

For this scenario, the taxpayer has requested the amount owed be direct debited. Date: 4-13-2012

Bank routing number: 075911852

Checking

Bank account number: 9638527410

Savings

(Test A Heron social security #400-00-5428)

| | | | | | | | |
|---|--|-------------------------------|--|-----------------------------------|---|-----------------------------------|--|
| 22222 | | Void <input type="checkbox"/> | a Employee's social security number | | For Official Use Only ▶ OMB No. 1545-0008 | | |
| b Employer identification number (EIN) | | | 1 Wages, tips, other compensation | | 2 Federal income tax withheld | | |
| c Employer's name, address, and ZIP code | | | 3 Social security wages | | 4 Social security tax withheld | | |
| | | | 5 Medicare wages and tips | | 6 Medicare tax withheld | | |
| | | | 7 Social security tips | | 8 Allocated tips | | |
| d Control number | | | 9 | | 10 Dependent care benefits | | |
| e Employee's first name and initial | | Last name | | Suff. | 11 Nonqualified plans | | |
| f Employee's address and ZIP code | | | 13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/> | | 12a See instructions for box 12 | | |
| | | | 14 Other | | 12b | | |
| | | | | | 12c | | |
| 15 State | | Employer's state ID number | | 16 State wages, tips, etc. | | 17 State income tax | |
| | | | | | | 18 Local wages, tips, etc. | |
| | | | | | | 19 Local income tax | |
| | | | | | | 20 Locality name | |

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

2011

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

| | | | | | | | |
|---|--|-------------------------------|--|-----------------------------------|---|-----------------------------------|--|
| 22222 | | Void <input type="checkbox"/> | a Employee's social security number | | For Official Use Only ▶ OMB No. 1545-0008 | | |
| b Employer identification number (EIN) | | | 1 Wages, tips, other compensation | | 2 Federal income tax withheld | | |
| c Employer's name, address, and ZIP code | | | 3 Social security wages | | 4 Social security tax withheld | | |
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| | | | 7 Social security tips | | 8 Allocated tips | | |
| d Control number | | | 9 | | 10 Dependent care benefits | | |
| e Employee's first name and initial | | Last name | | Suff. | 11 Nonqualified plans | | |
| f Employee's address and ZIP code | | | 13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/> | | 12a See instructions for box 12 | | |
| | | | 14 Other | | 12b | | |
| | | | | | 12c | | |
| 15 State | | Employer's state ID number | | 16 State wages, tips, etc. | | 17 State income tax | |
| | | | | | | 18 Local wages, tips, etc. | |
| | | | | | | 19 Local income tax | |
| | | | | | | 20 Locality name | |

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

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|---|--|-------------------------------|--|-----------------------------------|---|-----------------------------------|--|
| 22222 | | Void <input type="checkbox"/> | a Employee's social security number | | For Official Use Only ▶ OMB No. 1545-0008 | | |
| b Employer identification number (EIN) | | | 1 Wages, tips, other compensation | | 2 Federal income tax withheld | | |
| c Employer's name, address, and ZIP code | | | 3 Social security wages | | 4 Social security tax withheld | | |
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| | | | 7 Social security tips | | 8 Allocated tips | | |
| d Control number | | | 9 | | 10 Dependent care benefits | | |
| e Employee's first name and initial | | Last name | | Suff. | 11 Nonqualified plans | | |
| f Employee's address and ZIP code | | | 13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/> | | 12a See instructions for box 12 | | |
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| 15 State | | Employer's state ID number | | 16 State wages, tips, etc. | | 17 State income tax | |
| | | | | | | 18 Local wages, tips, etc. | |
| | | | | | | 19 Local income tax | |
| | | | | | | 20 Locality name | |

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

2011

Department of the Treasury—Internal Revenue Service
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1 Wisconsin income tax

2011

For the year Jan. 1-Dec. 31, 2011,
or other tax year
beginning _____, 2011
ending _____, 20__.

Complete form using BLACK INK

DO NOT STAPLE

| | |
|-----------------------------|---------------------------------|
| Your social security number | Spouse's social security number |
|-----------------------------|---------------------------------|

See page 34 before assembling return

| | | | |
|--|---------------------------|------|---|
| Your legal last name | Legal first name | M.I. | Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2011. |
| If a joint return, spouse's legal last name | Spouse's legal first name | M.I. | |
| Home address (number and street). If you have a PO Box, see page 7. | | | City, village, or town |
| City or post office | | | County of |
| Filing status Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here <input type="checkbox"/> Head of household (see page 8). Also, check here if married..... | | | City _____ Village _____ Town _____ School district number See page 37 _____ Special conditions <input type="checkbox"/> _____ Print numbers like this → 0 1 2 3 4 5 6 7 8 9 NO COMMAS; NO CENTS |
| Legal last name _____ Legal first name _____ M.I. _____ If married, fill in spouse's SSN above and full name here | | | |

PAPER CLIP payment here

Wisconsin residents working in Minnesota: Was any of your income from personal or professional services performed in Minnesota while a Wisconsin resident? (See instructions, page 8)

Yes If Yes, enter Minnesota income _____
 No _____ .00

| | | | | |
|----|---|----|-------|-----|
| 1 | Federal adjusted gross income (see page 9) | 1 | _____ | .00 |
| | Form W-2 wages included in line 1 | | _____ | .00 |
| 2 | State and municipal interest (see page 9) | 2 | _____ | .00 |
| 3 | Capital gain/loss addition (see page 10) | 3 | _____ | .00 |
| 4 | Other additions } Fill in code number and amount, see page 10. } Fill in total other additions on line 4. | 4 | _____ | .00 |
| | _____ .00 _____ .00 _____ .00 _____ .00 | | | |
| 5 | Add the amounts in the right column for lines 1 through 4 | 5 | _____ | .00 |
| 6 | State tax refund (Form 1040, line 10) | 6 | _____ | .00 |
| 7 | United States government interest | 7 | _____ | .00 |
| 8 | Unemployment compensation (see page 12) | 8 | _____ | .00 |
| 9 | Social security adjustment (see page 12) | 9 | _____ | .00 |
| 10 | Capital gain/loss subtraction (see page 12) | 10 | _____ | .00 |
| 11 | Other subtractions } Fill in code number and amount, see page 13. } Fill in total other subtractions on line 11. | 11 | _____ | .00 |
| | _____ .00 _____ .00 _____ .00 | | | |
| | _____ .00 _____ .00 | | | |
| 12 | Add lines 6 through 11 | 12 | _____ | .00 |
| 13 | Subtract line 12 from line 5. This is your Wisconsin income | 13 | _____ | .00 |



NO COMMAS; NO CENTS

| | | | | | |
|----|--|---|--|--|-----|
| 14 | Wisconsin income from line 13 | | 14 | .00 | |
| 15 | Standard deduction. See table on page 45, OR If someone else can claim you (or your spouse) as a dependent, see page 22 and check here | | 15 | .00 | |
| 16 | Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0 | | 16 | .00 | |
| 17 | Exemptions (Caution: See page 22) | | | | |
| a | Fill in exemptions from your federal return | x \$700 | 17a | .00 | |
| b | Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = | x \$250 | 17b | .00 | |
| c | Add lines 17a and 17b | | 17c | .00 | |
| 18 | Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income | | 18 | .00 | |
| 19 | Tax (see table on page 38) | | 19 | .00 | |
| 20 | Itemized deduction credit. Enclose Schedule 1, page 4 | | 20 | .00 | |
| 21 | Armed forces member credit (must be stationed outside U.S. See page 23) | | 21 | .00 | |
| 22 | School property tax credit | | | | |
| a | Rent paid in 2011—heat included | .00 | Find credit from table page 24. . . 22a | .00 | |
| | Rent paid in 2011—heat not included | .00 | | | |
| b | Property taxes paid on home in 2011 | .00 | Find credit from table page 25. . . 22b | .00 | |
| 23 | Historic rehabilitation credits | | 23 | .00 | |
| 24 | Working families tax credit | If line 14 is less than \$10,000 (\$19,000 if married filing joint), see page 25 | 24 | .00 | |
| 25 | Certain nonrefundable credits from line 6 of Schedule CR | | 25 | .00 | |
| 26 | Add credits on lines 20 through 25 | | 26 | .00 | |
| 27 | Subtract line 26 from line 19. If line 26 is larger than line 19, fill in 0 | | 27 | .00 | |
| 28 | Alternative minimum tax. Enclose Schedule MT | | 28 | .00 | |
| 29 | Add lines 27 and 28 | | 29 | .00 | |
| 30 | Married couple credit. Enclose Schedule 2, page 4 | 30 | .00 | | |
| 31 | Other credits from Schedule CR, line 19 | 31 | .00 | | |
| 32 | Net income tax paid to another state. Enclose Schedule OS | 32 | .00 | | |
| 33 | Add lines 30, 31, and 32 | 33 | .00 | | |
| 34 | Subtract line 33 from line 29. If line 33 is larger than line 29, fill in 0. This is your net tax | 34 | .00 | | |
| 35 | Economic development surcharge. Enclose Schedule EDS | 35 | .00 | | |
| 36 | Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 28) If you certify that no sales or use tax is due, check here | 36 | .00 | | |
| 37 | Donations (decreases refund or increases amount owed) | | | | |
| a | Endangered resources  | .00 | f | Firefighters memorial  | .00 |
| b | Packers football stadium  | .00 | g | Prostate cancer research  | .00 |
| c | Breast cancer research  | .00 | h | Military family relief  | .00 |
| d | Veterans trust fund  | .00 | i | Feeding America  | .00 |
| e | Multiple sclerosis  | .00 | j | Red Cross WI Disaster Relief  | .00 |
| | Total (add lines a through j) | | 37k | .00 | |
| 38 | Penalties on IRAs, retirement plans, MSAs, etc. (see page 29) | .00 x .33 = | 38 | .00 | |
| 39 | Credit repayments and other penalties (see page 29) | | 39 | .00 | |
| 40 | Add lines 34 through 36, and 37k through 39 | | 40 | .00 | |



NO COMMAS; NO CENTS

Schedule 1 – Itemized Deduction Credit (see page 22)

| | | | |
|---|--|---|--------------|
| 1 | Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions | 1 | .00 |
| 2 | Interest paid from line 15, federal Schedule A. Do not include interest paid to purchase a second home located outside Wisconsin or a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities | 2 | .00 |
| 3 | Gifts to charity from line 19, federal Schedule A. See instructions for exceptions | 3 | .00 |
| 4 | Casualty losses from line 20, federal Schedule A, only if the loss is directly related to a federally-declared disaster | 4 | .00 |
| 5 | Add lines 1 through 4 | 5 | .00 |
| 6 | Fill in your standard deduction from line 15 on page 2 of Form 1 | 6 | .00 |
| 7 | Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0 | 7 | .00 |
| 8 | Rate of credit is .05 (5%) | 8 | x .05 |
| 9 | Multiply line 7 by line 8. Fill in here and on line 20 on page 2 of Form 1 | 9 | .00 |

▶ **You must submit this page with Form 1 if you claim either of these credits** ◀

Schedule 2 – Married Couple Credit When Both Spouses Are Employed (see page 27)

When completing this schedule, be sure to fill in your income in column (A) and your spouse's income in column (B)

| | (A) YOURSELF | (B) SPOUSE | | |
|---|---|------------|--------------|---------------------------------|
| 1 | Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income | 1 | .00 | .00 |
| 2 | Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income | 2 | .00 | .00 |
| 3 | Combine lines 1 and 2. This is earned income | 3 | .00 | .00 |
| 4 | Add amounts from your federal Form 1040, lines 24, 28, and 32, plus repayment of supplemental unemployment benefits, and contributions to secs. 403(b) and 501(c)(18) pension plans included in line 36, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to your or your spouse's income | 4 | .00 | .00 |
| 5 | Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0 | 5 | .00 | .00 |
| 6 | Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000 | 6 | .00 | .00 |
| 7 | Rate of credit is .03 (3%) | 7 | x .03 | |
| 8 | Multiply line 6 by line 7. Fill in here and on line 30 on page 2 of Form 1 | 8 | .00 | Do not fill in more than \$480. |



SCHEDULE OS

Wisconsin
Department of Revenue

**Credit for Net Tax Paid
to Another State**

◆ Attach to your Wisconsin Form 1, 1NPR, or 2 ◆

2011

| | |
|-------------------------------------|--------------------|
| Name(s) shown on Form 1, 1NPR, or 2 | Identifying number |
|-------------------------------------|--------------------|

To be eligible for this credit, you must have been a full-year Wisconsin resident or part-year resident in 2011 and have paid 2011 state income tax **on the same income** to Wisconsin and another state.



Be sure to enclose a copy of your tax return from the other state(s).

NO COMMAS; NO CENTS

| | State 1 <small>Postal abbr. ↑</small> | State 2 <small>Postal abbr. ↑</small> | State 3 <small>Postal abbr. ↑</small> | State 4 <small>Postal abbr. ↑</small> |
|---|--|--|--|--|
| ■ PART I – Income From Other State | | | | |
| <u>1</u> Wages, salaries, tips, etc. | .00 | .00 | .00 | .00 |
| <u>2</u> Taxable interest | .00 | .00 | .00 | .00 |
| <u>3</u> Ordinary dividends | .00 | .00 | .00 | .00 |
| <u>4</u> Business income / loss | .00 | .00 | .00 | .00 |
| <u>5</u> Capital gain / loss | .00 | .00 | .00 | .00 |
| <u>6</u> Other gains / losses | .00 | .00 | .00 | .00 |
| <u>7</u> IRA distributions, pensions, and annuities | .00 | .00 | .00 | .00 |
| <u>8</u> Rental real estate, royalties, partnerships, S corporations, trusts, etc. | .00 | .00 | .00 | .00 |
| <u>9</u> Farm income / loss | .00 | .00 | .00 | .00 |
| <u>10</u> Unemployment compensation | .00 | .00 | .00 | .00 |
| <u>11</u> Social security benefits | .00 | .00 | .00 | .00 |
| <u>12</u> Other income | .00 | .00 | .00 | .00 |
| <u>13</u> Add lines 1 through 12 in each column ... | .00 | .00 | .00 | .00 |
| Adjustments to Income | | | | |
| <u>14</u> Archer MSA or health savings accounts deduction | .00 | .00 | .00 | .00 |
| <u>15</u> Business expenses of reservists, performing artists, and fee-basis public officials | .00 | .00 | .00 | .00 |
| <u>16</u> Moving expenses | .00 | .00 | .00 | .00 |
| <u>17</u> One-half of self-employment tax | .00 | .00 | .00 | .00 |
| <u>18</u> Self-employed SEP, SIMPLE, and qualified plans | .00 | .00 | .00 | .00 |
| <u>19</u> Self-employed health insurance deduction | .00 | .00 | .00 | .00 |
| <u>20</u> IRA deduction | .00 | .00 | .00 | .00 |
| <u>21</u> Student loan interest deduction | .00 | .00 | .00 | .00 |
| <u>22</u> Other adjustments to income | .00 | .00 | .00 | .00 |
| <u>23</u> Add lines 14 through 22 in each column ... | .00 | .00 | .00 | .00 |
| <u>24</u> Total income taxed by other state – subtract line 23 from line 13 | .00 | .00 | .00 | .00 |

| | |
|-------------------------------------|--------------------|
| Name(s) shown on Form 1, 1NPR, or 2 | Identifying number |
|-------------------------------------|--------------------|

NO COMMAS; NO CENTS

| ■ PART II – Calculation of Credit | State 1 | State 2 | State 3 | State 4 |
|---|----------------|----------------|----------------|----------------|
| 25 Postal abbreviation for state to which tax was paid | _____ | _____ | _____ | _____ |
| 26 Income taxable to both Wisconsin and other state (see instructions) | .00 | .00 | .00 | .00 |
| 27 Total income taxed by the other state before subtracting any standard or itemized deductions or personal exemptions (see instructions) | .00 | .00 | .00 | .00 |
| 28 From the income tax return of the other state, fill in the net tax amount after subtracting all nonrefundable and refundable credits. Do not include tax withheld or estimated tax payments as a credit | .00 | .00 | .00 | .00 |
| 29 Are the amounts on lines 26 and 27 the same? • If YES, leave line 29 blank and fill in the amount from line 28 on line 30 • If NO and line 26 is less than line 27, divide line 26 by line 27. Carry the decimal to four places and fill in on line 29. If line 27 is less than line 26, fill in 1.0000 | . | . | . | . |
| 30 Multiply line 28 by line 29. Round the result to the nearest dollar | .00 | .00 | .00 | .00 |
| 31 Income and franchise tax (see instructions) | .00 | .00 | .00 | .00 |
| 32 Add lines 30 and 31 in each column | .00 | 5 .00 | .00 | .00 |
| 33 Add the amounts in each column of line 32. Fill in the total here | | | | 33 .00 |
| 34 If you have tax paid to more than 4 states, fill in the amount from line 33 of any additional Schedules OS | | | | 34 .00 |
| 35 Add lines 33 and 34 | | | | 35 .00 |
| 36 Fill in the amount from: • Line 29 of Form 1 less the amounts on lines 30 and 31 of Form 1, or • Line 55 of Form 1NPR less the amounts on lines 56 and 57 of Form 1NPR, or • Line 12 of Form 2 less the amount on line 13 of Form 2 | | | | 36 .00 |
| 37 Fill in the smaller of line 35 or line 36. This is your credit for tax paid to another state (see instructions) | | | | 37 .00 |



Schedule **FC-A**

Farmland Preservation Credit

2011

Wisconsin
Department of Revenue

Enclose with Wisconsin
Form 1, 1NPR, 2, 4, 4T, or 5

Legal name(s) shown on Form 1, 1NPR, 2, 4, 4T, or 5 Social Security Number or FEIN

Caution: Schedule FC-A may only be filed if your farm is covered by an original or modified farmland preservation agreement entered into on or after July 1, 2009, or located in a farmland preservation zoning district. See "Which Schedule to File" on page 1 of the instructions.



Check here if this is an amended Schedule FC-A

Questions Questions 1 through 6 must be answered (see instructions, page 3).
1 a Individuals - Were you a legal resident of Wisconsin for all of 2011? (If "No," you do not qualify.) . . . 1a Yes No
b Corporations - Were you organized under the laws of Wisconsin? (If "No," you do not qualify.) 1b Yes No
2 Enter the number of farms on which this claim is based 2 **FARMS**
3 Is each farm on which this claim is based in compliance with applicable soil and water conservation plans and standards? (If there was an outstanding notice at the end of 2011 of noncompliance issued against any farm, answer "No.") 3 Yes No
4 Have you paid, or are you legally responsible for paying, the property taxes levied against the qualifying acres to which this claim relates? 4 Yes No
5 Did each farm on which this claim is based produce gross farm revenues of at least \$6,000 during 2011 or a total of at least \$18,000 during 2009, 2010, and 2011 combined? 5 Yes No
6 If any farm(s) on which this claim is based was used by someone else who met the requirement in question 5, what is the name and address of that person(s)? _____

Credit Computation Complete the schedule on page 2. Fill in the amounts from the schedule on lines 7, 9, and 11, as applicable. **Print numbers like this → 0 1 2 3 4 5 6 7 8 9 NO COMMAS; NO CENTS**

7 Qualifying acres located in a farmland preservation zoning district and subject to a farmland preservation agreement entered into after July 1, 2009 (from schedule, page 2) 7 _____ ACRES
8 Multiply line 7 by \$10 8 _____ .00
9 Qualifying acres located in a farmland preservation zoning district, but not subject to a farmland preservation agreement entered into after July 1, 2009 (from schedule, page 2) 9 _____ ACRES
10 Multiply line 9 by \$7.50 (round result to the nearest dollar) 10 _____ .00
11 Qualifying acres subject to a farmland preservation agreement entered into after July 1, 2009, but not located in a farmland preservation zoning district (from schedule, page 2) 11 _____ ACRES
12 Multiply line 11 by \$5 12 _____ .00
13 FARMLAND PRESERVATION CREDIT - Add lines 8, 10, and 12 13 _____ .00
Fill in the credit from line 13 on line ____ of Form 1, line ____ of Form 1NPR, line ____ of Form 2, or (for corporations) line ____ of Schedule CR.

Sign Here This farmland preservation credit claim and all enclosures are true, correct, and complete to the best of my knowledge.

Claimant's signature Date

PAPER CLIP Schedule FC-A behind Wisconsin tax return

Note: Fill in below the number of farms on which your claim is based. Complete a separate schedule for each farm (see page 3).

QUALIFYING ACRES SCHEDULE 1 OF _____

Step 1 Enter the primary location of the farm

| | | | | |
|---------------|-------------------------------|----------------------------------|-------------------------------|-----------|
| <i>County</i> | <input type="checkbox"/> Town | <input type="checkbox"/> Village | <input type="checkbox"/> City | <i>of</i> |
|---------------|-------------------------------|----------------------------------|-------------------------------|-----------|

Step 2 For each tax parcel that 1) is part of the farm and 2) has qualifying acres, as described below, enter:

Column (A) tax parcel number

Column (B) number of qualifying acres in the parcel subject to an original or modified farmland preservation agreement entered into after July 1, 2009, **and** located in a farmland preservation zoning district

Column (C) number of qualifying acres in the parcel located in a farmland preservation zoning district, but **not** subject to an original or modified farmland preservation agreement entered into after July 1, 2009

Column (D) number of qualifying acres in the parcel subject to an original or modified farmland preservation agreement entered into after July 1, 2009, but **not** located in a farmland preservation zoning district

| Tax Parcel Number (A) | Number of Acres from Each Category Above | | |
|--------------------------|--|-----|-----|
| | (B) | (C) | (D) |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Note: If the farm consists of more than 10 parcels, enclose page 4

Step 3 Using the acres listed in Step 2, compute the qualifying acres on which your claim is based

| | (B) | (C) | (D) |
|---|-----|-----|-----|
| 1 Enter the total acres from Columns (B), (C), and (D) above and, if applicable, page 4 | | | |
| 2 Enter in all three columns your ownership percentage of the farm. Enter as a decimal carried to four places (If 100%, enter "1.0000") .. | . | . | . |
| 3 Multiply line 1 by line 2, and round result to the nearest acre | | | |
| 4 If your claim is based on more than one farm, fill in the amount from line 3 of any additional schedules | | | |
| 5 Add lines 3 and 4 | | | |

↓
↓
↓

Fill in the number of acres from line 5 on page 1 line 7 line 9 line 11

Name(s) shown on Schedule FC-A

Social security number or FEIN

Note: You must include this page as part of Schedule FC-A if your claim is based on more than one farm. Enclose additional copies of this page if needed.

QUALIFYING ACRES SCHEDULE _____ OF _____

Step 1 Enter the primary location of the farm

| | | | | |
|--------|-------------------------------|----------------------------------|-------------------------------|----|
| County | <input type="checkbox"/> Town | <input type="checkbox"/> Village | <input type="checkbox"/> City | of |
|--------|-------------------------------|----------------------------------|-------------------------------|----|

Step 2 For each tax parcel that 1) is part of the farm and 2) has qualifying acres, as described below, enter:

Column (A) tax parcel number

Column (B) number of qualifying acres in the parcel subject to an original or modified farmland preservation agreement entered into after July 1, 2009, **and** located in a farmland preservation zoning district

Column (C) number of qualifying acres in the parcel located in a farmland preservation zoning district, but **not** subject to an original or modified farmland preservation agreement entered into after July 1, 2009

Column (D) number of qualifying acres in the parcel subject to an original or modified farmland preservation agreement entered into after July 1, 2009, but **not** located in a farmland preservation zoning district

| Tax Parcel Number (A) | Number of Acres from Each Category Above | | |
|--------------------------|--|-----|-----|
| | (B) | (C) | (D) |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Note: If the farm consists of more than 10 parcels, enclose page 4

Step 3 Using the acres listed in Step 2, compute the qualifying acres on which your claim is based

- 1 Enter the total acres from Columns (B), (C), and (D) above and, if applicable, page 4
- 2 Enter in all three columns your ownership percentage of the farm. Enter as a decimal carried to four places (If 100%, enter "1.0000") ..
- 3 Multiply line 1 by line 2, and round result to the nearest acre. Fill in here and on line 4 of page 2

| (B) | (C) | (D) |
|-----|-----|-----|
| | | |
| | | |
| | | |

2011

UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS AND FIDUCIARIES

Enclose with your Wisconsin income tax return

Schedule U

Wisconsin Department of Revenue

Legal name(s) shown on tax return

Your social security number or trust ID number

PART I Required Annual Payment - All filers must complete this part.

Table with 10 rows for Part I calculations: 1 Fill in your 2011 net tax, 2 Economic development surcharge, 3 Add lines 1 and 2, 4 Other credits, 5 Subtract line 4 from line 3, 6 Multiply line 5 by 90%, 7 Wisconsin tax withheld, 8 Subtract line 7 from line 5, 9 Fill in your prior year (2010) tax, 10 Required annual payment.

PART II Short Method - You may use this method if you did not make estimated tax payments or if you made estimated tax payments on the due dates and in four equal amounts. Otherwise, use the regular method (Part III).

Table with 17 rows for Part II calculations: 11 Fill in the amount, if any, from line 7 above, 12 Fill in the total amount, if any, of estimated tax payments you made, 13 Add lines 11 and 12, 14 Total underpayment for year, 15 Multiply line 14 by .07951, 16 Underpayment interest computation, 17 Underpayment interest.

PART III Regular Method

Table with 31 rows for Part III calculations: 18-23 Installment calculations, 24-25 Carryback/forward, 26 Net underpayment, 27-28 Days from due date, 29-30 Interest, 31 Underpayment interest.

Legal name(s) shown on tax return

Your social security number or trust ID number

PART IV Annualized Income Installment Method Worksheet – Complete lines 32 through 58 only if computing installments using annualized income installment method.

(Caution: Complete one column through line 58 before completing the next column.)

| (Estates and trusts, do not use the period ending dates shown to the right. Instead, substitute the following: 2/28/11, 4/30/11, 7/31/11, and 11/30/11.) | 1/1/11 to 3/31/11 | 1/1/11 to 5/31/11 | 1/1/11 to 8/31/11 | 1/1/11 to 12/31/11 |
|--|-------------------|-------------------|-------------------|--------------------|
| 32 Fill in your Wisconsin income for each period shown (If filing Form 1NPR, see instructions) | 32 | | | |
| 33 Annualization amounts. (Estates and trusts, do not use amounts shown to the right. Instead, use 6, 3, 1.71429, and 1.09091.) | 33 | 4 | 2.4 | 1 |
| 34 Annualized income (multiply line 32 by line 33) | 34 | | | |
| 35 Standard deduction/net operating loss (see instructions) | 35 | | | |
| 36 Subtract line 35 from line 34 | 36 | | | |
| 37 Fill in your deduction for exemptions (see instructions) | 37 | | | |
| 38 Subtract line 37 from line 36 | 38 | | | |
| 39 Fill in your tax on the amount on line 38 (see instructions) | 39 | | | |
| 40 Fill in your credits (see instructions) | 40 | | | |
| 41 Subtract line 40 from line 39. If zero or less, fill in -0- (If filing Form 1NPR, see instructions) | 41 | | | |
| 42 Fill in your alternative minimum tax (see instructions) | 42 | | | |
| 43 Add lines 41 and 42 | 43 | | | |
| 44 Fill in the amount of credit from line 33 of your 2011 Form 1, the total of the credits from lines 52 and 59 of your 2011 Form 1NPR, or the amount of credit from line 15 of the 2011 Form 2 | 44 | | | |
| 45 Subtract line 44 from line 43. If zero or less, fill in -0- | 45 | | | |
| 46 Economic development surcharge (see instructions) | 46 | | | |
| 47 Add lines 45 and 46 | 47 | | | |
| 48 Other credits (see instructions) | 48 | | | |
| 49 Subtract line 48 from line 47. If zero or less, fill in -0-. This is your annualized net tax | 49 | | | |
| 50 Applicable percentage | 50 | 22.5% | 45% | 67.5% |
| 51 Multiply line 49 by line 50 | 51 | | | |
| 52 Fill in the combined amounts of line 58 from all preceding columns | 52 | | | |
| 53 Subtract line 52 from line 51. If zero or less, fill in -0- | 53 | | | |
| 54 Divide line 10 in Part I on page 1 of Schedule U by four (4) and fill in the result in each column | 54 | | | |
| 55 Fill in the amount from line 57 of the preceding column of this worksheet | 55 | | | |
| 56 Add lines 54 and 55 | 56 | | | |
| 57 Subtract line 53 from line 56. If zero or less, fill in -0- | 57 | | | |
| 58 Fill in the smaller of line 53 or line 56 here and on line 18 of Schedule U | 58 | | | |

CAUTION:

- The total of the amounts on line 58 should equal line 10 of Part I of Schedule U.
- Period ending dates shown above are for calendar year taxpayers. Adjust these dates accordingly for fiscal year returns.
- If the above worksheet is used to figure the amount to enter in any column of line 18 of Schedule U, it must be used to figure the amounts to enter in all four columns.

9898

VOID

CORRECTED

| | | | | | | | |
|---|--|--|--|---|--|---|--|
| PAYER'S name, street address, city, state, and ZIP code | | 1 Gross distribution | | OMB No. 1545-0119 | | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns. | |
| | | \$ | | 2011 Form 1099-R | | | |
| | | 2a Taxable amount | | | | | |
| PAYER'S federal identification number | | RECIPIENT'S identification number | | 2b Taxable amount not determined <input type="checkbox"/> | | Total distribution <input type="checkbox"/> | |
| | | | | 3 Capital gain (included in box 2a) | | 4 Federal income tax withheld | |
| \$ | | \$ | | 5 Employee contributions /Designated Roth contributions or insurance premiums | | 6 Net unrealized appreciation in employer's securities | |
| RECIPIENT'S name | | \$ | | \$ | | | |
| Street address (including apt. no.) | | 7 Distribution code(s) | | IRA/SEP/SIMPLE <input type="checkbox"/> | | 8 Other % | |
| City, state, and ZIP code | | 9a Your percentage of total distribution % | | 9b Total employee contributions \$ | | | |
| 10 Amount allocable to IRR within 5 years \$ | | 11 1st year of desig. Roth contrib. | | 12 State tax withheld \$ | | 13 State/Payer's state no. | |
| | | | | \$ | | \$ | |
| Account number (see instructions) | | 15 Local tax withheld \$ | | 16 Name of locality | | 17 Local distribution \$ | |
| | | \$ | | | | \$ | |

Form 1099-R

Cat. No. 14436Q

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

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

Your first name and initial _____ Last name _____ Your social security number _____

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

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

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

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

Filing Status

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

Exemptions

| | | | | |
|--|-----------|--|---|---|
| 6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a | | | | Boxes checked on 6a and 6b _____ |
| b <input type="checkbox"/> Spouse | | | | |
| c Dependents: | | | | No. of children on 6c who: • lived with you _____ • did not live with you due to divorce or separation (see instructions) _____ Dependents on 6c not entered above _____ Add numbers on lines above ▶ <input style="border: 1px solid black;" type="text"/> |
| (1) First name | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | |
| _____ | _____ | _____ | (4) <input type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions) | |
| _____ | _____ | _____ | <input type="checkbox"/> | |
| _____ | _____ | _____ | <input type="checkbox"/> | |
| d Total number of exemptions claimed | | | | |

Income

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

Adjusted Gross Income

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

**SCHEDULE E
(Form 1040)**

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

Supplemental Income and Loss

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

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

OMB No. 1545-0074

2011

Attachment
Sequence No. **13**

Your social security number

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

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

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

| 1 | Physical address of each property—street, city, state, zip | Type—from list below | 2 | For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. | Fair Rental Days | Personal Use Days | QJV |
|---|--|----------------------|---|--|------------------|-------------------|-----|
| | | | | | A | B | C |
| A | ----- | | | | | | |
| B | ----- | | | | | | |
| C | ----- | | | | | | |

Type of Property:

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

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

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

Your social security number

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

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

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

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

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

Part III Income or Loss From Estates and Trusts

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

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

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

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

Part V Summary

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

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

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 smaller of line 5 or line 8 | | | | | 9 | |
| 10 | Carryover of disallowed deduction from line 13 of your 2010 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 2012. 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 instructions.)

| | | | | | | | |
|----|---|--|--|--|--|-----------|--|
| 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 2011 | | | | | 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 2011 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 | | | | | |
| h | Residential rental property | | | | | |
| i | Nonresidential real property | | | | | |

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|-----|------------|--|--|--|--|--|
| 20a | Class life | | | | | |
| b | 12-year | | | | | |
| c | 40-year | | | | | |

Part IV Summary (See instructions.)

| | | | | | | | |
|----|---|--|--|--|--|-----------|--|
| 21 | Listed property. Enter amount from line 28 | | | | | 21 | |
| 22 | Total. 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 | |
| 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 | |

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

| (a) Type of property (list vehicles first) | (b) Date placed in service | (c) Business/investment use percentage | (d) Cost or other basis | (e) Basis for depreciation (business/investment use only) | (f) Recovery period | (g) Method/Convention | (h) Depreciation deduction | (i) Elected section 179 cost |
|--|-------------------------------|---|----------------------------|--|------------------------|--------------------------|-------------------------------|---------------------------------|
| 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . | | | | | | 25 | | |
| 26 Property used more than 50% in a qualified business use: | | | | | | | | |
| | | % | | | | | | |
| | | % | | | | | | |
| | | % | | | | | | |
| 27 Property used 50% or less in a qualified business use: | | | | | | | | |
| | | % | | | | S/L - | | |
| | | % | | | | S/L - | | |
| | | % | | | | S/L - | | |
| 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . | | | | | | 28 | | |
| 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 | | | | | | | 29 | |

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

| | (a) Vehicle 1 | | (b) Vehicle 2 | | (c) Vehicle 3 | | (d) Vehicle 4 | | (e) Vehicle 5 | | (f) Vehicle 6 | |
|---|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|
| | Yes | No |
| 30 Total business/investment miles driven during the year (do not include commuting miles) . | | | | | | | | | | | | |
| 31 Total commuting miles driven during the year | | | | | | | | | | | | |
| 32 Total other personal (noncommuting) miles driven | | | | | | | | | | | | |
| 33 Total miles driven during the year. Add lines 30 through 32 | | | | | | | | | | | | |
| 34 Was the vehicle available for personal use during off-duty hours? | | | | | | | | | | | | |
| 35 Was the vehicle used primarily by a more than 5% owner or related person? | | | | | | | | | | | | |
| 36 Is another vehicle available for personal use? | | | | | | | | | | | | |

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

| | Yes | No |
|--|-----|----|
| 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? | | |
| 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners | | |
| 39 Do you treat all use of vehicles by employees as personal use? | | |
| 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? | | |
| 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) | | |

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

| (a) Description of costs | (b) Date amortization begins | (c) Amortizable amount | (d) Code section | (e) Amortization period or percentage | (f) Amortization for this year |
|--|---------------------------------|---------------------------|---------------------|--|-----------------------------------|
| 42 Amortization of costs that begins during your 2011 tax year (see instructions): | | | | | |
| | | | | | |
| 43 Amortization of costs that began before your 2011 tax year | | | | 43 | |
| 44 Total. Add amounts in column (f). See the instructions for where to report | | | | 44 | |