22222

Void ☐

a Employee's social security number
400-00-5474

For Official Use Only ▶
OMB No. 1545-0008

b Employer identification number (EIN)
21-2224334

c Employer's name, address, and ZIP code
Local School District
101 E Main St
Reedsburg, WI 53959

d Control number

e Employee's first name and initial: Ann
Last name: Oak
Suff.

Ann Oak
E7590 Stone Church Dr
Rock Springs, WI 53961

f Employee's address and ZIP code

1 Wages, tips, other compensation: 21400
2 Federal income tax withheld: 1700
3 Social security wages: 24000
4 Social security tax withheld: 1862
5 Medicare wages and tips: 24000
6 Medicare tax withheld: 368
7 Social security tips
8 Allocated tips
9
10 Dependent care benefits
11 Nonqualified plans
12a See instructions for box 12 — Code: G — 2600
13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐
12b Code
14 Other
12c Code
12d Code

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
WI	036-7355554801-06	21400	2010			

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

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7878 ☐ 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.
Bob's Place 74 N Main Street Madison WI 53708	$ 500	2011	
	2a Taxable amount $ 500	Form 1099-R	
	2b Taxable amount not determined ☐	Total distribution ☐	Copy A For Internal Revenue Service Center

PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)	4 Federal income tax withheld	File with Form 1096.
51 3421871	400 00 5474	$	$	

RECIPIENT'S name	5 Employee contributions /Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities	For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
Ann Oak	$	$	

Street address (including apt. no.)	7 Distribution code(s)	IRA/ SEP/ SIMPLE	8 Other	
E 7590 Stone Church Dr	1	☐	$	%

City, state, and ZIP code	9a Your percentage of total distribution	9b Total employee contributions
Rock Springs WI 53961	%	$

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.	14 State distribution
$		$ 0		$
		$		$

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

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7878 ☐ 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.
State Retirement 50 State Street Madison WI 53708	$ 5500	2011	
	2a Taxable amount $ 5500	Form 1099-R	
	2b Taxable amount not determined ☐	Total distribution ☐	Copy A For Internal Revenue Service Center

PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)	4 Federal income tax withheld	File with Form 1096.
21-2123571	400 00 5404	$	$	

RECIPIENT'S name	5 Employee contributions /Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities	For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
Test Hickory	$	$	

Street address (including apt. no.)	7 Distribution code(s)	IRA/ SEP/ SIMPLE	8 Other	
E 7590 Stone Church Dr	7	☐	$	%

City, state, and ZIP code	9a Your percentage of total distribution	9b Total employee contributions
Rock Springs WI 53961	%	$

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.	14 State distribution
$		$ 10	036 664666478 06	$ 6000
		$		$

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

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1 Wisconsin income tax 2011

Note

DO NOT STAPLE

See page 34 before assembling return

NEW

PAPER CLIP payment here

Complete form using BLACK INK

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

Your social security number	Spouse's social security number
400-00-5404	400-00-5474

Your legal last name	Legal first name	M.I.
Hickory	Test	
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.
Oak	Ann	

Home address (number and street). If you have a PO Box, see page 7. Apt. no.
E7590 Stone Church Dr

City or post office: Rock Springs | State: WI | Zip code: 53961

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.

City, village, or town ▶ ___ City ___ Village X Town
Freedom

County of ▶ Sauk

School district number See page 37 1953

Special conditions 05

Filing status Check ✓ below

___ Single

X Married filing joint return

___ Married filing separate return. Fill in spouse's SSN above and full name here ▶ Legal last name / Legal first name / M.I.

___ Head of household (see page 8). Also, check here if married ▶ ___ If married, fill in spouse's SSN above and full name here

Print numbers like this → 0 1 2 3 4 5 6 7 8 9

NO COMMAS; NO CENTS

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 X No — If Yes, enter Minnesota income .00

1	Federal adjusted gross income (see page 9)	1 29700.00
	Form W-2 wages included in line 1. ▶ 21400.00	
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.	
	04 1200.00	
	11 1000.00 ___ .00 ___ .00 ___ .00	4 2200.00
5	Add the amounts in the right column for lines 1 through 4	5 31900.00
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 60.00
11	Other subtractions } Fill in code number and amount, see page 13. Fill in total other subtractions on line 11.	
	03 500.00 26 5000.00 28 750.00	
	___ .00 ___ .00	11 6250.00
12	Add lines 6 through 11	12 6310.00
13	Subtract line 12 from line 5. This is your Wisconsin income	13 25590.00

I-010

DRAFT 10-20-11

NO COMMAS; NO CENTS

14	Wisconsin income from line 13	14	25590 .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	15613 .00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	9977 .00
17	**Exemptions** (Caution: See page 22) **a** Fill in exemptions from your federal return 4 x $700	17a	2800 .00
	b Check if 65 or older [X] You + [ ] Spouse = 1 x $250	17b	250 .00
	c Add lines 17a and 17b	17c	3050 .00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	18	6927 .00
19	Tax (see table on page 38)	19	320 .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 Rent paid in 2011–heat not included .00 } Find credit from table page 24.	22a	.00
	b Property taxes paid on home in 2011 2300.00 Find credit from table page 25.	22b	278 .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	278 .00
27	Subtract line 26 from line 19. If line 26 is larger than line 19, fill in 0	27	42 .00
28	Alternative minimum tax. Enclose Schedule MT	28	.00
29	Add lines 27 and 28	29	42 .00
30	Married couple credit. Enclose Schedule 2, page 4	30	480 .00
31	Other credits from Schedule CR, line 19	31	1000 .00
32	Net income tax paid to another state. Enclose Schedule OS [ ]	32	.00
33	Add lines 30, 31, and 32.	33	1480 .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	0 .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 ▶ [X]	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	10 .00
d Veterans trust fund	.00	i Feeding America	20 .00
e Multiple sclerosis	.00	j Red Cross WI Disaster Relief	20 .00

Total (add lines a through j) ▶ 37k 50 .00

38	Penalties on IRAs, retirement plans, MSAs, etc. (see page 29) 50.00 x .33 =	38	17 .00
39	Credit repayments and other penalties (see page 29)	39	.00
40	Add lines 34 through 36, and 37k through 39	40	67.00

DRAFT 10-20-11

Name(s) shown on Form 1: Hickory

Your social security number:

NO COMMAS; NO CENTS

41	Amount from line 40	41	67 .00
42	Wisconsin tax withheld. Enclose withholding statements	42	2020 .00
43	2011 estimated tax payments and amount applied from 2010 return	43	100 .00
44	Earned income credit. Number of qualifying children ▶ 2 Federal credit. 394 .00 x 11 % =	44	43 .00
45	Farmland preservation credit. **a** Schedule FC, line 18	45a	.00
	b Schedule FC-A, line 13	45b	138 .00
46	Repayment credit (see page 31)	46	.00
47	Homestead credit. Enclose Schedule H or H-EZ	47	.00
48	Eligible veterans and surviving spouses property tax credit	48	.00
49	Other credits from Schedule CR, line 29. Enclose Schedule CR	49	.00
50	Add lines 42 through 49	50	2301 .00
51	If line 50 is larger than line 41, subtract line 41 from line 50. This is the **AMOUNT YOU OVERPAID**	51	2234 .00
52	Amount of line 51 you want **REFUNDED TO YOU**	52	2234 .00
53	Amount of line 51 you want **APPLIED TO YOUR 2012 ESTIMATED TAX**	53	.00
54	If line 50 is smaller than line 41, subtract line 50 from line 41. This is the **AMOUNT YOU OWE**. Paper clip payment to front of return	54	.00
55	Underpayment interest. Fill in exception code - See Sch. U ____ Also include on line 54 (see page 33)	55	.00

Third Party Designee Do you want to allow another person to discuss this return with the department *(see page 34)*? ___ **Yes** Complete the following. ___ **No**

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

Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-4) and withholding statements in the order listed on page 34.

Sign here

▼ *Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.*

Your signature | Spouse's signature (if filing jointly, BOTH must sign) | Date | Daytime phone ( )

I-010a

Mail your return to: Wisconsin Department of Revenue

If tax due.....PO Box 268, Madison WI 53790-0001
If refund or no tax due.....PO Box 59, Madison WI 53785-0001
If homestead credit claimed.....PO Box 34, Madison WI 53786-0001

For Department Use Only C

Do Not Submit Photocopies

DRAFT 10-20-11

NO COMMAS; NO CENTS

DRAFT 10-20-11

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	21400 .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	24500 .00	.00
3	Combine lines 1 and 2. This is earned income	3	24500 .00	21400 .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	24500 .00	21400 .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	16000 .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	480 .00 Do not fill in more than $480.

SCHEDULE CR
Wisconsin Department of Revenue

Other Credits

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

2011

Name: Hickory, Test

Identifying Number:

Part I Credits for Individuals, Fiduciaries, and Corporations

A. Nonrefundable Credits (claimed before alternative minimum tax)

1	Postsecondary education credit (Schedule PE, line 7)	1	.00
2	Water consumption credit (Schedule WC, line 10)	2	.00
3	Health insurance risk-sharing plan assessments credit – • *Corporations* (see line 32 to claim this credit) • *Fiduciaries* (see instructions) – Beneficiaries portion .00 • *Individuals* (enter amount from Schedule 2K-1, 3K -1, or 5K-1)	3	.00
4	Film production company investment credit carryforward (Schedule FP, line 8)	4	.00
5	Community rehabilitation program credit (Schedule CM, line 5 or 5b for fiduciaries)	5	.00
6	Add lines 1 through 5 and enter on line 6. • *Individuals and Fiduciaries* Enter this amount on line 25 of Form 1, line 51 of Form 1NPR, line 8 of Form 2, or line 19 of Form 4T. • *Corporations* Enter this amount on line 30 of Part II	6	.00

B. Nonrefundable Credits

7	Film production services credit carryforward (Schedule FP, line 7)	7	.00
8	Manufacturer's sales tax credit carryforward (Schedule MS, line 3)	8	.00
9	Manufacturing investment credit (Schedule MI, line 6)	9	.00
10	Dairy and livestock farm investment credit (Schedule DI, line 9)	10	1000 .00
11	Ethanol and biodiesel fuel pump credit (Schedule EB, line 7)	11	.00
12	Development zones credit (Schedule DC, lines 7, 15, and 23)	12	.00
13	Technology zone credit (Schedule TC, line 8)	13	.00
14	Economic development tax credit (Schedule ED, line 5)	14	.00
15	Early stage seed investment credit (Schedule VC, line 12)	15	.00
16	Angel investment credit – Individuals only (Schedule VC, line 6)	16	.00
17	Internet equipment credit (Schedule IE, line 5)	17	.00
18	Jobs tax credit (Schedule JT, line 5 or 5b for fiduciaries)	18	.00
19	Add lines 7 through 18 and enter on line 19. • **Individuals and Fiduciaries**: Enter this amount on line 31 of Form 1, line 57 of Form 1NPR, line 13 of Form 2, or line 19 of Form 4T. • **Corporations**: Enter this amount on line 31 of Part II	19	1000 .00

C. Refundable Credits

20	Enterprise zone jobs credit (Schedule EC, line 3 or 3b for fiduciaries)	20	.00
21	Dairy manufacturing facility investment credit (Schedule DM, line 13 or 13b for fiduciaries)	21	.00
22	Dairy cooperatives credit (Schedule DM, line 14 or 14b for fiduciaries)	22	.00
23	Meat processing facility investment credit (Schedule MP, line 7 or 7b for fiduciaries)	23	.00
24	Film production services credit (Schedule FP, line 3 or 3b for fiduciaries)	24	.00
25	Film production company investment credit (Schedule FP, line 6 or 6b for fiduciaries)	25	.00
26	Woody biomass harvesting and processing credit (Schedule WB, line 5 or 5b for fiduciaries)	26	.00
27	Food processing plant and food warehouse investment credit (Schedule FW, line 7 or 7b for fiduciaries)	27	.00
28	Beginning farmer and farm asset owner credit (Schedule FL, line 2, 6 or 6b for fiduciaries)	28	.00
29	Add lines 20 through 28 and enter on line 29. • **Individuals and Fiduciaries**: Enter this amount on line 49 of Form 1, line 74 of Form 1NPR, line 24 of Form 2, or line 30 of Form 4T. • **Corporations**: Enter this amount on line 49 of Part II	29	.00

DRAFT 9-22-11

Corporations – go to Part II ➔

Name	Identifying number

Part II Credits for Corporations Only

A. Nonrefundable Credits

30	Amount from Part I, line 6	30	.00
31	Amount from Part I, line 19	31	.00
32	Health insurance risk-sharing plan assessments credit (Schedule HI, line 6)	32	.00
33	Research expense credit (Schedule R, line 30)	33	.00
34	Research expense credit for activities related to internal combustion engines (Schedule R-1, line 29)	34	.00
35	Research expense credit for activities related to certain energy efficient products (Schedule R-2, line 29)	35	.00
36	Development zones research credit carryforward	36	.00
37	Research facilities credit (Schedule R, line 34)	37	.00
38	Research facilities credit for activities related to internal combustion engines (Schedule R-1, line 33)	38	.00
39	Research facilities credit for activities related to certain energy efficient products (Schedule R-2, line 33)	39	.00
40	Super research and development credit (Schedule R, line 42)	40	.00
41	Community development finance credit	41	.00
42	Development zones jobs credit carryforward	42	.00
43	Development zones sales tax credit carryforward	43	.00
44	Development zones location credit carryforward	44	.00
45	Development zones day care credit carryforward	45	.00
46	Development zones environmental remediation credit carryforward	46	.00
47	Supplement to federal historic rehabilitation credit (Schedule HR, line 7)	47	.00
48	Add lines 30 through 47. Enter here and on line 22 of Form 4, line 11 of Form 4T, or line 9 of Form 5	48	.00

B. Refundable Credits

49	Amount from Part I, line 29	49	.00
50	Farmland preservation credit. a Schedule FC, line 18	50a	.00
	b Schedule FC-A, line 13	50b	.00
51	Add lines 49 and 50a and b. Enter here and on line 30 of Form 4, line 28 of Form 4T, or line 17 of Form 5	51	.00

DRAFT 9-22-11

Schedule **DI**

Wisconsin Department of Revenue

Wisconsin Dairy and Livestock Farm Investment Credit

File with Wisconsin Form 1, 1NPR, 2, 3, 4, 4T, 5, or 5S

2011

Name	Identifying Number
Hickory Test	

1	Fill in the amount paid in 2011 for the following items if used exclusively for dairy or livestock farm modernization or expansion:		
a	Freestall barns	1a	1000
b	Fences	1b	5000
c	Watering facilities	1c	500
d	Feed storage and handling equipment	1d	
e	Milking parlors	1e	1500
f	Robotic equipment	1f	
g	Scales	1g	
h	Milk storage and cooling facilities	1h	
i	Bulk tanks	1i	2000
j	Manure pumping and storage facilities	1j	
k	Digesters	1k	
l	Equipment used to produce energy	1l	
m	Birthing and rearing structures	1m	
n	Feedlot structures	1n	
o	Fish hatchery buildings, fish processing buildings, and fish rearing ponds	1o	
p	Other *(list)*	1p	
2	Add lines 1a through 1p	2	10000
3	Multiply line 2 by 10% (0.10)	3	1000
4	Fill in 2011 dairy and livestock farm investment credit passed through from other entities	4	
5	Add lines 3 and 4	5	1000
6 a	Maximum credit	6a	$75,000
b	Enter credit computed for 2004 to 2010 (from 2010 Schedule DI, line 6b plus line 7)	6b	20000
c	Subtract line 6b from line 6a	6c	55000
7	Fill in the smaller of line 5 or line 6c. See instructions	7	1000
7a	Fiduciaries - Enter amount of credit from line 7 allocated to beneficiaries	7a	
7b	Fiduciaries - Subtract line 7a from line 7	7b	
8	Carryover of unused 2004 to 2010 dairy and livestock farm investment credit	8	
9	Add lines 7 and 8. (lines 7b and 8 for fiduciaries)	9	1000

DRAFT 9-27-2011

Instructions for 2011 Schedule DI

General Instructions

Purpose of Schedule DI

Use Schedule DI to claim the dairy and livestock farm investment credit. The dairy investment credit is available for taxable years beginning on or after January 1, 2004, and before January 1, 2017. The livestock farm investment credit is available for taxable years beginning on or after January 1, 2006, and before January 1, 2017. The maximum dairy and livestock farm investment credit available during this 8-year period is $75,000, except that no more than $50,000 of this amount may be based on costs incurred prior to May 27, 2010.

The aggregate amount of credit that a partnership, limited liability company treated as a partnership, or tax-option (S) corporation may compute may not exceed $75,000. If two or more persons own and operate the dairy or livestock farm, each person may claim a credit in proportion to his or her ownership interest, except that the aggregate amount of credits claimed by all persons who own and operate the farm may not exceed $75,000.

Who is Eligible to Claim the Credit

Any individual, estate, trust, partnership, limited liability company (LLC), corporation, tax-option (S) corporation, insurance company, or tax-exempt organization that acquires depreciable property for dairy farm or livestock farm modernization or expansion may be eligible for the credit.

Partnerships, LLCs treated as partnerships, and tax-option (S) corporations cannot claim the credit; instead, the credit flows through to the partners, members, or shareholders based on their ownership interests.

Estates and trusts share the credit with their beneficiaries in proportion to the income allocable to each.

Credit Is Income

The credit that you compute on Schedule DI is income and must be reported on your Wisconsin franchise or income tax return in the year computed. This is true even if you cannot use the full amount of a credit computed this year to offset tax liability for this year and must carry part or all of it forward to future years.

Carryover of Unused Credit

The dairy and livestock farm investment credit is nonrefundable. Any unused credit may be carried forward for 15 years. If there is a reorganization of a corporation claiming the dairy and livestock farm investment credit, the limitations provided by Internal Revenue Code section 383 may apply to the carryover of any unused Wisconsin dairy and livestock farm investment credit.

Specific Instructions

Line 1: Fill in on lines 1a to 1p the cost of depreciable property acquired for dairy farm modernization or expansion or livestock farm modernization or expansion. The property must have been acquired and placed in service in the taxable year beginning in 2011. The property must be used exclusively related to dairy animals, livestock, or both, in Wisconsin.

"Dairy farm modernization or expansion" means the construction, the improvement, or the acquisition of buildings or facilities, or the acquisition of equipment, for dairy animal housing, confinement, animal feeding, milk production, or waste management, if exclusively related to dairy animals on the claimant's dairy farm and if acquired and placed in service in Wisconsin.

"Milk production" means the activity of producing and handling milk on the claimant's dairy farm in Wisconsin for human consumption. It does not include activities such as transporting, pasteurizing, or homogenizing milk or making butter, cheese, ice cream, or other dairy products.

"Dairy farm" includes a facility in Wisconsin used to raise heifers as replacement dairy animals. "Dairy animals" include heifers raised as replacement dairy animals.

"Livestock farm modernization or expansion" means the construction, the improvement, or the acquisition of buildings or facilities, or the acquisition of equipment, for livestock housing, confinement, feeding, or waste management, if used exclusively related to livestock on the claimant's livestock farm and if acquired and placed in service in Wisconsin.

"Livestock" means cattle, not including dairy animals; swine; poultry, including farm-raised pheasants, but not including other farm-raised game birds or ratites (such as emu, ostrich, and rhea); fish that are raised in aquaculture facilities; sheep; and goats.

The terms "dairy farm modernization or expansion" and "livestock farm modernization or expansion" do not include the purchase of equipment used for raising crops for sale or vehicles licensed for highway use, snowmobiles, or all-terrain vehicles. "Used exclusively" related to dairy animals, livestock, or both, means used to the exclusion of all other uses except for other uses not exceeding 5% of total use.

Line 4: Fill in the amount of dairy and livestock farm investment credit passed through from tax-option (S) corporations, partnerships, LLCs treated as partnerships, estates, and trusts. The pass-through credit is shown on Schedule 5K-1 for shareholders of tax-option (S) corporations, Schedule 3K-1 for partners and LLC members, and Schedule 2K-1 for beneficiaries of estates and trusts.

Line 6: Caution - If your 2011 credit is based on costs incurred prior to May 27, 2010, the maximum credit is $50,000 instead of $75,000.

Line 7: Fill in the smaller of line 5 or line 6c. This is the total current year dairy and livestock farm investment credit.

Fiduciaries - Complete lines 7a and 7b.

Line 7a: *Fiduciaries* - Prorate the credit from line 7 between the entity and its beneficiaries in proportion to the income allocable to each. Show the beneficiaries' portion of the credit on line 7a. Show the credit for each beneficiary on Schedule 2K-1.

Line 7b: *Fiduciaries* - Subtract line 7a from line 7. This is the estate's or trust's portion of the credit.

Line 9: Enter the amount of credit from line 9 on line 10 of Schedule CR. See the following exceptions:

- If the claimant is a combined group member, enter the amount of credit on Form 4M instead of Schedule CR.
- Tax-option (S) corporations, partnerships, and LLCs treated as partnerships should prorate the amount of credit on line 7 among the shareholders, partners, or members based on their ownership interest. Show the credit for each shareholder on Schedule 5K-1 and for each partner or member on Schedule 3K-1.

Additional Information

For more information, you may:

- E-mail your questions to corp@revenue.wi.gov
- Call (608) 266-2772 [TTY: Call the Wisconsin Telecommunications Relay System at 711. If no answer, dial 1-800-947-3529]
- Send a FAX to (608) 267-0834
- Write to the Audit Bureau, Wisconsin Department of Revenue, Mail Stop 5-144, PO Box 8906, Madison WI 53708-8906

DRAFT 9-27-2011

Schedule **FC-A**

Wisconsin Department of Revenue

Farmland Preservation Credit

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

2011

Legal name(s) shown on Form 1, 1NPR, 2, 4, 4T, or 5	Social Security Number or FEIN
Hickory, Test and Oak, Ann	400 00 5404

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 ☐

DRAFT 2011

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 [X] 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 [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 [X] 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 [X] 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 [X] 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)? Bob Farmer, 897 10th Street, Farmville, WI 52301

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 → 0123456789
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 7 ACRES

8 Multiply line 7 by $10 . . . . . 8 70.00

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 5 ACRES

10 Multiply line 9 by $7.50 (round result to the nearest dollar) 10 38.00

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 6 ACRES

12 Multiply line 11 by $5 . . . . . 12 30.00

13 FARMLAND PRESERVATION CREDIT – Add lines 8, 10, and 12 . . . . . 13 138.00

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

I-025a

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 2

Step 1 Enter the primary location of the farm

County	☒ Town ☐ Village ☐ City *of*
Dane	Oregon

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)
97512468	10	4	7
71112222	20	6	8

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	30	10	15
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")	.05	.05	.05
3 Multiply line 1 by line 2, and round result to the nearest acre	2	1	1
4 If your claim is based on more than one farm, fill in the amount from line 3 of any additional schedules	5	4	5
5 Add lines 3 and 4	7	5	6
Fill in the number of acres from line 5 on page 1	line 7	line 9	line 11

DRAFT 7/6/11

Name(s) shown on Schedule FC-A: Hickory,

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.

DRAFT 7-16-11

QUALIFYING ACRES SCHEDULE 2 OF 2

Step 1 Enter the primary location of the farm

County	☐ Town ☒ Village ☐ City *of*
Rock	Bellville

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)
90081751	5	22	23
18911672	40	18	27

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	45	40	50
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")	.10	.10	.10
3 Multiply line 1 by line 2, and round result to the nearest acre. Fill in here and on line 4 of page 2	5	4	5

Note: You must include this page as part of Schedule FC-A if any farm on which your claim is based consists of more than 10 parcels. Enclose additional copies of this page if needed.

Enter the schedule number to which this page relates _____

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

DRAFT 7-6-11

Include the acres from Columns (B), (C), and (D) above in the total entered on line 1 of the applicable qualifying acres schedule (page 2 or 3).

2011 Wisconsin Form EIC-A

Earned Income Credit
Information for up to three qualifying children

Instructions

Complete the information for each qualifying child for the Wisconsin Earned Income Credit. If you have more than three qualifying children, you only have to list three to get the maximum credit.

Qualifying Child Information	Child 1	Child 2	Child 3
1 Child's name	First: Benjamin Last: Hickory	First: Mary Last: Hickory	First: Last:
2 Child's social security number	400 – 00 – 5455	400 – 00 – 5482	– –
3 Child's relationship to you *(check one)*	[X] Son or Daughter [ ] Grandchild [ ] Brother or Sister [ ] Nephew or Niece [ ] Foster Child	[X] Son or Daughter [ ] Grandchild [ ] Brother or Sister [ ] Nephew or Niece [ ] Foster Child	[ ] Son or Daughter [ ] Grandchild [ ] Brother or Sister [ ] Nephew or Niece [ ] Foster Child
4 Number of months child lived with you in the United States during 2011 NOTE: If the child lived with you for more than half of 2011, but less than 7 months, enter "7". If the child was born or died in 2011, and your home was the child's for the entire time he or she was alive during 2011, enter "12".	12	12	
5 Child's year of birth	2005	1997	
6 If the child was born before 1993 –			
a Was the child under age 24 at the end of 2011 and a full time student?	[ ] Yes [ ] No	[ ] Yes [ ] No	[ ] Yes [ ] No
b Was the child permanently and totally disabled during any part of 2011?	[ ] Yes [ ] No	[ ] Yes [ ] No	[ ] Yes [ ] No

Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return

2011 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

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

Your first name and initial	Last name	Your social security number
Test	Hickory	4 0 0 0 0 5 4 0 4
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Ann	Oak	4 0 0 0 0 5 4 7 4

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

E7590 Stone Church Dr

▲ 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).

Rock Springs, WI 53961

Foreign country name | Foreign province/county | Foreign postal code

Presidential Election Campaign

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

Draft as of 08/29/2011

Filing Status

Check only one box.

1 ☐ Single

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

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

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

5 ☐ Qualifying widow(er) with dependent child

Exemptions

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

b ☑ **Spouse**

Boxes checked on 6a and 6b: 2

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
Benjamin Hickory	4 0 0 0 0 5 4 5 5	Son	☑
Mary Hickory	4 0 0 0 0 5 4 8 2	Daughter	☑
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- lived with you: 2
- did not live with you due to divorce or separation (see instructions):

Dependents on 6c not entered above:

d Total number of exemptions claimed — Add numbers on lines above ▶ 4

Income

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

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	21400
8a	**Taxable** interest. Attach Schedule B if required			8a	150
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	200
14	Other gains or (losses). Attach Form 4797			14	
15a	IRA distributions	15a		b Taxable amount 15b	
16a	Pensions and annuities	16a	6000	b Taxable amount 16b	6000
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	
18	Farm income or (loss). Attach Schedule F			18	24500
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	52250

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	1730		
28	Self-employed SEP, SIMPLE, and qualified plans	28			
29	Self-employed health insurance deduction	29			
30	Penalty on early withdrawal of savings	30	101		
31a	Alimony paid b Recipient's SSN ▶ 1 3 4 9 8 1 7 7 0	31a	20719		
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	22550
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	29700

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

Cat. No. 11320B Form **1040** (2011)

Tax and Credits

Standard Deduction for—
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $5,800

Married filing jointly or Qualifying widow(er), $11,600

Head of household, $8,500

38	Amount from line 37 (adjusted gross income)		38
39a	Check if: ☐ **You** were born before January 2, 1947, ☐ Blind. ☐ **Spouse** was born before January 2, 1947, ☐ Blind. **Total boxes checked** ▶ 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40
41	Subtract line 40 from line 38		41
42	**Exemptions.** Multiply $3,700 by the number on line 6d		42
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ 962 election		44
45	**Alternative minimum tax** (see instructions). Attach Form 6251		45
46	Add lines 44 and 45 ▶		46
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 23	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see instructions)	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53	
54	Add lines 47 through 53. These are your **total credits**		54
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶		55

Other Taxes

56	Self-employment tax. Attach Schedule SE	56
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919	57
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58
59a	Household employment taxes from Schedule H	59a
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b
60	Other taxes. Enter code(s) from instructions	60
61	Add lines 55 through 60. This is your **total tax** ▶	61

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2011 estimated tax payments and amount applied from 2010 return	63	
64a	**Earned income credit (EIC)**	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Form 8812	65	
66	American opportunity credit from Form 8863, line 14	66	
67	First-time homebuyer credit from Form 5405, line 10	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: **a** ☐ 2439 **b** ☐ 8839 **c** ☐ 8801 **d** ☐ 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶		72

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**		73
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		74a
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		
75	Amount of line 73 you want **applied to your 2012 estimated tax** ▶	75	

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶		76
77	Estimated tax penalty (see instructions)	77	

Third Party Designee

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

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

Sign Here

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

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

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	Identity Protection PIN (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶		Firm's EIN ▶		
Firm's address ▶		Phone no.		

Draft as of 08/29/2011

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.
▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2011

Attachment Sequence No. 14

Name of proprietor: Test Hickory

Social security number (SSN): 400005404

A Principal crop or activity: Beef Farm

B Enter code from Part IV ▶

C Accounting method: ☑ Cash ☐ Accrual

D Employer ID number (EIN), if any

E Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on passive losses. ☑ Yes ☐ No

F Did you make any payments in 2011 that would require you to file Form(s) 1099 (see page F-3 of the instructions) ☑ Yes ☐ No

G If "Yes," did you or will you file all required Forms 1099? ☑ Yes ☐ No

Draft as of 02/24/2011

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

1a	Specified sales of livestock and other resale items (see page F-3)	1a					
b	Sales of livestock and other resale items not reported on line 1a	1b	100000				
c	Total	1c	100000				
d	Cost or other basis of livestock or other items reported on line 1c	1d	75000				
e	Subtract line 1d from line 1c					1e	25000
2a	Specified sales of products you raised (see page F-3)					2a	25000
b	Sales of products you raised not reported on line 2a					2b	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a			3b Taxable amount	3b	
4a	Agricultural program payments (see page F-3)	4a	10000		4b Taxable amount	4b	10000
5a	Commodity Credit Corporation (CCC) loans reported under election					5a	
b	CCC loans forfeited	5b			5c Taxable amount	5c	
6	Crop insurance proceeds and federal crop disaster payments (see page F-3):						
a	Amount received in 2011	6a			6b Taxable amount	6b	
c	If election to defer to 2012 is attached, check here ▶ ☐				6d Amount deferred from 2010	6d	
7a	Specified custom hire (machine work) income (see page F-3)					7a	
b	Custom hire income not reported on line 7a					7b	
8a	Specified other income (see page F-3)					8a	
b	Other income not reported on line 8a (see page F-3)					8b	2000
9	**Gross income.** Add amounts in the right column (lines 1e, 2a, 2b, 3b, 4b, 5a, 5c, 6b, 6d, 7a, 7b, 8a, and 8b). If you use the accrual method, enter the amount from Part III, line 50 ▶					9	62000

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

10	Car and truck expenses (see instructions). 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 instructions)	12		a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13	17000	b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see page F-5)	14	1000	25	Repairs and maintenance	25	4000
15	Employee benefit programs other than on line 23	15		26	Seeds and plants	26	
16	Feed	16	6000	27	Storage and warehousing	27	
17	Fertilizers and lime	17		28	Supplies	28	
18	Freight and trucking	18		29	Taxes	29	3000
19	Gasoline, fuel, and oil	19	1500	30	Utilities	30	
20	Insurance (other than health)	20		31	Veterinary, breeding, and medicine	31	5000
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	37500
34	**Net farm profit or (loss).** Subtract line 33 from line 9	34	24500

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

35 Did you receive a subsidy in 2011? (see page F-7) ☐ Yes ☐ No

36 Check the box that describes your investment in this activity and see page F-7 for where to report your loss.

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

Part III Farm Income—Accrual Method (see instructions).

37a	Specified sales of livestock, produce, grains, and other products (see page F-4)					37a	
b	Sales of livestock, produce, grains, and other products not reported on line 37a					37b	
38a	Cooperative distributions (Form(s) 1099-PATR)	38a		38b Taxable amount		38b	
39a	Agricultural program payments	39a		39b Taxable amount		39b	
40	Commodity Credit Corporation (CCC) loans:						
a	CCC loans reported under election					40a	
b	CCC loans forfeited	40b		40c Taxable amount		40c	
41	Crop insurance proceeds					41	
42a	Specified custom hire (machine work) income from merchant card or third party payments (see page F-4)					42a	
b	Other custom hire income not reported on line 42a					42b	
43a	Specified other income (see page F-4)					43a	
b	Other income not reported on line 43a					43b	
44	Add amounts in the right column for lines 37a through 43b (lines 37a, 37b, 38b, 39b, 40a, 40c, 41, 42a, 42b, 43a, and 43b)					44	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797		45				
46	Cost of livestock, produce, grains, and other products purchased during the year		46				
47	Add lines 45 and 46		47				
48	Inventory of livestock, produce, grains, and other products at end of year		48				
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*					49	
50	**Gross income.** Subtract line 49 from line 44. Enter the result here and on Part I, line 9 ▶					50	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Draft as of 02/24/2011

Part IV Principal Agricultural Activity Codes

CAUTION

Do not file Schedule F to report the following.

- *Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040).*
- *Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040).*
- *Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.*

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six digit number on page 1, line B.

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming
111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 Aquaculture
112900 Other animal production

Forestry and Logging

113000 Forestry and logging (including forest nurseries and timber tracts)

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

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

OMB No. 1545-0074

2011

Attachment Sequence No. **17**

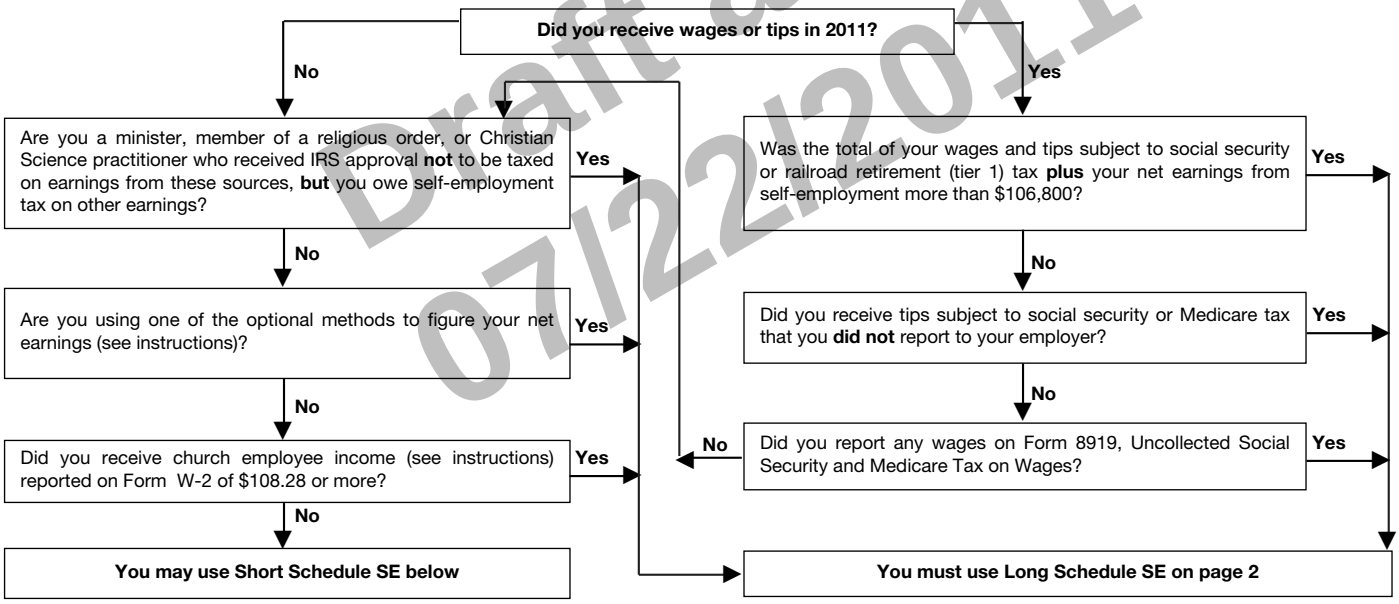
Name of person with **self-employment** income (as shown on Form 1040)	Social security number of person with **self-employment** income ▶
Hickory, Test	400005404

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

Draft as of 07/22/2011

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	24500
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 Y	1b	( )
2	Net profit or (loss) from Schedule C, line 31; 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	
3	Combine lines 1a, 1b, and 2	3	24500
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	22626
	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: • $106,800 or less, multiply line 4 by 13.3% (.133). Enter the result here and on **Form 1040, line 56,** or **Form 1040NR, line 54** • More than $106,800, multiply line 4 by 2.9% (.029). Then, add $11,107.20 to the result. Enter the total here and on **Form 1040, line 56,** or **Form 1040NR, line 54**	5	3009
6	**Deduction for employer-equivalent portion of self-employment tax.** If the amount on line 5 is: • $14,204.40 or less, multiply line 5 by 57.51% (.5751) • More than $14,204.40, multiply line 5 by 50% (.50) and add $1,067 to the result. Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	6	1730

Name of person with **self-employment** income (as shown on Form 1040) | Social security number of person with **self-employment** income ▶

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is **church employee income,** see instructions. Also see instructions for the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . . ▶ ☐

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see instructions)	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	( )
2	Net profit or (loss) from Schedule C, line 31; 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. **Note.** Skip this line if you use the nonfarm optional method (see instructions)	2	
3	Combine lines 1a, 1b, and 2	3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a	
	Note. If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
c	Combine lines 4a and 4b. If less than $400, **stop**; you do not owe self-employment tax. **Exception.** If less than $400 and you had **church employee income,** enter -0- and continue ▶	4c	
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income . . . 5a		
b	Multiply line 5a by 92.35% (.9235). If less than $100, enter -0-	5b	
6	Add lines 4c and 5b	6	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for 2011	7	106,800 00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $106,800 or more, skip lines 8b through 10, and go to line 11 — 8a		
b	Unreported tips subject to social security tax (from Form 4137, line 10) — 8b		
c	Wages subject to social security tax (from Form 8919, line 10) — 8c		
d	Add lines 8a, 8b, and 8c	8d	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	9	
10	Multiply the **smaller** of line 6 or line 9 by 10.4% (.104)	10	
11	Multiply line 6 by 2.9% (.029)	11	
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 56,** or **Form 1040NR, line 54**	12	
13	**Deduction for employer-equivalent portion of self-employment tax.** Add the two following amounts. • 59.6% (.596) of line 10. • One-half of line 11. Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27** — 13		

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] was not more than $6,720, **or (b)** your net farm profits[2] were less than $4,851.

14	Maximum income for optional methods	14	4,480 00
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $4,480. Also include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $4,851 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

16	Subtract line 15 from line 14	16	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above	17	

[1] From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

[2] From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

[3] From Sch. C, line 31; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

[4] From Sch. C, line 7; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Draft as of 07/22/2011

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

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

1040 / 1040A / 1040NR → 2441

OMB No. 1545-0074

2011

Attachment Sequence No. **21**

Name(s) shown on return: Test Hickory

Your social security number: 400005404

Draft as of 09/01/2011

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)
Little Tykes Daycare	1234 Kid Ave Rock Springs WI 53961	See Attache	3000

Did you receive **dependent care benefits?**
- **No** → Complete only Part II below.
- **Yes** → Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 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 First	Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2011 for the person listed in column (a)
Benjamin	Hickory	400005455	3000

3	Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 31	3	3000
4	Enter your **earned income**. See instructions	4	22769
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4	5	21400
6	Enter the **smallest** of line 3, 4, or 5	6	3000
7	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. 7		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	X .
9	Multiply line 6 by the decimal amount on line 8. If you paid 2010 expenses in 2011, see the instructions	9	
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. 10		
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46	11	

If line 7 is: Over	But not over	Decimal amount is	If line 7 is: Over	But not over	Decimal amount is
$0	15,000	.35	$29,000	31,000	.27
15,000	17,000	.34	31,000	33,000	.26
17,000	19,000	.33	33,000	35,000	.25
19,000	21,000	.32	35,000	37,000	.24
21,000	23,000	.31	37,000	39,000	.23
23,000	25,000	.30	39,000	41,000	.22
25,000	27,000	.29	41,000	43,000	.21
27,000	29,000	.28	43,000	No limit	.20

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

Cat. No. 11862M Form **2441** (2011)

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2011. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Do not** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership			12	
13	Enter the amount, if any, you carried over from 2010 and used in 2011 during the grace period. See instructions			13	
14	Enter the amount, if any, you forfeited or carried forward to 2012. See instructions			14	( )
15	Combine lines 12 through 14. See instructions			15	
16	Enter the total amount of **qualified expenses** incurred in 2011 for the care of the **qualifying person(s)**	16			
17	Enter the **smaller** of line 15 or 16	17			
18	Enter your **earned income.** See instructions	18			
19	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18.	19			
20	Enter the **smallest** of line 17, 18, or 19	20			
21	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19)	21			
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) ☐ **No.** Enter -0-. ☐ **Yes.** Enter the amount here			22	
23	Subtract line 22 from line 15	23			
24	**Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions			24	
25	**Excluded benefits. Form 1040 and 1040NR filers:** If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. **Form 1040A filers:** Enter the **smaller** of line 20 or line 21			25	
26	**Taxable benefits. Form 1040 and 1040NR filers:** Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." **Form 1040A filers:** Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"			26	

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter $3,000 ($6,000 if two or more qualifying persons)	27	
28	**Form 1040 and 1040NR filers:** Add lines 24 and 25. **Form 1040A filers:** Enter the amount from line 25	28	
29	Subtract line 28 from line 27. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2010 expenses in 2011, see the instructions for line 9	29	
30	Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30	
31	Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31	

Draft as of 09/01/2011