

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.			
		\$		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"/>		Copy A For Internal Revenue Service Center File with Form 1096.	
		3 Capital gain (included in box 2a)		4 Federal income tax withheld					
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.			
Street address (including apt. no.)		7 Distribution code(s)		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.		14 State distribution	
\$		\$		\$		\$		\$	
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__.

Complete form using BLACK INK

DO NOT STAPLE

Your social security number	Spouse's social security number
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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.		Apt. no.	City, village, or town <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town
City or post office	State	Zip code	County of ▶ _____
Filing status Check <input checked="" type="checkbox"/> below			School district number See page 37 _____
<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 ▶			Special conditions <input type="checkbox"/> _____
<input type="checkbox"/> Head of household (see page 8). Also, check here if married ▶			Print numbers like this → 0 1 2 3 4 5 6 7 8 9 <u>NO</u> <u>COMMAS</u>; <u>NO</u> <u>CENTS</u>
If married, fill in spouse's SSN above and full name here ↑			

EZ

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.		_____ .00
	_____ .00 _____ .00 _____ .00 _____ .00	4	_____ .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.		_____ .00
	_____ .00 _____ .00 _____ .00		
	_____ .00 _____ .00	11	_____ .00
12	Add lines 6 through 11	12	_____ .00
13	Subtract line 12 from line 5. This is your Wisconsin income	13	_____ .00

PAPER CLIP payment here



NO COMMAS; NO CENTS

14	Wisconsin income from line 13	14	.00
15	Standard deduction. See table on page 45, OR <input type="checkbox"/> If someone else can claim you (or your spouse) as a dependent, see page 22 and check here <input type="checkbox"/>	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 <input checked="" type="checkbox"/>	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



Name(s) shown on Form 1	Your social security number
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NO COMMAS; NO CENTS

41	Amount from line 40	41	.00
42	Wisconsin tax withheld. Enclose withholding statements	42	.00
43	2011 estimated tax payments and amount applied from 2010 return	43	.00
44	Earned income credit. Number of qualifying children ▶ _____ Federal credit.00 x _____ % =	44	.00
45	Farmland preservation credit. a Schedule FC, line 18	45a	.00
	b Schedule FC-A, line 13	45b	.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	.00
51	If line 50 is larger than line 41, subtract line 41 from line 50. This is the AMOUNT YOU OVERPAID	51	.00
52	Amount of line 51 you want REFUNDED TO YOU	52	.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) ▶ <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center; width: 60px; height: 20px;"><tr><td style="width: 15px;"> </td><td style="width: 15px;"> </td><td style="width: 15px;"> </td><td style="width: 15px;"> </td></tr></table>				

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 () _____
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I-010ai

Mail your return to: Wisconsin Department of Revenue

If tax duePO 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

<i>For Department Use Only</i>	C		

Do Not Submit Photocopies



Claimant's social security number		Spouse's social security number		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. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input type="checkbox"/> County of <input type="checkbox"/>
Claimant's legal last name		Legal first name	M.I.	
Spouse's legal last name		Spouse's legal first name	M.I.	
Current home address (number and street)			Apt. no.	
City or post office		State	Zip code	
Special conditions <input type="checkbox"/>				(See page 7.)

- 1a** What was your age as of December 31, 2011? (If you were under 18, you do not qualify for homestead credit for 2011.) **1a** Fill in age
- b** If your spouse was age 65 or over as of December 31, 2011, check where indicated **1b** Check here
- 2** Were you a legal resident of Wisconsin from 1-1-11 through 12-31-11? (If "No," you do not qualify.) **2** Yes No
- 3** Were you claimed or will you be claimed as a dependent on someone else's 2011 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2011, you do not qualify.) **3** Yes No
- 4a** Are you now living in a nursing home? (If "Yes," indicate the date you entered _____ and the nursing home name and address _____) . . . **4a** Yes No
- b** If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) . . . **4b** Yes No
- 5** Did you become married or divorced in 2011? (If "Yes," fill in date _____; see page 16.) . . . **5** Yes No
- 6a** If married for any part of 2011, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 15.) **6a** Yes No
- b** If you and your spouse maintained separate homes while married during 2011, did either spouse notify the other of their marital property income? (See page 15.) **6b** Yes No

Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → Ø 1 4 7 NO COMMAS; NO CENTS

Household Income Include all 2011 income as listed below. If married, include the incomes of both spouses. See pages 7 to 11.

7 Wisconsin income from your 2011 income tax return. If you **already filed** your tax return, **attach a copy marked "Duplicate."** (See page 5, Part C.1, paragraph 3.) **7** _____ .00

8 If you or you and your spouse **are not filing** a 2011 Wisconsin return, fill in Wisconsin **taxable** income on lines 8a and 8b.

a Wages _____ .00 + Interest _____ .00 + Dividends _____ .00 = . . . **8a** _____ .00

b Other taxable income. Attach a schedule listing each income item **8b** _____ .00

9 Nontaxable household income. Do not include amounts filled in on line 7, 8a, or 8b.

a Unemployment compensation **9a** _____ .00

b Social security, federal and state SSI, SSI-E, SSD, and caretaker supplement payments. Include Medicare premium deductions **9b** _____ .00

c Railroad retirement benefits. Include Medicare premium deductions **9c** _____ .00

d Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 9) **9d** _____ .00

e Contributions to deferred compensation plans (see box 12 of wage statements, and page 9) **9e** _____ .00

f Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans **9f** _____ .00

g Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds . . . **9g** _____ .00

h Scholarships, fellowships, grants (see page 9), and military compensation or cash benefits **9h** _____ .00

i Child support, maintenance payments, and other support money (court ordered) **9i** _____ .00

j Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 9) . **9j** _____ .00

10 Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2 **10** _____ .00



11 a Enter amount from line 10 here	11a _____	.00
b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b _____	.00
c Gain from sale of home excluded for federal tax purposes (see instructions)	11c _____	.00
d Other capital gains not taxable	11d _____	.00
e Net operating loss carryforward and capital loss carryforward	11e _____	.00
f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11f _____	.00
g Partner's, LLC member's, and S corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	11g _____	.00
h Car or truck depreciation (standard mileage rate)	11h _____	.00
i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs ...	11i _____	.00
12 a Subtotal. Add lines 11a through 11i	12a _____	.00
b Number of qualifying dependents. Do not count yourself or your spouse (see page 11) _____ x \$500 =	12b _____	.00
c Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	12c _____	.00

Taxes and/or Rent See pages 11 to 14.

- Check here if your home was located on more than one acre of land and **was not** part of a farm; **see Schedule 1, page 3.**
- Check here if your home was located on more than one acre of land and **was** part of a farm.
- Check here if your home was used for purposes other than personal or farm use while you lived there in 2011; **see Schedule 2, page 3.**
- Check here if you received Wisconsin Works (W2) payments or county relief during 2011; **see Schedule 3, page 3.**

13 Homeowners – Net 2011 property taxes on your homestead, whether paid or not	13 _____	.00
14 Renters— Rent from your rent certificate(s), line 13a (or Shared Living Expenses Schedule). See pages 12 to 14.		
Heat included (13b of rent certificate is "Yes")	14a _____ .00 x .20 (20%) =	14b _____ .00
Heat not included (13b of rent certificate is "No")	14c _____ .00 x .25 (25%) =	14d _____ .00
15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15 _____	.00

Don't delay your refund: ATTACH 2011 tax bill(s) (or closing statement) and/or original rent certificate(s). ATTACH ownership document (if the tax bill lists names other than yours). See page 12.

Credit Computation

16 Fill in the smaller of (a) amount on line 15 or (b) \$1,460	16 _____	.00
17 Using the amount on line 12c, fill in the appropriate amount from Table A (page 17)	17 _____	.00
18 Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0; no credit is allowable)	18 _____	.00
19 Homestead credit – Using the amount on line 18, fill in the credit from Table B (page 18)	19 _____	.00

If you file a Wisconsin income tax return, attach this claim behind Form 1, 1A, or 1NPR. Fill in your homestead credit (line 19) on line 32 of Form 1A; line 47 of Form 1; or line 72 of Form 1NPR. (If filing Form 1 or Form 1NPR, **ATTACH** a complete copy of your **federal** income tax return and schedules.) You cannot file Form WI-Z with a homestead credit claim.

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Claimant's signature _____ Spouse's signature _____ Date _____ Daytime phone number _____

Sign Here ▶

Mail to:
 Wisconsin Department of Revenue
 PO Box 34
 Madison WI 53786-0001



DON'T file this claim **UNLESS** a rent certificate or property tax bill (or closing statement) is included.

For Department Use Only

C					
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2011 Property Tax Bill / Closing Statement and Sale of Home Information

Claimant purchased home during 2011:

Enter the dates occupied during 2011 ▶ From: _____ To: _____
mo / day *mo / day*

Claimant sold home during 2011:

Enter the dates occupied during 2011 ▶ From: _____ To: _____
mo / day *mo / day*

SECTION 1 Tax Bill Information for Your Home (If more than one tax bill, see Section 2)

- 1 Year on property tax bill (must be 2011 property tax bill) _____
- 2 Name of owner(s) as shown on property tax bill _____
- 3 Type of owner(s) (*check only one box*) If box 3b is checked, answer 3b1, 3b2 (and 3b3 when applicable)
 - a Self and/or spouse, include life estate, lease, or use by self and/or spouse (e.g. ET UX, ET UM, HW, WF, LE, L EST, LF TEN, LU, LC, VNE)
 - b Self and/or spouse AND OTHERS (e.g., ET AL, multiple owners names)
 - 3b1 Enter your ownership percentage _____ %
 - 3b2 Enter amount of 2011 net property taxes you paid or will pay . . . \$ _____ .00
 - 3b3 If all of the other owner(s) occupied your home during 2011, check box
 - c Trust (e.g., TR, TRSE, TRS, TRST, UDT)
 - d Estate (e.g., EST)
 - e Partnership
 - f Corporation, Subchapter S Corporation, or Limited Liability Company
 - g Other If Other, fill in owner(s) type _____
- 4 Address of property _____
- 5 Assessed value of land \$ _____ .00
- 6 Assessed value of improvements \$ _____ .00
- 7 Number of acres of land (include decimals) _____
- 8 Property taxes (without special assessments/charges and before first dollar credit and lottery/gaming credit) . . \$ _____ .00
- 9 Sum of first dollar credit and lottery/gaming credit \$ _____ .00
- 10 Net property taxes after sum of first dollar credit and lottery/gaming credit \$ _____ .00

SECTION 2 Additional Tax Bill Information for Adjoining Property

	Tax Bill 2	Tax Bill 3	Tax Bill 4	Tax Bill 5	Tax Bill 6
1 Number of acres of land (include decimals) . . . . .	.	.	.	.	.
2 Assessed value of land . . . . .	.00	.00	.00	.00	.00
3 Assessed value of improvements . . . . .	.00	.00	.00	.00	.00
4 Net taxes (without special assessments/charges and after first dollar credit). . . . .	.00	.00	.00	.00	.00

SECTION 3 Closing Statement and Sale of Home Information

- 1 Date home was sold. _____
- 2 Name of seller(s) as shown on closing statement _____
- 3 Type of seller(s) (*check only one box*) If box 3b is checked, answer 3b1 (and 3b2 when applicable)
 - a Self and/or spouse
 - b Self and/or spouse AND OTHERS 3b1 Enter your ownership percentage _____ %
 3b2 If all of the other owner(s) occupied your home before it was sold, check box
 - c Other If Other, fill in seller(s) type _____
- 4 Address of home sold _____
- 5 Property taxes allocated to seller(s) on closing statement. \$ _____ .00
- 6 Selling price of home (do not include personal property items you sold with your home) \$ _____ .00
- 7 Expense of sale (commissions, advertising, attorney fees, etc.) \$ _____ .00
- 8 Adjusted basis of home sold (purchase price, improvements, etc.). \$ _____ .00

Homestead Credit Notes and Attachments Checklist

1. Check all boxes that apply.
2. Fill in appropriate spaces.
3. Enter required notes and explanations in #31 data field.
4. When copies of documents are required, attach them to the Form W-RA, Required Attachments for Electronic Filing, that must be submitted.

The Schedule H instruction booklet page number for the description is indicated in the page column.

	Description	Page
<input type="checkbox"/>	1 Former spouse must pay a tax liability owed to the Department of Revenue per attached divorce judgement	5
<input type="checkbox"/>	2 Sources of income reported on Line 8b of Schedule H note is attached	8
<input type="checkbox"/>	3 The distributive share of partnership, limited liability company (LLC), and tax-option (S) corporation depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs is "None"	10
<input type="checkbox"/>	4 Car or truck expenses claimed using the standard mileage rate. Fill in the number of miles _____	10
<input type="checkbox"/>	5 Adjusted basis of car or truck reached zero using standard mileage rate	10
<input type="checkbox"/>	6 Car or truck expenses claimed using the actual expense method	10
<input type="checkbox"/>	7 The computation of gain from the sale or exchange of a principal residence excluded from taxable income under Section 121 of the Internal Revenue Code note is attached.	10
<input type="checkbox"/>	8 Claimant or spouse are age 65 or over and received no social security, SSI, or railroad retirement benefits	11
<input type="checkbox"/>	9 All or part of a pension or annuity distribution includes a rollover or a tax-free exchange	9
<input type="checkbox"/>	10 Nontaxable repaid amounts note is attached	11
<input type="checkbox"/>	11 Very little or no household income note is attached	11
<input type="checkbox"/>	12 Ownership of property document is attached	12
<input type="checkbox"/>	13 Partial ownership interest was inherited with terms of the will requiring payment of all the property taxes. Copy of will is attached.	12
<input type="checkbox"/>	14 Personal property tax bill is for a mobile or manufactured home	12
<input type="checkbox"/>	15 Two or more property tax bills. Drawing showing description, size, and location of each parcel is attached	12
<input type="checkbox"/>	16 No lottery and gaming credit on property tax bill. Fill in the amount claimed \$ _____	12
<input type="checkbox"/>	17 No lottery and gaming credit on property tax bill. Lottery and gaming credit not claimed by homeowner.	12
<input type="checkbox"/>	18 Landlord will not sign rent certificate. Rent verification is attached	13
<input type="checkbox"/>	19 Claimant moved during the year. Note of the address of each dwelling and the dates lived there is attached	13
<input type="checkbox"/>	20 Less than 12 month's property taxes and/or rent are claimed. Note of where claimant lived for the balance of the year is attached	13
<input type="checkbox"/>	21 When more than one acre of land is rented, note from landlord indicating the amount of rent for home and one acre of land is attached	14
<input type="checkbox"/>	22 Moved to tax-exempt housing. Claiming property taxes for up to 12 months after the move note is attached.	14
<input type="checkbox"/>	23 Married but separated all year: Claimant and spouse did not reside together at all during the year and neither the claimant or claimant's spouse notified each other of marital property income	15
<input type="checkbox"/>	24 Married but separated all year: Claimant and spouse did not reside together at all during the year and one or both spouses notified the other spouse of marital property income. Required information is attached	15
<input type="checkbox"/>	25 Married but separated part of year: Required information is attached.	15
<input type="checkbox"/>	26 Marriage took place during year: Required information is attached.	16
<input type="checkbox"/>	27 Divorce took place during year: Claimant and spouse did not reside together at all during the year and neither the claimant or claimant's spouse notified each other of marital property income	16
<input type="checkbox"/>	28 Divorce took place during year: Claimant and spouse did reside together for part of the year and/or one or both spouses notified the other spouse of marital property income. Required information is attached.	16
<input type="checkbox"/>	29 Spouse died during year: Date of death - ____ / ____ / 2011	16
<input type="checkbox"/>	30 Claimant resided in property address shown on tax bill but used a different mailing address on tax return.	-
<input type="checkbox"/>	31 Required notes and explanations in following data fields	-

2011

CAPITAL GAINS AND LOSSES

SCHEDULE **WD**

◆ Enclose with your Wisconsin income tax return ◆

Wisconsin Department of Revenue

Name(s) shown on Form 1 or Form 1NPR

Your social security number

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

Note: Please round and use whole dollars on this form.	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I		()		
2 Short-term totals from all Forms 8949 with box B checked in Part I		()		
3 Short-term totals from all Forms 8949 with box C checked in Part I		()		
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Adjustment from Wisconsin Schedule T (see Basis Difference in instructions)				6
7 Short-term capital loss carryover from 2010 Wisconsin Schedule WD, line 32				7 ()
8 Net short-term capital gain or (loss). Combine lines 1 through 7 in column (h)				8

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

Note: Please round and use whole dollars on this form.	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
9 Long-term totals from all Forms 8949 with box A checked in Part II		()		
10 Long-term totals from all Forms 8949 with box B checked in Part II		()		
11 Long-term totals from all Forms 8949 with box C checked in Part II		()		
12 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				12
13 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				13
14 Capital gain distributions				14
15 Adjustment from Wisconsin Schedule T (see Basis Difference in instructions)				15
16 Long-term capital loss carryover from 2010 Wisconsin Schedule WD, line 37				16 ()
17 Net long-term capital gain or (loss). Combine lines 9 through 16 in column (h). Then go to Part III on the back				17

Name(s) shown on Form 1 or Form 1NPR

Your social security number

Part III Summary of Parts I and II (see instructions)

18 Combine lines 8 and 17, and fill in the net gain or (loss) here (if line 18 is a loss, go to line 28)	18	
19 If line 18 shows a gain, fill in the smaller of line 17 or 18. Fill in -0- if there is a loss or no entry on line 17	19	
20 Fill in 30% of line 19	20	
21 Fill in the amount of long-term capital gain from the sale of farm assets listed on Form 8949 and taxable to Wisconsin plus gain from the sale of farm assets that is included in line 12 or 13 of Schedule WD. If zero, skip lines 22-25 and fill in the amount from line 20 on line 26	21	
22 Fill in the amount of long-term capital gain included in line 17. Do not include any losses in this amount . . .	22	
23 Divide line 21 by line 22. Carry the decimal to 4 places	23	.
24 Multiply line 19 by the decimal amount on line 23	24	
25 Fill in 30% of line 24	25	
26 Add lines 20 and 25	26	
27 Subtract line 26 from line 18	27	
28 If line 18 shows a loss, fill in the smaller of (a) The loss on line 18, (b) \$500, or (c) Wisconsin ordinary income (see instructions) . . .	28	

Note: When figuring whether 28a, 28b, or 28c is smaller, treat all numbers as if they are positive. If filing Form 1, complete Part IV. If filing Form 1NPR, fill in amount from line 27 or 28, on line 7, column B of Form 1NPR.

Part IV Computation of Wisconsin Adjustment to Income (Do not complete this part if you are filing on Form 1NPR.)

29 Adjustment (see instructions for Part IV)		
a Fill in gain from federal Form 1040, line 13 (if a loss, fill in -0-)	29a	
b Fill in gain from Wisconsin Schedule WD, line 27 (if blank, fill in -0-)	29b	
c If line 29b is more than 29a, subtract line 29a from line 29b. Fill in result here and on line 3 of Form 1	29c	
d If line 29b is less than 29a, subtract line 29b from line 29a. Fill in result here and on line 10 of Form 1	29d	
e Fill in loss from federal Form 1040, line 13 as a positive amount (if a gain, fill in -0-)	29e	
f Fill in loss from Wisconsin Schedule WD, line 28 as a positive amount (if blank, fill in -0-)	29f	
g If line 29f is more than line 29e, subtract line 29e from line 29f. Fill in result here and on line 10 of Form 1 as a positive amount (if you also have an amount on line 29d, add the amounts on lines 29d and 29g, and fill in only the total on line 10 of Form 1)	29g	
h If line 29f is less than line 29e, subtract line 29f from line 29e. Fill in result here and on line 3 of Form 1 as a positive amount (if you also have an amount on line 29c, add the amounts on lines 29c and 29h, and fill in only the total on line 3 of Form 1)	29h	

Part V Computation of Capital Loss Carryovers from 2011 to 2012 (Complete this part if the loss on line 18 is more than the loss on line 28.)

Short-Term Capital Loss Carryover		
30 Fill in loss shown on line 8 as a positive amount. If none, fill in -0- and skip lines 31 through 34 . . .	30	
31 Fill in gain shown on line 17. If that line is blank or shows a loss, fill in -0-	31	
32 Subtract line 31 from line 30	32	
33 Fill in the smaller of line 28 or line 32, treating both as positive amounts	33	
34 Subtract line 33 from line 32. This is your short-term capital loss carryover from 2011 to 2012	34	
Long-Term Capital Loss Carryover		
35 Fill in loss from line 17 as a positive amount. If none, fill in -0- and skip lines 36 through 39	35	
36 Fill in gain shown on line 8. If that line is blank or shows a loss, fill in -0-	36	
37 Subtract line 36 from line 35	37	
38 Subtract line 33 from line 28, treating both as positive amounts. (Note: If you skipped lines 31 through 34, fill in amount from line 28 as a positive amount.)	38	
39 Subtract line 38 from line 37. This is your long-term capital loss carryover from 2011 to 2012	39	

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

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

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

Filing Status

1 Single

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

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

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

5 Qualifying widow(er) with dependent child

Check only one box.

Exemptions

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

b Spouse

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			
				<input type="checkbox"/>

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

d Total number of exemptions claimed

Boxes checked on 6a and 6b _____

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 ▶

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	

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.

Adjusted Gross Income

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

Tax and Credits

38 Amount from line 37 (adjusted gross income)
39a Check [] You were born before January 2, 1947, [] Blind. Total boxes checked 39a
[] Spouse was born before January 2, 1947, [] Blind.

Standard Deduction for -

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

b 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)
41 Subtract line 40 from line 38
42 Exemptions. Multiply \$3,700 by the number on line 6d.
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
44 Tax (see instructions). Check if any from: a [] Form(s) 8814 b [] Form 4972 c [] 962 election
45 Alternative minimum tax (see instructions). Attach Form 6251
46 Add lines 44 and 45
47 Foreign tax credit. Attach Form 1116 if required
48 Credit for child and dependent care expenses. Attach Form 2441
49 Education credits from Form 8863, line 23
50 Retirement savings contributions credit. Attach Form 8880
51 Child tax credit (see instructions)
52 Residential energy credits. Attach Form 5695
53 Other credits from Form: a [] 3800 b [] 8801 c []
54 Add lines 47 through 53. These are your total credits
55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-

Other Taxes

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

Payments

If you have a qualifying child, attach Schedule EIC.

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

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
74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here
b Routing number c Type: [] Checking [] Savings
d Account number
75 Amount of line 73 you want applied to your 2012 estimated tax

Amount You Owe

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

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 If the IRS sent you an Identity Protection PIN, enter it here (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.

**SCHEDULE C-EZ
(Form 1040)**

**Net Profit From Business
(Sole Proprietorship)**

OMB No. 1545-0074

2011
Attachment
Sequence No. **09A**

Department of the Treasury
Internal Revenue Service (99)

▶ **Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.**
▶ **Attach to Form 1040, 1040NR, or 1041. ▶ See instructions on page 2.**

Name of proprietor

Social security number (SSN)

Part I General Information

**You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.
- Did not receive any credit card or similar payments that included amounts that are not includible in your income (see instructions for line 1a).

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter business code (see page 2)

C Business name. If no separate business name, leave blank.

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

F Did you make any payments in 2011 that would require you to file Form(s) 1099? (see the Schedule C instructions) Yes No

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

Part II Figure Your Net Profit

1a Merchant card and third party payments. For 2011, enter -0-	1a			
b Gross receipts or sales not entered on line 1a (see instructions)	1b			
c Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See Schedule C instructions before completing this line	1c			
d Total of lines 1a, 1b, and 1c. If any adjustments to line 1a, you must use Schedule C (see instructions)	1d			
2 Total expenses (see page 2). If more than \$5,000, you must use Schedule C	2			
3 Net profit. Subtract line 2 from line 1d. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12 , and Schedule SE, line 2 , or on Form 1040NR, line 13 and Schedule SE, line 2 (see instructions). (If you entered an amount on line 1c, do not report the amount from line 1c on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3	3			

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

- 4** When did you place your vehicle in service for business purposes? (month, day, year) ▶
- 5** Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:
- a** Business **b** Commuting (see page 2) **c** Other
- 6** Was your vehicle available for personal use during off-duty hours? Yes No
- 7** Do you (or your spouse) have another vehicle available for personal use? Yes No
- 8a** Do you have evidence to support your deduction? Yes No
- b** If "Yes," is the evidence written? Yes No

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2011
Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See Instructions for Schedule D (Form 1040).**
▶ **Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.**

Name(s) shown on return

Your social security number

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

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I		()		
2 Short-term totals from all Forms 8949 with box B checked in Part I		()		
3 Short-term totals from all Forms 8949 with box C checked in Part I		()		
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7

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

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II		()		
9 Long-term totals from all Forms 8949 with box B checked in Part II		()		
10 Long-term totals from all Forms 8949 with box C checked in Part II		()		
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Then go to Part III on the back				15

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

Cat. No. 11338H

Schedule D (Form 1040) 2011

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 	16	
<p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions . . . ▶</p>	18	
<p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ▶</p>	19	
<p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21 ()	
<p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>		

**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** or **C-EZ** (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							

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. For 2011, enter -0-	3a				
b	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				
b	Total of all amounts reported on line 3a for all royalty properties	23b				
c	Total of all amounts reported on line 4 for all rental properties	23c				
d	Total of all amounts reported on line 4 for all royalty properties	23d				
e	Total of all amounts reported on line 12 for all properties	23e				
f	Total of all amounts reported on line 18 for all properties	23f				
g	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.

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, b 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, b Totals, 35, 36, 37.

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

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

Part V Summary

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

**SCHEDULE F
(Form 1040)**

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	Social security number (SSN)
--------------------	------------------------------

A Principal crop or activity	B Enter code from Part IV ▶ | | | | | | | |	C Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	D Employer ID number (EIN), (see instr) | | | | | | | |
-------------------------------------	---------------------------------------	---	--

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 instructions) Yes No

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

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

1a Specified sales of livestock and other resale items (see instructions)	1a			
b Sales of livestock and other resale items not reported on line 1a	1b			
c Total of lines 1a and 1b (see instructions)	1c			
d Cost or other basis of livestock or other items reported on line 1c	1d			
e Subtract line 1d from line 1c				1e
2a Specified sales of products you raised (see instructions)				2a
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 instructions)	4a		4b Taxable amount	4b
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 instructions)				
a Amount received in 2011	6a		6b Taxable amount	6b
c If election to defer to 2012 is attached, check here <input type="checkbox"/>		6d Amount deferred from 2010		6d
7a Specified custom hire (machine work) income (see instructions)				7a
b Custom hire income not reported on line 7a				7b
8a Specified other income (see instructions)				8a
b Other income not reported on line 8a (see instructions)				8b
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 (see instructions)				9

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

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

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

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

35 Did you receive an applicable subsidy in 2011? (see instructions) Yes No

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

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

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

37a	Specified sales of livestock, produce, grains, and other products (see instructions)			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 instructions)			42a		
b	Other custom hire income not reported on line 42a			42b		
43a	Specified other income (see instructions)			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.

Part IV Principal Agricultural Activity Codes



Do not file Schedule F (Form 1040) 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) or Schedule C-EZ (Form 1040).

- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (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 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)**

Self-Employment Tax

OMB No. 1545-0074

2011
Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

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

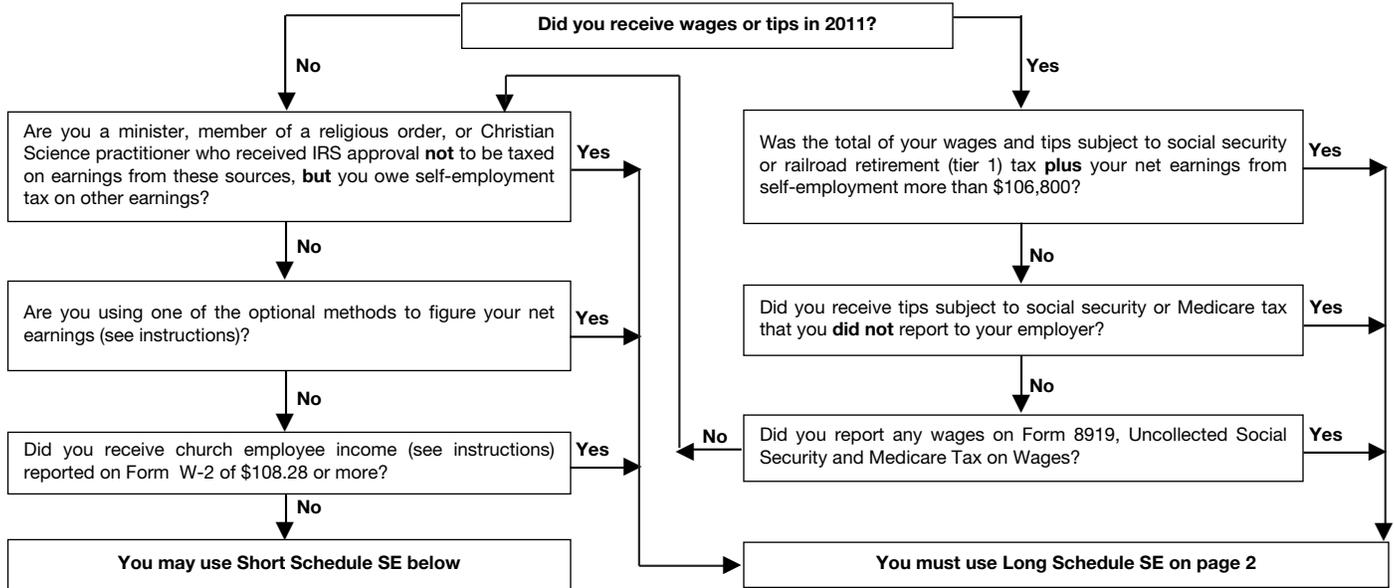
Name of person with **self-employment** income (as shown on Form 1040)

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

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

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

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



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

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a		
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 C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2		
3 Combine lines 1a, 1b, and 2	3		
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 ▶ Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4		
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		
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		

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)

2011

Department of the Treasury
Internal Revenue Service (99)

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

▶ **See instructions.**

Attachment
Sequence No. **37**

Name(s) shown on tax return

Your social security number

Employer ID number (EIN), if any

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

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

1	Income from production of livestock, produce, grains, and other crops		1	
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	2b	Taxable amount
3a	Agricultural program payments (see instructions)	3a	3b	Taxable amount
4	Commodity Credit Corporation (CCC) loans (see instructions):			
a	CCC loans reported under election		4a	
b	CCC loans forfeited	4b	4c	Taxable amount
5	Crop insurance proceeds and federal crop disaster payments (see instructions):			
a	Amount received in 2011	5a	5b	Taxable amount
c	If election to defer to 2012 is attached, check here <input type="checkbox"/> 5d		5d	Amount deferred from 2010
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. ▶		7	

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

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562	8	21	Pension and profit-sharing plans	21
9	Chemicals	9	22	Rent or lease:	
10	Conservation expenses (see instructions)	10	a	Vehicles, machinery, and equipment (see instructions)	22a
11	Custom hire (machine work)	11	b	Other (land, animals, etc.)	22b
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	23	Repairs and maintenance	23
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions).	13	24	Seeds and plants	24
14	Feed	14	25	Storage and warehousing	25
15	Fertilizers and lime	15	26	Supplies	26
16	Freight and trucking	16	27	Taxes	27
17	Gasoline, fuel, and oil	17	28	Utilities	28
18	Insurance (other than health).	18	29	Veterinary, breeding, and medicine	29
19	Interest:		30	Other expenses (specify):	
a	Mortgage (paid to banks, etc.)	19a	a	-----	30a
b	Other	19b	b	-----	30b
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20	c	-----	30c
			d	-----	30d
			e	-----	30e
			f	-----	30f
			g	-----	30g
31	Total expenses. Add lines 8 through 30g (see instructions) ▶	31	31		
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to lines 33 and 34	32	32		
33	Did you receive an applicable subsidy in 2011? (see instructions)	33	33	<input type="checkbox"/> Yes <input type="checkbox"/> No	
34	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)		34a	<input type="checkbox"/> All investment is at risk.	
			34b	<input type="checkbox"/> Some investment is not at risk.	
c	You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40		34c		

Depreciation and Amortization
(Including Information on Listed Property)

▶ 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	Yes	No	Yes	No	Yes	No	Yes	No	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	