

## **NACTP**

### **Test 8**

Single taxpayer worked part of the year and ran a daycare out of her home the rest of the year;  
she is a widow with 1 child

**Forms:** 1040, W2 (1), Schedule A, Schedule C, Schedule EIC, Schedule SE, 2441, 4562, 8283,  
8812, 8829, 8867

### **Taxpayer:**

Baby Sitter

222 Nursery Lane

Tillamook, OR 97141

SSN: 600-00-1008

DOB: 10/21/1958

**Filing Status:** Qualifying Widow(er)      Spouse DOD 06/10/2012

### **Dependent:**

John Doe      SSN    600-00-2008      DOB    03/19/2003

### **Daycare Provider for John:**

Tiny Tots

222 Child Care Lane

Tillamook, OR 94141

EIN: 41-8888888

Amount paid: \$5000.00

## DEPRECIATION WORKSHEET - ALL METHODS

Name(s) **BABY SITTER**SSN/ EIN **600-00-1008****Business or Activity: SCH C CHILD CARE SERVICES Subform: 8829**

- If the business-use percentage of an asset is expected to change from year to year, use a separate worksheet for that asset, recomputing the columns D through O each year.
- In states where depreciation is computed different than federal, use a separate worksheet for state depreciation.
- When more than eight assets are being depreciated, use as many worksheets as necessary.

ASSET	✓ LISTED	DEPRECIATION  Asset Description/Location	T Y P e	N u m b e r	Manner/ Date Acquired (Purchased, gift, inherited, etc.)	Date Placed in Service, if different	System (MACRS, ACRS, etc.) & Class/Life	A. Cost or Other Basis	B. Land/ Salvage or other adj.*	C. Qualified Basis (A- B)	D. Business Use %	E. Business Basis (C x D)
1		HOME	H	U	05/01/2013	05/01/2013	MACRS N	189000	10000	179000	45.4	81266
2												
3												
4												
5												
6												
7												
8												

\* Enter basis adjustment for clean- fuel vehicle deduction or electric vehicle credit in column B.

- In the section below, use the top row for each asset to compute depreciation for regular tax purposes, and the shaded row below it to compute depreciation for AMT purposes.
- In column O, enter the tax year at the top and the asset's recovery year below (1st, 2nd, etc.). Find the percentage from the appropriate table.
- To continue depreciation after the third year, another row or use additional copies of this worksheet as overflow worksheets. Enter in Column M any depreciation claimed on prior years' worksheets.

	F.  Sec. 179 Deduction	G.  (E- F)**	H. Special*** Depreciation Allowance, if any (col. G x percentage)	I. Depreciable Amount (G- H)	J. Recovery Period	K. Method and Convention	L. Prior Depreciation Claimed	M.  Date of Disposition	N. Depreciation Computation								
									Year: 2013			Year:		Year:			
									Rec. Year	%	Depr. (I x %)	Rec. Year	%	Depr. (I x %)	Rec. Year	%	Depr. (I x %)
1		81266		81266	39				1	1.6	1304						
AMT		81266		81266	39	MM			1	1.6	1304						
2																	
AMT																	
3																	
AMT																	
4																	
AMT																	
5																	
AMT																	
6																	
AMT																	
7																	
AMT																	
8																	
AMT																	

\*\* Reduce the result by any investment credit basis adjustment before entering the figure in column G.

\*\*\* An additional allowance of: 30% for qualified assets placed in service in the New York Liberty Zone after September 1, 2001 and before January 1, 2010, or for other qualified assets placed in service after September 1, 2001 and before January 1, 2004, or 50% for assets placed in service after May 5, 2003 and before September 9, 2010 or 100% after September 8, 2010 and before January 1, 2013. See special rules that apply to certain disaster areas.

\* System calculated prior depreciation

For the year Jan. 1- Dec. 31, 2013, or other tax year beginning , 2013, ending , 20

**BABY SITTER**  
**222 NURSERY LANE**  
**TILLAMOOK, OR 97141**

See separate instructions.  
**Your social security number**  
**600-00-1008**  
**Spouse's social security number**

▲ 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

Foreign country name Foreign province/state/country Foreign postal code

**Filing Status**

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

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 inst)

Dependents on 6c not entered above

Add numbers on lines above 2

**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 qual. child < 17 for child tax cr. (see inst)
JOHN	DOE	600-00-2008	SON	<input checked="" type="checkbox"/>

If more than four dependents, see inst and check here ☐

**d Total number of exemptions claimed**

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 13,200.

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 12,957.

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 amt 15b

16a Pensions and annuities 16a b Taxable amt 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 26,157.

**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 27 916.

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 36 916.

37 Subtract line 36 from line 22. This is your adjusted gross income 37 25,241.

**Tax and Credits**

**38** Amount from line 37 (adjusted gross income) **38** **25,241.**

**39a** Check ☐ **You** were born before January 2, 1949, ☐ **Blind.** **Total boxes** ☐  
 if: ☐ **Spouse** was born before January 2, 1949, ☐ **Blind.** **checked** **39a** ☐

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

**Standard Deduction for -**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instr.

• All others:  
 Single or Married filing separately, \$6,100

Married filing jointly or Qualifying widow(er), \$12,200

Head of household, \$8,950

**40** **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) **40** **13,795.**

**41** Subtract line 40 from line 38 **41** **11,446.**

**42** **Exemptions.** If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions **42** **7,800.**

**43** **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43** **3,646.**

**44** **Tax** Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ **44** **363.**

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

**46** Add lines 44 and 45 **46** **363.**

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

**48** Credit for child and dependent care expenses. Attach Form 2441 **48** **363.**

**49** Education credits from Form 8863, line 19 **49**

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

**51** Child tax credit. Attach Schedule 8812, if required **51**

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

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

**54** Add line 47 through 53. These are your **total credits** **54** **363.**

**55** Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- **55** **0.**

**Other Taxes**

**56** Self-employment tax. Attach Schedule SE **56** **1,831.**

**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** Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions, enter code(s) **60**

**61** Add lines 55 through 60. This is your **total tax** **61** **1,831.**

**Payments**

If you have a qualifying child, attach Schedule EIC.

**62** Federal income tax withheld from Forms W-2 and 1099 **62** **1,200.**

**63** 2013 estimated tax payments and amount applied from 2012 return **63**

**64a** **Earned income credit (EIC)** **64a** **2,020.**

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

**65** Additional child tax credit. Attach Schedule 8812 **65** **1,000.**

**66** American opportunity credit from Form 8863, line 8 **66**

**67** Reserved **67**

**68** Amount paid with request for extension to file **68**

**69** Excess social security and tier 1 RRTA tax withheld **69**

**70** Credit for federal tax on fuels. Attach Form 4136 **70**

**71** Credits from Form: **a** ☐ 2439 **b** ☒ Reserved **c** ☐ 8885 **d** ☐ **71**

**72** Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** **72** **4,220.**

**Refund**

**73** If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** **73** **2,389.**

**74a** Amount of line 73 you want **refunded to you**. If Form 8888 is attached, check here ☐ **74a** **2,389.**

Direct deposit? See instructions.

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

**d** Account number

**75** Amount of line 73 you want **applied to your 2014 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 ID number

(PIN)

**Sign Here**

Joint return? See instructions. Keep a copy for your records.

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

Your signature  Date  Your occupation **DAY CARE PROVID** Daytime phone number

Spouse's signature. If a joint return, **both** must sign.  Date  Spouse's occupation  If the IRS sent you an ID Protection PIN, enter it here (see inst.)

**For Info Only-Do not file**

**Paid Preparer Use Only**

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

**TERESA TAXPRO** **09/05/2013** **P33333333**

Firm's name **HRB TAX GROUP INC** Firm's EIN **43-1871840**

Firm's address **DUBLIN, OH 43017** Phone no. **(614) 659-1158**

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Itemized Deductions**

► Information about Schedule A and its separate instructions is at [www.irs.gov/schedulea](http://www.irs.gov/schedulea).

► Attach to Form 1040.

OMB No. 1545- 0074

**2013**

Attachment  
Sequence No. **07**

Name(s) shown on Form 1040

**BABY SITTER**

Your social security number  
**600-00-1008**

**Medical  
and  
Dental  
Expenses**

**Caution.** Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) \_\_\_\_\_
- 2 Enter amount from Form 1040, line 38 **2** \_\_\_\_\_
- 3 Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead \_\_\_\_\_
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter - 0- \_\_\_\_\_

**Taxes You  
Paid**

5 State and local (check only one box):

- a ☐ Income taxes, or  
b ☐ General sales taxes

6 Real estate taxes (see instructions)

**REAL ESTATE TAXES**

7 Personal property taxes

8 Other taxes. List type and amount ► \_\_\_\_\_

9 Add lines 5 through 8 \_\_\_\_\_

**Interest  
You Paid**

- 10 Home mortgage interest and points reported to you on Form 1098 \_\_\_\_\_
- 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 ► \_\_\_\_\_

**Note.**  
Your mortgage  
interest  
deduction may  
be limited (see  
instructions).

- 12 Points not reported to you on Form 1098. See instructions for special rules \_\_\_\_\_
- 13 Mortgage insurance premiums (see instructions) \_\_\_\_\_
- 14 Investment interest. Attach Form 4952 if required. (See instructions.) \_\_\_\_\_
- 15 Add lines 10 through 14 \_\_\_\_\_

**Gifts to  
Charity**

If you made a  
gift and got a  
benefit for it,  
see instructions.

- 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions  
**CHURCH 2,253.** \_\_\_\_\_
- 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500 \_\_\_\_\_
- 18 Carryover from prior year \_\_\_\_\_
- 19 Add lines 16 through 18 \_\_\_\_\_

**Casualty and  
Theft Losses**

20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) \_\_\_\_\_

**Job Expenses  
and Certain  
Miscellaneous  
Deductions**

- 21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See inst.) ► \_\_\_\_\_
- 22 Tax preparation fees \_\_\_\_\_
- 23 Other expenses - investment, safe deposit box, etc. List type and amount ► \_\_\_\_\_
- 24 Add lines 21 through 23 \_\_\_\_\_
- 25 Enter amount from Form 1040, line 38 **25 25,241.** \_\_\_\_\_
- 26 Multiply line 25 by 2% (.02) \_\_\_\_\_
- 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter - 0- \_\_\_\_\_

**Other  
Miscellaneous  
Deductions**

28 Other - from list in instructions. List type and amount ► \_\_\_\_\_

**Total  
Itemized  
Deductions**

29 Is Form 1040, line 38, over \$150,000?

- ☒ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.
- ☐ **Yes.** Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.

30 If you elect to itemize deductions even though they are less than your standard deduction, check here \_\_\_\_\_

**KBA For Paperwork Reduction Act Notice, see Form 1040 instructions.**

**Schedule A (Form 1040) 2013**

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

Department of the Treasury  
Internal Revenue Service (99)

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

► 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.

OMB No. 1545-0074

**2013**

Attachment  
Sequence No. **09**

Name of proprietor <b>BABY SITTER</b>		Social security number (SSN) <b>600-00-1008</b>
A Principal business or profession, including product or service (see instructions) <b>CHILD CARE SERVICES : DAY CARE</b>		B Enter code from instructions ► <b>624410</b>
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN), (see instr.)
E Business address (including suite or room no.) ► <b>222 NURSERY LANE</b> City, town or post office, state, and ZIP code <b>TILLAMOOK, OR 97141</b>		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2013, check here		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	1	26,000.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	26,000.
4 Cost of goods sold (from line 42)	4	
5 <b>Gross profit.</b> Subtract line 4 from line 3	5	26,000.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 <b>Gross income.</b> Add lines 5 and 6	7	26,000.

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

8 Advertising	8	235.	18 Office expense (see instructions)	18	46.
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see inst)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	6,500.
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	
			b <b>Reserved for future use</b>	27b	

28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	28	6,781.
29 Tentative profit or (loss). Subtract line 28 from line 7	29	19,219.
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	30	6,262.
31 <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 <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	31	12,957.
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.	32a	<input type="checkbox"/> All investment is at risk.
	32b	<input type="checkbox"/> Some investment is not at risk.

**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

► Information about Schedule SE and its separate instructions is at [www.irs.gov/schedulese](http://www.irs.gov/schedulese).  
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2013**  
Attachment  
Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040)

**BABY SITTER**

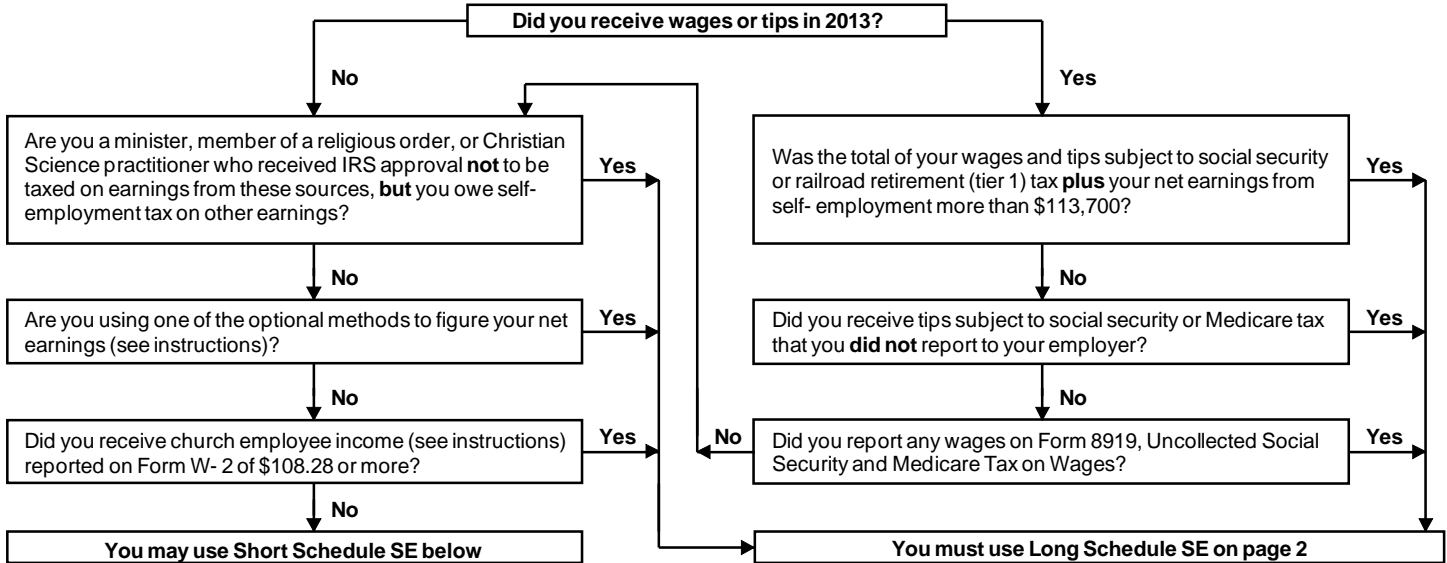
Social security number of person  
with **self-employment** income ►

**600-00-1008**

**Before you begin:** To determine if you must file Schedule SE, see the instructions.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

**Note.** Use this flowchart **only** if you must file Schedule SE. If unsure, see Who Must File Schedule SE in the instructions.



**Section A - Short Schedule SE. Caution.** Read above to see if you can use Short Schedule SE.

<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	<b>1a</b>	<b>0.</b>
<b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	<b>1b</b>	( )
<b>2</b> Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	<b>2</b>	<b>12,957.</b>
<b>3</b> Combine lines 1a, 1b, and 2	<b>3</b>	<b>12,957.</b>
<b>4</b> Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; <b>do not</b> file this schedule unless you have an amount on line 1b	<b>4</b>	<b>11,966.</b>
<b>Note.</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
<b>5 Self-employment tax.</b> If the amount on line 4 is: <ul style="list-style-type: none"><li>• \$113,700 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 56</b>, or <b>Form 1040NR, line 54</b></li><li>• More than \$113,700, multiply line 4 by 2.9% (.029). Then, add \$14,098.80 to the result. Enter the total here and on <b>Form 1040, line 56</b>, or <b>Form 1040NR, line 54</b></li></ul>	<b>5</b>	<b>1,831.</b>
<b>6 Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.50). Enter the result here and on <b>Form 1040, line 27</b> , or <b>Form 1040NR, line 27</b>	<b>6</b>	<b>916.</b>

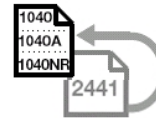
**KBA** For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2013



**Child and Dependent Care Expenses**

- **Attach to Form 1040, Form 1040A, or Form 1040NR.**  
 ► Information about Form 2441 and its separate instructions is at [www.irs.gov/form2441](http://www.irs.gov/form2441).



OMB No. 1545-0074

**2013**Attachment  
Sequence No. **21**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**BABY SITTER**Your social security number  
**600-00-1008**

**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)
	<b>TINY TOTS</b>	<b>222 CHILD CARE LANE TILLAMOOK OR 97141</b>	<b>41-5555555</b>	<b>5,000.</b>

Did you receive  
dependent care benefits?

**No**

Complete only Part II below.

**Yes**

Complete Part III on page 2 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 59a, or Form 1040NR, line 58a.

**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 2013 for the person listed in column (a)
First	Last		
<b>JOHN</b>	<b>DOE</b>	<b>600-00-2008</b>	<b>5,000.</b>

<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>3,000.</b>																																																										
<b>4</b> Enter your <b>earned income</b> . See instructions . . . . .			<b>4</b>	<b>25,241.</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>25,241.</b>																																																										
<b>6</b> Enter the <b>smallest</b> of line 3, 4, or 5 . . . . .			<b>6</b>	<b>3,000.</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>25,241.</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><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	<b>8</b>	X <b>.29</b>
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<b>9</b> Multiply line 6 by the decimal amount on line 8. If you paid 2012 expenses in 2013, see the instructions . . . . .			<b>9</b>	<b>870.</b>																																																										
<b>10</b> Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .			<b>10</b>	<b>363.</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>	<b>363.</b>																																																										

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

Form **2441** (2013)



**SCHEDULE EIC**  
**(Form 1040A or 1040)**Department of the Treasury  
Internal Revenue Service (99)**Earned Income Credit****Qualifying Child Information**

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

▶ Information about Schedule EIC (Form 1040A or 1040) and its instructions is at [www.irs.gov/scheduleeic](http://www.irs.gov/scheduleeic).

OMB No. 1545-0074

**2013**Attachment  
Sequence No. **43**

Name(s) shown on return

**BABY SITTER**

Your social security number

**600-00-1008****Before you begin:**

- See the instructions for Form 1040A, lines 38a and 38b, 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 separate instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

**Qualifying Child Information****Child 1****Child 2****Child 3****1 Child's name**

If you have more than three qualifying children, you only have to list three to get the maximum credit.

First name

Last name

**JOHN  
DOE**

First name

Last name

First name

Last name

**2 Child's SSN**

The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 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.

**600-00-2008****3 Child's year of birth**Year **2003**If born after 1994 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

Year \_\_\_\_\_

If born after 1994 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

Year \_\_\_\_\_

If born after 1994 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.**4a** Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?☐ **Yes.**☐ **No.****Go to line 5.****Go to line 4b.**☐ **Yes.**☐ **No.****Go to line 5.****Go to line 4b.**☐ **Yes.**☐ **No.****Go to line 5.****Go to line 4b.****b** Was the child permanently and totally disabled during any part of 2013?☐ **Yes.**☐ **No.****Go to line 5.**

The child is not a qualifying child.

☐ **Yes.**☐ **No.****Go to line 5.**

The child is not a qualifying child.

☐ **Yes.**☐ **No.****Go to line 5.**

The child is not a qualifying child.

**5 Child's relationship to you**

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

**SON****6 Number of months child lived with you in the United States during 2013**

• If the child lived with you for more than half of 2013 but less than 7 months, enter "7."

• If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."

**12** months

Do not enter more than 12 months.

\_\_\_\_\_ months

Do not enter more than 12 months.

\_\_\_\_\_ months

Do not enter more than 12 months.

**Schedule 8812**

(Form 1040A or 1040)

Department of the Treasury  
Internal Revenue Service (99)**Child Tax Credit**

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

▶ Information about Schedule 8812 and its separate instructions is at [www.irs.gov/form1040](http://www.irs.gov/form1040).

OMB No. 1545-0074

**2013**Attachment  
Sequence No. **47**

Name(s) shown on return

Your social security number

**BABY SITTER****600-00-1008****Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)**Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.  
If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test?  
See separate instructions.  
☐ Yes ☐ No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test?  
See separate instructions.  
☐ Yes ☐ No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test?  
See separate instructions.  
☐ Yes ☐ No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test?  
See separate instructions.  
☐ Yes ☐ No

**Note.** If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here ☐**Part II Additional Child Tax Credit Filers**

<b>1</b>	<b>1040 filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).	}	<b>1</b>	<b>1,000.</b>
	<b>1040A filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).			
	<b>1040NR filers:</b> 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.				
<b>2</b>	Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48		<b>2</b>	<b>0.</b>
<b>3</b>	Subtract line 2 from line 1. If zero, <b>stop</b> ; you cannot take this credit		<b>3</b>	<b>1,000.</b>
<b>4a</b>	Earned income (see separate instructions)	<b>4a</b>		<b>25,241.</b>
<b>b</b>	Nontaxable combat pay (see separate instructions)	<b>4b</b>		
<b>5</b>	Is the amount on line 4a more than \$3,000? <input type="checkbox"/> <b>No.</b> Leave line 5 blank and enter - 0- on line 6. <input checked="" type="checkbox"/> <b>Yes.</b> Subtract \$3,000 from the amount on line 4a. Enter the result	<b>5</b>		<b>22,241.</b>
<b>6</b>	Multiply the amount on line 5 by 15% (.15) and enter the result <b>Next.</b> Do you have three or more qualifying children? <input checked="" type="checkbox"/> <b>No.</b> If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the <b>smaller</b> of line 3 or line 6 on line 13. <input type="checkbox"/> <b>Yes.</b> If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.	<b>6</b>		<b>3,336.</b>

**KBA For Paperwork Reduction Act Notice, see your tax return instructions.****Schedule 8812 (Form 1040A or 1040) 2012**

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

<b>7</b>	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 separate instructions . . . . .	<b>7</b>		
<b>8</b>	<b>1040 filers:</b> 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 line 60.	<b>8</b>		
	<b>1040A filers:</b> Enter - 0- .			
	<b>1040NR filers:</b> 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 line 59.			
<b>9</b>	Add lines 7 and 8 . . . . .	<b>9</b>		
<b>10</b>	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 64a and 69.	<b>10</b>		
	<b>1040A filers:</b> Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).			
	<b>1040NR filers:</b> Enter the amount from Form 1040NR, line 65.			
<b>11</b>	Subtract line 10 from line 9. If zero or less, enter - 0- . . . . .	<b>11</b>		
<b>12</b>	Enter the <b>larger</b> of line 6 or line 11 . . . . .	<b>12</b>		
	<b>Next</b> , enter the <b>smaller</b> of line 3 or line 12 on line 13.			

**Part IV Additional Child Tax Credit**

<b>13</b>	This is your additional child tax credit . . . . .	<b>13</b>	<b>1,000.</b>
			Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63.

Schedule 8812 (Form 1040A or 1040) 2012

# Noncash Charitable Contributions

OMB No. 1545-0908

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

▶ **Information about Form 8283 and its separate instructions is at [www.irs.gov/form8283](http://www.irs.gov/form8283).**

Attachment  
Sequence No. **155**

Name(s) shown on your income tax return

**Identifying number**  
**600-00-1008**

**BABY SITTER**

**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 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 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.

	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instrs), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached)	(c) Description of donated property (For a vehicle, enter the year, make, model, and mileage. For securities, enter the company name and the number of shares.)
<b>1</b>			
<b>A</b>	MY CHARITY 123 CHARITY ROW TILLAMOOK OR 97141	<input type="checkbox"/>	CLOTHING HOUSEHOLD ITEMS
<b>B</b>		<input type="checkbox"/>	
<b>C</b>		<input type="checkbox"/>	
<b>D</b>		<input type="checkbox"/>	
<b>E</b>		<input type="checkbox"/>	

**Note.** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instr.)	(i) Method used to determine the fair market value
<b>A</b>	09/15/2013	VARIOUS	PURCHASED	22,500.	4,600.	THRIFT STORE VALUE
<b>B</b>						
<b>C</b>						
<b>D</b>						
<b>E</b>						

**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 ▶

<b>3a</b>	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? . . . . .	Yes	No
<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? . . . . .		

**Expenses for Business Use of Your Home**

► **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

Department of the Treasury  
Internal Revenue Service (99)

► **Information about Form 8829 and its separate instructions is at [www.irs.gov/form8829](http://www.irs.gov/form8829).**

**2013**Attachment  
Sequence No. **176**

Name(s) of proprietor(s)

**BABY SITTER**

Your social security number

**600-00-1008****Part I Part of Your Home Used for Business**

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	1,700
2	Total area of home	2	2,300
3	Divide line 1 by line 2. Enter the result as a percentage	3	73.91%
<b>For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.</b>			
4	Multiply days used for daycare during year by hours used per day	4	3,016 hr.
5	Total hours available for use during the year (365 days x 24 hours) (see instructions)	5	8,760 hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	0.3443
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	45.40%

**Part II Figure Your Allowable Deduction****SEE ATTACHED COMPUTATION**

8	Enter the amount from Schedule C, line 29, <b>plus</b> any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions	8	19,219.
<b>See instructions for columns (a) and (b) before completing lines 9-21.</b>			
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	6,201.
11	Real estate taxes (see instructions)	11	2,300.
12	Add lines 9, 10, and 11	12	8,501.
13	Multiply line 12, column (b) by line 7	13	3,859.
14	Add line 12, column (a) and line 13	14	3,859.
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	15,360.
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	420.
18	Rent	18	
19	Repairs and maintenance	19	
20	Utilities	20	2,000.
21	Other expenses (see instructions)	21	
22	Add lines 16 through 21	22	2,420.
23	Multiply line 22, column (b) by line 7	23	1,099.
24	Carryover of operating expenses from 2012 Form 8829, line 42	24	
25	Add line 22, column (a), line 23, and line 24	25	1,099.
26	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 25	26	1,099.
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	14,261.
28	Excess casualty losses (see instructions)	28	
29	Depreciation of your home from line 41 below	29	1,304.
30	Carryover of excess casualty losses and depreciation from 2012 Form 8829, line 43	30	
31	Add lines 28 through 30	31	1,304.
32	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 27 or line 31	32	1,304.
33	Add lines 14, 26, and 32	33	6,262.
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to <b>Form 4684</b> (see instructions)	34	
35	<b>Allowable expenses for business use of your home.</b> Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	35	6,262.

**Part III Depreciation of Your Home**

36	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value (see instructions)	36	189,000.
37	Value of land included on line 36	37	10,000.
38	Basis of building. Subtract line 37 from line 36	38	179,000.
39	Business basis of building. Multiply line 38 by line 7	39	81,266.
40	Depreciation percentage (see instructions)	40	1.605%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	1,304.

**Part IV Carryover of Unallowed Expenses to 2014**

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	0.
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	0.

**KBA For Paperwork Reduction Act Notice, see your tax return instructions.**Form **8829** (2013)

Form **8867**Department of the Treasury  
Internal Revenue Service**Paid Preparer's Earned Income Credit Checklist**

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

▶ Information about Form 8867 and its separate instructions is at [www.irs.gov/form8867](http://www.irs.gov/form8867).

OMB No. 1545-1629

**2013**Attachment  
Sequence No. **177**

Taxpayer name(s) shown on return

**BABY SITTER**

Taxpayer's social security number

**600-00-1008**For the definitions of the following terms, see **Pub. 596**.

• Investment Income

• Qualifying Child

• Earned Income

• Full-time Student

**Part I All Taxpayers**1 Enter preparer's name and PTIN ▶ **TERESA TAXPRO P33333333**

2 Is the taxpayer's filing status married filing separately? . . . . .

☐ Yes ☒ No▶ If you checked "Yes" on line 2, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

3 Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work or is valid for EIC purposes? See the instructions before answering

☒ Yes ☐ No▶ If you checked "No" on line 3, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

4 Is the taxpayer filing Form 2555 or Form 2555- EZ (relating to the exclusion of foreign earned income)? . . . . .

☐ Yes ☒ No▶ If you checked "Yes" on line 4, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

5a Was the taxpayer a nonresident alien for any part of 2012? . . . . .

☐ Yes ☒ No

▶ If you checked "Yes" on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.

b Is the taxpayer's filing status married filing jointly? . . . . .

☐ Yes ☐ No▶ If you checked "Yes" on line 5a and "No" on line 5b, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.6 Is the taxpayer's **investment income** more than \$3,200? See Rule 6 in Pub. 596 before answering☐ Yes ☒ No▶ If you checked "Yes" on line 6, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.7 Could the taxpayer, or the taxpayer's spouse if filing jointly, be a **qualifying child** of another person for 2012? If the taxpayer's filing status is married filing jointly, check "No". Otherwise, see Rule 10 (Rule 13 if the taxpayer does not have a qualifying child) in Pub. 596 before answering . . . . .☐ Yes ☒ No▶ If you checked "Yes" on line 7, **stop**; the taxpayer **cannot** take the EIC. Otherwise, go to Part II or Part III, whichever applies.**KBA For Paperwork Reduction Act Notice, see separate instructions.**Form **8867** (2012)**Information provided by: BABY SITTER**  
**Information provided in person.****Date information provided: 08/26/2013****8867 (2012)****FD8867-1V1.21**

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**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, half brother, half sister, 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 2012) -
- 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.
- 13 a** 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 available to taxpayers without 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 2012? 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
<b>JOHN DOE</b>			
<b>9</b> Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input 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 type="checkbox"/> Yes <input type="checkbox"/> No	<input 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 type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>12</b> Was the child (at the end of 2012) - • 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 <b>"Yes"</b> on lines 9, 10, 11, and 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked <b>"No"</b> on line 9, 10, 11, or 12, the child is not the taxpayer's qualifying child; see the instructions for line 12.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>13 a</b> Could any other person check <b>"Yes"</b> on lines 9, 10, 11, and 12 for the child? ► If you checked <b>"No"</b> 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 type="checkbox"/> No	<input type="checkbox"/> Yes <input 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 <b>"Yes"</b> on line 13c, go to line 14. If you checked <b>"No,"</b> 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 <b>"Don't know,"</b> 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 <b>"No"</b> on line 14, the taxpayer <b>cannot</b> take the EIC based on this child and cannot take the EIC available to taxpayers without a qualifying child. If there is more than one child, see the <b>Note</b> at the bottom of this page. If you checked <b>"Yes"</b> on line 14, continue.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input 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 2012? See Pub. 596 for the limit ► If you checked <b>"No"</b> on line 15, <b>stop</b> ; the taxpayer <b>cannot</b> take the EIC. If you checked <b>"Yes"</b> 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



**Part III Taxpayers Without a Qualifying Child**

**16** Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period. See Pub. 596.) . . . . .

☐ Yes ☐ No

▶ If you checked "No" on line 16, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

**17** Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2012? See the instructions before answering . . . . .

☐ Yes ☐ No

▶ If you checked "No" on line 17, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

**18** Is the taxpayer, or the taxpayer's spouse if filing jointly, eligible to be claimed as a dependent on anyone else's federal income tax return for 2012? If the taxpayer's filing status is married filing jointly, check "No" . . . . .

☐ Yes ☐ No

▶ If you checked "Yes" on line 18, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

**19** Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2012? See Pub. 596 for the limit . . . . .

☐ Yes ☐ No

▶ If you checked "No" on line 19, **stop**; the taxpayer **cannot** take the EIC. If you checked "Yes" on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if **Form 8862** must be filed. Go to line 20.

**Part IV Due Diligence Requirements**

**20** Did you complete Form 8867 based on current information provided by the taxpayer or reasonably obtained by you? . . . . .

☒ Yes ☐ No

**21** Did you complete the EIC worksheet found in the Form 1040, 1040A, or 1040EZ instructions (or your own worksheet that provides the same information as the 1040, 1040A, or 1040EZ worksheet)? . . . . .

☒ Yes ☐ No

**22** If any qualifying child was not the taxpayer's son or daughter, did you ask why the parents were not claiming the child and document the answer? . . . . .

☐ Yes ☐ No  
☒ Does not apply

**23** If the answer to question 13a is "Yes" (indicating that the child lived for more than half the year with someone else who could claim the child for the EIC), did you explain the tiebreaker rules and possible consequences of another person claiming your client's qualifying child? . . . . .

☐ Yes ☐ No  
☒ Does not apply

**24** Did you ask this taxpayer any additional questions that are necessary to meet your knowledge requirement? See the instructions before answering . . . . .

☒ Yes ☐ No  
☐ Does not apply

**To comply with the EIC knowledge requirement, 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 taxpayer's responses.**

**25** Did you document the additional questions you asked and your client's answers? . . . . .

☒ Yes ☐ No  
☐ Does not apply

Form 8867 (2012)

- 26** Which documents below, if any, did you rely on to determine EIC eligibility for the qualifying child(ren) listed on Schedule EIC? Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no qualifying child, check box a. If there is no disabled child, check box o.

### Residency of Qualifying Child(ren)

- |                                       |   |                                       |   |
|---------------------------------------|---|---------------------------------------|---|
| <input type="checkbox"/> a            | No qualifying child                       | <input checked="" type="checkbox"/> i | Place of worship statement                            |
| <input checked="" type="checkbox"/> b | School records or statement               | <input checked="" type="checkbox"/> j | Indian tribal official statement                      |
| <input checked="" type="checkbox"/> c | Landlord or property management statement | <input checked="" type="checkbox"/> k | Employer statement                                    |
| <input checked="" type="checkbox"/> d | Health care provider statement            | <input checked="" type="checkbox"/> l | Other (specify) ▼                                     |
| <input checked="" type="checkbox"/> e | Medical records                           |                                       | <b>SEE ATTACHMENT</b>                                 |
| <input checked="" type="checkbox"/> f | Child care provider records               |                                       |   |
| <input checked="" type="checkbox"/> g | Placement agency statement                |                                       |   |
| <input checked="" type="checkbox"/> h | Social service records or statement       | <input type="checkbox"/> m            | Did not rely on any documents, but made notes in file |
|                                       |   | <input type="checkbox"/> n            | Did not rely on any documents                         |

### Disability of Qualifying Child(ren)

- |                                       |   |                            |   |
|---------------------------------------|---|----------------------------|---|
| <input checked="" type="checkbox"/> o | No disabled child                           | <input type="checkbox"/> s | Other (specify) ▼                                     |
| <input type="checkbox"/> p            | Doctor statement                            |                            |   |
| <input type="checkbox"/> q            | Other health care provider statement        |                            |   |
| <input type="checkbox"/> r            | Social services agency or program statement | <input type="checkbox"/> t | Did not rely on any documents, but made notes in file |
|                                       |   | <input type="checkbox"/> u | Did not rely on any documents                         |

- 27** If a Schedule C is included with this return, which documents or other information, if any, did you rely on to confirm the existence of the business and to figure the amount of Schedule C income and expenses reported on the return? Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no Schedule C, check box a.

### Documents or Other Information

- |                                       |  |                                       |   |
|---------------------------------------|--|---------------------------------------|---|
| <input type="checkbox"/> a            | No Schedule C                                  | <input checked="" type="checkbox"/> h | Bank statements                                       |
| <input checked="" type="checkbox"/> b | Business license                               | <input type="checkbox"/> i            | Reconstruction of income and expenses                 |
| <input type="checkbox"/> c            | Forms 1099                                     | <input type="checkbox"/> j            | Other (specify) ▼                                     |
| <input checked="" type="checkbox"/> d | Records of gross receipts provided by taxpayer |                                       |   |
| <input checked="" type="checkbox"/> e | Taxpayer summary of income                     | <input type="checkbox"/> k            | Did not rely on any documents, but made notes in file |
| <input checked="" type="checkbox"/> f | Records of expenses provided by taxpayer       | <input type="checkbox"/> l            | Did not rely on any documents                         |
| <input checked="" type="checkbox"/> g | Taxpayer summary of expenses                   |                                       |   |

► You have complied with all the due diligence requirements if you:

- Completed the actions described on lines 20 and 21 and checked **"Yes"** on those lines,
- Completed the actions described on lines 22, 23, 24, and 25 (if they apply) and checked **"Yes"** (or **"Does not apply"**) on those lines,
- Submit Form 8867 in the manner required, **and**
- Keep all five of the following records for 3 years from the latest of the dates specified in the instructions under Document Retention:
  - Form 8867, Paid Preparer's Earned Income Credit Checklist,
  - The EIC worksheet(s) or your own worksheet(s),
  - Copies of any taxpayer documents you relied on to determine eligibility for or amount of EIC,
  - A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and
  - A record of any additional questions you asked and your client's answers.

- If you checked **"No"** on line 20, 21, 22, 23, 24, or 25, you have not complied with all the due diligence requirements and may have to pay a \$500 penalty for each failure to comply.

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

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

**2013**Attachment  
Sequence No. **179**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

**BABY SITTER****SCH C CHILD CARE SERVICES****600-00-1008****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	
13	Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12	13	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instr.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2013	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2013 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property	05 / 01 / 13	81,266	39 yrs.	MM	S/L	1,304
				MM	S/L	

**Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	1,304
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**KBA For Paperwork Reduction Act Notice, see separate instructions.**

## Supporting Schedules

2013

Name: BABY SITTER

SSN: 600-00-1008

## Schedule A

Line 17 - Gifts by Other Than Cash or Check

Description	Amount
FORM 8283	4,600
Total	4,600

FORM 8829 - 222 NURSERY LANE TILLAMOOK OR 97141

LINE 7 - SPECIAL COMPUTATION FOR CERTAIN DAYCARE FACILITIES

1. TOTAL AREA OF HOME.....	2,300	
2. AREA USED EXCLUSIVELY FOR DAYCARE.....	700	
3. AREA USED PARTLY FOR DAYCARE.....	1,000	
4. DIVIDE LINE 2 BY LINE 1.....		30.43%
5. DIVIDE LINE 3 BY LINE 1.....	43.48%	
6. MULTIPLY DAYS USED FOR DAYCARE DURING YEAR BY HOURS USED PER DAY.....	3,016	
7. TOTAL HOURS AVAILABLE FOR USE DURING THE YEAR.....	8,760	
8. DIVIDE LINE 6 BY LINE 7. ENTER THE RESULT AS A DECIMAL.	0.3443	
9. MULTIPLY LINE 5 BY LINE 8.....		14.97%
10. ADD LINE 4 AND LINE 9.....		45.40%

Form 8867, Page 4

Line 26 - Residency of Qualifying Child(ren)

Other (specify)

CHILD IN HOME