>
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Current address (number and street). If you have a P.O. box and no home delivery, enter your box number. Apt. number

**123 Juniper St**

City, town or post office, state, and ZIP code. If a foreign address, enter city, province or state, and country. Follow the country's practice for entering the postal code.

**Arcadia FL 34269**

**2** If this address is new since you filed your last tax return, check here

<b>3</b> <b>800-555-1218</b> Your home phone number	<b>6pm</b> Best time for us to call
<b>4</b> <b>800-555-2424</b> Your work phone number	<b>10am</b> Best time for us to call

<b>5</b> Name of your bank or other financial institution: <b>Bank of Arcadia</b> Address <b>789 Juniper St</b> City, state, and ZIP code <b>Arcadia FL 34269</b>	<b>6</b> Your employer's name: <b>Juniper Auto Sales</b> Address <b>456 Juniper St</b> City, state, and ZIP code <b>Arcadia FL 34269</b>
--	---

<b>7</b> Enter the total amount you owe as shown on your tax return(s) (or notice(s))	<b>7</b>	<b>762</b>	
<b>8</b> Enter the amount of any payment you are making with your tax return(s) (or notice(s)). See instructions	<b>8</b>	<b>0</b>	
<b>9</b> Enter the amount you can pay each month. <b>Make your payments as large as possible to limit interest and penalty charges.</b> The charges will continue until you pay in full	<b>9</b>	<b>100</b>	
<b>10</b> Enter the day you want to make your payment each month. <b>Do not</b> enter a day later than the 28th ▶		<b>15th</b>	

**11** If you want to make your payments by electronic funds withdrawal from your checking account, see the instructions and fill in lines 11a and 11b. This is the most convenient way to make your payments and it will ensure that they are made on time.

▶ **a** Routing number 

0	1	2	4	5	6	7	7	8
---	---	---	---	---	---	---	---	---

▶ **b** Account number 

4	0	5	2	5	3	7	6												
---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--	--	--

I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH electronic funds withdrawal entry to the financial institution account indicated for payments of my federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke payment, I must contact the U.S. Treasury Financial Agent at **1-800-829-1040** no later than 10 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments.

Your signature	Date	Spouse's signature. If a joint return, <b>both</b> must sign.	Date
----------------	------	---	------

## General Instructions

Section references are to the Internal Revenue Code.

### Purpose of Form

Use Form 9465 to request a monthly installment plan if you cannot pay the full amount you owe shown on your tax return (or on a notice we sent you). Generally, you can have up to 60 months to pay. In certain circumstances, you can have longer to pay or your agreement can be approved for an amount that is less than the amount of tax you owe. However, before requesting an installment agreement, you should consider other less costly alternatives, such as getting a bank loan or using available credit on a credit card. If you have any questions about this request, call 1-800-829-1040.

Do not use Form 9465 if:

- 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 Businesses.

- You can pay the full amount you owe within 120 days (see page 2), or
  - You want to request an online payment agreement. See *Applying online for a payment agreement* on page 2.
- Guaranteed installment agreement.** Your request for an installment agreement cannot be turned down if the tax you owe is not more than \$10,000 and all three of the following apply.
- During the past 5 tax years, you (and your spouse if filing a joint return) have timely filed all income tax returns and paid any income tax due, and have not entered into an installment agreement for payment of income tax.
  - The IRS determines that you cannot pay the tax owed in full when it is due and you give the IRS any information needed to make that determination.
  - 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

Form **1040**

Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return**

**2011**

OMB No. 1545-0074

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

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning \_\_\_\_\_, 2011, ending \_\_\_\_\_, 20

Your first name and initial: **Sue** Last name: **Magnolia** Your social security number: **4 0 0 0 0 1 0 3 2**

If a joint return, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. **2030 Pecan St** Apt. no. \_\_\_\_\_

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Monroe, LA 71201**

Foreign country name \_\_\_\_\_ Foreign province/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

**Presidential Election Campaign**  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  **You**  **Spouse**

**Filing Status**

1  Single  
 2  Married filing jointly (even if only one had income)  
 3  Married filing separately. Enter spouse's SSN above and full name here. ▶ \_\_\_\_\_  
 4  Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ \_\_\_\_\_  
 5  Qualifying widow(er) with dependent child

Check only one box.

**Exemptions**

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

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

**c Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see page 15)
Jane Wood		4 0 0 0 0 1 0 5 0	daughter	<input type="checkbox"/>
Justin Wood		4 0 0 0 0 1 0 5 1	grandson	<input checked="" type="checkbox"/>
Michael Magnolia		4 0 0 0 0 1 0 5 2	brother	<input type="checkbox"/>
Lisa Salty		4 0 0 0 0 1 0 5 3	niece	<input checked="" type="checkbox"/>

If more than four dependents, see instructions and check here

**Dependents on 6c not entered above** \_\_\_\_\_

**Add numbers on lines above** **5**

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7**

8a **Taxable** interest. Attach Schedule B if required **8a**

b **Tax-exempt** interest. **Do not** include on line 8a **8b**

9a Ordinary dividends. Attach Schedule B if required **9a**

b Qualified dividends **9b**

10 Taxable refunds, credits, or offsets of state and local income taxes **10**

11 Alimony received **11**

12 Business income or (loss). Attach Schedule C or C-EZ **12**

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here  **13**

14 Other gains or (losses). Attach Form 4797 **14**

15a IRA distributions **15a** **b Taxable amount** **15b**

16a Pensions and annuities **16a** **b Taxable amount** **16b**

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17**

18 Farm income or (loss). Attach Schedule F **18**

19 Unemployment compensation **19**

20a Social security benefits **20a** **b Taxable amount** **20b**

21 Other income. List type and amount \_\_\_\_\_ **21**

22 Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶ **22**

**Adjusted Gross Income**

23 Educator expenses **23**

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ **24**

25 Health savings account deduction. Attach Form 8889 **25**

26 Moving expenses. Attach Form 3903 **26**

27 Deductible part of self-employment tax. Attach Schedule SE **27**

28 Self-employed SEP, SIMPLE, and qualified plans **28**

29 Self-employed health insurance deduction **29**

30 Penalty on early withdrawal of savings **30**

31a Alimony paid **b Recipient's SSN** ▶ \_\_\_\_\_ **31a**

32 IRA deduction **32**

33 Student loan interest deduction **33** **300**

34 Tuition and fees. Attach Form 8917 **34**

35 Domestic production activities deduction. Attach Form 8903 **35**

36 Add lines 23 through 35 **36**

37 Subtract line 36 from line 22. This is your **adjusted gross income** ▶ **37**

Tax and Credits

**38** Amount from line 37 (adjusted gross income) **38**

**39a** Check  You were born before January 2, 1947,  Blind. } Total boxes  
if:  Spouse was born before January 2, 1947,  Blind. } checked **▶ 39a**

**b** If your spouse itemizes on a separate return or you were a dual-status alien, check here **▶ 39b**

**40** Itemized deductions (from Schedule A) or your standard deduction (see left margin) **40**

**41** Subtract line 40 from line 38 **41**

**42** Exemptions. Multiply \$3,700 by the number on line 6d. **42**

**43** Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43**

**44** Tax (see instructions). Check if any from: **a**  Form(s) 8814 **b**  Form 4972 **c**  962 election **44**

**45** Alternative minimum tax (see instructions). Attach Form 6251 **45**

**46** Add lines 44 and 45 **▶ 46**

<b>47</b> Foreign tax credit. Attach Form 1116 if required	<b>47</b>		
<b>48</b> Credit for child and dependent care expenses. Attach Form 2441	<b>48</b>		
<b>49</b> Education credits from Form 8863, line 23	<b>49</b>		
<b>50</b> Retirement savings contributions credit. Attach Form 8880	<b>50</b>		
<b>51</b> Child tax credit (see instructions)	<b>51</b>		
<b>52</b> Residential energy credits. Attach Form 5695	<b>52</b>		
<b>53</b> Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>53</b>		

**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 Taxes

**56** Self-employment tax. Attach Schedule SE **56**

**57** Unreported social security and Medicare tax from Form: **a**  4137 **b**  8919 **57**

**58** Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **58**

**59a**  Household employment taxes from Schedule H **59a**

**b**  First-time homebuyer credit repayment. Attach Form 5405 if required **59b**

**60** Other taxes. List code(s) from instructions **60**

**61** Add lines 55 through 60. This is your total tax **▶ 61**

Payments

**62** Federal income tax withheld from Forms W-2 and 1099 **62**

**63** 2011 estimated tax payments and amount applied from 2010 return **63**

**64a** Earned income credit (EIC) **64a**

**b** Nontaxable combat pay election **64b**

**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 **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 total payments **▶ 72**

Refund

**73** If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid **73**

**74a** Amount of line 73 you want refunded to you. If Form 8888 is attached, check here  **74a**

**b** Routing number  **c** Type:  Checking  Savings

**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**

**77** Estimated tax penalty (see instructions) **77**

Third Party Designee

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

Designee's name **▶ Mark Magnolia** Phone no. **▶ 800-555-3651** Personal identification number (PIN) **▶ 8 2 3 1 6**

Sign Here

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

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer Use Only

Print/Type preparer's name <b>Cecil Orchid</b>	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN <b>P0000001</b>
Firm's name <b>▶ Monroe Accounting</b>	Firm's EIN <b>▶ 69</b>	<b>0000003</b>		
Firm's address <b>▶ 401 Pecan St Monroe, LA 71201</b>	Phone no.	<b>800-555-2712</b>		

		<b>a</b> Employee's social security number 400-00-1032		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 69-0000004				<b>1</b> Wages, tips, other compensation 27,350		<b>2</b> Federal income tax withheld 1,000					
<b>c</b> Employer's name, address, and ZIP code Brushy Creek Enterprises 5555 Pecan St Monroe, LA 71201				<b>3</b> Social security wages 27,350		<b>4</b> Social security tax withheld 1,149					
				<b>5</b> Medicare wages and tips 27,350		<b>6</b> Medicare tax withheld 397					
				<b>7</b> Social security tips		<b>8</b> Allocated tips					
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits					
<b>e</b> Employee's first name and initial      Last name      Suff.  Sue Magnolia 2030 Pecan St Monroe, LA 71201				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C C C D E					
				<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b> C C C D E					
				<b>14</b> Other		<b>12c</b> C C C D E					
						<b>12d</b> C C C D E					
<b>f</b> Employee's address and ZIP code											
<b>15</b> State LA	Employer's state ID number 69-0000005	<b>16</b> State wages, tips, etc. 27,350	<b>17</b> State income tax 500	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name					

Form **W-2** Wage and Tax Statement

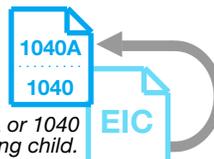
2011

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

Name(s) shown on return

Sue Magnolia

Your social security number

400-00-1032

**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.

**Qualifying Child Information****Child 1****Child 2****Child 3**

	Child 1	Child 2	Child 3
<b>1 Child's name</b> If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name <b>Jane</b> Last name <b>Wood</b>	First name <b>Michael</b> Last name <b>Magnolia</b>	First name <b>Justin</b> Last name <b>Wood</b>
<b>2 Child's SSN</b> 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.	<b>400-00-1050</b>	<b>400-00-1052</b>	<b>400-00-1051</b>
<b>3 Child's year of birth</b>	Year <u>1</u> <u>9</u> <u>9</u> <u>2</u> <i>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.</i>	Year <u>1</u> <u>9</u> <u>7</u> <u>3</u> <i>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.</i>	Year <u>2</u> <u>0</u> <u>1</u> <u>0</u> <i>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.</i>
<b>4 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)?	<input checked="" type="checkbox"/> <b>Yes.</b> <input type="checkbox"/> <b>No.</b> <i>Go to line 5. Continue.</i>	<input type="checkbox"/> <b>Yes.</b> <input checked="" type="checkbox"/> <b>No.</b> <i>Go to line 5. Continue.</i>	<input checked="" type="checkbox"/> <b>Yes.</b> <input type="checkbox"/> <b>No.</b> <i>Go to line 5. Continue.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2011?	<input type="checkbox"/> <b>Yes.</b> <input type="checkbox"/> <b>No.</b> <i>Continue.</i> The child is not a qualifying child.	<input checked="" type="checkbox"/> <b>Yes.</b> <input type="checkbox"/> <b>No.</b> <i>Continue.</i> The child is not a qualifying child.	<input type="checkbox"/> <b>Yes.</b> <input type="checkbox"/> <b>No.</b> <i>Continue.</i> The child is not a qualifying child.
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	<b>Daughter</b>	<b>Brother</b>	<b>Grandson</b>
<b>6 Number of months child lived with you in the United States during 2011</b>  • 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."	<u>8</u> months <i>Do not enter more than 12 months.</i>	<u>12</u> months <i>Do not enter more than 12 months.</i>	<u>KC</u> months <i>Do not enter more than 12 months.</i>

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

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2011

## Paid Preparer's Earned Income Credit Checklist

OMB No. 1545-1629

2011

Attachment  
Sequence No. 177

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

Taxpayer name(s) shown on return  
**SUE MAGNOLIA**

Taxpayer's social security number  
**400-00-1032**

For the definitions of the following terms, see **Pub. 596**.

- **Investment Income**
- **Qualifying Child**
- **Earned Income**
- **Full-time Student**

### Part I All Taxpayers

<p><b>1</b> Enter preparer's name and PTIN as shown on return ▶ <u>CECIL ORCHID P0000001</u></p>	
<p><b>2</b> Is the taxpayer's filing status married filing separately? . . . . .</p> <p style="padding-left: 20px;">▶ If you checked <b>"Yes"</b> on line 2, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>
<p><b>3</b> 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</p> <p style="padding-left: 20px;">▶ If you checked <b>"No"</b> on line 3, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<p><b>4</b> Is the taxpayer filing Form 2555 or Form 2555-EZ (relating to the exclusion of foreign earned income)? . . . . .</p> <p style="padding-left: 20px;">▶ If you checked <b>"Yes"</b> on line 4, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>
<p><b>5a</b> Was the taxpayer a nonresident alien for any part of 2011? . . . . .</p> <p style="padding-left: 20px;">▶ If you checked <b>"Yes"</b> on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.</p>	<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>
<p><b>b</b> Is the taxpayer's filing status married filing jointly? . . . . .</p> <p style="padding-left: 20px;">▶ If you checked <b>"Yes"</b> on line 5a and <b>"No"</b> on line 5b, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>
<p><b>6</b> Is the taxpayer's <b>investment income</b> more than \$3,150? See Rule 6 in Pub. 596 before answering</p> <p style="padding-left: 20px;">▶ If you checked <b>"Yes"</b> on line 6, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>
<p><b>7</b> 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 . . . . .</p> <p style="padding-left: 20px;">▶ If you checked <b>"Yes"</b> on line 7, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, go to Part II or Part III, whichever applies.</p>	<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 26142H

Form **8867** (2011)

**Part II Taxpayers With a Child**

**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
<b>8</b> Child's name . . . . .	JANE WOOD	M MAGNOLIA	JUSTIN WOOD
<b>9</b> Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>10</b> 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 filing a joint return (or is filing it only as a claim for refund).	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>11</b> Did the child live with the taxpayer in the United States for over half of the year? See the instructions before answering . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>12</b> 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 • 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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>13a</b> Could any other person check "Yes" on lines 9, 10, 11, and 12 for the child? If you checked "No" on line 13a, go to line 14. Otherwise, go to line 13b.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>b</b> Enter the child's relationship to the other person(s) . . . . .			
<b>c</b> Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child? See the instructions before answering . . . . . If you checked "Yes" on line 13c, go to line 14. If you checked "No," the taxpayer <b>cannot</b> 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 <b>Note</b> 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 <b>Note</b> at the bottom of this page.	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<b>14</b> 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 <b>cannot</b> 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 <b>Note</b> at the bottom of this page. If you checked "Yes" on line 14, continue.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>15</b> 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 . . . . . If you checked "No" on line 15, <b>stop</b> ; the taxpayer <b>cannot</b> take the EIC. If you checked "Yes" on line 15, the taxpayer can take the EIC. Complete <b>Schedule EIC</b> 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 <b>Form 8862</b> must be filed. Go to line 20.			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>Note.</b> If you checked "No" 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 "Don't know" on line 13c and the taxpayer is not taking the EIC based on this child.			

**Part III Taxpayers Without a Qualifying Child**

<p><b>16</b> 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.)</p> <p>▶ If you checked <b>"No"</b> on line 16, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<p><b>17</b> Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2011?</p> <p>▶ If you checked <b>"No"</b> on line 17, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<p><b>18</b> 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."</p> <p>▶ If you checked <b>"Yes"</b> on line 18, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<p><b>19</b> 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</p> <p>▶ If you checked <b>"No"</b> on line 19, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. If you checked <b>"Yes"</b> 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 <b>Form 8862</b> must be filed. Go to line 20.</p>	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

**Part IV Due Diligence Requirements**

<p><b>20</b> Did you complete Form 8867 based on current information provided by the taxpayer or reasonably obtained by you?</p>	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<p><b>21</b> 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)?</p>	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<p><b>22</b> 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.)</p>	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<p><b>23</b> Did you keep the following records?</p> <ul style="list-style-type: none"> <li>• Form 8867 (or your own form or files),</li> <li>• The EIC worksheet(s) or your own worksheet(s), and</li> <li>• A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained</li> </ul> <p>▶ If you checked <b>"Yes"</b> 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.</p> <p>▶ 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.</p>	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

**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.

## 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.

### Line 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 [www.irs.gov/pub/irs-irbs/irb97-13.pdf](http://www.irs.gov/pub/irs-irbs/irb97-13.pdf).

**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.

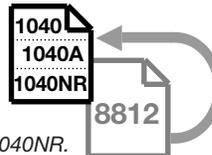
You are not required to obtain the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration 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**



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

400-00-1032

**Part I 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).
  - 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 . . . . .
  - 4a** Earned income (see instructions on back) . . . . . **4a**
  - b** Nontaxable combat pay (see instructions on back) . . . . . **4b**
  - 5** Is the amount on line 4a more than \$3,000?  
 **No.** Leave line 5 blank and enter -0- on line 6.  
 **Yes.** Subtract \$3,000 from the amount on line 4a. Enter the result . . . . . **5**
  - 6** 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.

<b>1</b>							<b>2000</b>
<b>2</b>							
<b>3</b>							
<b>4a</b>							
<b>4b</b>							
<b>5</b>							
<b>6</b>							

DRAFT AS OF  
May 10, 2011

**Part II Certain Filers Who Have Three or More Qualifying Children**

- 7** 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**
- 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-.
- 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 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 from line 9. If zero or less, enter -0- . . . . . **11**
- 12** Enter the **larger** of line 6 or line 11 . . . . . **12**  
**Next,** enter the **smaller** of line 3 or line 12 on line 13.

<b>7</b>							
<b>8</b>							
<b>9</b>							
<b>10</b>							
<b>11</b>							
<b>12</b>							

**Part III Additional Child Tax Credit**

- 13 This is your additional child tax credit** . . . . . **13**

Enter this amount on Form 1040, line 65, Form 1040A, line 42, or Form 1040NR, line 62.



Form **8888**

**Allocation of Refund (Including Savings Bond Purchases)**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

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

**2011**  
Attachment  
Sequence No. **56**

Name(s) shown on return

Your social security number

**Part I Direct Deposit**

Complete this part if you want us to directly deposit a portion of your refund to one or more accounts.

<b>1a</b> Amount to be deposited in first account . . . . .	<b>1a</b>		
<b>b</b> Routing number	▶ <b>c</b> <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>d</b> Account number			
<b>2a</b> Amount to be deposited in second account . . . . .	<b>2a</b>		
<b>b</b> Routing number	▶ <b>c</b> <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>d</b> Account number			
<b>3a</b> Amount to be deposited in third account . . . . .	<b>3a</b>		
<b>b</b> Routing number	▶ <b>c</b> <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>d</b> Account number			

**Part II U.S. Series I Savings Bond Purchases**

Complete this part if you want to buy paper bonds with a portion of your refund.

**CAUTION** *If a name is entered on line 5c or 6c below, co-ownership will be assumed unless the beneficiary box is checked. See instructions for more details.*

<b>4</b> Amount to be used for bond purchases for yourself (and your spouse, if filing jointly) . . . . .	<b>4</b>		
<b>5a</b> Amount to be used to buy bonds for yourself, your spouse, <b>or</b> someone else . . . . .	<b>5a</b>		
<b>b</b> Enter the owner's name (First then Last) for the bond registration			
<b>c</b> If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ▶ <input type="checkbox"/>			
<b>6a</b> Amount to be used to buy bonds for yourself, your spouse, <b>or</b> someone else . . . . .	<b>6a</b>		
<b>b</b> Enter the owner's name (First Last) for the bond registration			
<b>c</b> If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ▶ <input type="checkbox"/>			

DRAFT AS OF  
June 28, 2011

**Part III Paper Check**

Complete this part if you want a portion of your refund to be sent to you as a check.

<b>7</b> Amount to be refunded by check . . . . .	<b>7</b>		
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**Part IV Total Allocation of Refund**

<b>8</b> Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the overpayment amount shown on your tax return . . . . .	<b>8</b>		
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For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 21858A

Form **8888** (2011)

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 = 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. Number of miles from your <b>old home</b> to your <b>new workplace</b> . . . . .	1.	<u>75</u>	miles
2. Number of miles from your <b>old home</b> to your <b>old workplace</b> . . . . .	2.	<u>7</u>	miles
3. Subtract line 2 from line 1. If zero or less, enter -0- . . . . .	3.	<u>68</u>	miles
<b>Is line 3 at least 50 miles?</b>			
<input checked="" type="checkbox"/> <b>Yes.</b> You meet this test.			
<input type="checkbox"/> <b>No.</b> You do not meet this test. You <b>cannot</b> deduct your moving expenses. <b>Do not</b> complete Form 3903.			

Time test met.

Form 1040

Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return

2011

OMB No. 1545-0074

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

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20
Your first name and initial: Romeo, Last name: Marigold, Your social security number: 4 0 0 0 0 1 0 3 3
Home address: 123 Mulberry St, Bishop, CA 93512

Filing Status: 1 [X] Single, 2 [ ] Married filing jointly, 3 [ ] Married filing separately, 4 [ ] Head of household, 5 [ ] Qualifying widow(er)

Exemptions: 6a [X] Yourself, 6b [ ] Spouse, 6c Dependents: Ralph Marigold (parent), Total number of exemptions claimed: 2

Income: 7 Wages, salaries, tips, etc. 8a Taxable interest: 88, 9a Ordinary dividends, 11 Alimony received: 4100, 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income

Adjusted Gross Income: 23 Educator expenses, 24 Certain business expenses, 25 Health savings account deduction, 32 IRA deduction: 1000, 37 Subtract line 36 from line 22. This is your adjusted gross income

Tax and Credits

**38** Amount from line 37 (adjusted gross income) **38**

**39a** Check  You were born before January 2, 1947,  Blind. **Total boxes**   
 if:  Spouse was born before January 2, 1947,  Blind. **checked** ▶ **39a**

**b** If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b**

**40** **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) **40**

**41** Subtract line 40 from line 38 **41**

**42** **Exemptions.** Multiply \$3,700 by the number on line 6d. **42**

**43** **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43**

**44** **Tax** (see instructions). Check if any from: **a**  Form(s) 8814 **b**  Form 4972 **c**  962 election **44**

**45** **Alternative minimum tax** (see instructions). Attach Form 6251 **45**

**46** Add lines 44 and 45 **46**

<b>47</b> Foreign tax credit. Attach Form 1116 if required	<b>47</b>		
<b>48</b> Credit for child and dependent care expenses. Attach Form 2441	<b>48</b>		
<b>49</b> Education credits from Form 8863, line 23	<b>49</b>		
<b>50</b> Retirement savings contributions credit. Attach Form 8880	<b>50</b>		
<b>51</b> Child tax credit (see instructions)	<b>51</b>		
<b>52</b> Residential energy credits. Attach Form 5695	<b>52</b>		
<b>53</b> Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>53</b>		

**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 Taxes

**56** Self-employment tax. Attach Schedule SE **56**

**57** Unreported social security and Medicare tax from Form: **a**  4137 **b**  8919 **57**

**58** Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **58**

**59a**  Household employment taxes from Schedule H **59a**

**b**  First-time homebuyer credit repayment. Attach Form 5405 if required **59b**

**60** Other taxes. List code(s) from instructions **60**

**61** Add lines 55 through 60. This is your **total tax** ▶ **61**

Payments

**62** Federal income tax withheld from Forms W-2 and 1099 **62**

**63** 2011 estimated tax payments and amount applied from 2010 return **63**

**64a** **Earned income credit (EIC)** NO **64a**

**b** Nontaxable combat pay election **64b**

**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 **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 **total payments** ▶ **72**

Refund

**73** If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** **73**

**74a** Amount of line 73 you want **refunded to you**. If Form 8888 is attached, check here ▶  **74a**

**b** Routing number  ▶ **c** Type:  Checking  Savings

**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**

**77** Estimated tax penalty (see instructions) **77**

Third Party Designee

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

Designee's name ▶ **Jack Marigold** Phone no. ▶ **800-555-1702** Personal identification number (PIN) ▶ **8 2 3 1 6**

Sign Here

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

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Your occupation **Sales Associate** Daytime phone number **800-555-4262**

Spouse's signature. If a joint return, **both** must sign. \_\_\_\_\_ Date \_\_\_\_\_ Spouse's occupation \_\_\_\_\_

Paid Preparer Use Only

Print/Type preparer's name **Cecil Orchid** Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check  if self-employed PTIN **P0000009**

Firm's name ▶ **Bishop Tax Service** Firm's EIN ▶ **69 000008**

Firm's address ▶ **505 Mulberry St Bishop, CA 93512** Phone no. **800-555-6447**

<b>a</b> Employee's social security number 400-00-1033		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 69-0000007				<b>1</b> Wages, tips, other compensation 5,262		<b>2</b> Federal income tax withheld 200			
<b>c</b> Employer's name, address, and ZIP code Ribs Company 456 Mulberry St Bishop, CA 93512				<b>3</b> Social security wages 5,262		<b>4</b> Social security tax withheld 221			
				<b>5</b> Medicare wages and tips 5,262		<b>6</b> Medicare tax withheld 76			
				<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial Last name Suff.  Romeo Marigold 123 Mulberry St Bishop, CA 93512				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C o d e			
				<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b> C o d e			
				<b>14</b> Other		<b>12c</b> C o d e			
						<b>12d</b> C o d e			
<b>f</b> Employee's address and ZIP code									
<b>15</b> State CA	Employer's state ID number 69-0000008	<b>16</b> State wages, tips, etc. 5,262	<b>17</b> State income tax 55	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name			

Form **W-2** Wage and Tax Statement

2011

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)**

**Supplemental Income and Loss**

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

OMB No. 1545-0074

**2011**

Attachment Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on return

Your social security number

Romeo Marigold

400-00-1033

- A** Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions)  Yes  No  
**B** If "Yes," did you or will you file all required Forms 1099?  Yes  No

**Part I** **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

**Caution.** For each rental property listed on line 1, check the box in the last column only if you owned that property as a member of a qualified joint venture (QJV) reporting income not subject to self-employment tax.

1	Physical address of each property—street, city, state, zip	Type—from list below	2	Fair Rental Days	Personal Use Days	QJV
A	Townhouse, 420 Apple Way, Decatur, GA 30035	1	For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.	A 365		
B	Mobile Home, 120 Orange St, Savannah, GA 31412	1		B 365		
C	Royalties	6		C		

**Type of Property:**

- 1 Single Family Residence    3 Vacation/Short-Term Rental    5 Land    7 Self-Rental  
 2 Multi-Family Residence    4 Commercial    6 Royalties    8 Other (describe)

Income:		Properties		
		A	B	C
3a	Merchant card and third party payments (see instructions)			
3b	Payments not reported to you on line 3a . . . . .	10,000	8,000	1,000
4	Total . . . . .	10,000	8,000	1,000
<b>Expenses:</b>				
5	Advertising . . . . .	1,000		
6	Auto and travel (see instructions) . . . . .		100	
7	Cleaning and maintenance . . . . .	200		
8	Commissions. . . . .	100		
9	Insurance . . . . .		100	
10	Legal and other professional fees . . . . .	200		
11	Management fees . . . . .		100	
12	Mortgage interest paid to banks, etc. (see instructions)	1,500	1,500	
13	Other interest. . . . .		100	
14	Repairs. . . . .	1,000	1,000	
15	Supplies . . . . .		100	
16	Taxes . . . . .	2,000	1,500	
17	Utilities . . . . .		200	
18	Depreciation expense or depletion . . . . .			500
19	Other (list) ▶ <u>Pest Control</u> . . . . .	1,000	300	
20	Total expenses. Add lines 5 through 19 . . . . .			
21	Subtract line 20 from line 4. If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .			
22	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	( )	( )	( )
23a	Total of all amounts reported on line 3a for all rental properties . . . . .	23a		
23b	Total of all amounts reported on line 3a for all royalty properties . . . . .	23b		
23c	Total of all amounts reported on line 4 for all rental properties . . . . .	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	<b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	24		
25	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	25	( )	( )
26	<b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	26		

Form **8880**

**Credit for Qualified Retirement Savings Contributions**

OMB No. 1545-0074

**2011**

Department of the Treasury  
Internal Revenue Service

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

▶ See instructions on back.

Attachment  
Sequence No. **54**

Name(s) shown on return

Your social security number

Romeo Marigold

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).

- Traditional and Roth IRA contributions for 2011. **Do not** include rollover contributions . . . . .
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2011 (see instructions) . . . . .
- Add lines 1 and 2 . . . . .
- Certain distributions received **after** 2008 and **before** the due date (including extensions) of your 2011 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception . . . . .
- Subtract line 4 from line 3. If zero or less, enter -0- . . . . .
- In each column, enter the **smaller** of line 5 or \$2,000 . . . . .
- Add the amounts on line 6. If zero, **stop**; you cannot take this credit . . . . .
- Enter the amount from Form 1040, line 38\*; Form 1040A, line 22; or Form 1040NR, line 37 . . . . .
- Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
1	1000	
2		
3		
4		
5		
6		
7		
8		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$17,000	.5	.5	.5
\$17,000	\$18,250	.5	.5	.2
\$18,250	\$25,500	.5	.5	.1
\$25,500	\$27,375	.5	.2	.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

**Note:** If line 9 is zero, **stop**; you cannot take this credit.

- Multiply line 7 by line 9 . . . . .
- Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44 . . . . .
- 1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 22. }  
**1040A filers:** Enter the total of your credits from lines 29 through 31. }  
**1040NR filers:** Enter the total of your credits from lines 45 and 46. }
- Subtract line 12 from line 11. If zero, **stop**; you cannot take this credit . . . . .
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47 . . . . .

9		X .
10		
11		
12		
13		
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**

### Moving Expenses

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

**2011**  
Attachment  
Sequence No. **170**

Name(s) shown on return

Romeo Marigold

Your social security number

400-00-1033

**Before you begin:** ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.  
 ✓ See **Members of the Armed Forces** in the instructions, if applicable.

<b>1</b> Transportation and storage of household goods and personal effects (see instructions) . . . . .	<b>1</b>	265	
<b>2</b> Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals . . . . .	<b>2</b>	42	
<b>3</b> Add lines 1 and 2 . . . . .	<b>3</b>		
<b>4</b> 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> . . . . .	<b>4</b>	0	
<b>5</b> Is line 3 <b>more than</b> line 4?  <input type="checkbox"/> <b>No.</b> You <b>cannot</b> 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.  <input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your <b>moving expense deduction</b> . . . . .	<b>5</b>		

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

Cat. No. 12490K

Form **3903** (2011)

DRAFT AS OF  
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.

Form 1040

Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return

2011

OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20. See separate instructions. Your first name and initial Sam Last name Gardenia Your social security number 4 0 0 0 0 1 0 3 4

Filing Status

- 1 Single
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above and full name here.
4 Head of household (with qualifying person).
5 Qualifying widow(er) with dependent child

Exemptions

Table with columns for dependent details: (1) First name, Last name, (2) Dependent's social security number, (3) Dependent's relationship to you, (4) if child under age 17 qualifying for child tax credit. Includes entry for Jack Cosmos, son.

Income

Table for income reporting with rows 7-22. Includes wages, interest, dividends, and other income. Total income reported as 1150.

Adjusted Gross Income

Table for adjusted gross income with rows 23-37. Includes educator expenses, business expenses, and other deductions. Adjusted gross income reported as 84.

Tax and Credits

**38** Amount from line 37 (adjusted gross income) **38**

**39a** Check  **You** were born before January 2, 1947,  **Blind.** } **Total boxes**  
 if:  **Spouse** was born before January 2, 1947,  **Blind.** } **checked ▶ 39a**

**b** If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b**

**40** **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) **40**

**41** Subtract line 40 from line 38 **41**

**42** **Exemptions.** Multiply \$3,700 by the number on line 6d. **42**

**43** **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43**

**44** **Tax** (see instructions). Check if any from: **a**  Form(s) 8814 **b**  Form 4972 **c**  962 election **44**

**45** **Alternative minimum tax** (see instructions). Attach Form 6251 **45**

**46** Add lines 44 and 45 **46**

<b>47</b> Foreign tax credit. Attach Form 1116 if required	<b>47</b>		
<b>48</b> Credit for child and dependent care expenses. Attach Form 2441	<b>48</b>		
<b>49</b> Education credits from Form 8863, line 23	<b>49</b>		
<b>50</b> Retirement savings contributions credit. Attach Form 8880	<b>50</b>		
<b>51</b> Child tax credit (see instructions)	<b>51</b>		
<b>52</b> Residential energy credits. Attach Form 5695	<b>52</b>		
<b>53</b> Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>53</b>		

**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 Taxes

**56** Self-employment tax. Attach Schedule SE **56**

**57** Unreported social security and Medicare tax from Form: **a**  4137 **b**  8919 **57**

**58** Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **58**

**59a**  Household employment taxes from Schedule H **59a**

**b**  First-time homebuyer credit repayment. Attach Form 5405 if required **59b**

**60** Other taxes. List code(s) from instructions **60**

**61** Add lines 55 through 60. This is your **total tax** **61**

Payments

**62** Federal income tax withheld from Forms W-2 and 1099 **62**

**63** 2011 estimated tax payments and amount applied from 2010 return **63**

**64a** **Earned income credit (EIC)** **64a**

**b** Nontaxable combat pay election **64b**

**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 **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 **total payments** **72**

Refund

**73** If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** **73**

**74a** Amount of line 73 you want **refunded to you**. If Form 8888 is attached, check here  **74a**

**b** Routing number **c** Type:  Checking  Savings

**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**

**77** Estimated tax penalty (see instructions) **77**

Third Party Designee

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

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

Sign Here

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

Your signature Date Your occupation Daytime phone number

Spouse's signature. If a joint return, **both** must sign. Date Spouse's occupation

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check  if self-employed PTIN

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no.

<b>a</b> Employee's social security number 400-00-1034		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
<b>b</b> Employer identification number (EIN) 69-0000002				<b>1</b> Wages, tips, other compensation 2,897		<b>2</b> Federal income tax withheld 300				
<b>c</b> Employer's name, address, and ZIP code Citrus College 545 Cashew St Bristol TN 37620				<b>3</b> Social security wages 2,897		<b>4</b> Social security tax withheld 122				
				<b>5</b> Medicare wages and tips 2,897		<b>6</b> Medicare tax withheld 42				
				<b>7</b> Social security tips		<b>8</b> Allocated tips				
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits				
<b>e</b> Employee's first name and initial Sam Gardenia		Last name Gardenia		Suff.		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12		
<b>f</b> Employee's address and ZIP code 602 Cashew St Bristol TN 37620				<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b>				
				<b>14</b> Other		<b>12c</b>				
						<b>12d</b>				
<b>15</b> State Employer's state ID number		<b>16</b> State wages, tips, etc.		<b>17</b> State income tax		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name

Form **W-2** Wage and Tax Statement

2011

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.

<b>a</b> Employee's social security number 400-00-1048		<b>Safe, accurate, FAST! Use</b>				Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 69-0000001				<b>1</b> Wages, tips, other compensation 40,315		<b>2</b> Federal income tax withheld	
<b>c</b> Employer's name, address, and ZIP code Bristol Real Estate 822 Cashew St Bristol TN 37620				<b>3</b> Social security wages 40,315		<b>4</b> Social security tax withheld 1,693	
				<b>5</b> Medicare wages and tips 40,315		<b>6</b> Medicare tax withheld 585	
				<b>7</b> Social security tips		<b>8</b> Allocated tips	
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits	
<b>e</b> Employee's first name and initial      Last name      Suff. Gloria      Gardenia 602 Cashew St Bristol TN 37620				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C C C D E	
				<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b> C C C D E	
				<b>14</b> Other		<b>12c</b> C C C D E	
						<b>12d</b> C C C D E	
<b>f</b> Employee's address and ZIP code							
<b>15</b> State      Employer's state ID number MO      69-0000007		<b>16</b> State wages, tips, etc. 40,315		<b>17</b> State income tax 1,500		<b>18</b> Local wages, tips, etc.	
						<b>19</b> Local income tax	
						<b>20</b> Locality name	

Form **W-2** Wage and Tax Statement

**2011**

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 Attachment Sequence No. 08

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040A or 1040.

See instructions on back.

Name(s) shown on return

Your social security number

Sam and Gloria Gardenia

400-00-1034

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 Second Bank

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

2 Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a

Note. If line 4 is over \$1,500, you must complete Part III.

Part II

5 List name of payer
Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

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

Note. If line 6 is over \$1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

(See instructions on back.)

7a At any time during 2010, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?
b If "Yes," enter the name of the foreign country
8 During 2010, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back

Amount

288

1

2

3

4

Amount

5

6

Yes No

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business  
(Sole Proprietorship)**

OMB No. 1545-0074

**2011**  
Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

► **For information on Schedule C and its instructions, go to [www.irs.gov/schedulec](http://www.irs.gov/schedulec)**  
► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

Name of proprietor <b>GLORIA GARDENIA</b>		Social security number (SSN) <b>400-00-1048</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>Insurance Sales</b>	<b>B</b> Enter code from instructions ► <b>5 2 4 2 1 0</b>	
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN), if any <b>6 9 0 0 0 0 0 0 1</b>	
<b>E</b> Business address (including suite or room no.) ► <b>822 Cashew St</b> City, town or post office, state, and ZIP code <b>Bristol TN 37620</b>		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
<b>G</b> Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>H</b> If you started or acquired this business during 2011, check here		<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>I</b> Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b>
<b>J</b> If "Yes," did you or will you file all required Forms 1099?		<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

**Part I Income**

<b>1a</b> Merchant card and third party payments received (see instructions)	<b>1a</b>	0		
<b>b</b> Gross receipts or sales not reported on line 1a (see instructions)	<b>1b</b>	0		
<b>c</b> Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. <b>Caution.</b> See instr. before completing this line	<b>1c</b>	40315		
<b>d</b> Total gross receipts	<b>1d</b>			
<b>2</b> Returns and allowances plus any "cash back" amounts included on line 1a.	<b>2</b>	0		
<b>3</b> Subtract line 2 from line 1d	<b>3</b>			
<b>4</b> Cost of goods sold (from line 42 on page 2)	<b>4</b>			
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>			
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>			
<b>7</b> <b>Gross income.</b> Add lines 5 and 6	<b>7</b>			

**Part II Expenses**

<b>8</b> Advertising	<b>8</b>			<b>18</b> Office expense	<b>18</b>	945	
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>	5625		<b>19</b> Pension and profit-sharing plans	<b>19</b>		
<b>10</b> Commissions and fees	<b>10</b>			<b>20</b> Rent or lease (see instructions):			
<b>11</b> Contract labor (see instructions)	<b>11</b>			<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>		
<b>12</b> Depletion	<b>12</b>			<b>b</b> Other business property	<b>20b</b>	1116	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>			<b>21</b> Repairs and maintenance	<b>21</b>		
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>			<b>22</b> Supplies (not included in Part III)	<b>22</b>	707	
<b>15</b> Insurance (other than health)	<b>15</b>	1224		<b>23</b> Taxes and licenses	<b>23</b>	292	
<b>16</b> Interest:				<b>24</b> Travel, meals, and entertainment:			
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>			<b>a</b> Travel	<b>24a</b>		
<b>b</b> Other	<b>16b</b>			<b>b</b> Deductible meals and entertainment (see instructions)	<b>24b</b>		
<b>17</b> Legal and professional services	<b>17</b>	442		<b>25</b> Utilities	<b>25</b>		
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b	<b>28</b>			<b>26</b> Wages (less employment credits)	<b>26</b>		
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>			<b>27a</b> Other expenses (from line 48)	<b>27a</b>		
<b>30</b> Expenses for business use of your home. Attach <b>Form 8829</b> . Do <b>not</b> report such expenses elsewhere	<b>30</b>						
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29.	<b>31</b>						
<ul style="list-style-type: none"> <li>• If a profit, enter on both <b>Form 1040, line 12</b> (or Form 1040NR, line 13) <b>and</b> on Schedule SE, line 2. If you entered an amount on line 1c, see instr. Estates and trusts, enter on <b>Form 1041, line 3.</b></li> <li>• If a loss, you <b>must</b> go to line 32.</li> </ul>							
<ul style="list-style-type: none"> <li><b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions).</li> <li>• If you checked 32a, enter the loss on both <b>Form 1040, line 12</b>, (or Form 1040NR, line 13) <b>and</b> Schedule SE, line 2. If you entered an amount on line 1c, see the instructions for line 31. Estates and trusts, enter on <b>Form 1041, line 3.</b></li> <li>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b>. Your loss may be limited.</li> </ul>							
						<b>32a</b> <input type="checkbox"/> All investment is at risk.	
						<b>32b</b> <input type="checkbox"/> Some investment is not at risk.	



Form **2441**

**Child and Dependent Care Expenses**

1040  
1040A  
1040NR

OMB No. 1545-0074

**2011**

Attachment  
Sequence No. **21**

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

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Sam and Gloria Gardenia**

Your social security number

**400-00-1034**

**Part I Persons or Organizations Who Provided the Care—You must complete this part.**  
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	Jane Iris	915 Cashew St Bristol TN 37620	400-00-1090	2200

Did you receive dependent care benefits?  **No** → Complete only Part II below.  
 **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.

**Part II Credit for Child and Dependent Care Expenses**

**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2011 for the person listed in column (a)
First	Last		
Jack	Cosmos	400-00-1049	2200

DRAFT AS OF March 31, 2011

<b>3</b>	Add the amounts in column (c) of line 2. <b>Do not</b> 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	<b>3</b>																																																										
<b>4</b>	Enter your <b>earned income</b> . See instructions	<b>4</b>																																																										
<b>5</b>	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4	<b>5</b>																																																										
<b>6</b>	Enter the <b>smallest</b> of line 3, 4, or 5	<b>6</b>																																																										
<b>7</b>	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.	<b>7</b>																																																										
<b>8</b>	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	<b>8</b>	X .																																																									
	<table border="0"> <tr> <td><b>If line 7 is:</b></td> <td><b>If line 7 is:</b></td> </tr> <tr> <td> <table border="0"> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> <tr> <td>\$0—15,000</td> <td></td> <td>.35</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td>.34</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td>.33</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td>.32</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td>.31</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td>.30</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td>.29</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td>.28</td> </tr> </table> </td> <td> <table border="0"> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> <tr> <td>\$29,000—31,000</td> <td></td> <td>.27</td> </tr> <tr> <td>31,000—33,000</td> <td></td> <td>.26</td> </tr> <tr> <td>33,000—35,000</td> <td></td> <td>.25</td> </tr> <tr> <td>35,000—37,000</td> <td></td> <td>.24</td> </tr> <tr> <td>37,000—39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>39,000—41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>41,000—43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>43,000—No limit</td> <td></td> <td>.20</td> </tr> </table> </td> </tr> </table>	<b>If line 7 is:</b>	<b>If line 7 is:</b>	<table border="0"> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> <tr> <td>\$0—15,000</td> <td></td> <td>.35</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td>.34</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td>.33</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td>.32</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td>.31</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td>.30</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td>.29</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td>.28</td> </tr> </table>	Over	But not over	Decimal amount is	\$0—15,000		.35	15,000—17,000		.34	17,000—19,000		.33	19,000—21,000		.32	21,000—23,000		.31	23,000—25,000		.30	25,000—27,000		.29	27,000—29,000		.28	<table border="0"> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> <tr> <td>\$29,000—31,000</td> <td></td> <td>.27</td> </tr> <tr> <td>31,000—33,000</td> <td></td> <td>.26</td> </tr> <tr> <td>33,000—35,000</td> <td></td> <td>.25</td> </tr> <tr> <td>35,000—37,000</td> <td></td> <td>.24</td> </tr> <tr> <td>37,000—39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>39,000—41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>41,000—43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>43,000—No limit</td> <td></td> <td>.20</td> </tr> </table>	Over	But not over	Decimal amount is	\$29,000—31,000		.27	31,000—33,000		.26	33,000—35,000		.25	35,000—37,000		.24	37,000—39,000		.23	39,000—41,000		.22	41,000—43,000		.21	43,000—No limit		.20	
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<b>9</b>	Multiply line 6 by the decimal amount on line 8. If you paid 2010 expenses in 2011, see the instructions	<b>9</b>																																																										
<b>10</b>	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.	<b>10</b>																																																										
<b>11</b>	<b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46	<b>11</b>																																																										

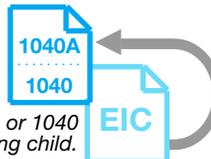
For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11862M

Form **2441** (2011)

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

**Earned Income Credit**



OMB No. 1545-0074

**2011**

Attachment  
Sequence No. **43**

Department of the Treasury  
Internal Revenue Service (99)

**Qualifying Child Information**

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

Name(s) shown on return

Sam and Gloria Gardenia

Your social security number

400-00-1034

**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.

**Qualifying Child Information**

**Child 1**

**Child 2**

**Child 3**

	Child 1	Child 2	Child 3
<b>1 Child's name</b> If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name: Jack, Last name: Cosmos	First name: _____, Last name: _____	First name: _____, Last name: _____
<b>2 Child's SSN</b> 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		
<b>3 Child's year of birth</b>	Year 1 9 9 7 <i>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.</i>	Year _____ <i>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.</i>	Year _____ <i>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.</i>
<b>4 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)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2011?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue.</i> The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue.</i> The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue.</i> The child is not a qualifying child.
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	son		
<b>6 Number of months child lived with you in the United States during 2011</b>  • 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."	12 months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>

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

Cat. No. 13339M

Schedule 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

Attachment  
Sequence No. **43A**

▶ **Attach to your tax return.** ▶ **See instructions on back.**

Your social security number  
**400-00-1034**

**Sam and Gloria Gardenia**

- Before you begin:**
- ✓ See your tax return instructions or **Pub. 596**, Earned Income Credit (EIC), for the year for which you are filing this form to make sure you can take the earned income credit (EIC) **and** to find out who is a qualifying child.
  - ✓ If you have a qualifying child, complete **Schedule EIC** before you fill in this form.
  - ✓ **Do not** file this form if you are taking the EIC without a qualifying child **and** the only reason your EIC was reduced or disallowed in the earlier year was because it was determined that a child listed on **Schedule EIC** was not your qualifying child.

## Part I All Filers

- 1** Enter the year for which you are filing this form (for example, 2009) . . . . . ▶ **2 0 1 1**
- 2** If the **only** reason your EIC was reduced or disallowed in the earlier year was because you incorrectly reported your earned income or investment income, check "Yes." Otherwise, check "No" . . . . . ▶  **Yes**  **No**
- Caution.** If you checked "Yes," **stop. Do not** fill in the rest of this form. But you must attach it to your tax return to take the EIC. If you checked "No," continue.
- 3** Could you (or your spouse if filing jointly) be claimed as a qualifying child of another person for the year shown on line 1? . . . . . ▶  **Yes**  **No**
- Caution.** If you checked "Yes," **stop.** You cannot take the EIC. If you checked "No," continue.

## Part II Filers With a Qualifying Child or Children

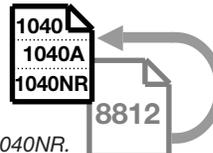
**Note.** **Child 1, Child 2,** and **Child 3** are the same children you listed as Child 1, Child 2, and Child 3 on **Schedule EIC** for the year shown on line 1 above.

- 4** Enter the **number of days** each child lived with you in the United States during the year shown on line 1 above:
- a Child 1** ▶ **3 6 5**    **b Child 2** ▶     **c Child 3** ▶
- Caution.** If you entered less than **183** for any child, you cannot take the EIC based on that child, unless the special rule for a child who was born or died during the year shown on line 1 applies. See the instructions.
- 5** If your child was born or died during the year shown on line 1, enter the month and day the child was born and/or died. Otherwise, skip this line.
- a Child 1** ▶ **(1)** Month and day of birth (MM/DD) ▶ /     **(2)** Month and day of death (MM/DD) ▶ /
- b Child 2** ▶ **(1)** Month and day of birth (MM/DD) ▶ /     **(2)** Month and day of death (MM/DD) ▶ /
- c Child 3** ▶ **(1)** Month and day of birth (MM/DD) ▶ /     **(2)** Month and day of death (MM/DD) ▶ /
- 6** Enter the address where you and the child lived together during the year shown on line 1. If you lived with the child at more than one address during the year, attach a list of the addresses where you lived:
- a Child 1** ▶ Number and street \_\_\_\_\_  
City or town, state, and ZIP code \_\_\_\_\_
- b Child 2** ▶ **If same as shown for child 1, check this box.** ▶  Otherwise, enter below:  
Number and street \_\_\_\_\_  
City or town, state, and ZIP code \_\_\_\_\_
- c Child 3** ▶ **If same as shown for child 1, check this box.** ▶  **Or if same as shown for child 2 (and this is different from address shown for child 1), check this box.** ▶  Otherwise, enter below:  
Number and street \_\_\_\_\_  
City or town, state, and ZIP code \_\_\_\_\_
- 7** Did any other person (except your spouse, if filing jointly, and your dependents under age 19) live with child 1, child 2, or child 3 for more than half the year shown on line 1? . . . . . ▶  **Yes**  **No**
- If "Yes," enter that person's name and relationship to the child below. If more than one other person lived with the child for more than half the year, attach a list of each person's name and relationship to the child:
- a Other person living with child 1:** Name Ralph Azalia  
Relationship to child 1 none
- b Other person living with child 2:** **If same as shown for child 1, check this box.** ▶  Otherwise, enter below:  
Name \_\_\_\_\_  
Relationship to child 2 \_\_\_\_\_
- c Other person living with child 3:** **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 \_\_\_\_\_

**Caution.** The IRS may ask you to provide additional information to verify your eligibility to claim the EIC.

Form **8812**

**Additional Child Tax Credit**



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

**Sam and Gloria Gardenia**

**400-00-1034**

**Part I 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).
  - 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 . . . . .
  - 4a** Earned income (see instructions on back) . . . . . **4a**
  - b** Nontaxable combat pay (see instructions on back) . . . . . **4b**
  - 5** Is the amount on line 4a more than \$3,000?  
 **No.** Leave line 5 blank and enter -0- on line 6.  
 **Yes.** Subtract \$3,000 from the amount on line 4a. Enter the result . . . . . **5**
  - 6** 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.

<b>1</b>			<b>1000</b>
<b>2</b>			
<b>3</b>			
<b>4a</b>			
<b>4b</b>			
<b>5</b>			
<b>6</b>			
<b>7</b>			
<b>8</b>			
<b>9</b>			
<b>10</b>			
<b>11</b>			
<b>12</b>			

DRAFT AS OF  
May 10, 2011

**Part II Certain Filers Who Have Three or More Qualifying Children**

- 7** 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**
- 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-.
- 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 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 from line 9. If zero or less, enter -0- . . . . . **11**
- 12** Enter the **larger** of line 6 or line 11 . . . . . **12**  
**Next,** enter the **smaller** of line 3 or line 12 on line 13.

<b>7</b>			
<b>8</b>			
<b>9</b>			
<b>10</b>			
<b>11</b>			
<b>12</b>			

**Part III Additional Child Tax Credit**

- 13 This is your additional child tax credit** . . . . . **13**

Enter this amount on  
Form 1040, line 65,  
Form 1040A, line 42, or  
Form 1040NR, line 62.



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

OMB No. 1545-0074

**2011**  
 Attachment  
 Sequence No. **50**

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

Name(s) shown on return  
**Sam and Gloria Gardenia**

Your social security number  
**400-00-1034**



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

**Part I American Opportunity Credit**

**Caution:** You cannot take the American opportunity credit for more than 4 tax years for the same student.

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.	(d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0-.	(e) Multiply the amount in column (d) by 25% (.25)	(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).
2	Tentative American opportunity credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for a different student, go to Part II; otherwise, go to Part III . . . . . ▶					2

**Part II Lifetime Learning Credit**

**Caution:** You cannot take the American opportunity credit and the lifetime learning credit for the same student in the same year.

3	(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)
	Sam Gardenia	400-00-1034	6060
4	Add the amounts on line 3, column (c), and enter the total . . . . .		4
5	Enter the smaller of line 4 or \$10,000 . . . . .		5
6	Tentative lifetime learning credit. Multiply line 5 by 20% (.20). If you have an entry on line 2, go to Part III; otherwise go to Part IV . . . . .		6

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

Cat. No. 25379M

Form **8863** (2011)

**Part III Refundable American Opportunity Credit**

<b>7</b>	Enter the amount from line 2 . . . . .			<b>7</b>	
<b>8</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . . . .	<b>8</b>			
<b>9</b>	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 . . . . .	<b>9</b>			
<b>10</b>	Subtract line 9 from line 8. If zero or less, <b>stop</b> ; you cannot take any education credit . . . . .	<b>10</b>			
<b>11</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>11</b>			
<b>12</b>	If line 10 is: <ul style="list-style-type: none"> <li>• Equal to or more than line 11, enter 1.000 on line 12 . . . . .</li> <li>• Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) . . . . .</li> </ul>			<b>12</b>	.
<b>13</b>	Multiply line 7 by line 12. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions on page 4 of the instructions, you <b>cannot</b> take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box . . . . . <input type="checkbox"/>			<b>13</b>	
<b>14</b>	<b>Refundable American opportunity credit.</b> Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 15 below . . . . .			<b>14</b>	

**Part IV Nonrefundable Education Credits**

<b>15</b>	Subtract line 14 from line 13 . . . . .			<b>15</b>	0
<b>16</b>	Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions) . . . . .			<b>16</b>	
<b>17</b>	Enter: \$120,000 if married filing jointly; \$60,000 if single, head of household, or qualifying widow(er) . . . . .	<b>17</b>			
<b>18</b>	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 . . . . .	<b>18</b>			
<b>19</b>	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22 . . . . .	<b>19</b>			
<b>20</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>20</b>			
<b>21</b>	If line 19 is: <ul style="list-style-type: none"> <li>• Equal to or more than line 20, enter 1.000 on line 21 and go to line 22</li> <li>• Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places) . . . . .</li> </ul>			<b>21</b>	.
<b>22</b>	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►			<b>22</b>	
<b>23</b>	<b>Nonrefundable education credits.</b> 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 . . . . .			<b>23</b>	

\*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

Form **8917**

**Tuition and Fees Deduction**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

**See Instructions.**  
**Attach to Form 1040 or Form 1040A.**

**2011**  
Attachment  
Sequence No. **60**

Name(s) shown on return

**Sam and Gloria Gardenia**

Your social security number

**400-00-1034**



You **cannot** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student for the same tax year.

- Before you begin:**
- ✓ 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.

	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)				
1	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">First name</td> <td style="width: 50%; border: none;">Last name</td> </tr> <tr> <td style="border: none;"><b>Gloria</b></td> <td style="border: none;"><b>Gardenia</b></td> </tr> </table>	First name	Last name	<b>Gloria</b>	<b>Gardenia</b>	<b>400-00-1048</b>	<b>182</b>
First name	Last name						
<b>Gloria</b>	<b>Gardenia</b>						
2	Add the amounts on line 1, column (c), and enter the total . . . . .	<b>2</b>					
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15 . . . . .	<b>3</b>					
4	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 • Form 1040A, lines 16 through 18. . . . .	<b>4</b>					
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), <b>stop</b> ; you cannot take the deduction for tuition and fees . . . . .	<b>5</b>					
6	<p><b>Tuition and fees deduction.</b> Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?</p> <p><input type="checkbox"/> <b>Yes.</b> Enter the smaller of line 2, or \$2,000.    }</p> <p><input checked="" type="checkbox"/> <b>No.</b> Enter the smaller of line 2, or \$4,000.    }</p> <p><b>Also enter</b> this amount on Form 1040, line 34, or Form 1040A, line 19.</p>	<b>6</b>					

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

**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.

**Exclusion of Interest From Series EE and I  
U.S. Savings Bonds Issued After 1989**  
(For Filers With Qualified Higher Education Expenses)  
▶ Attach to Form 1040 or Form 1040A.

Name(s) shown on return

**Sam and Gloria Gardenia**

Your social security number

**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 educational institution
	<b>Sam Gardenia</b>	<b>Citrus College</b> <b>545 Cashew St Bristol TN 37620</b>

If you need more space, attach a statement.

2	Enter the total qualified higher education expenses you paid in 2011 for the person(s) listed in column (a) of line 1. See the instructions to find out which expenses qualify . . . . .	2	6060	
3	Enter the total of any nontaxable educational benefits (such as nontaxable scholarship or fellowship grants) received for 2011 for the person(s) listed in column (a) of line 1 (see instructions)	3	0	
4	Subtract line 3 from line 2. If zero or less, <b>stop</b> . You <b>cannot</b> take the exclusion . . . . .	4		
5	Enter the total proceeds (principal and interest) from all series EE and I U.S. savings bonds <b>issued after 1989</b> that you <b>cash</b> 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 than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	7	x	
8	Multiply line 6 by line 7 . . . . .	8		
9	Enter your modified adjusted gross income (see instructions) . . . . . <b>Note: If line 9 is \$86,100 or more if single or head of household, or \$136,650 or more if married filing jointly or qualifying widow(er) with dependent child, stop. You cannot take the exclusion.</b>	9		
10	Enter: \$71,100 if single or head of household; \$106,650 if married filing jointly or qualifying widow(er) with dependent child . . . . .	10		
11	Subtract line 10 from line 9. If zero or less, skip line 12, enter -0- on line 13, and go to line 14 . . . . .	11		
12	Divide line 11 by: \$15,000 if single or head of household; \$30,000 if married filing jointly or qualifying widow(er) with dependent child. Enter the result as a decimal (rounded to at least three places) . . . . .	12	x	
13	Multiply line 8 by line 12 . . . . .	13		
14	<b>Excludable savings bond interest.</b> Subtract line 13 from line 8. Enter the result here and on Schedule B (Form 1040A or Form 1040), line 3 . . . . . ▶	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 qualified 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.

Form 1040

Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return

2011

OMB No. 1545-0074

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

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20
Your first name and initial Lynette Last name Heather
Your social security number 4 0 0 0 0 1 0 3 5
If a joint return, spouse's first name and initial Last name
Home address (number and street). If you have a P.O. box, see instructions. 5255 Juniper Street Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Paul ID 83347
Foreign country name Foreign province/county Foreign postal code
Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. [X] You [ ] Spouse

Filing Status
1 [X] Single
2 [ ] Married filing jointly (even if only one had income)
3 [ ] Married filing separately. Enter spouse's SSN above and full name here.
4 [ ] Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 [ ] Qualifying widow(er) with dependent child

Exemptions
6a [X] Yourself. If someone can claim you as a dependent, do not check box 6a
b [ ] Spouse
c Dependents:
(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) [X] if child under age 17 qualifying for child tax credit (see page 15)
d Total number of exemptions claimed 1

Income
7 Wages, salaries, tips, etc. Attach Form(s) W-2
8a Taxable interest. Attach Schedule B if required 368
8b Tax-exempt interest. Do not include on line 8a
9a Ordinary dividends. Attach Schedule B if required
9b Qualified dividends
10 Taxable refunds, credits, or offsets of state and local income taxes
11 Alimony received
12 Business income or (loss). Attach Schedule C or C-EZ
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here
14 Other gains or (losses). Attach Form 4797
15a IRA distributions 15a Taxable amount 15b
16a Pensions and annuities 16a 36484 16b Taxable amount
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
18 Farm income or (loss). Attach Schedule F
19 Unemployment compensation
20a Social security benefits 20a Taxable amount 20b
21 Other income. List type and amount
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income

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

Tax and Credits

**38** Amount from line 37 (adjusted gross income) . . . . . **38**

**39a** Check  **You** were born before January 2, 1947,  **Blind.** } **Total boxes**  
 if:  **Spouse** was born before January 2, 1947,  **Blind.** } **checked ▶ 39a**

**b** If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b**

**40** **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) . . . . . **40**

**41** Subtract line 40 from line 38 . . . . . **41**

**42** **Exemptions.** Multiply \$3,700 by the number on line 6d. . . . . **42**

**43** **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . . . . . **43**

**44** **Tax** (see instructions). Check if any from: **a**  Form(s) 8814 **b**  Form 4972 **c**  962 election . . . . . **44**

**45** **Alternative minimum tax** (see instructions). Attach Form 6251 . . . . . **45**

**46** Add lines 44 and 45 . . . . . **46**

**47** Foreign tax credit. Attach Form 1116 if required . . . . . **47**

**48** Credit for child and dependent care expenses. Attach Form 2441 . . . . . **48**

**49** Education credits from Form 8863, line 23 . . . . . **49**

**50** Retirement savings contributions credit. Attach Form 8880 . . . . . **50**

**51** Child tax credit (see instructions) . . . . . **51**

**52** Residential energy credits. Attach Form 5695 . . . . . **52**

**53** Other credits from Form: **a**  3800 **b**  8801 **c**  . . . . . **53**

**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 Taxes

**56** Self-employment tax. Attach Schedule SE . . . . . **56**

**57** Unreported social security and Medicare tax from Form: **a**  4137 **b**  8919 . . . . . **57**

**58** Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . . . . **58**

**59a**  Household employment taxes from Schedule H . . . . . **59a**

**b**  First-time homebuyer credit repayment. Attach Form 5405 if required . . . . . **59b**

**60** Other taxes. List code(s) from instructions . . . . . **60**

**61** Add lines 55 through 60. This is your **total tax** . . . . . **61**

Payments

**62** Federal income tax withheld from Forms W-2 and 1099 . . . . . **62**

**63** 2011 estimated tax payments and amount applied from 2010 return . . . . . **63**

**64a** **Earned income credit (EIC)** . . . . . **64a**

**b** Nontaxable combat pay election **64b** . . . . .

**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 . . . . . **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 **total payments** . . . . . **72**

Refund

**73** If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** . . . . . **73**

**74a** Amount of line 73 you want **refunded to you**. If Form 8888 is attached, check here . . . . . **74a**

**b** Routing number . . . . . **c** Type:  Checking  Savings

**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**

**77** Estimated tax penalty (see instructions) . . . . . **77**

Third Party Designee

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

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

Sign Here

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

Your signature Date Your occupation Daytime phone number

Spouse's signature. If a joint return, **both** must sign. Date Spouse's occupation

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check  if self-employed PTIN

Firm's name ▶ Firm's EIN ▶

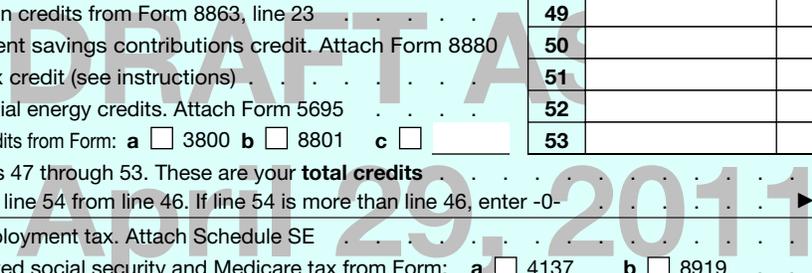
Firm's address ▶ Phone no.

**Standard Deduction for—**

- People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
- All others: Single or Married filing separately, \$5,800
- Married filing jointly or Qualifying widow(er), \$11,600
- Head of household, \$8,500

If you have a qualifying child, attach Schedule EIC.

Direct deposit? See instructions.



VOID  CORRECTED

PAYER'S name, street address, city, state, and ZIP code Primrose Retirement Fund 1231 Juniper Street Paul ID 83347		<b>1</b> Gross distribution \$ 36484	OMB No. 1545-0119  <b>2011</b>  Form <b>1099-R</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
		<b>2a</b> Taxable amount \$ 24760	Total distribution <input type="checkbox"/>		
PAYER'S federal identification number  69-0000009		RECIPIENT'S identification number  400-00-1035	<b>3</b> Capital gain (included in box 2a) \$	<b>4</b> Federal income tax withheld \$ 4839	<b>Copy 1 For State, City, or Local Tax Department</b>
RECIPIENT'S name  Lynette Heather		<b>5</b> Employee contributions /Designated Roth contributions or insurance premiums \$		<b>6</b> Net unrealized appreciation in employer's securities \$	
Street address (including apt. no.) 2525 Juniper Street		<b>7</b> Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	<b>8</b> Other \$ %	
City, state, and ZIP code Paul ID 83347		<b>9a</b> Your percentage of total distribution %	<b>9b</b> Total employee contributions \$		
<b>10</b> Amount allocable to IRR within 5 years \$	<b>11</b> 1st year of desig. Roth contrib.	<b>12</b> State tax withheld \$	<b>13</b> State/Payer's state no.	<b>14</b> State distribution \$	
Account number (see instructions)		<b>15</b> Local tax withheld \$	<b>16</b> Name of locality	<b>17</b> Local distribution \$	

Form **1099-R**

Department of the Treasury - Internal Revenue Service

**SCHEDULE D  
(Form 1040)**

**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

Lynette T Heather

Your social security number

400-00-1035

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

Note: 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) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
<b>1</b> Short-term totals from all Forms 8949 with box A checked in Part I . . . . .		( )		
<b>2</b> Short-term totals from all Forms 8949 with box B checked in Part I . . . . .		( )		
<b>3</b> Short-term totals from all Forms 8949 with box C checked in Part I . . . . .		( )		
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (h) . . . . .				<b>7</b>

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

Note: 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) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
<b>8</b> Long-term totals from all Forms 8949 with box A checked in Part II . . . . .		( )		
<b>9</b> Long-term totals from all Forms 8949 with box B checked in Part II . . . . .		( )		
<b>10</b> Long-term totals from all Forms 8949 with box C checked in Part II . . . . .		( )		
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (h). Then go to Part III on the back . . . . .				<b>15</b>

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

Cat. No. 11338H

Schedule D (Form 1040) 2011

**Part III Summary.** Note: Please round and use whole dollars on this form.

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> </ul> <p><b>17</b> Are lines 15 and 16 <b>both</b> gains?  <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18.  <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p> <p><b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . ▶</p> <p><b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . . ▶</p> <p><b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?  <input checked="" type="checkbox"/> <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.  <input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.</p> <p><b>21</b> 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) }</p> <p><b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p><b>22</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?  <input type="checkbox"/> <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).  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.</p>	<p><b>16</b></p>	
	<b>18</b>	0
	<b>19</b>	0
	<b>21</b>	( )

DRAFT AS OF  
April 15, 2011





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

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. Yes No

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Rows A, B, C, D.

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Rows A, B, C, D, 29a Totals, 29b Totals, 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, 34a Totals, 34b Totals, 35, 36, 37.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Rows 38, 39.

Part V Summary

Table with 2 columns: Description, Amount. Rows 40, 41, 42, 43.

SCHEDULE F (Form 1040)

Profit or Loss From Farming

OMB No. 1545-0074

2011

Attachment Sequence No. 14

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).

Name of proprietor: Lynette T Heather. Social security number (SSN): 400-00-1035. Principal crop or activity: Floral Plants. Accounting method: Cash. Employer ID number (EIN):

Part I Farm Income - Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

Table with 4 columns: Description, Amount, Taxable amount, and Total. Rows include 1a-1d (Livestock sales), 2a-2b (Products), 3a-3b (Cooperative distributions), 4a-4b (Agricultural payments), 5a-5c (CCC loans), 6a-6b (Crop insurance), 7a-7b (Custom hire), 8a-8b (Other income), and 9 (Gross income).

Part II Farm Expenses - Cash and Accrual Method. Do not include personal or living expenses (see page F-4).

Table with 4 columns: Description, Amount, Taxable amount, and Total. Rows include 10-32 (Various farm expenses like car/truck, chemicals, feed, etc.) and 23-32f (Pension, rent, repairs, etc.).

33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions. 34 Net farm profit or (loss). Subtract line 33 from line 9.

35 Did you receive a subsidy in 2011? 36 Check the box that describes your investment in this activity and see page F-7 for where to report your loss.

**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**

<b>1</b>	Enter the taxable income from your <b>2011</b> Form 1040, line 43, or Form 1040NR, line 41 . . . . .	<b>1</b>	<b>28220</b>
<b>2a</b>	Enter your <b>elected farm income</b> (see instructions). <b>Do not</b> enter more than the amount on line 1	<b>2a</b>	<b>9405</b>
<b>Capital gain included on line 2a:</b>			
<b>b</b>	Excess, if any, of net long-term capital gain over net short-term capital loss . . . . .	<b>2b</b>	<b>0</b>
<b>c</b>	Unrecaptured section 1250 gain . . . . .	<b>2c</b>	<b>0</b>
<b>3</b>	Subtract line 2a from line 1 . . . . .	<b>3</b>	<b>18815</b>
<b>4</b>	Figure the tax on the amount on line 3 using the <b>2011</b> tax rates (see instructions) . . . . .	<b>4</b>	<b>2399</b>
<b>5</b>	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2010, enter the amount from your 2010 Schedule J, line 11.</li> <li>• 2009 but not 2010, enter the amount from your 2009 Schedule J, line 15.</li> <li>• 2008 but not 2009 or 2010, enter the amount from your 2008 Schedule J, line 3.</li> </ul> Otherwise, enter the taxable income from your <b>2008</b> 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.	<b>5</b>	<b>23704</b>
<b>6</b>	Divide the amount on <b>line 2a</b> by 3.0 . . . . .	<b>6</b>	<b>3135</b>
<b>7</b>	Combine lines 5 and 6. If zero or less, enter -0- . . . . .	<b>7</b>	<b>26839</b>
<b>8</b>	Figure the tax on the amount on line 7 using the <b>2008</b> tax rates (see instructions) . . . . .	<b>8</b>	<b>3623</b>
<b>9</b>	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2010, enter the amount from your 2010 Schedule J, line 15.</li> <li>• 2009 but not 2010, enter the amount from your 2009 Schedule J, line 3.</li> </ul> Otherwise, enter the taxable income from your <b>2009</b> 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.	<b>9</b>	<b>14256</b>
<b>10</b>	Enter the amount from line 6 . . . . .	<b>10</b>	<b>3135</b>
<b>11</b>	Combine lines 9 and 10. If less than zero, enter as a negative amount . . . . .	<b>11</b>	<b>17391</b>
<b>12</b>	Figure the tax on the amount on line 11 using the <b>2009</b> tax rates (see instructions) . . . . .	<b>12</b>	<b>2189</b>
<b>13</b>	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 <b>2010</b> 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. . . . .	<b>13</b>	<b>19710</b>
<b>14</b>	Enter the amount from line 6 . . . . .	<b>14</b>	<b>3135</b>
<b>15</b>	Combine lines 13 and 14. If less than zero, enter as a negative amount . . . . .	<b>15</b>	<b>22845</b>
<b>16</b>	Figure the tax on the amount on line 15 using the <b>2010</b> tax rates (see instructions) . . . . .	<b>16</b>	<b>3005</b>
<b>17</b>	Add lines 4, 8, 12, and 16 . . . . .	<b>17</b>	<b>11216</b>

DRAFT AS OF  
May 6, 2011

<b>18</b>	Amount from line 17 . . . . .		<b>18</b>	<b>11216</b>
<b>19</b>	<p>If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> <li>• 2010, enter the amount from your 2010 Schedule J, line 12.</li> <li>• 2009 but not 2010, enter the amount from your 2009 Schedule J, line 16.</li> <li>• 2008 but not 2009 or 2010, enter the amount from your 2008 Schedule J, line 4.</li> </ul> <p>Otherwise, enter the tax from your <b>2008</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.</p>	<b>19</b>	<b>3222</b>	
<b>20</b>	<p>If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> <li>• 2010, enter the amount from your 2010 Schedule J, line 16.</li> <li>• 2009 but not 2010, enter the amount from your 2009 Schedule J, line 4.</li> </ul> <p>Otherwise, enter the tax from your <b>2009</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.</p>	<b>20</b>	<b>1971</b>	
<b>21</b>	<p>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 <b>2010</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15 . . . . .</p> <p><b>*Do not</b> 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, <b>do not</b> include alternative minimum tax from Form 1040A.</p>	<b>21</b>	<b>2768</b>	
<b>22</b>	Add lines 19 through 21 . . . . .	<b>22</b>	<b>7961</b>	
<b>23</b>	<b>Tax.</b> Subtract line 22 from line 18. Also include this amount on Form 1040, line 44; or Form 1040NR, line 42	<b>23</b>	<b>3255</b>	
<p><b>Caution.</b> Your tax may be less if you figure it using the 2011 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.</p>				

DRAFT AS OF  
May 6, 2011

**General Business Credit**

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

Name(s) shown on return

Lynette T Heather

Identifying number

400-00-1035

**Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**  
 (See instructions and complete Part(s) III before Parts I and II)

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 II Allowable Credit**

7	Regular tax before credits: <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return</li> <li>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</li> </ul>	7	
8	Alternative minimum tax: <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 35</li> <li>Corporations. Enter the amount from Form 4626, line 14</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56</li> </ul>	8	0
9	Add lines 7 and 8	9	
10a	Foreign tax credit	10a	0
b	Personal credits from Form 1040 or 1040NR (see instructions)	10b	0
c	Add lines 10a and 10b	10c	
11	<b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a	11	
12	<b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0-	12	
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13	0
14	Tentative minimum tax: <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 33</li> <li>Corporations. Enter the amount from Form 4626, line 12</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54</li> </ul>	14	0
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	
c	Add lines 16a and 16b	16c	
17a	Enter the <b>smaller</b> of line 6 or line 16c <b>C corporations:</b> See the line 17a instructions if there has been an ownership change, acquisition, or reorganization.	17a	
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	
c	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	

**Part II Allowable Credit (Continued)**

**Note.** If you are not filing Form 8844, skip lines 18 through 25 and enter -0- on line 26.

<b>18</b>	Multiply line 14 by 75% (.75) (see instructions) . . . . .	<b>18</b>	
<b>19</b>	Enter the greater of line 13 or line 18 . . . . .	<b>19</b>	
<b>20</b>	Subtract line 19 from line 11. If zero or less, enter -0- . . . . .	<b>20</b>	
<b>21</b>	Subtract line 17b from line 20. If zero or less, enter -0- . . . . .	<b>21</b>	
<b>22</b>	Combine the amounts from line 3 of all Parts III with box A, C, or D checked . . . . .	<b>22</b>	
<b>23</b>	Passive activity credit from line 3 of all Parts III with box B checked . . . . .	<b>23</b>	
<b>24</b>	Enter the passive activity credit allowed from line 23 for 2011 (see instructions) . . . . .	<b>24</b>	
<b>25</b>	Add lines 22 and 24 . . . . .	<b>25</b>	
<b>26</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 . . . . .	<b>26</b>	
<b>27</b>	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	<b>27</b>	
<b>28</b>	Add lines 17b and 26 . . . . .	<b>28</b>	
<b>29</b>	Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	<b>29</b>	
<b>30</b>	Enter the general business credit from line 5 of all Parts III with box A checked . . . . .	<b>30</b>	
<b>31</b>	Enter the total eligible small business credit from line 6 of all Parts III with box E checked . . . . .	<b>31</b>	
<b>32</b>	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 . . . . .	<b>32</b>	
<b>33</b>	Enter the passive activity credits allowed from line 32 for 2011 (see instructions) . . . . .	<b>33</b>	
<b>34</b>	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 . . . . .	<b>34</b>	
<b>35</b>	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 . . . . .	<b>35</b>	
<b>36</b>	Add lines 30, 31, 33, 34, and 35 . . . . .	<b>36</b>	
<b>37</b>	Enter the <b>smaller</b> of line 29 or line 36 . . . . .	<b>37</b>	
<b>38</b>	<b>Credit allowed for the current year.</b> 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: <ul style="list-style-type: none"> <li>• Individuals. Form 1040, line 53, or Form 1040NR, line 50 . . . . .</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c . . . . .</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b . . . . .</li> </ul>	<b>38</b>	

DRAFT AS OF  
June 16, 2011

**Part III General Business Credits or Eligible Small Business Credits** (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- A**  General Business Credit From a Non-Passive Activity      **E**  Eligible Small Business Credit From a Non-Passive Activity
- B**  General Business Credit From a Passive Activity      **F**  Eligible Small Business Credit From a Passive Activity
- C**  General Business Credit Carryforwards      **G**  Eligible Small Business Credit Carryforwards
- D**  General Business Credit Carrybacks      **H**  Eligible Small Business Credit Carrybacks

**I** If you are filing more than one Part III with box A, B, E, or F checked, complete and attach first an additional Part III combining 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 from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
<b>Note:</b> On any line where the credit is from more than one source and one of the sources is a pass-through entity, a separate Part III is needed for each pass-through entity.			
<b>1a</b> Investment (Form 3468, Part II only) (attach Form 3468)	<b>1a</b>		
<b>b</b> Reserved for future use	<b>1b</b>		
<b>c</b> Increasing research activities (Form 6765)	<b>1c</b>		
<b>d</b> Low-income housing (Form 8586, Part I only)	<b>1d</b>		
<b>e</b> 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)	<b>1e</b>		
<b>f</b> Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>1f</b>		
<b>g</b> Indian employment (Form 8845)	<b>1g</b>		
<b>h</b> Orphan drug (Form 8820)	<b>1h</b>		
<b>i</b> New markets (Form 8874)	<b>1i</b>		
<b>j</b> Small employer pension plan startup costs (Form 8881) (do not enter more than \$500 in column (c) of Parts III with box A, B, E, or F checked, combined)	<b>1j</b>		
<b>k</b> Employer-provided child care facilities and services (Form 8882)	<b>1k</b>		
<b>l</b> Biodiesel and renewable diesel fuels (attach Form 8864)	<b>1l</b>		
<b>m</b> Low sulfur diesel fuel production (Form 8896)	<b>1m</b>		
<b>n</b> Distilled spirits (Form 8906)	<b>1n</b>		
<b>o</b> Nonconventional source fuel (Form 8907)	<b>1o</b>		
<b>p</b> Energy efficient home (Form 8908)	<b>1p</b>		
<b>q</b> Energy efficient appliance (Form 8909)	<b>1q</b>		
<b>r</b> Alternative motor vehicle (Form 8910)	<b>1r</b>		
<b>s</b> Alternative fuel vehicle refueling property (Form 8911)	<b>1s</b>		
<b>t</b> Reserved for future use	<b>1t</b>		
<b>u</b> Mine rescue team training (Form 8923)	<b>1u</b>		
<b>v</b> 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)	<b>1v</b>		
<b>w</b> Employer differential wage payments (Form 8932)	<b>1w</b>		
<b>x</b> Carbon dioxide sequestration (Form 8933)	<b>1x</b>		
<b>y</b> Qualified plug-in electric drive motor vehicle (Form 8936)	<b>1y</b>		
<b>z</b> Qualified plug-in electric vehicle (Form 8834, Part I only)	<b>1z</b>		
<b>aa</b> New hire retention (Form 5884-B)	<b>1aa</b>		
<b>bb</b> General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	<b>1bb</b>		
<b>zz</b> Other	<b>1zz</b>		
<b>2</b> Add lines 1a through 1zz and enter here	<b>2</b>		
<b>3</b> Enter the amount from Form 8844	<b>3</b>		
<b>4a</b> Investment (Form 3468, Part III) (attach Form 3468)	<b>4a</b>		
<b>b</b> Work opportunity (Form 5884)	<b>4b</b>		
<b>c</b> Alcohol and cellulosic biofuel fuels (Form 6478)	<b>4c</b>		
<b>d</b> Low-income housing (Form 8586, Part II)	<b>4d</b>		
<b>e</b> Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>4e</b>		
<b>f</b> Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	<b>4f</b>		
<b>g</b> Qualified railroad track maintenance (Form 8900)	<b>4g</b>		
<b>h</b> Small employer health insurance premiums (Form 8941)	<b>4h</b>		
<b>i</b> Reserved for future use	<b>4i</b>		
<b>j</b> Reserved for future use	<b>4j</b>		
<b>z</b> Other	<b>4z</b>		
<b>5</b> Add lines 4a through 4z and enter here	<b>5</b>		
<b>6</b> Add lines 2, 3, and 5	<b>6</b>		

Form **4136****Credit for Federal Tax Paid on Fuels**

OMB No. 1545-0162

**2011**Attachment  
Sequence No. **23**Department of the Treasury  
Internal Revenue Service (99)

▶ See the separate instructions.

▶ Attach this form to your income tax return.

Name (as shown on your income tax return)

Lynette T Heather

Taxpayer identification number

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 credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use	\$.183	} 229	\$	362
b	Use on a farm for farming purposes	.183			
c	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
a	Use in commercial aviation (other than foreign trade)	\$.15*		\$	354
b	Other nontaxable use (see <b>Caution</b> above line 1)	.193*			324
c	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
a	Nontaxable use	\$.243	} 360	\$	360
b	Use on a farm for farming purposes	.243			
c	Use in trains	.243			
d	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17			350
e	Exported	.244			413

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

Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene 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
a	Nontaxable use taxed at \$.244	\$.243	} 346	\$	346
b	Use on a farm for farming purposes	.243			
c	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17			
d	Exported	.244			414
e	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)

**13 Registered Credit Card Issuers**

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Diesel fuel sold for the exclusive use of a state or local government	\$ .243		\$	360
b Kerosene sold for the exclusive use of a state or local government	.243			346
c 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 credit	(e) CRN
a 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**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001	\$.001		\$	415
b Exported dyed kerosene	.001			416

**17 Total income tax credit claimed.** 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)

Form **4835**  
 Department of the Treasury  
 Internal Revenue Service (99)  
 Name(s) shown on tax return  
**Lynette T Heather**

**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**  
 Employer ID number (EIN), if any

**A** Did you actively participate in the operation of this farm during 2011 (see instructions)?  Yes  No

**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

<b>1</b>	Income from production of livestock, produce, grains, and other crops . . . . .	<b>1</b>	4531
<b>2a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>2a</b>	0
<b>2b</b>	Taxable amount	<b>2b</b>	
<b>3a</b>	Agricultural program payments (see instructions)	<b>3a</b>	0
<b>3b</b>	Taxable amount	<b>3b</b>	
<b>4</b>	Commodity Credit Corporation (CCC) loans (see instructions):		
<b>a</b>	CCC loans reported under election . . . . .	<b>4a</b>	0
<b>b</b>	CCC loans forfeited . . . . .	<b>4b</b>	0
<b>4c</b>	Taxable amount	<b>4c</b>	
<b>5</b>	Crop insurance proceeds and federal crop disaster payments (see instructions):		
<b>a</b>	Amount received in 2011 . . . . .	<b>5a</b>	0
<b>5b</b>	Taxable amount	<b>5b</b>	
<b>c</b>	If election to defer to 2012 is attached, check here <input type="checkbox"/> <b>5d</b> Amount deferred from 2010	<b>5d</b>	0
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	0
<b>7</b>	<b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 41. ▶	<b>7</b>	

**Part II Expenses—Farm Rental Property.** Do not include personal or living expenses.

<b>8</b>	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach <b>Form 4562</b>	<b>8</b>		<b>21</b>	Pension and profit-sharing plans . . . . .	<b>21</b>	
<b>9</b>	Chemicals . . . . .	<b>9</b>		<b>22</b>	Rent or lease:		
<b>10</b>	Conservation expenses (see instructions) . . . . .	<b>10</b>		<b>a</b>	Vehicles, machinery, and equipment (see instructions) . . . . .	<b>22a</b>	
<b>11</b>	Custom hire (machine work) . . . . .	<b>11</b>		<b>b</b>	Other (land, animals, etc.)	<b>22b</b>	
<b>12</b>	Depreciation and section 179 expense deduction not claimed elsewhere . . . . .	<b>12</b>		<b>23</b>	Repairs and maintenance	<b>23</b>	
<b>13</b>	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions). . . . .	<b>13</b>		<b>24</b>	Seeds and plants . . . . .	<b>24</b>	
<b>14</b>	Feed . . . . .	<b>14</b>		<b>25</b>	Storage and warehousing	<b>25</b>	
<b>15</b>	Fertilizers and lime . . . . .	<b>15</b>		<b>26</b>	Supplies . . . . .	<b>26</b>	
<b>16</b>	Freight and trucking . . . . .	<b>16</b>		<b>27</b>	Taxes . . . . .	<b>27</b>	510
<b>17</b>	Gasoline, fuel, and oil . . . . .	<b>17</b>	266	<b>28</b>	Utilities . . . . .	<b>28</b>	
<b>18</b>	Insurance (other than health). . . . .	<b>18</b>	255	<b>29</b>	Veterinary, breeding, and medicine . . . . .	<b>29</b>	
<b>19</b>	Interest:			<b>30</b>	Other expenses (specify):		
<b>a</b>	Mortgage (paid to banks, etc.)	<b>19a</b>	1043	<b>a</b>	-----	<b>30a</b>	
<b>b</b>	Other . . . . .	<b>19b</b>		<b>b</b>	-----	<b>30b</b>	
<b>20</b>	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions) . . . . .	<b>20</b>		<b>c</b>	-----	<b>30c</b>	
				<b>d</b>	-----	<b>30d</b>	
				<b>e</b>	-----	<b>30e</b>	
				<b>f</b>	-----	<b>30f</b>	
				<b>g</b>	-----	<b>30g</b>	
<b>31</b>	<b>Total expenses.</b> Add lines 8 through 30g (see instructions) . . . . . ▶	<b>31</b>		<b>31</b>			
<b>32</b>	<b>Net farm rental income or (loss).</b> 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 <b>must</b> go to lines 33 and 34 . . . . .	<b>32</b>		<b>32</b>			
<b>33</b>	Did you receive a subsidy in 2011? (see instructions). . . . .	<b>33</b>		<b>33</b>			<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>34</b>	If line 32 is a loss, check the box that describes your investment in this activity (see instructions) . . . . .			<b>34a</b>	<input type="checkbox"/> All investment is at risk.		
<b>c</b>	You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E (Form 1040), line 39 . . . . .	<b>34b</b>	<input type="checkbox"/> Some investment is not at risk.	<b>34c</b>			

Form **4835**

# Farm Rental Income and Expenses

OMB No. 1545-0074

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))

# 2011

Department of the Treasury  
Internal Revenue Service (99)

(Income not subject to self-employment tax)

Attachment  
Sequence No. **37**

▶ Attach to Form 1040 or Form 1040NR.

▶ See instructions on page 3.

Name(s) shown on tax return

Lynette T Heather

Your social security number

400-00-1035

Employer ID number (EIN), if any

**A** Did you actively participate in the operation of this farm during 2011 (see instructions)?  Yes  No

### Part I Gross Farm Rental Income—Based on Production.

 Include amounts converted to cash or the equivalent.

<b>1</b>	Income from production of livestock, produce, grains, and other crops . . . . .	<b>1</b>	5452
<b>2a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>2a</b>	0
<b>2b</b>	Taxable amount	<b>2b</b>	
<b>3a</b>	Agricultural program payments (see instructions)	<b>3a</b>	0
<b>3b</b>	Taxable amount	<b>3b</b>	
<b>4</b>	Commodity Credit Corporation (CCC) loans (see instructions):		
<b>a</b>	CCC loans reported under election . . . . .	<b>4a</b>	0
<b>b</b>	CCC loans forfeited . . . . .	<b>4b</b>	0
<b>4c</b>	Taxable amount	<b>4c</b>	
<b>5</b>	Crop insurance proceeds and federal crop disaster payments (see instructions):		
<b>a</b>	Amount received in 2011 . . . . .	<b>5a</b>	0
<b>5b</b>	Taxable amount	<b>5b</b>	
<b>c</b>	If election to defer to 2012 is attached, check here <input type="checkbox"/> <b>5d</b> Amount deferred from 2010	<b>5d</b>	
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	0
<b>7</b>	<b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 41. ▶	<b>7</b>	

### Part II Expenses—Farm Rental Property.

 Do not include personal or living expenses.

<b>8</b>	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach <b>Form 4562</b>	<b>8</b>		<b>21</b>	Pension and profit-sharing plans . . . . .	<b>21</b>	
<b>9</b>	Chemicals . . . . .	<b>9</b>		<b>22</b>	Rent or lease:		
<b>10</b>	Conservation expenses (see instructions) . . . . .	<b>10</b>		<b>a</b>	Vehicles, machinery, and equipment (see instructions) . . . . .	<b>22a</b>	
<b>11</b>	Custom hire (machine work) . . . . .	<b>11</b>		<b>b</b>	Other (land, animals, etc.)	<b>22b</b>	
<b>12</b>	Depreciation and section 179 expense deduction not claimed elsewhere . . . . .	<b>12</b>		<b>23</b>	Repairs and maintenance	<b>23</b>	
<b>13</b>	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions) . . . . .	<b>13</b>		<b>24</b>	Seeds and plants . . . . .	<b>24</b>	
<b>14</b>	Feed . . . . .	<b>14</b>		<b>25</b>	Storage and warehousing	<b>25</b>	
<b>15</b>	Fertilizers and lime . . . . .	<b>15</b>		<b>26</b>	Supplies . . . . .	<b>26</b>	
<b>16</b>	Freight and trucking . . . . .	<b>16</b>		<b>27</b>	Taxes . . . . .	<b>27</b>	218
<b>17</b>	Gasoline, fuel, and oil . . . . .	<b>17</b>	317	<b>28</b>	Utilities . . . . .	<b>28</b>	
<b>18</b>	Insurance (other than health) . . . . .	<b>18</b>	120	<b>29</b>	Veterinary, breeding, and medicine . . . . .	<b>29</b>	
<b>19</b>	Interest:			<b>30</b>	Other expenses (specify):		
<b>a</b>	Mortgage (paid to banks, etc.)	<b>19a</b>	963	<b>a</b>	-----	<b>30a</b>	
<b>b</b>	Other . . . . .	<b>19b</b>		<b>b</b>	-----	<b>30b</b>	
<b>20</b>	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions) . . . . .	<b>20</b>		<b>c</b>	-----	<b>30c</b>	
				<b>d</b>	-----	<b>30d</b>	
				<b>e</b>	-----	<b>30e</b>	
				<b>f</b>	-----	<b>30f</b>	
				<b>g</b>	-----	<b>30g</b>	
<b>31</b>	<b>Total expenses.</b> Add lines 8 through 30g (see instructions) . . . . . ▶	<b>31</b>		<b>31</b>			
<b>32</b>	<b>Net farm rental income or (loss).</b> 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 <b>must</b> go to lines 33 and 34 . . . . .	<b>32</b>		<b>32</b>			
<b>33</b>	Did you receive a subsidy in 2011? (see instructions) . . . . .	<b>33</b>		<b>33</b>		<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>34</b>	If line 32 is a loss, check the box that describes your investment in this activity (see instructions) . . . . .			<b>34a</b>	<input type="checkbox"/> All investment is at risk.		
				<b>34b</b>	<input type="checkbox"/> Some investment is not at risk.		
<b>c</b>	You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E (Form 1040), line 39 . . . . .	<b>34c</b>		<b>34c</b>			

# Installment Sale Income

OMB No. 1545-0228

**2011**  
Attachment  
Sequence No. **79**

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

Name(s) shown on return

Identifying number

Lynette 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) ▶ 10/01/2004
- 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 "No," complete Part III for the year of sale and the 2 years after the year of sale . . . . .  Yes  No

**Part I Gross Profit and Contract Price.** Complete this part for the year of sale only.

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)	6	
7	Subtract line 6 from line 5.	7	
8	Cost or other basis of property sold	8	
9	Depreciation allowed or allowable	9	
10	Adjusted basis. Subtract line 9 from line 8	10	
11	Commissions and other expenses of sale	11	
12	Income recapture from Form 4797, Part III (see instructions)	12	
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)	14	
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-	15	
16	<b>Gross profit.</b> Subtract line 15 from line 14	16	
17	Subtract line 13 from line 6. If zero or less, enter -0-	17	
18	<b>Contract price.</b> Add line 7 and line 17	18	

**Part II Installment Sale Income.** Complete this part for the year of sale **and** any year you 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 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	21	2500
22	Add lines 20 and 21	22	
23	Payments received in prior years (see instructions). <b>Do not</b> include interest, whether stated or unstated	23	15417
24	<b>Installment sale income.</b> Multiply line 22 by line 19	24	
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	25	0
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions).	26	

**Part III Related Party Installment Sale Income.** **Do not** complete if you received the final payment this tax year.

- 27 Name, address, and taxpayer identifying number of related party \_\_\_\_\_
- 28 Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . . .  Yes  No
- 29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
  - a  The second disposition was more than 2 years after the first disposition (other than dispositions of 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.
  - c  The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
  - d  The second disposition occurred after the death of the original seller or buyer.
  - e  It can be established to the satisfaction of the IRS that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).
- 30 Selling price of property sold by related party (see instructions)
- 31 Enter contract price from line 18 for year of first sale
- 32 Enter the **smaller** 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-
- 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).

**Disabled Access Credit**

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Lynette T Heather

400-00-1035

1	Total eligible access expenditures (see instructions)	1	488	
2	Minimum amount	2	\$ 250	00
3	Subtract line 2 from line 1. If zero or less, enter -0-	3		
4	Maximum amount	4	\$10,000	00
5	Enter the <b>smaller</b> of line 3 or line 4	5		
6	Multiply line 5 by 50% (.50)	6		
7	Disabled access credit from partnerships and S corporations	7	0	
8	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 1g of the 2006 Form 3800)	8		

**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 years 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;

or

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.

Form 1040

Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return

2011

OMB No. 1545-0074

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

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20
Your first name and initial Zeus E Last name Snapdragon
If a joint return, spouse's first name and initial Venus R Last name Snapdragon
Home address (number and street). If you have a P.O. box, see instructions. 404 Dogwood Street Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Moose, WY 83012
Foreign country name Foreign province/county Foreign postal code

Filing Status 1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a. 6b Spouse. 6c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if child under age 17 qualifying for child tax credit (see page 15)
Boxes checked on 6a and 6b: 2
No. of children on 6c who: lived with you, did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above
Add numbers on lines above: 2

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7
8a Taxable interest. Attach Schedule B if required 8a
8b Tax-exempt interest. Do not include on line 8a 8b
9a Ordinary dividends. Attach Schedule B if required 9a
9b Qualified dividends 9b
10 Taxable refunds, credits, or offsets of state and local income taxes 10
11 Alimony received 11
12 Business income or (loss). Attach Schedule C or C-EZ 12
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13
14 Other gains or (losses). Attach Form 4797 14
15a IRA distributions 15a 1500 b Taxable amount 15b
16a Pensions and annuities 16a b Taxable amount 16b
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17
18 Farm income or (loss). Attach Schedule F 18
19 Unemployment compensation 19
20a Social security benefits 20a b Taxable amount 20b
21 Other income. List type and amount 21
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22

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

Tax and Credits

**38** Amount from line 37 (adjusted gross income) . . . . . **38**

**39a** Check  **You** were born before January 2, 1947,  **Blind.** } **Total boxes**  
if:  **Spouse** was born before January 2, 1947,  **Blind.** } **checked ▶ 39a**

**b** If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b**

**40** **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) . . . . . **40**

**41** Subtract line 40 from line 38 . . . . . **41**

**42** **Exemptions.** Multiply \$3,700 by the number on line 6d. . . . . **42**

**43** **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . . . . . **43**

**44** **Tax** (see instructions). Check if any from: **a**  Form(s) 8814 **b**  Form 4972 **c**  962 election . . . . . **44**

**45** **Alternative minimum tax** (see instructions). Attach Form 6251 . . . . . **45**

**46** Add lines 44 and 45 . . . . . **46**

<b>47</b> Foreign tax credit. Attach Form 1116 if required . . . . .	<b>47</b>		
<b>48</b> Credit for child and dependent care expenses. Attach Form 2441 . . . . .	<b>48</b>		
<b>49</b> Education credits from Form 8863, line 23 . . . . .	<b>49</b>		
<b>50</b> Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>50</b>		
<b>51</b> Child tax credit (see instructions) . . . . .	<b>51</b>		
<b>52</b> Residential energy credits. Attach Form 5695 . . . . .	<b>52</b>		
<b>53</b> Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/> . . . . .	<b>53</b>		

**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 Taxes

**56** Self-employment tax. Attach Schedule SE . . . . . **56**

**57** Unreported social security and Medicare tax from Form: **a**  4137 **b**  8919 . . . . . **57**

**58** Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . . . . **58**

**59a**  Household employment taxes from Schedule H . . . . . **59a**

**b**  First-time homebuyer credit repayment. Attach Form 5405 if required . . . . . **59b**

**60** Other taxes. List code(s) from instructions . . . . . **60**

**61** Add lines 55 through 60. This is your **total tax** . . . . . **61**

Payments

**62** Federal income tax withheld from Forms W-2 and 1099 . . . . . **62**

**63** 2011 estimated tax payments and amount applied from 2010 return . . . . . **63**

**64a** **Earned income credit (EIC)** . . . . . **64a**

**b** Nontaxable combat pay election **64b**

**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 . . . . . **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 **total payments** . . . . . **72**

Refund

**73** If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** . . . . . **73**

**74a** Amount of line 73 you want **refunded to you**. If Form 8888 is attached, check here . . . . .  **74a**

**b** Routing number . . . . . ▶ **c** Type:  Checking  Savings

**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**

**77** Estimated tax penalty (see instructions) . . . . . **77**

Third Party Designee

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

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

Sign Here

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

Your signature	Date	Your occupation <b>Sales</b>	Daytime phone number
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation <b>Homemaker</b>	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

**Standard Deduction for—**

- People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
- All others:
  - Single or Married filing separately, \$5,800
  - Married filing jointly or Qualifying widow(er), \$11,600
  - Head of household, \$8,500

DRAFT  
APR 29, 2011

<b>a</b> Employee's social security number 400-00-1036		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 69-0000006				<b>1</b> Wages, tips, other compensation 65,022		<b>2</b> Federal income tax withheld 6,024			
<b>c</b> Employer's name, address, and ZIP code Primrose Auto Sales 666 Dracaena Street Moose, WY 83012				<b>3</b> Social security wages 65,022		<b>4</b> Social security tax withheld 2,731			
				<b>5</b> Medicare wages and tips 65,022		<b>6</b> Medicare tax withheld 943			
				<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial      Last name      Suff.  Zeus E Snapdragon 404 Dogwood Street Moose, WY 83012				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C C C D E			
				<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b> C C C D E			
				<b>14</b> Other		<b>12c</b> C C C D E			
						<b>12d</b> C C C D E			
<b>f</b> Employee's address and ZIP code									
<b>15</b> State	Employer's state ID number	<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name			
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Form **W-2** Wage and Tax Statement

2011

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.

VOID  CORRECTED

PAYER'S name, street address, city, state, and ZIP code <b>Golden Years Retirement Funds</b> <b>5201 Phoenix Street</b> <b>Moose, WY 83012</b>		<b>1</b> Gross distribution \$ <b>3,465</b>	OMB No. 1545-0119 <b>2011</b> Form <b>1099-R</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
		<b>2a</b> Taxable amount \$ <b>3,465</b>	<b>2b</b> Taxable amount not determined <input type="checkbox"/> Total distribution <input checked="" type="checkbox"/>		
PAYER'S federal identification number <b>69-0000045</b>	RECIPIENT'S identification number <b>400-00-1036</b>	<b>3</b> Capital gain (included in box 2a) \$	<b>4</b> Federal income tax withheld \$ <b>440</b>		<b>Copy 1 For State, City, or Local Tax Department</b>
RECIPIENT'S name <b>Zeus E Snapdragon</b>		<b>5</b> Employee contributions /Designated Roth contributions or insurance premiums \$	<b>6</b> Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.) <b>404 Dogwood Street</b>		<b>7</b> Distribution code(s) <b>4A</b>	IRA/SEP/SIMPLE <input type="checkbox"/>	<b>8</b> Other \$ %	
City, state, and ZIP code <b>Moose, WY 83012</b>		<b>9a</b> Your percentage of total distribution <b>50 %</b>	<b>9b</b> Total employee contributions \$		
<b>10</b> Amount allocable to IRR within 5 years \$	<b>11</b> 1st year of desig. Roth contrib.	<b>12</b> State tax withheld \$	<b>13</b> State/Payer's state no.		<b>14</b> State distribution \$
Account number (see instructions)		<b>15</b> Local tax withheld \$	<b>16</b> Name of locality		<b>17</b> Local distribution \$

Form **1099-R**

Department of the Treasury - Internal Revenue Service

VOID  CORRECTED

PAYER'S name, street address, city, state, and ZIP code <b>Bombax Retirement Plan</b> 555 Elm Street Moose, WY 83012		<b>1</b> Gross distribution \$ <b>1,500</b>	OMB No. 1545-0119  <b>2011</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
		<b>2a</b> Taxable amount \$ <b>1,500</b>	Form <b>1099-R</b>		
		<b>2b</b> Taxable amount not determined <input type="checkbox"/>	Total distribution <input checked="" type="checkbox"/>		<b>Copy 1 For State, City, or Local Tax Department</b>
PAYER'S federal identification number  <b>69-0000044</b>	RECIPIENT'S identification number  <b>400-00-1061</b>	<b>3</b> Capital gain (included in box 2a) \$	<b>4</b> Federal income tax withheld \$ <b>0</b>		
RECIPIENT'S name <b>Venus R Snapdragon</b>		<b>5</b> Employee contributions / Designated Roth contributions or insurance premiums \$	<b>6</b> Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.) <b>404 Dogwood Street</b>		<b>7</b> Distribution code(s) <b>1</b>	IRA/SEP/SIMPLE <input type="checkbox"/>	<b>8</b> Other \$ %	
City, state, and ZIP code <b>Moose, WY 83012</b>		<b>9a</b> Your percentage of total distribution %	<b>9b</b> Total employee contributions \$		
<b>10</b> Amount allocable to IRR within 5 years \$	<b>11</b> 1st year of desig. Roth contrib.	<b>12</b> State tax withheld \$	<b>13</b> State/Payer's state no.	<b>14</b> State distribution \$	
Account number (see instructions)		<b>15</b> Local tax withheld \$	<b>16</b> Name of locality	<b>17</b> Local distribution \$	

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

Your social security number

Zeus E & Venus R Snapdragon

**400-00-1036**

<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others.					
	1 Medical and dental expenses (see instructions) . . . . .	1				
	2 Enter amount from Form 1040, line 38 <u>2</u> . . . . .	2				
	3 Multiply line 2 by 7.5% (.075) . . . . .	3				
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . .	4					
<b>Taxes You Paid</b>	<b>5 State and local (check only one box):</b>	5				
	a <input type="checkbox"/> Income taxes, or			724		
	b <input checked="" type="checkbox"/> General sales taxes					
	6 Real estate taxes (see instructions) . . . . .	6		3,757		
	7 Personal property taxes . . . . .	7				
	8 Other taxes. List type and amount ▶	8				
	9 Add lines 5 through 8 . . . . .	9				
	<b>Interest You Paid</b>	10 Home mortgage interest and points reported to you on Form 1098 . . . . .	10		7,075	
		11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11			
12 Points not reported to you on Form 1098. See instructions for special rules . . . . .		12				
13 Mortgage insurance premiums (see instructions) . . . . .		13				
14 Investment interest. Attach Form 4952 if required. (See instructions.)		14				
15 Add lines 10 through 14 . . . . .		15				
<b>Gifts to Charity</b>	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	16				
	17 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 . . . . .	17				
	18 Carryover from prior year . . . . .	18				
	19 Add lines 16 through 18 . . . . .	19				
<b>Casualty and Theft Losses</b>	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) . . . . .	20				
<b>Job Expenses and Certain Miscellaneous Deductions</b>	21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ <u>Form 2106-EZ</u>	21				
	22 Tax preparation fees . . . . .	22		150		
	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 <u>25</u> . . . . .	25				
	26 Multiply line 25 by 2% (.02) . . . . .	26				
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- . . . . .	27				
<b>Other Miscellaneous Deductions</b>	28 Other—from list in instructions. List type and amount ▶	28				
<b>Total Itemized Deductions</b>	29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 . . . . .	29				
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here . . . . .	30			<input type="checkbox"/>	

DRAFT AS OF  
March 3, 2011

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business**  
(Sole Proprietorship)

OMB No. 1545-0074

**2011**  
Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

► For information on Schedule C and its instructions, go to [www.irs.gov/schedulec](http://www.irs.gov/schedulec)  
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor <b>VENUS R SNAPDRAGON</b>		Social security number (SSN) <b>400-00-1061</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>CLEANING SERVICE</b>	<b>B</b> Enter code from instructions ► <b>8 1 2 9 9 0</b>	
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN), if any	
<b>E</b> Business address (including suite or room no.) ► <b>404 DOGWOOD STREET</b> City, town or post office, state, and ZIP code <b>MOOSE WY 83012</b>		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
<b>G</b> Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>H</b> If you started or acquired this business during 2011, check here		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>I</b> Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>J</b> If "Yes," did you or will you file all required Forms 1099?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Part I Income**

<b>1a</b> Merchant card and third party payments received (see instructions)	<b>1a</b>	0
<b>b</b> Gross receipts or sales not reported on line 1a (see instructions)	<b>1b</b>	1245
<b>c</b> Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. <b>Caution.</b> See instr. before completing this line	<b>1c</b>	0
<b>d</b> Total gross receipts	<b>1d</b>	
<b>2</b> Returns and allowances plus any "cash back" amounts included on line 1a.	<b>2</b>	0
<b>3</b> Subtract line 2 from line 1d	<b>3</b>	
<b>4</b> Cost of goods sold (from line 42 on page 2)	<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	0
<b>7</b> <b>Gross income.</b> Add lines 5 and 6	<b>7</b>	

**Part II Expenses**

<b>8</b> Advertising	<b>8</b>	318	<b>18</b> Office expense	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>		<b>19</b> Pension and profit-sharing plans	<b>19</b>	
<b>10</b> Commissions and fees	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>	474	<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	650
<b>12</b> Depletion	<b>12</b>		<b>b</b> Other business property	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>		<b>21</b> Repairs and maintenance	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>		<b>22</b> Supplies (not included in Part III)	<b>22</b>	139
<b>15</b> Insurance (other than health)	<b>15</b>		<b>23</b> Taxes and licenses	<b>23</b>	
<b>16</b> Interest:			<b>24</b> Travel, meals, and entertainment:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel	<b>24a</b>	
<b>b</b> Other	<b>16b</b>		<b>b</b> Deductible meals and entertainment (see instructions)	<b>24b</b>	
<b>17</b> Legal and professional services	<b>17</b>		<b>25</b> Utilities	<b>25</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b	<b>28</b>		<b>26</b> Wages (less employment credits)	<b>26</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>		<b>27a</b> Other expenses (from line 48)	<b>27a</b>	
<b>30</b> Expenses for business use of your home. Attach <b>Form 8829</b> . Do <b>not</b> report such expenses elsewhere	<b>30</b>	0	<b>31</b>		
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29.					
• If a profit, enter on both <b>Form 1040, line 12</b> (or Form 1040NR, line 13) <b>and</b> on Schedule SE, line 2. If you entered an amount on line 1c, see instr. Estates and trusts, enter on <b>Form 1041, line 3</b> .					
• If a loss, you <b>must</b> go to line 32.					
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions).					
• If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , (or Form 1040NR, line 13) <b>and</b> Schedule SE, line 2. If you entered an amount on line 1c, see the instructions for line 31. Estates and trusts, enter on <b>Form 1041, line 3</b> .			<b>32a</b> <input type="checkbox"/> All investment is at risk.		
• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			<b>32b</b> <input checked="" type="checkbox"/> Some investment is not at risk.		

**SCHEDULE D  
(Form 1040)**

**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

**Zeus E & Venus R Snapdragon**

Your social security number

**400-00-1036**

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

<b>Note:</b> 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) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
<b>1</b> Short-term totals from all Forms 8949 with box A checked in Part I . . . . .		( )		
<b>2</b> Short-term totals from all Forms 8949 with box B checked in Part I . . . . .		( )		
<b>3</b> Short-term totals from all Forms 8949 with box C checked in Part I . . . . .		( )		
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b> )
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (h) . . . . .				<b>7</b>

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

<b>Note:</b> 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) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
<b>8</b> Long-term totals from all Forms 8949 with box A checked in Part II . . . . .		( )		
<b>9</b> Long-term totals from all Forms 8949 with box B checked in Part II . . . . .		( )		
<b>10</b> Long-term totals from all Forms 8949 with box C checked in Part II . . . . .		( )		
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (h). Then go to Part III on the back . . . . .				<b>15</b>

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

Cat. No. 11338H

Schedule D (Form 1040) 2011

**Part III Summary.** Note: Please round and use whole dollars on this form.

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> </ul> <p><b>17</b> Are lines 15 and 16 <b>both</b> gains?  <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18.  <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p> <p><b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . ▶</p> <p><b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . . ▶</p> <p><b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?  <input checked="" type="checkbox"/> <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.  <input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.</p> <p><b>21</b> 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) }</p> <p><b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p><b>22</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?  <input type="checkbox"/> <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).  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.</p>	<p><b>16</b></p>	
	<b>18</b>	0
	<b>19</b>	0
	<b>21</b>	( )

DRAFT AS OF  
April 15, 2011





Form **4972**

**Tax on Lump-Sum Distributions**  
 (From Qualified Plans of Participants Born Before January 2, 1936)

OMB No. 1545-0193

**2011**  
 Attachment  
 Sequence No. **28**

Department of the Treasury  
 Internal Revenue Service (99)

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

Name of recipient of distribution

**Zeus E Snapdragon**

Identifying number

**400-00-1036**

**Part I Complete this part to see if you can use Form 4972**

	Yes	No
<b>1</b> Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," <b>do not</b> use this form . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>2</b> Did you roll over any part of the distribution? If "Yes," <b>do not</b> use this form . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>3</b> Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>4</b> Were you <b>(a)</b> a plan participant who received this distribution, <b>(b)</b> born before January 2, 1936, and <b>(c)</b> a participant in the plan for at least 5 years before the year of the distribution? . . . . . If you answered "No" to both questions 3 and 4, <b>do not</b> use this form.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>5a</b> Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," <b>do not</b> use this form for a 2011 distribution from your own plan . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," <b>do not</b> use the form for this distribution . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Part II Complete this part to choose the 20% capital gain election** (see instructions)

<b>6</b> Capital gain part from Form 1099-R, box 3 . . . . .	<b>6</b>		
<b>7</b> Multiply line 6 by 20% (.20) . . . . . ▶	<b>7</b>		

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 III Complete this part to choose the 10-year tax option** (see instructions)

<b>8</b> 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 . . . . .	<b>8</b>		
<b>9</b> Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 . . . . .	<b>9</b>	5000	
<b>10</b> Total taxable amount. Subtract line 9 from line 8 . . . . .	<b>10</b>		
<b>11</b> Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0- . . . . .	<b>11</b>	0	
<b>12</b> Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines 13 through 16, enter this amount on line 17, and go to line 18 . . . . .	<b>12</b>		
<b>13</b> Multiply line 12 by 50% (.50), but <b>do not</b> enter more than \$10,000 . . . . .	<b>13</b>		
<b>14</b> Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0- . . . . .	<b>14</b>	0	
<b>15</b> Multiply line 14 by 20% (.20) . . . . .	<b>15</b>	0	
<b>16</b> Minimum distribution allowance. Subtract line 15 from line 13 . . . . .	<b>16</b>		
<b>17</b> Subtract line 16 from line 12 . . . . .	<b>17</b>		
<b>18</b> Federal estate tax attributable to lump-sum distribution . . . . .	<b>18</b>	0	
<b>19</b> Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23 . . . . .	<b>19</b>		
<b>20</b> Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places) . . . . .	<b>20</b>	.	
<b>21</b> Multiply line 16 by the decimal on line 20 . . . . .	<b>21</b>		
<b>22</b> Subtract line 21 from line 11 . . . . .	<b>22</b>		
<b>23</b> Multiply line 19 by 10% (.10) . . . . .	<b>23</b>		
<b>24</b> Tax on amount on line 23. Use the Tax Rate Schedule in the instructions . . . . .	<b>24</b>		
<b>25</b> Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30 . . . . .	<b>25</b>		
<b>26</b> Multiply line 22 by 10% (.10) . . . . .	<b>26</b>		
<b>27</b> Tax on amount on line 26. Use the Tax Rate Schedule in the instructions . . . . .	<b>27</b>		
<b>28</b> Multiply line 27 by ten (10) . . . . .	<b>28</b>		
<b>29</b> Subtract line 28 from line 25. Multiple recipients, see instructions . . . . . ▶	<b>29</b>		
<b>30 Tax on lump-sum distribution.</b> 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 . . . . . ▶	<b>30</b>		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2011)

Form **5329**

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

OMB No. 1545-0074

2011

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

Attachment  
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

**Your social security number**

Venus R Snapdragon

**400-00-1061**

**Fill in Your Address Only  
If You Are Filing This  
Form by Itself and Not  
With Your Tax Return**

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

**404 Dogwood Street**

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

If this is an amended  
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.

### Part I Additional Tax on Early Distributions

Complete this part if you took a taxable distribution before you reached age 59½ 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).

<b>1</b>	Early distributions included in income. For Roth IRA distributions, see instructions . . . . .	<b>1</b>	1,500
<b>2</b>	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: <u>07</u> . . . . .	<b>2</b>	600
<b>3</b>	Amount subject to additional tax. Subtract line 2 from line 1 . . . . .	<b>3</b>	
<b>4</b>	<b>Additional tax.</b> Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56 . . . . . <b>Caution:</b> 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).	<b>4</b>	

### 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).

<b>5</b>	Distributions included in income from Coverdell ESAs and QTPs . . . . .	<b>5</b>	
<b>6</b>	Distributions included on line 5 that are not subject to the additional tax (see instructions) . . . . .	<b>6</b>	
<b>7</b>	Amount subject to additional tax. Subtract line 6 from line 5 . . . . .	<b>7</b>	
<b>8</b>	<b>Additional tax.</b> Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56 . . . . .	<b>8</b>	

### Part III 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.

<b>9</b>	Enter your excess contributions from line 16 of your 2010 Form 5329 (see instructions). If zero, go to line 15 . . . . .	<b>9</b>	
<b>10</b>	If your traditional IRA contributions for 2011 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .	<b>10</b>	
<b>11</b>	2011 traditional IRA distributions included in income (see instructions) . . . . .	<b>11</b>	
<b>12</b>	2011 distributions of prior year excess contributions (see instructions) . . . . .	<b>12</b>	
<b>13</b>	Add lines 10, 11, and 12 . . . . .	<b>13</b>	
<b>14</b>	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- . . . . .	<b>14</b>	
<b>15</b>	Excess contributions for 2011 (see instructions) . . . . .	<b>15</b>	
<b>16</b>	Total excess contributions. Add lines 14 and 15 . . . . .	<b>16</b>	
<b>17</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> 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 . . . . .	<b>17</b>	

### 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.

<b>18</b>	Enter your excess contributions from line 24 of your 2010 Form 5329 (see instructions). If zero, go to line 23 . . . . .	<b>18</b>	
<b>19</b>	If your Roth IRA contributions for 2011 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .	<b>19</b>	
<b>20</b>	2011 distributions from your Roth IRAs (see instructions) . . . . .	<b>20</b>	
<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>	
<b>22</b>	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>	
<b>23</b>	Excess contributions for 2011 (see instructions) . . . . .	<b>23</b>	
<b>24</b>	Total excess contributions. Add lines 22 and 23 . . . . .	<b>24</b>	
<b>25</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> 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 . . . . .	<b>25</b>	

### At-Risk Limitations

OMB No. 1545-0712

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

Attachment  
Sequence No. **31**

Name(s) shown on return

**Zeus E & Venus R Snapdragon**

Identifying number

**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 Amounts.**

See page 2 of the instructions.

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1	
2	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:		
a	Schedule D	2a	0
b	Form 4797	2b	0
c	Other form or schedule	2c	0
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	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	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5	

**Part II Simplified Computation of Amount At Risk.** See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. <b>Do not</b> enter less than zero	6	2,700
7	Increases for the tax year (see page 3 of the instructions)	7	0
8	Add lines 6 and 7	8	
9	Decreases for the tax year (see page 4 of the instructions)	9	800
10a	Subtract line 9 from line 8	10a	
b	If line 10a is <b>more</b> than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see <b>Pub. 925</b> for information on the recapture rules	10b	

**Part III Detailed Computation of Amount At Risk.** If you completed Part III of Form 6198 for the prior year, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. <b>Do not</b> enter less than zero	11	N/A
12	Increases at effective date	12	
13	Add lines 11 and 12	13	
14	Decreases at effective date	14	
15	Amount at risk (check box that applies):		
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. <b>Do not</b> enter less than zero.	15	
b	<input type="checkbox"/> From your prior year Form 6198, line 19b. <b>Do not</b> enter the amount from line 10b of your prior year form.		
16	Increases since (check box that applies):	16	
a	<input type="checkbox"/> Effective date	17	
b	<input type="checkbox"/> The end of your prior year		
17	Add lines 15 and 16		
18	Decreases since (check box that applies):		
a	<input type="checkbox"/> Effective date	18	
b	<input type="checkbox"/> The end of your prior year		
19a	Subtract line 18 from line 17	19a	
b	If line 19a is <b>more</b> than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see <b>Pub. 925</b> for information on the recapture rules	19b	

**Part IV Deductible Loss**

20	<b>Amount at risk.</b> Enter the <b>larger</b> of line 10b or line 19b	20	
21	<b>Deductible loss.</b> Enter the <b>smaller</b> 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.	21	( )

**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.

Form **8889**

**Health Savings Accounts (HSAs)**

OMB No. 1545-0074

**2011**  
Attachment  
Sequence No. **53**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040 or Form 1040NR.**

▶ **See separate instructions.**

Name(s) shown on Form 1040 or Form 1040NR

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶

**400-00-1036**

**Zeus E & Venus R Snapdragon**

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

**Part I**

**HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

<b>1</b>	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2011 (see instructions) . . . . . ▶	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family
<b>2</b>	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) . . . . .	<b>2</b>	<b>3,400</b>
<b>3</b>	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 . . . . .	<b>3</b>	<b>6,150</b>
<b>4</b>	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 . . . . .	<b>4</b>	<b>0</b>
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0-	<b>5</b>	
<b>6</b>	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2011, see the instructions for the amount to enter . . . . .	<b>6</b>	
<b>7</b>	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) . . . . .	<b>7</b>	<b>0</b>
<b>8</b>	Add lines 6 and 7 . . . . .	<b>8</b>	
<b>9</b>	Employer contributions made to your HSAs for 2011 . . . . .	<b>9</b>	<b>0</b>
<b>10</b>	Qualified HSA funding distributions . . . . .	<b>10</b>	<b>0</b>
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>	<b>0</b>
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0-	<b>12</b>	
<b>13</b>	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25 . . . . .	<b>13</b>	

**Caution:** If line 2 is more than line 13, you may have to pay an additional tax (see instructions).

**Part II**

**HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

<b>14a</b>	Total distributions you received in 2011 from all HSAs (see instructions) . . . . .	<b>14a</b>	
<b>b</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) . . . . .	<b>14b</b>	
<b>c</b>	Subtract line 14b from line 14a . . . . .	<b>14c</b>	
<b>15</b>	Unreimbursed qualified medical expenses (see instructions) . . . . .	<b>15</b>	
<b>16</b>	<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 . . . . .	<b>16</b>	
<b>17a</b>	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 . . . . . ▶ <input type="checkbox"/>		
<b>b</b>	<b>Additional 20% tax</b> (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 . . . . .	<b>17b</b>	

**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**

▶ Attach to your tax return.

Name(s) shown on tax return

**Zeus E & Venus R Snapdragon**

Identifying number

**400-00-1036**

Check all applicable boxes (see instructions).

**A**  Mixed straddle election

**C**  Mixed straddle account election

**B**  Straddle-by-straddle identification election

**D**  Net section 1256 contracts loss election

**Part I Section 1256 Contracts Marked to Market**

(a) Identification of account	(b) (Loss)	(c) Gain
<b>1</b> Form 1099-B Red Fescue Corp		1000
<b>2</b> Add the amounts on line 1 in columns (b) and (c)	<b>2</b> ( )	
<b>3</b> Net gain or (loss). Combine line 2, columns (b) and (c)	<b>3</b>	
<b>4</b> Form 1099-B adjustments. See instructions and attach schedule	<b>4</b>	0
<b>5</b> Combine lines 3 and 4	<b>5</b>	
<b>Note:</b> If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
<b>6</b> If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number	<b>6</b>	0
<b>7</b> Combine lines 5 and 6	<b>7</b>	
<b>8</b> Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)	<b>8</b>	
<b>9</b> Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	<b>9</b>	

**Part II Gains and Losses From Straddles.** Attach a separate schedule listing each straddle and its components.

**Section A—Losses From Straddles**

(a) Description of 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	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-
<b>10</b> XYZ 125 CALL	2/2/2011	8/10/2011	10000	15000		0	
<b>11a</b> Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)							<b>11a</b> ( )
<b>b</b> Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)							<b>11b</b> ( 0 )

**Section B—Gains From Straddles**

(a) Description of 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	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-	
<b>12</b> XYZ 125 PUT	6/6/2011	11/11/2011	15000	12000		
<b>13a</b> Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)						<b>13a</b>
<b>b</b> Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)						<b>13b</b> 0

**Part III Unrecognized Gains From Positions Held on Last Day of Tax Year.** Memo Entry Only (see instructions)

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-
<b>14</b>				

Form **2106-EZ**

# Unreimbursed Employee Business Expenses

OMB No. 1545-0074

**2011**

Attachment Sequence No. **129A**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**

Your name <b>Zeus E Snapdragon</b>	Occupation in which you incurred expenses <b>Sales</b>	Social security number <b>400 00 1036</b>		
---------------------------------------	---	--	--	--

**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 you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

**Part I Figure Your Expenses**

<b>1</b> Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 51¢ (.51)	<b>1</b>		
<b>2</b> Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work	<b>2</b>		<b>20</b>
<b>3</b> Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment	<b>3</b>		<b>0</b>
<b>4</b> Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment	<b>4</b>		<b>0</b>
<b>5</b> Meals and entertainment expenses: \$ _____ × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	<b>5</b>		<b>0</b>
<b>6 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.)	<b>6</b>		

**Part II Information on Your Vehicle.** Complete this part **only** if you are claiming vehicle expense 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 used your vehicle for:
- a** Business 3,014    **b** Commuting (see instructions) 1,500    **c** Other 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**

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

Cat. No. 20604Q

Form **2106-EZ** (2011)

Form **8396**  
 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.

OMB No. 1545-0074  
**2011**  
 Attachment  
 Sequence No. **138**

Name(s) shown on your tax return  
**Zeus E & Venus R Snapdragon**

Your social security number  
**400-00-1036**

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.  
**404 Dogwood Street Moose, WY 83012**

Name of Issuer of Mortgage Credit Certificate <b>Begonia Lending</b>	Mortgage Credit Certificate Number <b>X200401352</b>	Issue Date <b>9-22-2004</b>
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**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**

<b>1</b> 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 . . . . .	<b>1</b>	1,856	
<b>2</b> Enter the certificate credit rate shown on your <b>mortgage credit certificate</b> . <b>Do not</b> enter the interest rate on your home mortgage . . . . .	<b>2</b>	20	%
<b>3</b> If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. <b>You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.</b>	<b>3</b>		
<b>4</b> Enter any 2008 credit carryforward from line 16 of your 2010 Form 8396 . . . . .	<b>4</b>	0	
<b>5</b> Enter any 2009 credit carryforward from line 14 of your 2010 Form 8396 . . . . .	<b>5</b>	0	
<b>6</b> Enter any 2010 credit carryforward from line 17 of your 2010 Form 8396 . . . . .	<b>6</b>	0	
<b>7</b> Add lines 3 through 6 . . . . .	<b>7</b>		
<b>8</b> Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions) . . . . .	<b>8</b>		
<b>9</b> <b>Current year mortgage interest credit.</b> Enter the <b>smaller</b> 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 <b>c</b> on that line and enter "8396" in the space next to that box . . . . .	<b>9</b>		

**Part II Mortgage Interest Credit Carryforward to 2012.** (Complete **only** if line 9 is less than line 7.)

<b>10</b> Add lines 3 and 4 . . . . .	<b>10</b>		
<b>11</b> Enter the amount from line 7. . . . .	<b>11</b>		
<b>12</b> Enter the <b>larger</b> of line 9 or line 10. . . . .	<b>12</b>		
<b>13</b> Subtract line 12 from line 11 . . . . .	<b>13</b>		
<b>14</b> <b>2010 credit carryforward to 2012.</b> Enter the <b>smaller</b> of line 6 or line 13 . . . . .	<b>14</b>		
<b>15</b> Subtract line 14 from line 13 . . . . .	<b>15</b>		
<b>16</b> <b>2009 credit carryforward to 2012.</b> Enter the <b>smaller</b> of line 5 or line 15 . . . . .	<b>16</b>		
<b>17</b> <b>2011 credit carryforward to 2012.</b> Subtract line 9 from line 3. If zero or less, enter -0- . . . . .	<b>17</b>		

Form **5695**

# Residential Energy Credits

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

▶ See instructions.

▶ Attach to Form 1040 or Form 1040NR.

**2011**  
Attachment  
Sequence No. **158**

Name(s) shown on return

Zeus E & Venus R Snapdragon

Your social security number

4 0 0 | 0 0 | 1 0 3 6

## Part I 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

**Caution:** If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.

**b** 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

Unit No.

Moose, WY 83012

City, State, and ZIP code

**c** Were any of these improvements related to the construction of this main home? . . . . . ▶

**1c**  Yes  No

**Caution:** 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.

<b>a</b> Amount, if any, from line 12 of your 2006 Form 5695 . . . . .	<b>2a</b>	0
<b>b</b> Amount, if any, from line 15 of your 2007 Form 5695 . . . . .	<b>2b</b>	0
<b>c</b> Amount, if any, from line 11 of your 2009 Form 5695 . . . . .	<b>2c</b>	0
<b>d</b> Amount, if any, from line 11 of your 2010 Form 5695 . . . . .	<b>2d</b>	0

**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)

<b>a</b> 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 . . . . .	<b>3a</b>	1,200
<b>b</b> Exterior doors that meet or exceed the Energy Star program requirements . . . . .	<b>3b</b>	0
<b>c</b> 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 . . . . .	<b>3c</b>	0
<b>d</b> Exterior windows and skylights that meet or exceed the Energy Star program requirements . . . . .	<b>3d</b>	400
<b>e</b> Maximum amount of cost on which the credit can be figured . . . . .	<b>3e</b>	\$2,000
<b>f</b> 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- . . . . .	<b>3f</b>	0
<b>g</b> Subtract line 3f from line 3e. If zero or less, enter -0- . . . . .	<b>3g</b>	

**3h**

**4** Add lines 3a, 3b, 3c, and 3h . . . . .

**5** Multiply line 4 by 10% (.10) . . . . .

**4**

**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)

**6a** 0

**6b** 0

**6c** 50

**7**

**8**

**a** Energy-efficient building property. Do not enter more than \$300 . . . . .

**b** Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150 . . . . .

**c** Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50 . . . . .

**7** Add lines 6a through 6c . . . . .

**8** Add lines 5 and 7 . . . . .

**9** \$500

**10** 0

**9** Maximum credit amount. (If you jointly occupied the home, see instructions) . . . . .

**10** Enter the amount, if any, from line 2e . . . . .

**11** Subtract line 10 from line 9. If zero or less, stop; you cannot take the nonbusiness energy property credit. . . . .

**12** Enter the smaller of line 8 or line 11 . . . . .

**13** Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions) . . . . .

**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 . . . . .

**11**

**12**

**13**

**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 dependent 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.

Form 1040

Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return

2011

OMB No. 1545-0074

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

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20
Your first name and initial Henry G Last name Gladiolus Your social security number 4 0 0 0 0 1 0 3 7
If a joint return, spouse's first name and initial Gloria H Last name Gladiolus Spouse's social security number 4 0 0 0 0 1 0 6 3
Home address (number and street). If you have a P.O. box, see instructions. 8511 Coconut Street Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Mabie, WV 26278 Presidential Election Campaign
Foreign country name Foreign province/county Foreign postal code

Filing Status 1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a. 6b Spouse. Boxes checked on 6a and 6b 2
c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if child under age 17 qualifying for child tax credit (see page 15)
Heather Gladiolus 4 0 0 0 0 1 0 6 4 Grandchild
Sweetpea Gladiolus 4 0 0 0 0 1 0 6 5 Grandchild
Helen Orchid 4 0 0 0 0 1 0 6 6 Grandchild
Victor Orchid 4 0 0 0 0 1 0 6 7 Grandchild
d Total number of exemptions claimed 6

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7
8a Taxable interest. Attach Schedule B if required 8a 601
b Tax-exempt interest. Do not include on line 8a 8b
9a Ordinary dividends. Attach Schedule B if required 9a
b Qualified dividends 9b
10 Taxable refunds, credits, or offsets of state and local income taxes 10
11 Alimony received 11
12 Business income or (loss). Attach Schedule C or C-EZ 12
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13
14 Other gains or (losses). Attach Form 4797 14
15a IRA distributions 15a b Taxable amount 15b
16a Pensions and annuities 16a b Taxable amount 16b
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17
18 Farm income or (loss). Attach Schedule F 18
19 Unemployment compensation 19
20a Social security benefits 20a 9600 b Taxable amount 20b
21 Other income. List type and amount Award 1400 21
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22

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

Tax and Credits

**38** Amount from line 37 (adjusted gross income) . . . . . **38**

**39a** Check  **You** were born before January 2, 1947,  **Blind.** } **Total boxes**  
 if:  **Spouse** was born before January 2, 1947,  **Blind.** } **checked ▶ 39a**

**b** If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b**

**40** **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) . . . . . **40**

**41** Subtract line 40 from line 38 . . . . . **41**

**42** **Exemptions.** Multiply \$3,700 by the number on line 6d. . . . . **42**

**43** **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . . . . . **43**

**44** **Tax** (see instructions). Check if any from: **a**  Form(s) 8814 **b**  Form 4972 **c**  962 election . . . . . **44**

**45** **Alternative minimum tax** (see instructions). Attach Form 6251 . . . . . **45**

**46** Add lines 44 and 45 . . . . . **46**

<b>47</b> Foreign tax credit. Attach Form 1116 if required . . . . .	<b>47</b>		
<b>48</b> Credit for child and dependent care expenses. Attach Form 2441 . . . . .	<b>48</b>		
<b>49</b> Education credits from Form 8863, line 23 . . . . .	<b>49</b>		
<b>50</b> Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>50</b>		
<b>51</b> Child tax credit (see instructions) . . . . .	<b>51</b>		
<b>52</b> Residential energy credits. Attach Form 5695 . . . . .	<b>52</b>		
<b>53</b> Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/> . . . . .	<b>53</b>		

**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 Taxes

**56** Self-employment tax. Attach Schedule SE . . . . . **56**

**57** Unreported social security and Medicare tax from Form: **a**  4137 **b**  8919 . . . . . **57**

**58** Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . . . . **58**

**59a**  Household employment taxes from Schedule H . . . . . **59a**

**b**  First-time homebuyer credit repayment. Attach Form 5405 if required . . . . . **59b**

**60** Other taxes. List code(s) from instructions . . . . . **60**

**61** Add lines 55 through 60. This is your **total tax** . . . . . **61**

Payments

**62** Federal income tax withheld from Forms W-2 and 1099 . . . . . **62**

**63** 2011 estimated tax payments and amount applied from 2010 return . . . . . **63**

**64a** **Earned income credit (EIC)** . . . . . **64a**

**b** Nontaxable combat pay election **64b**

**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 . . . . . **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 **total payments** . . . . . **72**

Refund

**73** If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** . . . . . **73**

**74a** Amount of line 73 you want **refunded to you**. If Form 8888 is attached, check here . . . . .  **74a**

**b** Routing number . . . . . **c** Type:  Checking  Savings

**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**

**77** Estimated tax penalty (see instructions) . . . . . **77**

Third Party Designee

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

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

Sign Here

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

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

<b>a</b> Employee's social security number 400-00-1037		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
<b>b</b> Employer identification number (EIN) 69-0000008				<b>1</b> Wages, tips, other compensation 26,212		<b>2</b> Federal income tax withheld 2,024				
<b>c</b> Employer's name, address, and ZIP code Lilac Manufacturing 700 Ash Street Mabie, WV 26278				<b>3</b> Social security wages 26,212		<b>4</b> Social security tax withheld 1,101				
				<b>5</b> Medicare wages and tips 26,212		<b>6</b> Medicare tax withheld 380				
				<b>7</b> Social security tips		<b>8</b> Allocated tips				
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits				
<b>e</b> Employee's first name and initial Henry G		Last name Gladiolus		Suff.		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12		
<b>f</b> Employee's address and ZIP code 8511 Coconut Street Mabie, WV 26278				<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b>				
				<b>14</b> Other		<b>12c</b>				
						<b>12d</b>				
<b>15</b> State Employer's state ID number		<b>16</b> State wages, tips, etc.		<b>17</b> State income tax		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name

Form **W-2** Wage and Tax Statement

2011

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.

<b>a</b> Employee's social security number 400-00-1063		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
<b>b</b> Employer identification number (EIN) 69-0000007				<b>1</b> Wages, tips, other compensation 14,330		<b>2</b> Federal income tax withheld 0				
<b>c</b> Employer's name, address, and ZIP code Cosmos Retail Outlet 303 Sambucus Street Mabie, WV 26278				<b>3</b> Social security wages 14,330		<b>4</b> Social security tax withheld 602				
				<b>5</b> Medicare wages and tips 14,330		<b>6</b> Medicare tax withheld 208				
				<b>7</b> Social security tips		<b>8</b> Allocated tips				
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits				
<b>e</b> Employee's first name and initial Gloria H		Last name Gladiolus		Suff.		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12		
<b>f</b> Employee's address and ZIP code 8511 Coconut Street Mabie, WV 26278				<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b>				
				<b>14</b> Other		<b>12c</b>				
						<b>12d</b>				
<b>15</b> State Employer's state ID number		<b>16</b> State wages, tips, etc.		<b>17</b> State income tax		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name

Form **W-2** Wage and Tax Statement

2011

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.

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

Your social security number

Henry G & Gloria H Gladiolus

400-00-1037

**Caution.** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**Part II Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

**27** Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section.  **Yes**  **No**

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	Impatients Corp	S	<input type="checkbox"/>	69-0000026	<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>

Passive Income and Loss			Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1	
A		7000			
B					
C					
D					
<b>29a</b> Totals		7000			
<b>b</b> Totals					
<b>30</b>	Add columns (g) and (j) of line 29a . . . . .				<b>30</b> 7000
<b>31</b>	Add columns (f), (h), and (i) of line 29b . . . . .				<b>31</b> ( )
<b>32</b>	<b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31. Enter the result here and include in the total on line 41 below . . . . .				<b>32</b> 7000

**Part III Income or Loss From Estates and Trusts**

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss			Nonpassive Income and Loss		
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1		
A					
B					
<b>34a</b> Totals					
<b>b</b> Totals					
<b>35</b>	Add columns (d) and (f) of line 34a . . . . .				<b>35</b>
<b>36</b>	Add columns (c) and (e) of line 34b . . . . .				<b>36</b> ( )
<b>37</b>	<b>Total estate and trust income or (loss).</b> Combine lines 35 and 36. Enter the result here and include in the total on line 41 below . . . . .				<b>37</b>

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder**

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
<b>39</b>	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below . . . . .				<b>39</b>

**Part V Summary**

<b>40</b>	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below . . . . .	<b>40</b>	
<b>41</b>	<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	<b>41</b>	7000
<b>42</b>	<b>Reconciliation of farming and fishing income.</b> Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (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) . . .	<b>42</b>	
<b>43</b>	<b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . .	<b>43</b>	

Form **2441**

**Child and Dependent Care Expenses**



OMB No. 1545-0074

**2011**

Attachment 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

Henry G & Gloria H Gladiolus

Your social security number

400-00-1037

**Part I Persons or Organizations Who Provided the Care—You must complete this part.**  
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	Mums Day Care	400 Elm Street Mabie, WV 26278	69-0000001	2000

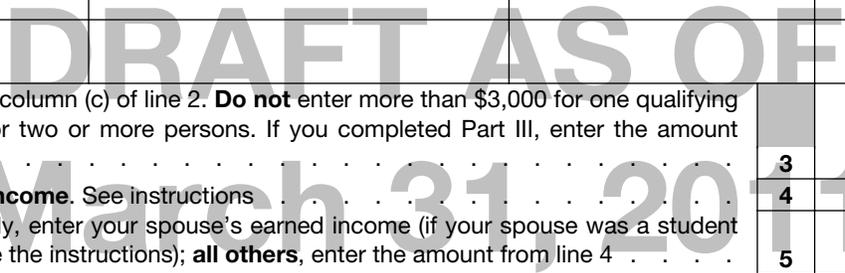
Did you receive dependent care benefits?  **No** → Complete only Part II below.  
 **Yes** → Complete Part III on the back next.

**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.

**Part II Credit for Child and Dependent Care Expenses**

**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2011 for the person listed in column (a)
First	Last		
Victor	Orchid	400-00-1067	2000



<b>3</b>	Add the amounts in column (c) of line 2. <b>Do not</b> 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	<b>3</b>																																																										
<b>4</b>	Enter your <b>earned income</b> . See instructions	<b>4</b>																																																										
<b>5</b>	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4	<b>5</b>																																																										
<b>6</b>	Enter the <b>smallest</b> of line 3, 4, or 5	<b>6</b>																																																										
<b>7</b>	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.	<b>7</b>																																																										
<b>8</b>	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	<b>8</b>	X .																																																									
	<table border="0"> <tr> <td><b>If line 7 is:</b></td> <td><b>If line 7 is:</b></td> </tr> <tr> <td> <table border="0"> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> <tr> <td>\$0—15,000</td> <td></td> <td>.35</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td>.34</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td>.33</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td>.32</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td>.31</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td>.30</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td>.29</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td>.28</td> </tr> </table> </td> <td> <table border="0"> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> <tr> <td>\$29,000—31,000</td> <td></td> <td>.27</td> </tr> <tr> <td>31,000—33,000</td> <td></td> <td>.26</td> </tr> <tr> <td>33,000—35,000</td> <td></td> <td>.25</td> </tr> <tr> <td>35,000—37,000</td> <td></td> <td>.24</td> </tr> <tr> <td>37,000—39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>39,000—41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>41,000—43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>43,000—No limit</td> <td></td> <td>.20</td> </tr> </table> </td> </tr> </table>	<b>If line 7 is:</b>	<b>If line 7 is:</b>	<table border="0"> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> <tr> <td>\$0—15,000</td> <td></td> <td>.35</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td>.34</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td>.33</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td>.32</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td>.31</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td>.30</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td>.29</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td>.28</td> </tr> </table>	Over	But not over	Decimal amount is	\$0—15,000		.35	15,000—17,000		.34	17,000—19,000		.33	19,000—21,000		.32	21,000—23,000		.31	23,000—25,000		.30	25,000—27,000		.29	27,000—29,000		.28	<table border="0"> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> <tr> <td>\$29,000—31,000</td> <td></td> <td>.27</td> </tr> <tr> <td>31,000—33,000</td> <td></td> <td>.26</td> </tr> <tr> <td>33,000—35,000</td> <td></td> <td>.25</td> </tr> <tr> <td>35,000—37,000</td> <td></td> <td>.24</td> </tr> <tr> <td>37,000—39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>39,000—41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>41,000—43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>43,000—No limit</td> <td></td> <td>.20</td> </tr> </table>	Over	But not over	Decimal amount is	\$29,000—31,000		.27	31,000—33,000		.26	33,000—35,000		.25	35,000—37,000		.24	37,000—39,000		.23	39,000—41,000		.22	41,000—43,000		.21	43,000—No limit		.20	
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<b>9</b>	Multiply line 6 by the decimal amount on line 8. If you paid 2010 expenses in 2011, see the instructions	<b>9</b>																																																										
<b>10</b>	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.	<b>10</b>																																																										
<b>11</b>	<b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46	<b>11</b>																																																										

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

Cat. No. 11862M

Form **2441** (2011)

**SCHEDULE H  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Household Employment Taxes**

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

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

OMB No. 1545-1971

**2011**  
Attachment  
Sequence No. **44**

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

**A** Did you pay **any one** household employee cash wages of \$1,700 or more in 2011? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page H-X before you answer this question.)

- Yes.** Skip lines B and C and go to line 1.
- No.** Go to line B.

**B** Did you withhold federal income tax during 2011 for any household employee?

- Yes.** Skip line C and go to line 5.
- No.** Go to line C.

**C** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2010 or 2011 to **all** household employees? (**Do not** count cash wages paid in 2010 or 2011 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Do not file this schedule.
- Yes.** Skip lines 1-9 and go to line 10 on the back. (Calendar year taxpayers having no household employees in 2011 **do not** have to complete this form for 2011.)

**Part I Social Security, Medicare, and Federal Income Taxes**

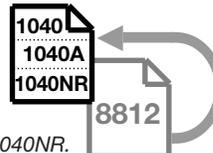
1	Total cash wages subject to social security taxes (see page H-X)	1	2000		
2	Social security taxes. Multiply line 1 by 10.4% (.104)	2			
3	Total cash wages subject to Medicare taxes (see page H-X)	3	2000		
4	Medicare taxes. Multiply line 3 by 2.9% (.029)	4			
5	Federal income tax withheld, if any	5		0	
6	<b>Total social security, Medicare, and federal income taxes.</b> Add lines 2, 4, and 5	6			

**7** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2010 or 2011 to **all** household employees? (**Do not** count cash wages paid in 2010 or 2011 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Include the amount from line 6 above on Form 1040, line 59, and check box **b** on that line. If you are not required to file Form 1040, see the line 7 instructions on page H-X.
- Yes.** Go to line 8 on the back.

Form **8812**

### Additional Child Tax Credit



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

**Henry G & Gloria H Gladiolus**

Your social security number

**400-00-1037**

#### Part I 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).
- 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 from line 1. If zero, **stop**; you cannot take this credit . . . . . **3**
- 4a** Earned income (see instructions on back) . . . . . **4a**
- b** Nontaxable combat pay (see instructions on back) . . . . . **4b** **0**
- 5** Is the amount on line 4a more than \$3,000?  
 **No.** Leave line 5 blank and enter -0- on line 6.  
 **Yes.** Subtract \$3,000 from the amount on line 4a. Enter the result . . . . . **5**
- 6** 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.

<b>1</b>	<b>4000</b>
<b>2</b>	
<b>3</b>	
<b>4a</b>	
<b>4b</b>	<b>0</b>
<b>5</b>	
<b>6</b>	
<b>7</b>	
<b>8</b>	
<b>9</b>	
<b>10</b>	
<b>11</b>	
<b>12</b>	

DRAFT AS OF  
May 10, 2011

#### Part II Certain Filers Who Have Three or More Qualifying Children

- 7** 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**
- 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-.
- 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 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 from line 9. If zero or less, enter -0- . . . . . **11**
- 12** Enter the **larger** of line 6 or line 11 . . . . . **12**  
**Next,** enter the **smaller** of line 3 or line 12 on line 13.

<b>7</b>	
<b>8</b>	
<b>9</b>	
<b>10</b>	
<b>11</b>	
<b>12</b>	

#### Part III Additional Child Tax Credit

- 13 This is your additional child tax credit** . . . . . **13**

<b>13</b>	
-----------	--



Enter this amount on  
Form 1040, line 65,  
Form 1040A, line 42, or  
Form 1040NR, line 62.

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**

### Part I Should you file this form? You must complete this part.

- 1 Enter the tax year for which you are filing this form. ▶ 2011 Answer the following questions for that year.
- 2 Did you (or will you) file a joint return?  
 **Yes.** Go to line 3.  
 **No. Stop here.** Do not file this form. You are not an injured spouse.
- 3 Did (or will) the IRS use the joint overpayment to pay any of the following legally enforceable past-due debt(s) owed only by your spouse? (see instructions)  
 • Federal tax • State income tax • Child support • Spousal support • Federal nontax debt (such as a student loan)  
 **Yes.** Go to line 4.  
 **No. Stop here.** Do not file this form. You are not an injured spouse.  
**Note.** If the past-due amount is for a joint federal tax, you may qualify for innocent spouse relief for the year to which the overpayment was applied. See *Innocent Spouse Relief*, in the instructions 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 spouse.  
**Note.** If the past-due amount is for a joint federal tax, you may qualify for innocent spouse relief for the year to which the overpayment was applied. See *Innocent Spouse Relief*, in the instructions for more information.  
 **No.** Go to line 5.
- 5 Were you a resident of a community property state (Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin) at any time during the tax year entered on line 1? (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 this form.  
 **No.** Go to line 6.
- 6 Did you make and report payments, such as federal income tax withholding or estimated tax payments?  
 **Yes.** Skip lines 7 through 9 and **go to Part II** and complete the rest of this form.  
 **No.** Go to line 7.
- 7 Did you have earned income, such as wages, salaries, or self-employment 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 credit?  
 **Yes.** Skip line 9 and **go to Part II** and complete the rest of this form.  
 **No.** Go to line 9.
- 9 Did (or will) you claim a refundable tax credit (see instructions)?  
 **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 spouse.

### Part II Information About the Joint Tax Return for Which This Form Is Filed

- 10 Enter the following information exactly as it is shown on the tax return for which you are filing this form. The spouse's name and social security number shown first on that tax return must also be shown first below.
- |  |   |   |
|--|---|---|
| First name, initial, and last name shown first on the return<br><b>Henry G Gladiolus</b>   | Social security number shown first<br><b>400-00-1037</b>  | If Injured Spouse, check here ▶ <input type="checkbox"/>            |
| First name, initial, and last name shown second on the return<br><b>Gloria H Gladiolus</b> | Social security number shown second<br><b>400-00-1063</b> | If Injured Spouse, check here ▶ <input checked="" type="checkbox"/> |
- 11 Check this box only if you are divorced or legally separated from the spouse with whom you filed the joint return and you want your refund issued in your name only . . . . .
- 12 Do you want any injured spouse refund mailed to an address different from the one on your joint return?  **Yes**  **No**  
 If "Yes," enter the address. \_\_\_\_\_

Number and street

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

**Part III Allocation Between Spouses of Items on the Joint Tax Return** (see instructions)

Allocated Items	(a) Amount shown on joint return	(b) Allocated to injured spouse	(c) Allocated to other spouse
<b>13</b> Income: <b>a.</b> Wages			
<b>b.</b> All other income	17161	0	17161
<b>14</b> Adjustments to income	2000	0	2000
<b>15</b> Standard deduction or Itemized deductions	11600	5800	5800
<b>16</b> Number of exemptions	6	3	3
<b>17</b> Credits ( <b>do not</b> include any earned income credit)	4400	2000	2400
<b>18</b> Other taxes	266		266
<b>19</b> Federal income tax withheld			
<b>20</b> Payments			

**Part IV Signature.** Complete this part only if you are filing Form 8379 by itself and not with your tax return.

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

Keep a copy of this form for your records	Injured spouse's signature		Date	Phone number (optional)	
	Print/Type preparer's name		Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
<b>Paid Preparer Use Only</b>	Firm's name			Firm's EIN	
	Firm's Address			Phone no.	

Form **8379** (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

Form 1040

Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return

2011

OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20
Your first name and initial OSCAR Last name DAHLIA Your social security number 4 0 0 0 1 0 3 8
If a joint return, spouse's first name and initial VIOLA Last name DAHLIA Spouse's social security number 4 0 0 0 1 0 7 1
Home address (number and street). If you have a P.O. box, see instructions. 123 GUAVA ST Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). SANDY OR 97055 Presidential Election Campaign
Foreign country name Foreign province/county Foreign postal code

Filing Status 1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 Qualifying widow(er) with dependent child

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a. 6b Spouse. 6c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if child under age 17 qualifying for child tax credit (see page 15)
GROVER DAHLIA 4 0 0 0 1 0 7 2 SON
d Total number of exemptions claimed 3

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7
8a Taxable interest. Attach Schedule B if required 8a 1343
8b Tax-exempt interest. Do not include on line 8a 8b
9a Ordinary dividends. Attach Schedule B if required 9a
9b Qualified dividends 9b
10 Taxable refunds, credits, or offsets of state and local income taxes 10 502
11 Alimony received 11
12 Business income or (loss). Attach Schedule C or C-EZ 12
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13
14 Other gains or (losses). Attach Form 4797 14
15a IRA distributions 15a b Taxable amount 15b
16a Pensions and annuities 16a b Taxable amount 16b
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17
18 Farm income or (loss). Attach Schedule F 18
19 Unemployment compensation 19
20a Social security benefits 20a b Taxable amount 20b
21 Other income. List type and amount 21
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22

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

Tax and Credits

**38** Amount from line 37 (adjusted gross income) . . . . . **38**

**39a** Check  **You** were born before January 2, 1947,  **Blind.** } **Total boxes**  
if:  **Spouse** was born before January 2, 1947,  **Blind.** } **checked ▶ 39a**

**b** If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b**

**40** **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) . . . . . **40**

**41** Subtract line 40 from line 38 . . . . . **41**

**42** **Exemptions.** Multiply \$3,700 by the number on line 6d. . . . . **42**

**43** **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . . . . . **43**

**44** **Tax** (see instructions). Check if any from: **a**  Form(s) 8814 **b**  Form 4972 **c**  962 election . . . . . **44**

**45** **Alternative minimum tax** (see instructions). Attach Form 6251 . . . . . **45**

**46** Add lines 44 and 45 . . . . . **46**

<b>47</b> Foreign tax credit. Attach Form 1116 if required . . . . .	<b>47</b>		
<b>48</b> Credit for child and dependent care expenses. Attach Form 2441 . . . . .	<b>48</b>		
<b>49</b> Education credits from Form 8863, line 23 . . . . .	<b>49</b>		
<b>50</b> Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>50</b>		
<b>51</b> Child tax credit (see instructions) . . . . .	<b>51</b>		
<b>52</b> Residential energy credits. Attach Form 5695 . . . . .	<b>52</b>		
<b>53</b> Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/> . . . . .	<b>53</b>		

**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 Taxes

**56** Self-employment tax. Attach Schedule SE . . . . . **56**

**57** Unreported social security and Medicare tax from Form: **a**  4137 **b**  8919 . . . . . **57**

**58** Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . . . . **58**

**59a**  Household employment taxes from Schedule H . . . . . **59a**

**b**  First-time homebuyer credit repayment. Attach Form 5405 if required . . . . . **59b**

**60** Other taxes. List code(s) from instructions . . . . . **60**

**61** Add lines 55 through 60. This is your **total tax** . . . . . **61**

Payments

**62** Federal income tax withheld from Forms W-2 and 1099 . . . . . **62**

**63** 2011 estimated tax payments and amount applied from 2010 return . . . . . **63**

**64a** **Earned income credit (EIC)** . . . . . **64a**

**b** Nontaxable combat pay election **64b**

**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 . . . . . **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 **total payments** . . . . . **72**

Refund

**73** If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** . . . . . **73**

**74a** Amount of line 73 you want **refunded to you**. If Form 8888 is attached, check here . . . . .  **74a**

**b** Routing number  ▶ **c** Type:  Checking  Savings

**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**

**77** Estimated tax penalty (see instructions) . . . . . **77**

Third Party Designee

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

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

Sign Here

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

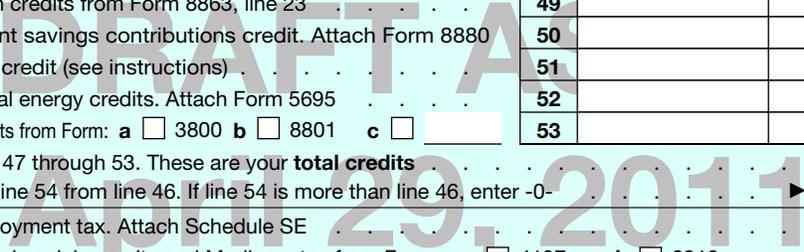
Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

**Standard Deduction for—**

- People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
- All others:
  - Single or Married filing separately, \$5,800
  - Married filing jointly or Qualifying widow(er), \$11,600
  - Head of household, \$8,500



<b>a</b> Employee's social security number 400-00-1038		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 69-0000011				<b>1</b> Wages, tips, other compensation 78745		<b>2</b> Federal income tax withheld 15434			
<b>c</b> Employer's name, address, and ZIP code PURSLEY CORP 707 GUAVA ST SANDY OR 97055				<b>3</b> Social security wages 78745		<b>4</b> Social security tax withheld 3307			
				<b>5</b> Medicare wages and tips 78745		<b>6</b> Medicare tax withheld 1142			
				<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial		Last name		Suff.		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12	
OSCAR DAHLIA 123 GUAVA ST SANDY OR 97055						<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b>	
						<b>14</b> Other		<b>12c</b>	
								<b>12d</b>	
<b>f</b> Employee's address and ZIP code									
<b>15</b> State	Employer's state ID number	<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name			

Form **W-2** Wage and Tax Statement

2011

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.

<b>a</b> Employee's social security number <b>400-00-1038</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>		
<b>b</b> Employer identification number (EIN) <b>69-0000012</b>				<b>1</b> Wages, tips, other compensation <b>49410</b>		<b>2</b> Federal income tax withheld <b>9965</b>				
<b>c</b> Employer's name, address, and ZIP code SOAPSTONE INC 818 GUAVA ST SANDY OR 97055				<b>3</b> Social security wages <b>49410</b>		<b>4</b> Social security tax withheld <b>2075</b>				
				<b>5</b> Medicare wages and tips <b>49410</b>		<b>6</b> Medicare tax withheld <b>716</b>				
				<b>7</b> Social security tips		<b>8</b> Allocated tips				
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits				
<b>e</b> Employee's first name and initial		Last name		Suff.		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12		
OSCAR DAHLIA 123 GUAVA ST SANDY OR 97055						<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b>		
						<b>14</b> Other		<b>12c</b>		
								<b>12d</b>		
<b>f</b> Employee's address and ZIP code										
<b>15</b> State Employer's state ID number		<b>16</b> State wages, tips, etc.		<b>17</b> State income tax		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name

Form **W-2** Wage and Tax Statement

**2011**

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.

<b>a</b> Employee's social security number 400-00-1071		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 69-0000013				<b>1</b> Wages, tips, other compensation 115242		<b>2</b> Federal income tax withheld 22452			
<b>c</b> Employer's name, address, and ZIP code ESTILL COSMETICS 1412 GUAVA ST SANDY OR 97055				<b>3</b> Social security wages 115242		<b>4</b> Social security tax withheld 4486			
				<b>5</b> Medicare wages and tips 115242		<b>6</b> Medicare tax withheld 1671			
				<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial Last name Suff.  VIOLA DAHLIA 123 GUAVA ST SANDY OR 97055				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C C C D E			
				<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b> C C C D E			
				<b>14</b> Other		<b>12c</b> C C C D E			
						<b>12d</b> C C C D E			
<b>f</b> Employee's address and ZIP code									
<b>15</b> State	Employer's state ID number	<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name			
OR	69-0000056	33551	1578						
CA	69-0000065	81691	4141						

Form **W-2** Wage and Tax Statement

2011

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.

VOID  CORRECTED

PAYER'S name, street address, city, state, and ZIP code <b>SANDY SCHOOL DISTRICT 626 GUAVA ST SANDY OR 97055</b>		<b>1</b> Gross distribution \$ <b>30792</b>	OMB No. 1545-0119 <b>2011</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
		<b>2a</b> Taxable amount \$ <b>30792</b>	Form <b>1099-R</b>		
		<b>2b</b> Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>		<b>Copy 1 For State, City, or Local Tax Department</b>
PAYER'S federal identification number <b>69-0000017</b>	RECIPIENT'S identification number <b>400-00-1038</b>	<b>3</b> Capital gain (included in box 2a) \$	<b>4</b> Federal income tax withheld \$ <b>2018</b>		
RECIPIENT'S name <b>OSCAR DAHLIA</b>		<b>5</b> Employee contributions /Designated Roth contributions or insurance premiums \$	<b>6</b> Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.) <b>123 GUAVA ST</b>		<b>7</b> Distribution code(s) <b>2</b>	IRA/SEP/SIMPLE <input type="checkbox"/>	<b>8</b> Other \$ %	
City, state, and ZIP code <b>SANDY OR 97055</b>		<b>9a</b> Your percentage of total distribution %	<b>9b</b> Total employee contributions \$		
<b>10</b> Amount allocable to IRR within 5 years \$	<b>11</b> 1st year of desig. Roth contrib.	<b>12</b> State tax withheld \$	<b>13</b> State/Payer's state no.		<b>14</b> State distribution \$
Account number (see instructions)		<b>15</b> Local tax withheld \$	<b>16</b> Name of locality		<b>17</b> Local distribution \$

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).**

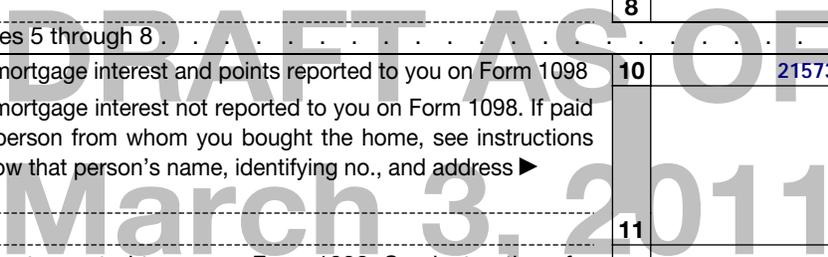
Name(s) shown on Form 1040

Your social security number

**OSCAR AND VIOLA DAHLIA**

**400-00-1038**

<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others.					
	<b>1</b>	Medical and dental expenses (see instructions) . . . . .	<b>1</b>			
	<b>2</b>	Enter amount from Form 1040, line 38 <b>2</b>	<b>2</b>			
	<b>3</b>	Multiply line 2 by 7.5% (.075) . . . . .	<b>3</b>			
	<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	<b>4</b>			
<b>Taxes You Paid</b>	<b>5</b> State and local ( <b>check only one box</b> ):		<b>5</b>	<b>19128</b>		
	<b>a</b>	<input checked="" type="checkbox"/> Income taxes, or				
	<b>b</b>	<input type="checkbox"/> General sales taxes				
	<b>6</b>	Real estate taxes (see instructions) . . . . .	<b>6</b>	<b>6073</b>		
	<b>7</b>	Personal property taxes . . . . .	<b>7</b>			
	<b>8</b>	Other taxes. List type and amount ▶	<b>8</b>			
	<b>9</b>	Add lines 5 through 8 . . . . .	<b>9</b>			
	<b>Interest You Paid</b>	<b>10</b>	Home mortgage interest and points reported to you on Form 1098	<b>10</b>	<b>21573</b>	
		<b>11</b>	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 ▶	<b>11</b>		
<b>12</b>		Points not reported to you on Form 1098. See instructions for special rules . . . . .	<b>12</b>	<b>38</b>		
<b>13</b>		Mortgage insurance premiums (see instructions) . . . . .	<b>13</b>			
<b>14</b>		Investment interest. Attach Form 4952 if required. (See instructions.)	<b>14</b>			
<b>15</b>		Add lines 10 through 14 . . . . .	<b>15</b>			
<b>Gifts to Charity</b>	<b>16</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	<b>16</b>	<b>7502</b>		
	<b>17</b>	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 . . . . .	<b>17</b>	<b>500</b>		
	<b>18</b>	Carryover from prior year . . . . .	<b>18</b>			
	<b>19</b>	Add lines 16 through 18 . . . . .	<b>19</b>			
<b>Casualty and Theft Losses</b>	<b>20</b>	Casualty or theft loss(es). Attach Form 4684. (See instructions.) . . . . .	<b>20</b>			
<b>Job Expenses and Certain Miscellaneous Deductions</b>	<b>21</b>	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	<b>21</b>			
	<b>22</b>	Tax preparation fees . . . . .	<b>22</b>			
	<b>23</b>	Other expenses—investment, safe deposit box, etc. List type and amount ▶	<b>23</b>			
	<b>24</b>	Add lines 21 through 23 . . . . .	<b>24</b>			
	<b>25</b>	Enter amount from Form 1040, line 38 <b>25</b>	<b>25</b>			
	<b>26</b>	Multiply line 25 by 2% (.02) . . . . .	<b>26</b>			
	<b>27</b>	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	<b>27</b>			
<b>Other Miscellaneous Deductions</b>	<b>28</b>	Other—from list in instructions. List type and amount ▶	<b>28</b>			
<b>Total Itemized Deductions</b>	<b>29</b>	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 . . . . .	<b>29</b>			
	<b>30</b>	If you elect to itemize deductions even though they are less than your standard deduction, check here . . . . . <input type="checkbox"/>				



# Alternative Minimum Tax—Individuals

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2011**  
Attachment  
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

**OSCAR AND VIOLA DAHLIA**

Your social security number

**400-00-1038**

## Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	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	
2	Medical and dental. Enter the <b>smaller</b> of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	0
3	Taxes from Schedule A (Form 1040), line 9	3	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	0
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	0
6	Skip this line. It is reserved for future use	6	
7	Tax refund from Form 1040, line 10 or line 21	7	( )
8	Investment interest expense (difference between regular tax and AMT)	8	0
9	Depletion (difference between regular tax and AMT)	9	0
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	0
11	Alternative tax net operating loss deduction	11	( 0 )
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	0
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	0
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	0
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	0
19	Passive activities (difference between AMT and regular tax income or loss)	19	0
20	Loss limitations (difference between AMT and regular tax income or loss)	20	0
21	Circulation costs (difference between regular tax and AMT)	21	0
22	Long-term contracts (difference between AMT and regular tax income)	22	0
23	Mining costs (difference between regular tax and AMT)	23	0
24	Research and experimental costs (difference between regular tax and AMT)	24	0
25	Income from certain installment sales before January 1, 1987.	25	( 0 )
26	Intangible drilling costs preference	26	0
27	Other adjustments, including income-based related adjustments	27	0
28	<b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$223,900, see instructions.)	28	

## Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2011, see instructions.)		
	<b>IF your filing status is . . .</b>	<b>AND line 28 is not over . . .</b>	<b>THEN enter on line 29 . . .</b>
	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
	If line 28 is <b>over</b> the amount shown above for your filing status, see instructions.		
30	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 35 and skip the rest of Part II	30	
31	<ul style="list-style-type: none"> <li>If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here.</li> <li><b>All others:</b> 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.</li> </ul>	31	
32	Alternative minimum tax foreign tax credit (see instructions)	32	0
33	Tentative minimum tax. Subtract line 32 from line 31	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 without using Schedule J (see instructions)	34	
35	<b>AMT.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	

Form **8814**  
 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

**2011**  
 Attachment  
 Sequence No. **40**

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

**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) **GROVER G DAHLIA** **B** Child's social security number **400-00-1072**

**C** If more than one Form 8814 is attached, check here

**Part I Child's Interest and Dividends To Report on Your Return**

<b>1a</b>	Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	<b>1a</b>	<b>1343</b>	
<b>b</b>	Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a	<b>1b</b>	<b>0</b>	
<b>2a</b>	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	<b>2a</b>	<b>0</b>	
<b>b</b>	Enter your child's qualified dividends included on line 2a. See the instructions	<b>2b</b>	<b>0</b>	
<b>3</b>	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	<b>3</b>	<b>0</b>	
<b>4</b>	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, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income	<b>4</b>		
<b>5</b>	Base amount	<b>5</b>	<b>1,900</b>	<b>00</b>
<b>6</b>	Subtract line 5 from line 4	<b>6</b>		
<b>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.</b>				
<b>7</b>	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	<b>7</b>		
<b>8</b>	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	<b>8</b>		
<b>9</b>	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	<b>9</b>		
<b>10</b>	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	<b>10</b>		
<b>11</b>	Add lines 9 and 10	<b>11</b>		
<b>12</b>	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	<b>12</b>		

**Part II Tax on the First \$1,900 of Child's Interest and Dividends**

<b>13</b>	Amount not taxed	<b>13</b>	<b>950</b>	<b>00</b>
<b>14</b>	Subtract line 13 from line 4. If the result is zero or less, enter -0-	<b>14</b>		
<b>15</b>	<b>Tax.</b> Is the amount on line 14 less than \$950? <input type="checkbox"/> <b>No.</b> Enter \$95 here and see the <b>Note</b> below. <input checked="" type="checkbox"/> <b>Yes.</b> Multiply line 14 by 10% (.10). Enter the result here and see the <b>Note</b> below.	<b>15</b>		

**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.

### 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**

Name(s) shown on your income tax return

Identifying number

**OSCAR AND VIOLA DAHLIA**

**400-00-1038**

**Note.** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

**Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities**—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is more than \$5,000 (see instructions).

**Part I Information on Donated Property**—If you need 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.)
A	<b>GOODWILL 996 GUAVA ST SANDY OR 97055</b>	<b>Clothing, shoes, furniture</b>
B		
C		
D		
E		

**Note.** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

A	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value (see instructions)	(h) Method used to determine the fair market value
A	<b>10-16-11</b>	<b>various</b>	<b>purchase</b>	<b>3750</b>	<b>500</b>	<b>thrift shop value</b>
B						
C						
D						
E						

**Part II Partial Interests and Restricted Use Property**—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

- 2a** Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ \_\_\_\_\_ .  
If Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ \_\_\_\_\_ .  
**(2)** For any prior tax years ▶ \_\_\_\_\_ .
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):  
Name of charitable organization (donee) \_\_\_\_\_  
Address (number, street, and room or suite no.) \_\_\_\_\_  
City or town, state, and ZIP code \_\_\_\_\_
- d** For tangible property, enter the place where the property is located or kept ▶ \_\_\_\_\_
- e** Name of any person, other than the donee organization, having actual possession of the property ▶ \_\_\_\_\_

	Yes	No
<b>3a</b> Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? . . . . .		
<b>b</b> Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? . . . . .		
<b>c</b> Is there a restriction limiting the donated property for a particular use? . . . . .		

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 **1040A** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return (99)** **2011** IRS Use Only—Do not write or staple in this space.

Your first name and initial <b>Sara</b>	Last name <b>Phlox</b>	OMB No. 1545-0074 <b>Your social security number</b> <b>4 0 0 0 0 1 0 3 9</b>
If a joint return, spouse's first name and initial	Last name	<b>Spouse's social security number</b>

Home address (number and street). If you have a P.O. box, see instructions.  
**222 Sassafra St** Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).  
**Tiptop, VA 24630**

Foreign country name Foreign province/county Foreign postal code

▲ Make sure the SSN(s) above and on line 6c are correct.

**Presidential Election Campaign**  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  You  Spouse

**Filing status** Check only one box.

1  Single  
 2  Married filing jointly (even if only one had income)  
 3  Married filing separately. Enter spouse's SSN above and full name here. ▶  
 4  Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶  
 5  Qualifying widow(er) with dependent child (see instructions)

**Exemptions**

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

b  **Spouse**

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)	
Samantha	Phlox	400-00-1057	daughter	<input checked="" type="checkbox"/>	No. of children on 6c who: • lived with you <b>2</b> • did not live with you due to divorce or separation (see instructions)
Sol	Phlox	400-00-1058	son	<input checked="" type="checkbox"/>	
				<input type="checkbox"/>	Dependents on 6c not entered above
				<input type="checkbox"/>	
				<input type="checkbox"/>	

d Total number of exemptions claimed. Add numbers on lines above ▶ **3**

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7

8a **Taxable** interest. Attach Schedule B if required. 8a **66**

b **Tax-exempt** interest. **Do not** include on line 8a. 8b

9a Ordinary dividends. Attach Schedule B if required. 9a

b Qualified dividends (see instructions). 9b

10 Capital gain distributions (see instructions). 10

11a IRA distributions. <span style="float: right;">11a</span>	11b Taxable amount (see instructions). <span style="float: right;">11b</span>
12a Pensions and annuities. <span style="float: right;">12a</span>	12b Taxable amount (see instructions). <span style="float: right;">12b</span>

13 Unemployment compensation and Alaska Permanent Fund dividends. 13

14a Social security benefits. <span style="float: right;">14a</span>	14b Taxable amount (see instructions). <span style="float: right;">14b</span>
--	---

15 Add lines 7 through 14b (far right column). This is your **total income.** ▶ 15

**Adjusted gross income**

16 Educator expenses (see instructions). <span style="float: right;">16</span>	<b>250</b>
17 IRA deduction (see instructions). <span style="float: right;">17</span>	<b>1200</b>
18 Student loan interest deduction (see instructions). <span style="float: right;">18</span>	
19 Tuition and fees. Attach Form 8917. <span style="float: right;">19</span>	
20 Add lines 16 through 19. These are your <b>total adjustments.</b> <span style="float: right;">20</span>	
21 Subtract line 20 from line 15. This is your <b>adjusted gross income.</b> ▶ <span style="float: right;">21</span>	

<b>Tax, credits, and payments</b>	<b>22</b>	Enter the amount from line 21 (adjusted gross income).	22			
	<b>23a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1947, <input type="checkbox"/> <b>Blind</b> } <b>Total boxes</b>	<b>checked</b> ▶ <b>23a</b> <input style="width: 40px; height: 20px;" type="text"/>			
		if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1947, <input type="checkbox"/> <b>Blind</b> }				
	<b>Standard Deduction for—</b> • People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$5,800 Married filing jointly or Qualifying widow(er), \$11,600 Head of household, \$8,500	<b>b</b>	If you are married filing separately and your spouse itemizes deductions, and check here ▶	<b>23b</b>	<input type="checkbox"/>	
		<b>24</b>	Enter your <b>standard deduction</b> .	24		
		<b>25</b>	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25		
		<b>26</b>	<b>Exemptions.</b> Multiply \$3,700 by the number on line 6d.	26		
		<b>27</b>	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-.	27		
		<b>This is your taxable income.</b>			▶	<b>27</b>
		<b>28</b>	<b>Tax</b> , including any alternative minimum tax (see instructions).	28		
<b>29</b>		Credit for child and dependent care expenses. Attach Form 2441.	29			
<b>30</b>		Credit for the elderly or the disabled. Attach Schedule R.	30			
<b>31</b>		Education credits from Form 8863, line 23.	31			
<b>32</b>	Retirement savings contributions credit. Attach Form 8880.	32				
<b>33</b>	Child tax credit (see instructions).	33				
<b>34</b>	Add lines 29 through 33. These are your <b>total credits</b> .	34				
<b>35</b>	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your <b>total tax</b> .	35				
<b>If you have a qualifying child, attach Schedule EIC.</b>	<b>36</b>	Federal income tax withheld from Forms W-2 and 1099.	36			
	<b>37</b>	2011 estimated tax payments and amount applied from 2010 return.	37			
	<b>38a</b>	<b>Earned income credit (EIC).</b>	38a			
	<b>b</b>	Nontaxable combat pay election.	<b>38b</b>			
		<b>39</b>	Additional child tax credit. Attach Form 8812.	39		
	<b>40</b>	American opportunity credit from Form 8863, line 14.	40			
	<b>41</b>	Add lines 36, 37, 38a, 39, and 40. These are your <b>total payments</b> .	41			
	<b>Refund</b>  Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.	<b>42</b>	If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you <b>overpaid</b> .	42		
		<b>43a</b>	Amount of line 42 you want <b>refunded to you</b> . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	43a		
		▶ <b>b</b>	Routing number <input style="width: 100px;" type="text"/>	▶ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
▶ <b>d</b> Account number <input style="width: 100px;" type="text"/>						
<b>44</b>		Amount of line 42 you want <b>applied to your 2012 estimated tax</b> .	44			
<b>Amount you owe</b>	<b>45</b>	<b>Amount you owe.</b> Subtract line 41 from line 35. For details on how to pay, see instructions.	45			
	<b>46</b>	Estimated tax penalty (see instructions).	46			
<b>Third party designee</b>	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> <b>Yes</b> . Complete the following. <input type="checkbox"/> <b>No</b>					
	Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶ <input style="width: 40px;" type="text"/>			
<b>Sign here</b>  Joint return? See page 13. Keep a copy for your records.	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.					
	Your signature	Date	Your occupation	Daytime phone number		
	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation			
	Print/type preparer's name		Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN	
Firm's name ▶		Firm's address ▶		Firm's EIN ▶		
				Phone no.		

<b>a</b> Employee's social security number 400-00-1039		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
<b>b</b> Employer identification number (EIN) 69-0000001				<b>1</b> Wages, tips, other compensation 39495.00		<b>2</b> Federal income tax withheld 4828.00				
<b>c</b> Employer's name, address, and ZIP code Tombiggee River School District 939 Sassafras St Tiptop, VA 24630				<b>3</b> Social security wages 39495.00		<b>4</b> Social security tax withheld 1659.00				
				<b>5</b> Medicare wages and tips 39495.00		<b>6</b> Medicare tax withheld 573.00				
				<b>7</b> Social security tips		<b>8</b> Allocated tips				
<b>d</b> Control number ASP0010304				<b>9</b>		<b>10</b> Dependent care benefits				
<b>e</b> Employee's first name and initial Last name Suff. Sara Phlox 222 Sassafras St Tiptop, VA 24630				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12				
				<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b>				
				<b>14</b> Other		<b>12c</b>				
<b>f</b> Employee's address and ZIP code						<b>12d</b>				
<b>15</b> State Employer's state ID number VA 69-0000003		<b>16</b> State wages, tips, etc. 39495.00		<b>17</b> State income tax 2100.00		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name

Form **W-2** Wage and Tax Statement

2011

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.

Form **2441**

**Child and Dependent Care Expenses**



OMB No. 1545-0074

**2011**

Attachment 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

**Sara Phlox**

Your social security number

**400-00-1039**

**Part I Persons or Organizations Who Provided the Care—You must complete this part.**  
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	See Summary Page For Information			4000

Did you receive dependent care benefits?  **No** → Complete only Part II below.  
 **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.

**Part II Credit for Child and Dependent Care Expenses**

**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2011 for the person listed in column (a)
First	Last		
Samantha	Phlox	400-00-1057	2000
Sol	Phlox	400-00-1058	2000

<b>3</b>	Add the amounts in column (c) of line 2. <b>Do not</b> 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	<b>3</b>																																																											
<b>4</b>	Enter your <b>earned income</b> . See instructions	<b>4</b>																																																											
<b>5</b>	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4	<b>5</b>																																																											
<b>6</b>	Enter the <b>smallest</b> of line 3, 4, or 5	<b>6</b>																																																											
<b>7</b>	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.	<b>7</b>																																																											
<b>8</b>	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	<b>8</b>	X .																																																										
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<b>10</b>	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.	<b>10</b>																																																											
<b>11</b>	<b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46	<b>11</b>																																																											

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

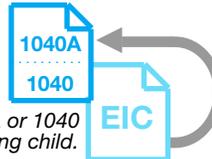
Cat. No. 11862M

Form **2441** (2011)

**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)

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

Name(s) shown on return

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.

**Qualifying Child Information**

**Child 1**

**Child 2**

**Child 3**

	Child 1	Child 2	Child 3
<b>1 Child's name</b> If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name: Samantha Last name: Phlox	First name: Sol Last name: Phlox	First name: Last name:
<b>2 Child's SSN</b> 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	
<b>3 Child's year of birth</b>	Year 2 0 0 5 <i>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.</i>	Year 2 0 0 7 <i>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.</i>	Year _____ <i>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.</i>
<b>4 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)?	<input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>	<input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2011?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue. The child is not a qualifying child.</i>
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	daughter	son	
<b>6 Number of months child lived with you in the United States during 2011</b>  • 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."	12 months <i>Do not enter more than 12 months.</i>	12 months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>

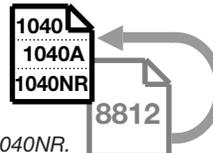
For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2011

Form **8812**

### Additional Child Tax Credit



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

**Sara Phlox**

**400-00-1039**

#### Part I 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).
- 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 from line 1. If zero, **stop**; you cannot take this credit . . . . . **3**

- 4a** Earned income (see instructions on back) . . . . . **4a**
- b** Nontaxable combat pay (see instructions on back) . . . . . **4b**

- 5** Is the amount on line 4a more than \$3,000?  
 **No.** Leave line 5 blank and enter -0- on line 6.  
 **Yes.** Subtract \$3,000 from the amount on line 4a. Enter the result . . . . . **5**

- 6** 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.

<b>1</b>	<b>2000</b>
<b>2</b>	
<b>3</b>	
<b>4a</b>	
<b>4b</b>	
<b>5</b>	
<b>6</b>	
<b>7</b>	
<b>8</b>	
<b>9</b>	
<b>10</b>	
<b>11</b>	
<b>12</b>	

#### Part II Certain Filers Who Have Three or More Qualifying Children

- 7** 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**

- 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-.
- 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 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 from line 9. If zero or less, enter -0- . . . . . **11**

- 12** Enter the **larger** of line 6 or line 11 . . . . . **12**  
**Next,** enter the **smaller** of line 3 or line 12 on line 13.

<b>7</b>	
<b>8</b>	
<b>9</b>	
<b>10</b>	
<b>11</b>	
<b>12</b>	

#### Part III Additional Child Tax Credit

- 13 This is your additional child tax credit** . . . . . **13**

Enter this amount on Form 1040, line 65, Form 1040A, line 42, or Form 1040NR, line 62.



**Part III Refundable American Opportunity Credit**

<b>7</b>	Enter the amount from line 2 . . . . .			<b>7</b>	
<b>8</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . . . .	<b>8</b>			
<b>9</b>	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 . . . . .	<b>9</b>			
<b>10</b>	Subtract line 9 from line 8. If zero or less, <b>stop</b> ; you cannot take any education credit . . . . .	<b>10</b>			
<b>11</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>11</b>			
<b>12</b>	If line 10 is: <ul style="list-style-type: none"> <li>• Equal to or more than line 11, enter 1.000 on line 12 . . . . .</li> <li>• Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) . . . . .</li> </ul>			<b>12</b>	.
<b>13</b>	Multiply line 7 by line 12. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions on page 4 of the instructions, you <b>cannot</b> take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box . . . . . <input type="checkbox"/>			<b>13</b>	
<b>14</b>	<b>Refundable American opportunity credit.</b> Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 15 below . . . . .			<b>14</b>	

**Part IV Nonrefundable Education Credits**

<b>15</b>	Subtract line 14 from line 13 . . . . .			<b>15</b>	0
<b>16</b>	Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions) . . . . .			<b>16</b>	
<b>17</b>	Enter: \$120,000 if married filing jointly; \$60,000 if single, head of household, or qualifying widow(er) . . . . .	<b>17</b>			
<b>18</b>	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 . . . . .	<b>18</b>			
<b>19</b>	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22 . . . . .	<b>19</b>			
<b>20</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>20</b>			
<b>21</b>	If line 19 is: <ul style="list-style-type: none"> <li>• Equal to or more than line 20, enter 1.000 on line 21 and go to line 22</li> <li>• Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places) . . . . .</li> </ul>			<b>21</b>	.
<b>22</b>	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►			<b>22</b>	
<b>23</b>	<b>Nonrefundable education credits.</b> 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 . . . . .			<b>23</b>	

\*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

Form **8880**

**Credit for Qualified Retirement Savings Contributions**

OMB No. 1545-0074

**2011**

Department of the Treasury  
Internal Revenue Service

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

▶ See instructions on back.

Attachment  
Sequence No. **54**

Name(s) shown on return

Your social security number

**Sara Phlox**

**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).

- Traditional and Roth IRA contributions for 2011. **Do not** include rollover contributions . . . . .
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2011 (see instructions) . . . . .
- Add lines 1 and 2 . . . . .
- Certain distributions received **after** 2008 and **before** the due date (including extensions) of your 2011 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception . . . . .
- Subtract line 4 from line 3. If zero or less, enter -0- . . . . .
- In each column, enter the **smaller** of line 5 or \$2,000 . . . . .
- Add the amounts on line 6. If zero, **stop**; you cannot take this credit . . . . .
- Enter the amount from Form 1040, line 38\*; Form 1040A, line 22; or Form 1040NR, line 37 . . . . .
- Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
1	1200	
2	0	
3		
4	0	
5		
6		
7		
8		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$17,000	.5	.5	.5
\$17,000	\$18,250	.5	.5	.2
\$18,250	\$25,500	.5	.5	.1
\$25,500	\$27,375	.5	.2	.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

**Note:** If line 9 is zero, **stop**; you cannot take this credit.

- Multiply line 7 by line 9 . . . . .
- Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44 . . . . .
- 1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 22. }  
**1040A filers:** Enter the total of your credits from lines 29 through 31. }  
**1040NR filers:** Enter the total of your credits from lines 45 and 46. }
- Subtract line 12 from line 11. If zero, **stop**; you cannot take this credit . . . . .
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47 . . . . .

9		X .
10		
11		
12		
13		
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 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

Department of the Treasury—Internal Revenue Service

Form  
**1040EZ**

**Income Tax Return for Single and  
Joint Filers With No Dependents** (99)

**2011**

OMB No. 1545-0074

Your first name and initial <b>VANCE</b>	Last name <b>AMBROSIA</b>	<b>Your social security number</b> 4 0 0 0 1 0 4 0
If a joint return, spouse's first name and initial <b>JANE</b>	Last name <b>AMBROSIA</b>	<b>Spouse's social security number</b> 4 0 0 0 1 0 6 0
Home address (number and street). If you have a P.O. box, see instructions. <b>511 SEQUOIA ST</b>		Apt. no. <b>▲</b> Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, complete space below (see instructions). <b>MILO ME 04463</b>		<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/county	Foreign postal code

<b>Income</b>  Attach Form(s) W-2 here.  Enclose, but do not attach, any payment.	<b>1</b> Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	
	<b>2</b> Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2	0
	<b>3</b> Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	
	<b>4</b> Add lines 1, 2, and 3. This is your <b>adjusted gross income</b> .	4	
	<b>5</b> 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. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$9,500 if <b>single</b> ; \$19,000 if <b>married filing jointly</b> . See back for explanation.	5	
	<b>6</b> Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your <b>taxable income</b> .	6	
	<b>7</b> Federal income tax withheld from Form(s) W-2 and 1099.	7	
	<b>8a</b> <b>Earned income credit (EIC)</b> (see instructions).	8a	
	<b>b</b> Nontaxable combat pay election. <b>8b</b>		
	<b>9</b> Add lines 7 and 8a. These are your <b>total payments and credits</b> .	9	
<b>10</b> <b>Tax</b> . Use the amount on <b>line 6</b> above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10		
<b>11a</b> If line 9 is larger than line 10, subtract line 9 from line 10. This is your <b>refund</b> . If Form 8888 is attached, check here <input type="checkbox"/>	11a		
<b>b</b> Routing number <input type="text"/>	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>d</b> Account number <input type="text"/>			
<b>12</b> If line 10 is larger than line 9, subtract line 9 from line 10. This is the <b>amount you owe</b> . For details on how to pay, see instructions.	12		

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS (see instructions)?  **Yes**. Complete below.  **No**

Designee's name	Phone no.	Personal identification number (PIN)
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**Sign Here** 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 accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See page 6. Keep a copy for your records.	Your signature	Date	Your occupation	Daytime phone number
	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN		Phone no.	
Firm's address				

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2011)

<b>a</b> Employee's social security number 400-00-1040		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 69-0000022				<b>1</b> Wages, tips, other compensation 7417.00		<b>2</b> Federal income tax withheld 433.00			
<b>c</b> Employer's name, address, and ZIP code BILBO CREEK INC 776 SEQUOIA ST MILO ME 04463				<b>3</b> Social security wages 7417.00		<b>4</b> Social security tax withheld 312.00			
				<b>5</b> Medicare wages and tips 7417.00		<b>6</b> Medicare tax withheld 108.00			
				<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial Last name Suff.  VANCE AMBROSIA 511 SEQUOIA ST MILO ME 04463				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 C C C D E			
				<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b> C C C D E			
				<b>14</b> Other		<b>12c</b> C C C D E			
						<b>12d</b> C C C D E			
<b>f</b> Employee's address and ZIP code									
<b>15</b> State ME	Employer's state ID number 69-0000033	<b>16</b> State wages, tips, etc. 7417.00	<b>17</b> State income tax 211.00	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name			

Form **W-2** Wage and Tax Statement

2011

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.

<b>a</b> Employee's social security number 400-00-1060		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 69-0000023				<b>1</b> Wages, tips, other compensation 2,551.00		<b>2</b> Federal income tax withheld 0			
<b>c</b> Employer's name, address, and ZIP code MILO MANUFACTURING 222 SEQUOIA ST MILO ME 04463				<b>3</b> Social security wages 2,551.00		<b>4</b> Social security tax withheld 107.00			
				<b>5</b> Medicare wages and tips 2,551.00		<b>6</b> Medicare tax withheld 37.00			
				<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial JANE AMBROSIA		Last name MILO		Suff. ME		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12	
511 SEQUOIA ST MILO ME 04463						<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b>	
						<b>14</b> Other		<b>12c</b>	
<b>f</b> Employee's address and ZIP code								<b>12d</b>	
<b>15</b> State ME	Employer's state ID number 69-0000044	<b>16</b> State wages, tips, etc. 2551.00	<b>17</b> State income tax 51.00	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name			

Form **W-2** Wage and Tax Statement

2011

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.

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



**Part II Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit**—See instructions.

**Caution.** You must have three or more qualifying children to claim the additional child tax credit.

<b>1</b>	Income derived from sources within Puerto Rico . . . . .	<b>1</b>		
<b>2</b>	Withheld social security and Medicare taxes from Forms 499R-2/W-2PR (attach copy of form(s)) . . . . .	<b>2</b>		
<b>3</b>	<b>Additional child tax credit.</b> Use the worksheet in the instructions to figure the amount to enter here and in Part I, line 8 . . . . .	<b>3</b>		

**Part III Profit or Loss From Farming**—See the instructions for Schedule F (Form 1040).

Name of proprietor			Social security number	
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**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-Wife Business* 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 held for draft, breeding, sport, or dairy purposes (see instructions).

<b>1</b>	Sales of livestock and other items you bought for resale . . . . .	<b>1</b>		
<b>2</b>	Cost or other basis of livestock and other items reported on line 1 . . . . .	<b>2</b>		
<b>3</b>	Subtract line 2 from line 1. . . . .	<b>3</b>		
<b>4</b>	Sales of livestock, produce, grains, and other products you raised . . . . .	<b>4</b>		
<b>5a</b>	Total cooperative distributions (Form(s) 1099-PATR) . . . . .	<b>5a</b>		
		<b>5b</b>	5b Taxable amount	
<b>6</b>	Agricultural program payments received . . . . .	<b>6</b>		
<b>7</b>	Commodity Credit Corporation (CCC) loans reported under election (or forfeited) . . . . .	<b>7</b>		
<b>8</b>	Crop insurance proceeds . . . . .	<b>8</b>		
<b>9</b>	Custom hire (machine work) income . . . . .	<b>9</b>		
<b>10</b>	Other income. . . . .	<b>10</b>		
<b>11</b>	<b>Gross farm income.</b> Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from Section C, line 50 . . . . .	<b>11</b>		

**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.

<b>12</b>	Car and truck expenses (see instructions) . . . . .	<b>12</b>			<b>25</b>	Pension and profit-sharing plans . . . . .	<b>25</b>		
<b>13</b>	Chemicals. . . . .	<b>13</b>			<b>26</b>	Rent or lease:			
<b>14</b>	Conservation expenses . . . . .	<b>14</b>			<b>a</b>	Vehicles, machinery, and equipment . . . . .	<b>26a</b>		
<b>15</b>	Custom hire (machine work) . . . . .	<b>15</b>			<b>b</b>	Other (land, animals, etc.) . . . . .	<b>26b</b>		
<b>16</b>	Depreciation and section 179 expense deduction not claimed elsewhere (attach <b>Form 4562</b> if required). . . . .	<b>16</b>			<b>27</b>	Repairs and maintenance . . . . .	<b>27</b>		
<b>17</b>	Employee benefit programs other than on line 25 . . . . .	<b>17</b>			<b>28</b>	Seeds and plants purchased . . . . .	<b>28</b>		
<b>18</b>	Feed purchased . . . . .	<b>18</b>			<b>29</b>	Storage and warehousing . . . . .	<b>29</b>		
<b>19</b>	Fertilizers and lime . . . . .	<b>19</b>			<b>30</b>	Supplies purchased . . . . .	<b>30</b>		
<b>20</b>	Freight and trucking . . . . .	<b>20</b>			<b>31</b>	Taxes . . . . .	<b>31</b>		
<b>21</b>	Gasoline, fuel, and oil . . . . .	<b>21</b>			<b>32</b>	Utilities . . . . .	<b>32</b>		
<b>22</b>	Insurance (other than health) . . . . .	<b>22</b>			<b>33</b>	Veterinary, breeding, and medicine . . . . .	<b>33</b>		
<b>23</b>	Interest:				<b>34</b>	Other expenses (specify):			
<b>a</b>	Mortgage (paid to banks, etc.) . . . . .	<b>23a</b>			<b>a</b>	-----	<b>34a</b>		
<b>b</b>	Other . . . . .	<b>23b</b>			<b>b</b>	-----	<b>34b</b>		
<b>24</b>	Labor hired . . . . .	<b>24</b>			<b>c</b>	-----	<b>34c</b>		
<b>25</b>					<b>d</b>	-----	<b>34d</b>		
<b>26</b>					<b>e</b>	-----	<b>34e</b>		
<b>35</b>	<b>Total expenses.</b> Add lines 12 through 34e . . . . .	<b>35</b>							
<b>36</b>	<b>Net farm profit or (loss).</b> Subtract line 35 from line 11. Enter the result here and in Part V, line 1a . . . . .	<b>36</b>							

**Section C—Farm Income—Accrual Method**

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes on any of the lines below (see page instruction).

<b>37</b>	Sales of livestock, produce, grains, and other products during the year . . . . .			<b>37</b>		
<b>38a</b>	Total cooperative distributions (Form(s) 1099-PATR) <b>38a</b>			<b>38b</b>	38b	Taxable amount
<b>39</b>	Agricultural program payments received . . . . .			<b>39</b>		
<b>40</b>	Commodity Credit Corporation (CCC) loans reported under election (or forfeited) . . . . .			<b>40</b>		
<b>41</b>	Crop insurance proceeds . . . . .			<b>41</b>		
<b>42</b>	Custom hire (machine work) income . . . . .			<b>42</b>		
<b>43</b>	Other farm income (specify) . . . . .			<b>43</b>		
<b>44</b>	Add the amounts in the right column for lines 37 through 43 . . . . .			<b>44</b>		
<b>45</b>	Inventory of livestock, produce, grains, and other products at the beginning of the year . . . . .	<b>45</b>				
<b>46</b>	Cost of livestock, produce, grains, and other products purchased during the year . . . . .	<b>46</b>				
<b>47</b>	Add lines 45 and 46 . . . . .	<b>47</b>				
<b>48</b>	Inventory of livestock, produce, grains, and other products at the end of the year . . . . .	<b>48</b>				
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47* . . . . .			<b>49</b>		
<b>50</b>	<b>Gross farm income.</b> Subtract line 49 from line 44. Enter the result here and in Part III, line 11 ▶			<b>50</b>		

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and in Part III, line 11.

**Part IV Profit or Loss From Business (Sole Proprietorship)**—See the instructions for Schedule C (Form 1040).

Name of proprietor <b>Edgard Pino</b>	Social security number <b>400-00-1041</b>
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**Note.** If you are filing a joint return and both you and your spouse had a profit or loss from a business, see *Joint returns* and *Husband-Wife Business* in the instructions for more information.

**Section A—Income**

<b>1</b>	Gross receipts \$ <b>9453</b> Less returns and allowances \$ <b>0</b> Balance ▶	<b>1</b>		
<b>2a</b>	Inventory at beginning of year	<b>2a</b>	2030	
<b>b</b>	Purchases less cost of items withdrawn for personal use	<b>2b</b>	3636	
<b>c</b>	Cost of labor. Do not include any amounts paid to yourself.	<b>2c</b>	451	
<b>d</b>	Materials and supplies.	<b>2d</b>	607	
<b>e</b>	Other costs (attach statement)	<b>2e</b>	0	
<b>f</b>	Add lines 2a through 2e	<b>2f</b>		
<b>g</b>	Inventory at end of year	<b>2g</b>	1977	
<b>h</b>	Cost of goods sold. Subtract line 2g from line 2f	<b>2h</b>		
<b>3</b>	<b>Gross profit.</b> Subtract line 2h from line 1	<b>3</b>		
<b>4</b>	Other income.	<b>4</b>	0	
<b>5</b>	<b>Gross income.</b> Add lines 3 and 4 ▶	<b>5</b>		

**Section B—Expenses**

<b>6</b>	Advertising . . . . .	<b>6</b>	612	<b>18</b>	Rent or lease:		
<b>7</b>	Car and truck expenses (see instructions) . . . . .	<b>7</b>		<b>a</b>	Vehicles, machinery, and equipment . . . . .	<b>18a</b>	1410
<b>8</b>	Commissions and fees . . . . .	<b>8</b>		<b>b</b>	Other business property . . . . .	<b>18b</b>	
<b>9</b>	Contract labor . . . . .	<b>9</b>	650	<b>19</b>	Repairs and maintenance . . . . .	<b>19</b>	
<b>10</b>	Depletion . . . . .	<b>10</b>		<b>20</b>	Supplies (not included in Section A)	<b>20</b>	
<b>11</b>	Depreciation and section 179 expense deduction (not included in Section A). (Attach Form 4562 if required.) . . . . .	<b>11</b>		<b>21</b>	Taxes and licenses . . . . .	<b>21</b>	158
<b>12</b>	Employee benefit programs (other than on line 17) . . . . .	<b>12</b>		<b>22</b>	Travel, meals, and entertainment:		
<b>13</b>	Insurance (other than health)	<b>13</b>		<b>a</b>	Travel . . . . .	<b>22a</b>	
<b>14</b>	Interest on business indebtedness. . . . .	<b>14</b>		<b>b</b>	Deductible meals and entertainment	<b>22b</b>	
<b>15</b>	Legal and professional services	<b>15</b>		<b>23</b>	Utilities . . . . .	<b>23</b>	
<b>16</b>	Office expense . . . . .	<b>16</b>	225	<b>24</b>	Wages not included on line 2c	<b>24</b>	
<b>17</b>	Pension and profit-sharing plans	<b>17</b>		<b>25a</b>	Other expenses (list type and amount):		
					-----		
					-----		
				<b>25b</b>	Total other expenses . . . . .	<b>25b</b>	
<b>26</b>	Total expenses. Add lines 6 through 25b ▶	<b>26</b>		<b>27</b>		<b>27</b>	
<b>27</b>	<b>Net profit or (loss).</b> Subtract line 26 from line 5. Enter the result here and in Part V, line 2 . . . . .						

**Part V Self-Employment Tax**—If you had **church employee income**, see instructions before you begin.

Name of person with <b>self-employment</b> income <b>Edgard Pino</b>	Social security number of person with <b>self-employment</b> income ▶	<b>400-00-1041</b>
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**Note.** If you are filing a joint return and both you and your spouse had self-employment income, you must **each** complete a **separate** Part V.

<b>A</b>	If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part V . . . . . ▶ <input type="checkbox"/>			
<b>1a</b>	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) . . . . .	<b>1a</b>		
<b>b</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 . . . . .	<b>1b</b>	(	)
<b>2</b>	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) . . . . .	<b>2</b>		
<b>3</b>	Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>		
<b>4a</b>	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter the amount from line 3 . . . . .	<b>4a</b>		
<b>Note.</b>	If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.			
<b>b</b>	If you elect one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here . . . . .	<b>4b</b>		0
<b>c</b>	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 . . ▶	<b>4c</b>		
<b>5a</b>	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>5a</b>		0
<b>b</b>	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . . .	<b>5b</b>		0
<b>6</b>	Add lines 4c and 5b . . . . . ▶	<b>6</b>		
<b>7</b>	Maximum amount of combined wages and self-employment earnings subject to social security tax for 2011 . . . . .	<b>7</b>	106,800	00
<b>8a</b>	Total social security wages and tips from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. If \$106,800 or more, skip lines 8b through 10, and go to line 11 . . . . .	<b>8a</b>		
<b>b</b>	Unreported tips subject to social security tax from Form 4137, line 10 (see instructions) . . . . .	<b>8b</b>		0
<b>c</b>	Wages subject to social security tax from Form 8919, line 10 (see instructions) . . . . .	<b>8c</b>		0
<b>d</b>	Add lines 8a, 8b, and 8c . . . . .	<b>8d</b>		
<b>9</b>	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . ▶	<b>9</b>		
<b>10</b>	Multiply the <b>smaller</b> of line 6 or line 9 by 10.4% (.104) . . . . .	<b>10</b>		
<b>11</b>	Multiply line 6 by 2.9% (.029) . . . . .	<b>11</b>		
<b>12</b>	<b>Self-employment tax.</b> Add lines 10 and 11. Enter here and in Part I, line 3 . . . . .	<b>12</b>		

**Part VI 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 to figure net earnings, you must **each** complete and attach a **separate** Part VI.

<b>Farm Optional Method</b>				
<b>1</b>	Maximum income for optional methods . . . . .	<b>1</b>	4,480	00
<b>2</b>	Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) 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. . . . .	<b>2</b>		
<b>Nonfarm Optional Method</b>				
<b>3</b>	Subtract line 2 from line 1. . . . .	<b>3</b>		0
<b>4</b>	Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) 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 . . . . .	<b>4</b>		0

**COMPROBANTE DE RETENCION - WITHHOLDING STATEMENT**

**222**

1. Nombre - First Name <b>Edgard</b>		3. Núm. Seguro Social Social Security No. <b>400-00-1041</b>		INFORMACION PARA EL DEPARTAMENTO DE HACIENDA DEPARTMENT OF THE TREASURY INFORMATION		INFORMACION PARA EL SEGURO SOCIAL SOCIAL SECURITY INFORMATION	
Apellido(s) - Surname(s) <b>Pino</b>		4. Núm. de Ident. Patronal Employer Ident. No. (EIN) <b>69-0000055</b>		9. Sueldos - Wages <b>19,458.00</b>		20. Total Sueldos Seguro Social Social Security Wages <b>19,458.00</b>	
Dirección Postal del Empleado - Employee's Mailing Address <b>URB Royal Oak 123 Calle 1 Bayamon PR 00961-0123</b>		5. Fecha en que comenzó a recibir la pensión - Date on which you started to receive the pension Día ____ Mes ____ Año ____ Day ____ Month ____ Year ____		10. Comisiones - Commissions <b>0</b>		21. Seguro Social Retenido Social Security Tax Withheld <b>818.00</b>	
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address <b>Zabila LTD URB Royal Oak 924 Calle 1 Bayamon PR 00961-0123</b>		6. Costo de Pensión o Anualidad Cost of Pension or Annuity <b>0</b>		11. Concesiones - Allowances <b>0</b>		22. Total Sueldos y Pro. Medicare Medicare Wages and Tips <b>19,458.00</b>	
Número de Teléfono del Patrono Employer's Telephone Number <b>939-555-2030</b>		7. Costo de cubierta de salud auspiciada por el patrono - Cost of employer-sponsored health coverage <b>0</b>		12. Propinas - Tips <b>0</b>		23. Contrib. Medicare Retenida Medicare Tax Withheld <b>282.00</b>	
Fecha Cese de Operaciones: Día ____ Mes ____ Año ____ Cease of Operations Date: Day ____ Month ____ Year ____		8. Donativos Charitable Contributions <b>0</b>		13. Total = 9 + 10 + 11 + 12 <b>19,458.00</b>		24. Propinas Seguro Social Social Security Tips <b>0</b>	
Número Control - Control Number		<p align="center"><b>Original</b> Envíe a: - Send to: <b>Social Security Adm. Wilkes-Barre D.O.C. Wilkes-Barre, PA 18769-0001</b> Con la <b>W-3PR</b> With the Año: <b>2011</b> Year:</p>		14. Gastos Reembolsados Reimbursed Expenses		25. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips <b>0</b>	
				15. Cont. Retenida - Tax Withheld <b>1,858.00</b>		26. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips <b>0</b>	
Fecha de radicación: 31 de enero - Filing date: January 31 Instrucciones al dorso de Copia D - Instructions on back of Copy D				16. Fondo de Retiro Gubernamental Governmental Retirement Fund <b>0</b>			
				17. Aportaciones a Planes Cualific. Contributions to CODA PLANS <b>0</b>			
				18. Salarios bajo Ley Núm. 324 de 2004 Salaries under Act No. 324 of 2004 <b>0</b>			
				19. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Duplicate your Money Program <b>0</b>			

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

**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 [redacted], 2011, ending [redacted], 20 [redacted].

Part I Identification			Part II Individual Income Tax	
1 Your name(s) (see instructions)			4 Estimate of total tax liability for 2011 . . . . . \$	4280
SUSAN SNAPDRAGON			5 Total 2011 payments . . . . .	2335
Address (see instructions)			6 Balance due. Subtract line 5 from line 4 (see instructions) . . . . .	1945
1234 PHOENIX STREET			7 Amount you are paying (see instructions) ▶	1945
City, town, or post office	State	ZIP Code	8 Check here if you are "out of the country" and a U.S. citizen or resident (see instructions) . . . . . ▶	<input type="checkbox"/>
KEENE	N H	03431	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. . . . . ▶	<input type="checkbox"/>
2 Your social security number	3 Spouse's social security number			
400-00-1042				

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

Department of the Treasury  
Internal Revenue Service (99)

For calendar year 2011, or other tax year beginning , 2011, ending ' , 20 .

# 2011

Part I Identification			Part II Individual Income Tax	
1 Your name(s) (see instructions) <b>April May Hyacinth</b>			4 Estimate of total tax liability for 2011 . . . . .	\$ <b>4135</b>
Address (see instructions) <b>624 Red Oak St</b>			5 Total 2011 payments . . . . .	<b>5038</b>
City, town, or post office <b>Acme</b>			6 <b>Balance due.</b> Subtract line 5 from line 4 (see instructions) . . . . .	<b>0</b>
State <b>MI</b>			7 Amount you are paying (see instructions) ▶	
ZIP Code <b>49610</b>			8 Check here if you are "out of the country" and a U.S. citizen or resident (see instructions) . . . . . ▶	<input type="checkbox"/>
2 Your social security number <b>400-00-1043</b>	3 Spouse's social security 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 . . . . . ▶	<input type="checkbox"/>

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

# Installment Agreement Request

OMB No. 1545-0074

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

**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.

This request is for Form(s) (for example, Form 1040) ▶ **1040** and for tax year(s) (for example, 2010 and 2011) ▶ **2010 and 2011**

<b>1</b> Your first name and initial <b>Mark</b>	Last name <b>Daisy</b>	Your social security number <b>400-00-1044</b>
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Current address (number and street). If you have a P.O. box and no home delivery, enter your box number. Apt. number

**9976 Peerse Street**

City, town or post office, state, and ZIP code. If a foreign address, enter city, province or state, and country. Follow the country's practice for entering the postal code.

**Cash AR 72421**

**2** If this address is new since you filed your last tax return, check here

<b>3</b> <b>800-555-7219</b> Your home phone number	<b>4:00pm</b> Best time for us to call	<b>4</b> <b>800-555-7127</b> Your work phone number	<b>9:00am</b> Best time for us to call
--	---	--	---

<b>5</b> Name of your bank or other financial institution: <b>Hometown Bank</b> Address <b>212 Austin Parkway</b> City, state, and ZIP code <b>Cash AR 72421</b>	<b>6</b> Your employer's name: <b>Arnold's Drive-in</b> Address <b>400 Main St</b> City, state, and ZIP code <b>Cash AR 72421</b>
---	--

<b>7</b> Enter the total amount you owe as shown on your tax return(s) (or notice(s))	<b>7</b> <b>6750</b>
<b>8</b> Enter the amount of any payment you are making with your tax return(s) (or notice(s)). See instructions	<b>8</b> <b>0</b>
<b>9</b> Enter the amount you can pay each month. <b>Make your payments as large as possible to limit interest and penalty charges.</b> The charges will continue until you pay in full	<b>9</b> <b>200</b>
<b>10</b> Enter the day you want to make your payment each month. <b>Do not</b> enter a day later than the 28th ▶	<b>15</b>

**11** If you want to make your payments by electronic funds withdrawal from your checking account, see the instructions and fill in lines 11a and 11b. This is the most convenient way to make your payments and it will ensure that they are made on time.

▶ **a** Routing number 

0	1	2	3	4	5	6	7	2
---	---	---	---	---	---	---	---	---

▶ **b** Account number 

9	8	7	6	5	4	3													
---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--	--	--	--

I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH electronic funds withdrawal entry to the financial institution account indicated for payments of my federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke payment, I must contact the U.S. Treasury Financial Agent at **1-800-829-1040** no later than 10 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments.

Your signature	Date	Spouse's signature. If a joint return, <b>both</b> must sign.	Date
----------------	------	---	------

## General Instructions

Section references are to the Internal Revenue Code.

### Purpose of Form

Use Form 9465 to request a monthly installment plan if you cannot pay the full amount you owe shown on your tax return (or on a notice we sent you). Generally, you can have up to 60 months to pay. In certain circumstances, you can have longer to pay or your agreement can be approved for an amount that is less than the amount of tax you owe. However, before requesting an installment agreement, you should consider other less costly alternatives, such as getting a bank loan or using available credit on a credit card. If you have any questions about this request, call 1-800-829-1040.

Do not use Form 9465 if:

- 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 Businesses.

- You can pay the full amount you owe within 120 days (see page 2), or
  - You want to request an online payment agreement. See *Applying online for a payment agreement* on page 2.
- Guaranteed installment agreement.** Your request for an installment agreement cannot be turned down if the tax you owe is not more than \$10,000 and all three of the following apply.
- During the past 5 tax years, you (and your spouse if filing a joint return) have timely filed all income tax returns and paid any income tax due, and have not entered into an installment agreement for payment of income tax.
  - The IRS determines that you cannot pay the tax owed in full when it is due and you give the IRS any information needed to make that determination.
  - 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

Department of the Treasury  
Internal Revenue Service

**For U.S. Citizens and Resident Aliens Abroad Who Expect To Qualify for Special Tax Treatment**  
▶ See instructions on page 3.

2011

<b>Please print or type.</b>	Your first name and initial <b>LINDA C</b>	Last name <b>CORNFLOWER</b>	Your social security number <b>400-00-1045</b>
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number
<b>File by the due date for filing your return.</b>	Home address (number and street). If you have a P.O. Box, see instructions. <b>1234 ASH STREET</b>		
	City, town or post office, state, and ZIP code. If you have a foreign address, enter only the city name on this line; then complete the spaces below (see instructions). <b>NOME, AK 99762</b>		
	Foreign country name	Foreign province/county	Foreign postal code

**Please fill in the Return Label at the bottom of this page.**

1 I request an extension of time until 3/15/2013 to file my income tax return for the calendar year 2011, or other tax year ending \_\_\_\_\_, because my tax home is in a foreign country and I **expect to qualify for special tax treatment by meeting the "bona fide residence test" or the "physical presence test"** (see instructions).

2 Were you previously granted an extension of time to file for this tax year? . . . . .  **Yes**  **No**

3 Will you need additional time to allocate moving expenses? . . . . .  **Yes**  **No**

4a Date you first arrived in the foreign country 7/1/2011

b Date qualifying period begins 7/2/2011 ; ends 12/31/2012

c Your foreign home address 57, A. CAKA STR. LV-1011 RIGA LATVIA

d Date you expect to return to the United States \_\_\_\_\_  
**Note. This is not an extension of time to pay tax. Full payment is required to avoid interest and late payment charges.**

5 Enter the amount of income tax paid with this form . . . . . ▶ **5** | **0**

### Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer ▶ _____	Date ▶ _____
Signature of spouse ▶ _____	Date ▶ _____
Signature of preparer other than taxpayer ▶ _____	Date ▶ _____

Please fill in the **Return Label** below. The IRS will complete the **Notice to Applicant** and return it to you. If you want it sent to another address or to an agent acting for you, enter the other address and add the agent's name.

(Do not detach)

<b>Notice to Applicant</b>	<input type="checkbox"/> We <b>have</b> approved your application. <input type="checkbox"/> We <b>have not</b> approved your application. However, we have granted a 45-day grace period to _____. This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return. <input type="checkbox"/> We <b>have not</b> approved your application. After considering the above information, we cannot grant your request for an extension of time to file. We are not granting a 45-day grace period. <input type="checkbox"/> We cannot consider your application because it was filed after the due date of your return. <input type="checkbox"/> Other _____
<b>To Be Completed by the IRS</b>	_____ Director
	_____ Date

<b>Return Label</b> <small>(Please print or type)</small>	Taxpayer's name (and agent's name, if applicable). If a joint return, also give spouse's name. <b>LINDA C CORNFLOWER</b>	
	Address (number and street, include suite, room, or apt. no., or P.O. box number) <b>1234 ASH STREET</b>	
	City or town, province or state, and country (including postal or ZIP code) <b>NOME, AK 99762</b>	

Agents:  
Always include taxpayer's name on Return Label.

Test Scenario 16  
Taxpayer: Joann Birch  
SSN: 400-00-1046

# Notice Concerning Fiduciary Relationship

(Internal Revenue Code sections 6036 and 6903)

**Part I Identification**

Name of person for whom you are acting (as shown on the tax return) <b>JOANN BIRCH</b>	Identifying number	Decedent's social security no. <b>400-00-1046</b>
Address of person for whom you are acting (number, street, and room or suite no.) <b>1234 16TH STREET</b>		
City or town, state, and ZIP code (If a foreign address, see instructions.) <b>PARKVILLE MD 21234</b>		
Fiduciary's name <b>JAMES BIRCH</b>		
Address of fiduciary (number, street, and room or suite no.) <b>500 ELM STREET</b>		
City or town, state, and ZIP code <b>PARKVILLE MD 21234</b>	Telephone number (optional) <b>410-555-5443</b>	

**Section A. Authority**

- 1** Authority for fiduciary relationship. Check applicable box:
- a**  Court appointment of testate estate (validate will exists)
  - b**  Court appointment of intestate estate (no valid will exists)
  - c**  Court appointment as guardian or conservator
  - d**  Valid trust instrument and amendments
  - e**  Bankruptcy or assignment for the benefit of creditors
  - f**  Other. Describe <sup>a</sup> \_\_\_\_\_
- 2a** If box 1a or 1b is checked, enter the date of death <sup>a</sup> **20101201**
- 2b** If box 1c—1f is checked, enter the date of appointment, taking office, or assignment or transfer of assets <sup>a</sup> \_\_\_\_\_

**Section B. Nature of Liability and Tax Notices**

- 3** Type of taxes (check all that apply):  Income  Gift  Estate  Generation-skipping transer  Employment  
 Excise  Other (describe) <sup>a</sup> \_\_\_\_\_
- 4** Federal tax form number (check all that apply): **a**  706 series **b**  709 **c**  940 **d**  941, 943, 944  
**e**  1040, 1040-A, or 1040-EZ **f**  1041 **g**  1120 **h**  Other (list) <sup>a</sup> \_\_\_\_\_
- 5** If your authority as a fiduciary does not cover all years or tax periods, check here . . . . .   
 and list the specific years or periods <sup>a</sup> \_\_\_\_\_
- 6** If the fiduciary listed wants a copy of notices or other written communications (see the instructions) check this box . . . . .   
 and enter the year(s) or period(s) for the corresponding line 4 item checked. If more than 1 form entered on line 4h, enter the form number.

**Complete only if the line 6 box is checked.**

If this item is checked:	Enter year(s) or period(s)	If this item is checked:	Enter year(s) or period(s)
<b>4a</b>		<b>4b</b>	
<b>4c</b>		<b>4d</b>	
<b>4e</b>		<b>4f</b>	
<b>4g</b>		<b>4h:</b>	
<b>4h:</b>		<b>4h:</b>	

**Part II Court and Administrative Proceedings**

Name of court (if other than a court proceeding, identify the type of proceeding and name of agency) <b>JACKSON COUNTY COURT</b>		Date proceeding initiated <b>04/18/2011</b>	
Address of court <b>5678 DOGWOOD AVE</b>		Docket number of proceeding <b>5566-10</b>	
City or town, state, and ZIP code <b>PARKVILLE MD 21234</b>	Date <b>5/22/2012</b>	Time <input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	Place of other proceedings

**Part III Signature**

<b>Please Sign Here</b>	I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer.		
	<b>EXECUTOR</b>	<b>05/01/2012</b>	
	Fiduciary's signature	Title, if applicable	Date

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

**DRAFT AS OF  
July 1, 2011**