

NACTP

Test 5

MFJ taxpayers with 3 children, 1 in college; 2 W2s, farm income, itemized deductions and \$400 paid in estimated payments

Forms: 1040, W2(1) regular military & combat pay, W2(2) civilian employment, Schedule A, Schedule F, Schedule SE, 2106, 8812, 8863

Taxpayer:

Traveling Salesman

230 Country Road

Grove City, OH 43123

SSN: 600-00-1005

DOB: 09/15/1963

Spouse:

Misses Farmer

SSN: 600-00-1015

DOB: 08/22/1963

Filing Status: Married Filing Joint (itemizing)

Dependents:

Angela Grass	SSN	600-00-4005	DOB	07/15/1992 (college student)
--------------	-----	-------------	-----	------------------------------

David Grass	SSN	600-00-3005	DOB	06/15/1995
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Mary Grass	SSN	600-00-2005	DOB	01/15/1998
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For the year Jan. 1- Dec. 31, 2013, or other tax year beginning

, 2013, ending

, 20

See separate instructions.

Your social security number

600-00-1005

Spouse's social security number

600-00-1015

▲ 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 ☐ SpouseTRAVELING SALESMAN
MISSES FARMER
230 COUNTRY ROAD
GROVE CITY, OH 43123

Foreign country name

Foreign province/state/country

Foreign postal code

Filing Status1 ☐ Single4 ☐

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

Check only
one box.3 ☐ Married filing separately. Enter spouse's SSN above & full name here.

child's name here. ▶

5 ☐

Qualifying widow(er) with dependent child

Exemptions6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6ab ☒ Spouse

Boxes checked on 6a and 6b

2

No. of children on 6c who:

● lived with you

3

● did not live with you due to divorce or separation (see inst)

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

50,565.

8a Taxable interest. Attach Schedule B if required

8a

Attach Form(s)
W-2 here. Also
attach Forms
W-2G and
1099-R if tax
was withheld.

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

If you did not
get a W-2,
see instructions.

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

Enclose, but do
not attach, any
payment. Also,
please use
Form 1040-V.

18 Farm income or (loss). Attach Schedule F

18

22,000.

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

72,565.

**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

1,555.

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

1,555.

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

37

71,010.

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

Form 1040 (2013)

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 **71,010.**

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

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 **42,643.**

41 Subtract line 40 from line 38 41 **28,367.**

42 **Exemptions.** If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions 42 **19,500.**

43 **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter - 0- 43 **8,867.**

44 **Tax** Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ 44 **888.**

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

46 Add lines 44 and 45 46 **888.**

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 19 49 **888.**

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 lines 47 through 53. These are your **total credits** 54 **888.**

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 **3,109.**

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 **3,109.**

Payments

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099 62 **4,245.**

63 2013 estimated tax payments and amount applied from 2012 return 63 **400.**

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

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 **1,000.**

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 **6,645.**

Refund

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** 73 **3,536.**

74a Amount of line 73 you want **refunded to you**. If Form 8888 is attached, check here ☐ 74a **3,536.**

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 For Info Only-Do not file	Date	Your occupation SALESMAN	Daytime phone number
Spouse's signature. If a joint return, both must sign. For Info Only-Do not file	Date	Spouse's occupation FARMER	If the IRS sent you an ID Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name JUDY TAXPRO	Preparer's signature	Date 09/05/2013	Check <input type="checkbox"/> if self-employed	PTIN P77777777
Firm's name HRB TAX GROUP INC	Firm's EIN 43-1871840		Phone no. (614) 659-1158	
Firm's address DUBLIN, OH 43017				

**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.

► Attach to Form 1040.

OMB No. 1545- 0074

2013

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

TRAVELING SALESMAN & MISSES FARMER

Your social security number
600-00-1005

**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)
RE TAXES 4,000.
- 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 9,500.
- 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.
FORM 2106 13,290.
- 22 Tax preparation fees **543.**
- 23 Other expenses - investment, safe deposit box, etc. List type and amount ► _____
- 24 Add lines 21 through 23 **13,833.**
- 25 Enter amount from Form 1040, line 38 **25 71,010.**
- 26 Multiply line 25 by 2% (.02) **1,420.**
- 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 F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.

▶ Information about Schedule F and its separate instructions is at www.irs.gov/schedulef.

OMB No. 1545-0074

2013

Attachment
Sequence No. **14**

Name of proprietor

MISSES FARMER

Social security number (SSN)

600-00-1015

A Principal crop or activity

BEEF CATTLE RANCHING

B Enter code from Part IV

▶ **112111**

C Accounting method:

☒ Cash ☐ Accrual

D Employer ID number(EIN),(see inst)

E Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on passive losses

☒ Yes ☐ No

F Did you make any payments in 2013 that would require you to file Form(s) 1099 (see instructions)

☐ Yes ☒ No

G If "Yes", did you or will you file required Forms 1099?

☐ Yes ☐ No

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

1a	Sales of livestock and other resale items (see instructions)	1a	35,000.	
b	Cost or other basis of livestock or other items reported on line 1a	1b	10,000.	
c	Subtract line 1b from line 1a	1c	25,000.	
2	Sales of livestock, produce, grains, and other products you raised	2		
3a	Cooperative distributions (Form(s) 1099- PATR)	3a		3b Taxable amount
4a	Agricultural program payments (see instructions)	4a		4b Taxable amount
5a	Commodity Credit Corporation (CCC) loans reported under election	5a		
b	CCC loans forfeited	5b		5c Taxable amount
6	Crop insurance proceeds and federal crop disaster payments (see instructions)			
a	Amount received in 2013	6a		6b Taxable amount
c	If election to defer to 2014 is attached, check here ▶ <input type="checkbox"/>	6d	Amount deferred from 2012	
7	Custom hire (machine work) income	7		
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8		
9	Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions) ▶	9	25,000.	

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

10	Car and truck expenses (see inst.). Also attach Form 4562	10		23	Pension and profit-sharing plans	23	
11	Chemicals	11		24	Rent or lease (see instructions):		
12	Conservation expenses (see inst)	12		a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13		b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14		25	Repairs and maintenance	25	
15	Employee benefit programs other than on line 23	15		26	Seeds and plants	26	
16	Feed	16	3,000.	27	Storage and warehousing	27	
17	Fertilizers and lime	17		28	Supplies	28	
18	Freight and trucking	18		29	Taxes	29	
19	Gasoline, fuel, and oil	19		30	Utilities	30	
20	Insurance (other than health)	20		31	Veterinary, breeding, and medicine	31	
21	Interest:			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a		a		32a	
b	Other	21b		b		32b	
22	Labor hired (less employment credits)	22		c		32c	
				d		32d	
				e		32e	
				f		32f	
33	Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	3,000.				
34	Net farm profit or (loss). Subtract line 33 from line 9	34	22,000.				

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

35 Did you receive an applicable subsidy in 2013? (see instructions)

☐ Yes ☐ No

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.

a ☐ All investment is at risk. b ☐ Some investment is not at risk.

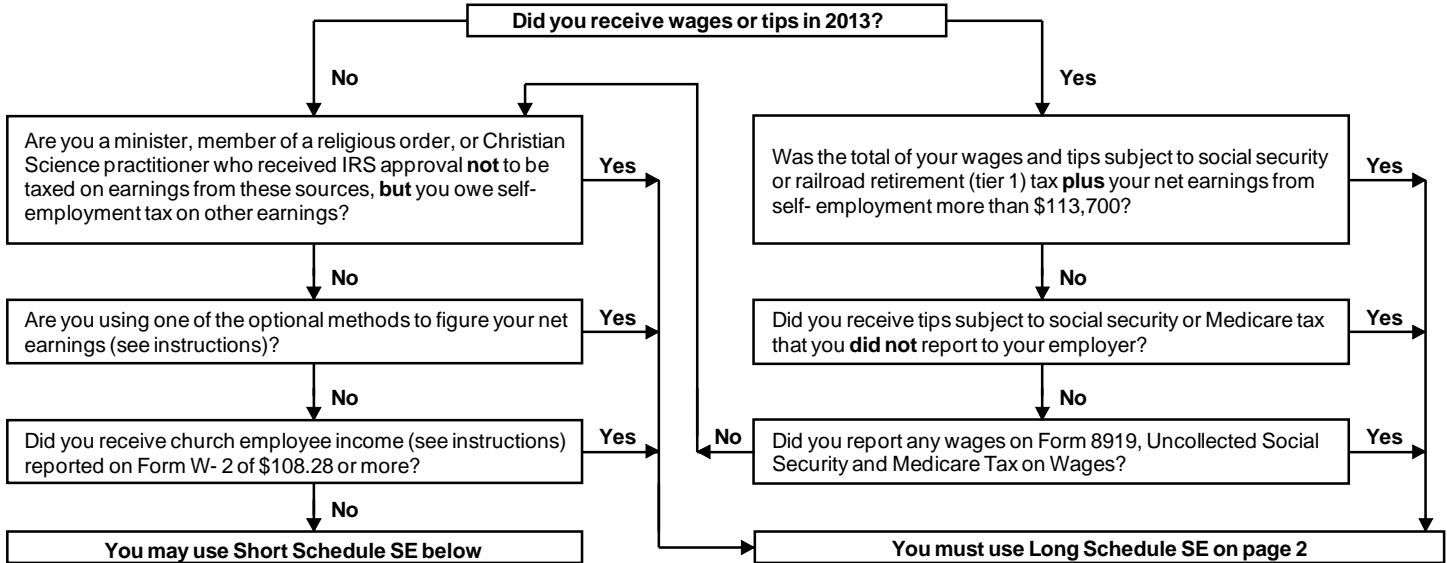
KBA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule F (Form 1040) 2013

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.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2013Attachment
Sequence No. **17**Name of person with **self-employment** income (as shown on Form 1040)**MISSES FARMER**Social security number of person
with **self-employment** income ►**600-00-1015****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.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	22,000.
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	1b	()
2 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	2	0.
3 Combine lines 1a, 1b, and 2	3	22,000.
4 Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b ►	4	20,317.
Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5 Self-employment tax. If the amount on line 4 is: <ul style="list-style-type: none">• \$113,700 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54• 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 Form 1040, line 56, or Form 1040NR, line 54	5	3,109.
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27 , or Form 1040NR, line 27	6	1,555.

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

Schedule SE (Form 1040) 2013

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.

OMB No. 1545-0074

2013Attachment
Sequence No. **47**

Name(s) shown on return

TRAVELING SALESMAN & MISSES FARMER

Your social security number

600-00-1005**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**

1	1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).	}	1	1,000.
	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	0.
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit		3	1,000.
4a	Earned income (see separate instructions)	4a		101,010.
b	Nontaxable combat pay (see separate instructions)	4b		30,000.
5	Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter - 0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result	5		98,010.
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6		14,702.

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

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 separate instructions	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 line 60.	8		
	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 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.	10		
	1040A filers: 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).			
	1040NR filers: Enter the amount from Form 1040NR, line 65.			
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.			

Part IV Additional Child Tax Credit

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

Schedule 8812 (Form 1040A or 1040) 2012

Education Credits

(American Opportunity and Lifetime Learning Credits)

OMB No. 1545-0074

2013Attachment
Sequence No. **50**Department of the Treasury
Internal Revenue Service (99)

► Information about form 8863 and its separate instructions is at www.irs.gov/form8863.
 ► Attach to Form 1040 or Form 1040A.

Name(s) shown on return

TRAVELING SALESMAN & MISSES FARMER

Your social security number

600-00-1005

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

Part I Refundable American Opportunity Credit

1 After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	2,500.
2 Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	180,000.
3 Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555- EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	71,010.
4 Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit	4	108,990.
5 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	20,000.
6 If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	1.000
7 Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you cannot take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	2,500.
8 Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below	8	1,000.

Part II Nonrefundable Education Credits

9 Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	1,500.
10 After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero skip lines 11 through 17, enter - 0- on line 18, and go to line 19.	10	
11 Enter the smaller of line 10 or \$10,000	11	
12 Multiply line 11 by 20% (.20).	12	
13 Enter: \$127,000 if married filing jointly; \$63,000 if single, head of household, or qualifying widow(er)	13	
14 Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555- EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	
15 Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, and enter - 0- on line 18, and go to line 19	15	
16 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17 If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	
18 Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)	18	0.
19 Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31	19	888.

KBA For Paperwork Reduction Act Notice, see your tax return instructions.Form **8863** (2013)

Name(s) shown on return

TRAVELING SALESMAN & MISSES FARMER

Your social security number

600-00-1005**Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.****Part III Student and Educational Institution Information**

See instructions.

20 Student name (as shown on page 1 of your tax return) ANGELA GRASS	21 Student social security number (as shown on page 1 of your tax return) 600-00-4005
22 Educational institution information (see instructions)	
a. Name of first educational institution THE OHIO STATE UNIVERSITY	b. Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 281 WEST LANE AVENUE COLUMBUS OH 43210	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2013? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(2) Did the student receive Form 1098-T from this institution for 2013? <input type="checkbox"/> Yes <input type="checkbox"/> No
(3) Did the student receive Form 1098-T from this institution for 2012 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(3) Did the student receive Form 1098-T from this institution for 2012 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No
If you checked "No" in both (2) and (3) , skip (4) .	
(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T). 31-6025986	(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T).
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2013?	<input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No - Go to line 24.
24 Was the student enrolled at least half-time for at least one academic period that began in 2013 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)	<input checked="" type="checkbox"/> Yes - Go to line 25. <input type="checkbox"/> No - Stop! Go to line 31 for this student.
25 Did the student complete the first 4 years of post-secondary education before 2013?	<input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No - Go to line 26.
26 Was the student convicted, before the end of 2013, of a felony for possession or distribution of a controlled substance?	<input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No - See Tip below and complete either lines 27-30 or line 31 for this student.



When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000	27	4,000
28 Subtract \$2,000 from line 27. If zero or less enter - 0-	28	2,000
29 Multiply line 28 by 25% (.25)	29	500
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	30	2,500

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	
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Employee Business Expenses

▶ Attach to Form 1040 or Form 1040NR.

Department of the Treasury
Internal Revenue Service (99)▶ Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106.**2013**Attachment
Sequence No. **129**

Your name

TRAVELING SALESMAN

Occupation in which you incurred expenses

SALESMAN

Social security number

600-00-1005**Part I Employee Business Expenses and Reimbursements****Step 1 Enter Your Expenses**

	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1 6,780.	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2 930.	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3 3,080.	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4 1,000.	
5 Meals and entertainment expenses (see instructions).		5 5,000.
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6 11,790.	6 5,000.

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.**Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1**

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7 1,000.	
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Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8 10,790.	8 5,000.
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 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.)	9 10,790.	9 2,500.
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.)	10	10 13,290.

KBA For Paperwork Reduction Act Notice, see your tax return instructions.Form **2106** (2013)

Part II Vehicle Expenses**Section A - General Information** (You must complete this section if you are claiming vehicle expenses.)

	(a) Vehicle 1	(b) Vehicle 2
11 Enter the date the vehicle was placed in service	11 01/01/2013	
12 Total miles the vehicle was driven during 2013	12 21,222 miles	miles
13 Business miles included on line 12	13 12,000 miles	miles
14 Percent of business use. Divide line 13 by line 12	14 56.55%	%
15 Average daily roundtrip commuting distance	15 miles	miles
16 Commuting miles included on line 12	16 miles	miles
17 Other miles. Add lines 13 and 16 and subtract the total from line 12	17 9,222 miles	miles
18 Was your vehicle available for personal use during off- duty hours?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
19 Do you (or your spouse) have another vehicle available for personal use?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
20 Do you have evidence to support your deduction?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
21 If "Yes," is the evidence written?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

Section B - Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22 Multiply line 13 by 56.5¢ (.565). Enter the result here and on line 1	22 6780.
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Section C - Actual Expenses

	(a) Vehicle 1	(b) Vehicle 2
23 Gasoline, oil, repairs, vehicle insurance, etc.	23	
24a Vehicle rentals	24a	
b Inclusion amount (see instructions)	24b	
c Subtract line 24b from line 24a	24c	
25 Value of employer- provided vehicle (applies only if 100% of annual lease value was included on Form W- 2 - see instructions)	25	
26 Add lines 23, 24c, and 25	26	
27 Multiply line 26 by the percentage on line 14	27	
28 Depreciation (see instructions)	28	
29 Add lines 27 and 28. Enter total here and on line 1	29	

Section D - Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

	(a) Vehicle 1	(b) Vehicle 2
30 Enter cost or other basis (see instructions)	30	
31 Enter section 179 deduction and special allowance (see instructions)	31	
32 Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32	
33 Enter depreciation method and percentage (see instructions)	33	
34 Multiply line 32 by the percentage on line 33 (see instructions)	34	
35 Add lines 31 and 34	35	
36 Enter the applicable limit explained in the line 36 instructions	36	
37 Multiply line 36 by the percentage on line 14	37	
38 Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38	