

### ATS Test 13

**Filing Status:** Head of Household – Married (WI); Head of Household (federal)

**Residency Status:** Mary is a part-year resident of WI (moved in); spouse is a nonresident of WI

**Other Items of Note:** Mary was discharged from active duty military service on 1-Feb-2012, and subsequently moved to WI with her dependent child for the rest of the year. She provided more than ½ the cost of keeping the home for the child, and lived apart from her spouse for the rest of the year.

**Applicable WI Forms:** 1NPR, Legal Residency Questionnaire

**Applicable Income Forms:** W-2 (2)

**Applicable Federal Forms:** 1040A, 2441, Schedule EIC, 8812, 8867

**Taxpayer Information:**

	<b>Taxpayer:</b>	<b>Spouse:</b>
<b>First name:</b>	Mary	Test
<b>Middle name:</b>	N	
<b>Last name:</b>	Sorrel	Sorrel
<b>Address line 1:</b>	123 Anywhere Ave	
<b>Address line 2:</b>		
<b>City:</b>	Cataract	Unknown
<b>State:</b>	WI	Unknown
<b>Zip code:</b>	54656	
<b>SSN:</b>	400-00-5483	400-00-5413
<b>DOB:</b>	04/15/1972	8/16/1970
<b>Other:</b>		

**Dependent Information:**

	<b>Dependent 1</b>	<b>Dependent 2</b>
<b>First name:</b>	Sunny	
<b>Middle name:</b>		
<b>Last name:</b>	Sorrel	
<b>Address line 1:</b>	123 Anywhere Ave	
<b>Address line 2:</b>		
<b>City:</b>	Cataract	
<b>State:</b>	WI	
<b>Zip code:</b>	54656	
<b>SSN:</b>	400-00-5443	
<b>DOB:</b>	12/30/2003	
<b>Other:</b>		

# 1NPR

## Nonresident & part-year resident Wisconsin income tax 2012

NOTE

DO NOT STAPLE

PAPER CLIP withholding statements here

Check here  For the year Jan. 1-Dec. 31, 2012,  
if this is an or other tax year  
amended beginning: \_\_\_\_\_, 2012  
return  ending: \_\_\_\_\_, 20\_\_.

Your legal last name <b>SORREL</b>		Legal first name <b>MARY</b>		M.I. <b>N</b>	Your social security number <b>400 00 5483</b>
If a joint return, spouse's legal last name		Spouse's legal first name		M.I.	Spouse's social security number <b>400 00 5413</b>
Home address (number and street). If you have a PO Box, see page 7 <b>123 ANYWHERE AVE</b>				Apt. no.	
City or post office <b>CATARACT</b>		State <b>WI</b>	Zip code <b>54656</b>		
<b>Filing status</b>		<b>Special Conditions</b> <input type="checkbox"/> <b>14</b> <input type="checkbox"/> <b>5000</b>			
<input type="checkbox"/> Single					
<input type="checkbox"/> Married filing joint return (even if only one had income)					
<input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here .....		Legal last name <b>SORREL</b>		M.I.	
		Legal first name <b>TEST</b>			
<input checked="" type="checkbox"/> Head of household (with qualifying person), (see page 7). Also, check here if married. <input checked="" type="checkbox"/>					

**Tax district**  
Check below then fill in either the name of Wisconsin city, village, or town, and the county in which you lived at the end of 2012 or before leaving Wisconsin (nonresidents leave blank).  
 City  Village  Town  
City, village, or town **CATARACT**  
**County of** **MONROE**  
**School district number** (see page 39) **5460**

**Resident status** Check the status that applies  
You  Spouse   
 Full-year resident of Wisconsin  
 Nonresident of Wisconsin; state of residence \_\_\_\_\_ (2-letter state abbreviation)  
 Part-year resident of Wisconsin from 02 01 2012 to 12 31 2012 Note: Complete residence questionnaire, page 47.  
mm dd yyyy mm dd yyyy



Income	Print numbers like this → 0123456789	NO COMMAS	A. Federal column	B. Wisconsin column
	Not like this → Ø147	NO CENTS		
1 Wages, salaries, tips, etc. (see page 10)	1	20000	20000 .00	15000 .00
2 Taxable interest (see page 11)	2	.00	.00	.00
3 Ordinary dividends (see page 11)	3	.00	.00	.00
4 Taxable refunds, credits, or offsets of state and local income taxes (from federal Form 1040, line 10)	4	.00	.00	Not taxable
5 Alimony received (from federal Form 1040, line 11)	5	.00	.00	.00
6 Business income or (loss) (from federal Form 1040, line 12)	6	.00	.00	.00
7 Capital gain or (loss) (see page 12)	7	.00	.00	.00
8 Other gains or (losses) (from federal Form 1040, line 14)	8	.00	.00	.00
9 IRA distributions (see page 12)	9	.00	.00	.00
10 Pensions and annuities (see page 12)	10	.00	.00	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (from federal Form 1040, line 17)	11	.00	.00	.00
12 Farm income or (loss) (from federal Form 1040, line 18)	12	.00	.00	.00
13 Unemployment compensation (see page 14)	13	.00	.00	.00
14 Social security benefits (see page 14)	14	.00	.00	Not taxable
15 Other income (see pages 15-21). Enclose explanation	15	.00	.00	.00
16 Add lines 1 through 15	16	20000	20000 .00	15000 .00

PAPER CLIP check or money order here

Adjustments to Income		A. Federal column	B. Wisconsin column
17	RESERVED	Not deductible for Wisconsin	
18	Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 21)	.00	.00
19	Health savings account deduction (see page 21)	.00	.00
20	Moving expenses (see page 21)	.00	.00
21	Deductible part of self-employment tax (from federal Form 1040, line 27)	.00	.00
22	Self-employed SEP, SIMPLE, and qualified plans (see page 21)	.00	.00
23	Self-employed health insurance deduction (see page 21)	.00	.00
24	Penalty on early withdrawal of savings (from federal Form 1040, line 30)	.00	.00
25	Alimony paid (from federal Form 1040, line 31a)	.00	.00
26	IRA deduction (see page 22)	.00	.00
27	Student loan interest deduction (see page 22)	.00	.00
28	RESERVED	Not deductible for Wisconsin	
29	Domestic production activities deduction (see page 22)	Not deductible for Wisconsin	
30	Other adjustments included in federal Form 1040, line 36 (list type and amount)	.00	.00
31	Total adjustments to income. Add lines 17 through 30	.00	.00
<b>Adjusted Gross Income</b>			
32	Wisconsin income. Subtract line 31, column B from line 16, column B		15000 .00
33	Federal income. Subtract line 31, column A from line 16, column A	20000 .00	
34	Divide line 32 by line 33. Carry the decimal to four places. If amount on line 32 is more than amount on line 33, fill in 1.0000. (See page 22)		0.7500

Tax Computation			
35	Fill in the <b>larger</b> of Wisconsin income from line 32, column B or federal income from line 33, column A. <b>But</b> , if Wisconsin income from line 32 is zero or less, fill in 0 (zero)	35	20000 .00
36a	If you (or your spouse) can be claimed as a dependent on anyone else's return, check here and see the "Exception" in the instructions for line 36c on page 22	36a	<input type="checkbox"/>
36b	Aliens (see page 22 to determine if you must check line 36b)	36b	<input type="checkbox"/>
36c	Find the standard deduction for amount on line 33 using table on page 37	36c	11219 .00
37	Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero)	37	8781 .00
38	Exemptions (Caution: see page 23)		
a	Fill in exemptions from your federal return <u>2</u> x \$700	38a	1400 .00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <input type="checkbox"/> x \$250	38b	.00
c	Add lines 38a and 38b	38c	1400 .00
39	Subtract line 38c from line 37. If line 38c is more than line 37, fill in 0 (zero)	39	7381 .00
40	Tax (see table on page 40)	40	338 .00
41	Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR)	41	.00
42	School property tax credits (part-year and full-year residents only)		
a	Rent paid in 2012—heat included <u>3300 .00</u>	} Find credit from table page 24	42a <u>80 .00</u>
	Rent paid in 2012—heat not included <u>.00</u>		
b	Property taxes paid on home in 2012 <u>.00</u>	} Find credit from table page 25	42b <u>.00</u>
43	Add credits on lines 41, 42a, and 42b	43	80 .00
44	Subtract line 43 from line 40. If line 43 is more than line 40, fill in 0 (zero)	44	258 .00
45	Fill in ratio from line 34	45	x0.7500
46	Multiply line 44 by ratio on line 45	46	194 .00



Name(s) shown on Form 1NPR <b>SORREL</b>		MARY		Your social security number 400 00 5483	
<b>47</b>	Fill in amount from line 46	<b>47</b>		<u>194</u>	<u>.00</u>
<b>48</b>	Armed forces member credit. (Full-year Wisconsin residents only)	<b>48</b>	<u>.00</u>		
<b>49</b>	Historic rehabilitation credits. Enclose Schedule HR	<b>49</b>	<u>.00</u>		
<b>50</b>	Working families tax credit. (Full-year Wisconsin residents only)	<b>50</b>	<u>.00</u>		
<b>51</b>	Certain nonrefundable credits from line 8 of Schedule CR	<b>51</b>	<u>.00</u>		
<b>52</b>	Add lines 48 through 51	<b>52</b>		<u>.00</u>	
<b>53</b>	Subtract line 52 from line 47. If line 52 is more than line 47, fill in 0 (zero)	<b>53</b>		<u>194</u>	<u>.00</u>
<b>54</b>	Alternative minimum tax. Enclose Schedule MT	<b>54</b>		<u>.00</u>	
<b>55</b>	Add lines 53 and 54	<b>55</b>		<u>194</u>	<u>.00</u>
<b>56</b>	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	<b>56</b>	<u>.00</u>		
<b>57</b>	Other credits from Schedule CR, line 21. Enclose Schedule CR	<b>57</b>	<u>.00</u>		
<b>58</b>	Net income tax paid to another state. Enclose Schedule OS	<b>58</b>	<u>.00</u>		
<b>59</b>	Add lines 56, 57, and 58	<b>59</b>		<u>0</u>	<u>.00</u>
<b>60</b>	Subtract line 59 from line 55. If line 59 is more than line 55, fill in 0 (zero). This is your net tax	<b>60</b>		<u>194</u>	<u>.00</u>
<b>61</b>	Economic development surcharge. Enclose Schedule EDS	<b>61</b>			<u>.00</u>
<b>62</b>	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"/>	<b>62</b>			<u>.00</u>
<b>63</b>	Donations (decreases refund or increases amount owed)				
	<b>a</b> Endangered resources <u>.00</u>	<b>f</b> Firefighters memorial <u>.00</u>			
	<b>b</b> Packers football stadium <u>.00</u>	<b>g</b> Military family relief <u>.00</u>			
	<b>c</b> Cancer research <u>.00</u>	<b>h</b> Second Harvest/Feeding Amer. <u>.00</u>			
	<b>d</b> Veterans trust fund <u>.00</u>	<b>i</b> Red Cross WI Disaster Relief <u>.00</u>			
	<b>e</b> Multiple sclerosis <u>.00</u>	<b>j</b> Special Olympics <u>.00</u>			
	Total (add lines a through j) →			<b>63k</b>	<u>.00</u>
<b>64</b>	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 29) <u>.00</u> x .33 =	<b>64</b>			<u>.00</u>
<b>65</b>	Credit repayments and other penalties (see page 29)	<b>65</b>			<u>.00</u>
<b>66</b>	Add lines 60 through 65	<b>66</b>		<u>194</u>	<u>.00</u>
<b>Payments and Credits</b>					
<b>67</b>	Wisconsin income tax withheld. Enclose readable withholding statements	<b>67</b>	<u>427</u>	<u>.00</u>	
<b>68</b>	2012 Wisconsin estimated tax paid and amount applied from 2011 return	<b>68</b>		<u>.00</u>	
<b>69</b>	Earned income credit. (Full-year Wisconsin residents only) Number of qualifying children <u>    </u> Federal credit <u>.00</u> x <u>    </u> % =	<b>69</b>		<u>.00</u>	
<b>70</b>	Farmland preservation credit. <b>a.</b> Schedule FC, line 18	<b>70a</b>		<u>.00</u>	
	<b>b.</b> Schedule FC-A, line 13	<b>70b</b>		<u>.00</u>	
<b>71</b>	Repayment credit	<b>71</b>		<u>.00</u>	
<b>72</b>	Homestead credit. (Full-year Wisconsin residents only)	<b>72</b>		<u>.00</u>	
<b>73</b>	Eligible veterans and surviving spouses property tax credit	<b>73</b>		<u>.00</u>	
<b>74</b>	Refundable credits from Schedule CR, line 32	<b>74</b>		<u>.00</u>	
<b>75</b>	AMENDED RETURN ONLY – amount previously paid (see page 32)	<b>75</b>		<u>.00</u>	
<b>76</b>	Add lines 67 through 75	<b>76</b>	<u>427</u>	<u>.00</u>	
<b>77</b>	AMENDED RETURN ONLY – amounts previously refunded (see page 33)	<b>77</b>		<u>.00</u>	
<b>78</b>	Subtract line 77 from line 76	<b>78</b>		<u>427</u>	<u>.00</u>



Refund or Amount You Owe

Table with 2 columns: Line number and Amount. Rows include 79 (Amount You Overpaid 79: 233.00), 80 (Amount of line 79 you want Refunded to You: 33.00), 81 (Amount of line 79 to be Applied to Your 2013 Estimated Tax: 200.00), 82 (Amount You Owe: .00), and 83 (Underpayment interest: .00).

Third Party Designee: Do you want to allow another person to discuss this return with the department (see page 34)? [X] Yes Complete the following. [ ] No. Designee's name: Michele Taxpro, Phone no.: (614) 659-1158, Personal identification number (PIN): 1 2 3 4 5

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.

Sign here: Your signature, Spouse's signature (if filing jointly, BOTH must sign), Date

Mail your return to: Wisconsin Department of Revenue. (if tax is due) PO Box 268, Madison WI 53790-0001. (if refund or no tax due) PO Box 59, Madison WI 53785-0001. (if amended return) PO Box 8991, Madison WI 53708-8991. For Department Use Only: C

Schedule 1 - Wisconsin Itemized Deduction Credit (see line 41 instructions)

Table with 2 columns: Line number and Amount. Rows include 1 (Medical and dental expenses: .00), 2 (Interest paid: .00), 3 (Gifts to charity: .00), 4 (Casualty losses: .00), 5 (Add lines 1 through 4: .00), 6a (Wisconsin standard deduction: .00), 6b (Ratio: x), 6c (Multiply line 6a by ratio: .00), 7 (Subtract line 6c from line 5: .00), 8 (Rate of credit is .05 (5%): x .05), 9 (Multiply line 7 by line 8: .00).

Schedule 2 - Married Couple Credit May be claimed only when both spouses have earned income taxable by Wisconsin.

Table with 3 columns: Line number, (A) YOURSELF, and (B) YOUR SPOUSE. Rows include 1 (Wages, salaries, tips, etc.: .00), 2 (Net profit or (loss) from self-employment: .00), 3 (Combine lines 1 and 2: .00), 4 (Add amounts on Form 1NPR, lines 18, 22, 26, and 30: .00), 5 (Subtract line 4 from line 3: .00), 6 (Compare the amount in columns (A) and (B) of line 5: .00), 7 (Rate of credit is .03 (3%): x .03), 8 (Multiply line 6 by line 7: .00).



# LEGAL RESIDENCE (DOMICILE) QUESTIONNAIRE

Your answers to these questions will be used to determine your legal residence. Certain types of income are either taxable or nontaxable to Wisconsin based upon whether you were a legal resident of Wisconsin at the time you received such income. Form 1NPR may be returned to you or its processing delayed if the questionnaire is not completed. If the questionnaire does not fit your situation or you want to submit additional information, enclose an additional sheet describing your particular circumstances.

NAME(S) Mary N. Sorrel SOCIAL SECURITY NUMBER 400-00-5483

Please  one: (If married filing joint return check one box for each spouse.)

You	Spouse	
<input type="checkbox"/>	<input type="checkbox"/>	Full-year Wisconsin resident; did not change domicile from Wisconsin during 2012.
<input type="checkbox"/>	<input type="checkbox"/>	Changed legal residence from Wisconsin during 2012; have not moved back to Wisconsin.
<input type="checkbox"/>	<input type="checkbox"/>	Changed legal residence from Wisconsin during or before 2012; have moved back to Wisconsin.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Changed legal residence to Wisconsin from <u>MN</u> (state) on <u>2/1/2012</u> (date) during 2012; no previous Wisconsin residency. If you check this box, do not complete the rest of the questionnaire.
<input type="checkbox"/>	<input type="checkbox"/>	Was a nonresident of Wisconsin for all of 2012. Resident of _____ (Nonresident alien; please indicate country)

If you changed your legal residence from Wisconsin during 2011 or 2012 and you did not previously complete a questionnaire for that change, answer the following questions.

- On what date did you move from Wisconsin? \_\_\_\_\_
  - When you moved from Wisconsin, did you intend to move back to Wisconsin? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - If you moved back to Wisconsin, indicate date and explain the circumstances under which you moved back to Wisconsin. \_\_\_\_\_
- Did you establish a legal residence in another state? \_\_\_\_\_ If yes, in which state and on what date? \_\_\_\_\_
- After establishing legal residency in the new state, list the dates you were in Wisconsin. \_\_\_\_\_
- When were you physically present in your new state of legal residence (please list dates)? \_\_\_\_\_
- Did your spouse and dependent children (if any) move to your new state of legal residence? \_\_\_\_\_ If yes, when? \_\_\_\_\_
- On what date did you begin working in your new state of legal residence? \_\_\_\_\_
  - Was your job  permanent,  temporary, or  seasonal? Check one and explain \_\_\_\_\_
- In your new state of legal residence, referred to in question 2, did you:
  - Register to vote? \_\_\_\_\_ If yes, when? \_\_\_\_\_ If no, why not? \_\_\_\_\_
  - Purchase a home? \_\_\_\_\_ If yes, when? \_\_\_\_\_ If no, why not? \_\_\_\_\_
  - Obtain a driver's license? \_\_\_\_\_ If yes, when? \_\_\_\_\_ If no, why not? \_\_\_\_\_
  - Register an auto or other vehicle? \_\_\_\_\_ If yes, when? \_\_\_\_\_ If no, why not? \_\_\_\_\_
  - File resident income tax returns? \_\_\_\_\_ If yes, what years filed? \_\_\_\_\_ If no, why not? \_\_\_\_\_
- Since changing your legal residence from Wisconsin, have you:
  - Performed services for income in Wisconsin? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - Purchased/renewed Wisconsin auto license plates? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - Renewed a Wisconsin driver's license? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - Voted in Wisconsin, in person or by absentee ballot? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - Attended or sent your children to Wisconsin schools? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - Purchased a Wisconsin resident hunting, fishing, or trapping license? \_\_\_\_\_ If yes, when? \_\_\_\_\_  
Type of license? \_\_\_\_\_ County purchased in? \_\_\_\_\_
  - Listed Wisconsin as your state of legal residence for purposes of your auto insurance? \_\_\_\_\_
  - Listed Wisconsin as your state of legal residence for purposes of your will? \_\_\_\_\_
  - Listed Wisconsin as your state of legal residence for purposes of any legal proceedings? \_\_\_\_\_ If yes, when? \_\_\_\_\_
  - Obtained or renewed any Wisconsin trade or professional licenses or union memberships? \_\_\_\_\_ If yes, when? \_\_\_\_\_
- If you answered "yes" to any of the questions 8a through 8j, please explain why you have taken such action. \_\_\_\_\_
- Did you or your spouse own the real estate you occupied as your home while living in Wisconsin? \_\_\_\_\_ If yes, have you disposed of it? \_\_\_\_\_ If yes, when? \_\_\_\_\_ If you still own the Wisconsin home, what use do you make of it and how often? \_\_\_\_\_
- If you established a legal residence in a new state but are using a Wisconsin address on your 2012 tax returns, please explain. \_\_\_\_\_

22222		Void <input type="checkbox"/>		a Employee's social security number 400-00-5483		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number (EIN) 53-9990123				1 Wages, tips, other compensation 5,000.00		2 Federal income tax withheld 2,600.00	
c Employer's name, address, and ZIP code DFAS - Military 1240 East Ninth Street Cleveland, OH 44199				3 Social security wages 5,219.00		4 Social security tax withheld 250.00	
				5 Medicare wages and tips 5,219.00		6 Medicare tax withheld 80.00	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial Mary N.		Last name Sorrel		Suff.		11 Nonqualified plans	
f Employee's address and ZIP code 3RD LIGHT ARMORED RECON BN 2NDMARDIV BCX 123456 CAMP PENDLETON CA 92055-5564 DSSN 9246 RDC 12800 MCC 2GR PLT CHQT				12a See instructions for box 12 Q   2,328.00		12b	
				13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12c	
				14 Other		12d	
15 State MN		Employer's state ID number 5216876		16 State wages, tips, etc. 5,000.00		17 State income tax 62.00	
						18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

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

2012

Department of the Treasury—Internal Revenue Service

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

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

Cat. No. 10134D

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



Mary N Sorrel
123 Anywhere Ave
Cataract, WI 54656

OMB No. 1545-0074

Your social security number
400-00-5483

Spouse's social security number

Make sure the SSN(s) above and on line 6c are correct.

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

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

Filing status
1 Single
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above & full name below.
4 Head of household (with qualifying person). (See instructions.)
5 Qualifying widow(er) with dependent child (see instructions)

Exemptions
6a Yourself. If someone can claim you as a dependent, do not check box 6a.
6b Spouse
6c 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 cr. (see instr.)
Sunny Sorrel 400-00-5443 daughter
Total number of exemptions claimed: 2

Income
7 Wages, salaries, tips, etc. Attach Form(s) W-2. 20,000

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.
8a Taxable interest. Attach Schedule B if required.
8b Tax-exempt interest. Do not include on line 8a.
9a Ordinary dividends. Attach Schedule B if required.
9b Qualified dividends (see instructions).
10 Capital gain distributions (see instructions).
11a IRA distributions. 11a 11b Taxable amount (see instructions). 11b
12a Pensions and annuities. 12a 12b Taxable amount (see instructions). 12b
13 Unemployment compensation and Alaska Permanent Fund dividends.
14a Social security benefits. 14a 14b Taxable amount (see instructions). 14b
15 Add lines 7 through 14b (far right column). This is your total income. 20,000

Adjusted gross income
16 Reserved
17 IRA deduction (see instructions).
18 Student loan interest deduction (see instructions).
19 Reserved
20 Add lines 16 through 19. These are your total adjustments.
21 Subtract line 20 from line 15. This is your adjusted gross income. 20,000

Tax, credits, and payments

Table with 3 columns: Line number, Description, Amount. Includes lines 22-41. Total payments: 7,300.

Standard Deduction for - People who check any box on line 23a or 23b or who can be claimed as a dependent, see instr. All others: Single or Married filing separately, \$5,950 Married filing jointly or Qualifying widow(er), \$11,900 Head of household, \$8,700

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.

Table with 3 columns: Line number, Description, Amount. Includes lines 42-44. Amount applied to 2013 estimated tax: 44.

Amount you owe

Table with 3 columns: Line number, Description, Amount. Includes lines 45-46. Estimated tax penalty: 46.

Third party designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete the following. No. Designee's name, Phone no., Personal ID number (PIN).

Sign here

Joint return? See instructions.

Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge. Your signature, Date, Your occupation, Daytime phone number, Spouse's signature, Date, Spouse's occupation, If the IRS sent you an ID Protection PIN, enter it here (see inst.)

Paid preparer use only

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

**Child and Dependent Care Expenses**



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

▶ Information about Form 2441 and its separate instructions is at [www.irs.gov/form2441](http://www.irs.gov/form2441).

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

Mary N. Sorrel

Your social security number

400-00-5413

**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)
	Learning Land, LLC	789 ABC Place Sparta, WI 54656	39-2233445	1,200

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		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2012 for the person listed in column (a)
First	Last		
Sunny	Sorrel	400-00-5443	1,200

<b>3</b>	Add the amounts in column (c) of line 2. <b>Do not</b> enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31	<b>3</b>	1,200																								
<b>4</b>	Enter your <b>earned income</b> . See instructions	<b>4</b>	20,000																								
<b>5</b>	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4	<b>5</b>	20,000																								
<b>6</b>	Enter the <b>smallest</b> of line 3, 4, or 5	<b>6</b>	1,200																								
<b>7</b>	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.	<b>7</b>	20,000																								
<b>8</b>	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	<b>8</b>	X . 32																								
<table border="0"> <tr> <td><b>If line 7 is:</b></td> <td><b>If line 7 is:</b></td> </tr> <tr> <td><b>Over</b></td> <td><b>Over</b></td> </tr> <tr> <td><b>But not over</b></td> <td><b>But not over</b></td> </tr> <tr> <td><b>Decimal amount is</b></td> <td><b>Decimal amount is</b></td> </tr> <tr> <td>\$0—15,000 .35</td> <td>\$29,000—31,000 .27</td> </tr> <tr> <td>15,000—17,000 .34</td> <td>31,000—33,000 .26</td> </tr> <tr> <td>17,000—19,000 .33</td> <td>33,000—35,000 .25</td> </tr> <tr> <td>19,000—21,000 .32</td> <td>35,000—37,000 .24</td> </tr> <tr> <td>21,000—23,000 .31</td> <td>37,000—39,000 .23</td> </tr> <tr> <td>23,000—25,000 .30</td> <td>39,000—41,000 .22</td> </tr> <tr> <td>25,000—27,000 .29</td> <td>41,000—43,000 .21</td> </tr> <tr> <td>27,000—29,000 .28</td> <td>43,000—No limit .20</td> </tr> </table>		<b>If line 7 is:</b>	<b>If line 7 is:</b>	<b>Over</b>	<b>Over</b>	<b>But not over</b>	<b>But not over</b>	<b>Decimal amount is</b>	<b>Decimal amount is</b>	\$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		
<b>If line 7 is:</b>	<b>If line 7 is:</b>																										
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<b>But not over</b>	<b>But not over</b>																										
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15,000—17,000 .34	31,000—33,000 .26																										
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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																										
<b>9</b>	Multiply line 6 by the decimal amount on line 8. If you paid 2011 expenses in 2012, see the instructions	<b>9</b>	384																								
<b>10</b>	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.	<b>10</b>	373																								
<b>11</b>	<b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46	<b>11</b>	373																								

**Part III Dependent Care Benefits**

<b>12</b> Enter the total amount of <b>dependent care benefits</b> you received in 2012. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> 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 . . . . .	<b>12</b>		
<b>13</b> Enter the amount, if any, you carried over from 2011 and used in 2012 during the grace period. See instructions . . . . .	<b>13</b>		
<b>14</b> Enter the amount, if any, you forfeited or carried forward to 2013. See instructions . . . . .	<b>14</b>	(	)
<b>15</b> Combine lines 12 through 14. See instructions . . . . .	<b>15</b>		
<b>16</b> Enter the total amount of <b>qualified expenses</b> incurred in 2012 for the care of the <b>qualifying person(s)</b> . . . . .	<b>16</b>		
<b>17</b> Enter the <b>smaller</b> of line 15 or 16 . . . . .	<b>17</b>		
<b>18</b> Enter your <b>earned income</b> . See instructions . . . . .	<b>18</b>		
<b>19</b> Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• 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).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 18.</li> </ul>	<b>19</b>		
<b>20</b> Enter the <b>smallest</b> of line 17, 18, or 19 . . . . .	<b>20</b>		
<b>21</b> Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19). . . . .	<b>21</b>		
<b>22</b> Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here . . . . .	<b>22</b>		
<b>23</b> Subtract line 22 from line 15 . . . . .	<b>23</b>		
<b>24</b> <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .	<b>24</b>		
<b>25</b> <b>Excluded benefits. Form 1040 and 1040NR filers:</b> 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-. <b>Form 1040A filers:</b> Enter the <b>smaller</b> of line 20 or line 21 . . . . .	<b>25</b>		
<b>26</b> <b>Taxable benefits. Form 1040 and 1040NR filers:</b> 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." <b>Form 1040A filers:</b> 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". . . . .	<b>26</b>		

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

<b>27</b> Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	<b>27</b>		
<b>28</b> <b>Form 1040 and 1040NR filers:</b> Add lines 24 and 25. <b>Form 1040A filers:</b> Enter the amount from line 25 . . . . .	<b>28</b>		
<b>29</b> Subtract line 28 from line 27. If zero or less, <b>stop.</b> You cannot take the credit. <b>Exception.</b> If you paid 2011 expenses in 2012, see the instructions for line 9 . . . . .	<b>29</b>		
<b>30</b> Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here. . . . .	<b>30</b>		
<b>31</b> Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11 . . . . .	<b>31</b>		

**SCHEDULE EIC**  
**(Form 1040A or 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return  
Mary N. Sorrel

**Earned Income Credit**

**Qualifying Child Information**

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

▶ Information about Schedule EIC (Form 1040A or 1040) and its instructions is at [www.irs.gov/form1040](http://www.irs.gov/form1040).



OMB No. 1545-0074

**2012**

Attachment  
Sequence No. **43**

Your social security number  
400-00-5483

**Before you begin:**

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1- 800- 772- 1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See separate instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

**Qualifying Child Information**

**Child 1**

**Child 2**

**Child 3**

**1 Child's name**

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

First name

Last name

First name

Last name

First name

Last name

Sunny

Sorrel

**2 Child's SSN**

The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.

400-00-5443

**3 Child's year of birth**

Year 2003

If born after 1993 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

Year \_\_\_\_\_

If born after 1993 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

Year \_\_\_\_\_

If born after 1993 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

**4 a** Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)?

**Yes.**  **No.**  
Go to line 5. Go to line 4b.

**Yes.**  **No.**  
Go to line 5. Go to line 4b.

**Yes.**  **No.**  
Go to line 5. Go to line 4b.

**b** Was the child permanently and totally disabled during any part of 2012?

**Yes.**  **No.**  
Go to line 5. The child is not a qualifying child.

**Yes.**  **No.**  
Go to line 5. The child is not a qualifying child.

**Yes.**  **No.**  
Go to line 5. The child is not a qualifying child.

**5 Child's relationship to you**

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

daughter

**6 Number of months child lived with you in the United States during 2012**

- If the child lived with you for more than half of 2012 but less than 7 months, enter "7."
- If the child was born or died in 2012 and your home was the child's home for more than half the time he or she was alive during 2012, enter "12."

11 months

Do not enter more than 12 months.

\_\_\_\_\_ months

Do not enter more than 12 months.

\_\_\_\_\_ months

Do not enter more than 12 months.

**Schedule 8812**

(Form 1040A or 1040)

Department of the Treasury  
Internal Revenue Service (99)

**Child Tax Credit**

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

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

OMB No. 1545-0074

**2012**

Attachment  
Sequence No. **47**

Name(s) shown on return  
Mary N. Sorrel

Your social security number  
400-00-5483

**Part I Filers Who Have Certain Child Dependents with an ITIN (Individual Taxpayer Identification Number)**



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

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

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

**Note.** If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here

**Part II Additional Child Tax Credit Filers**

<b>1</b>	<b>1040 filers:</b>	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).		
	<b>1040A filers:</b>	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).	}	<b>1</b>
	<b>1040NR filers:</b>	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).		<b>1,000.</b>
	If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.			
<b>2</b>	Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48			<b>2</b>
<b>3</b>	Subtract line 2 from line 1. If zero, <b>stop</b> ; you cannot take this credit			<b>3</b>
<b>4a</b>	Earned income (see separate instructions)			<b>4a</b>
<b>b</b>	Nontaxable combat pay (see separate instructions)			<b>4b</b>
<b>5</b>	Is the amount on line 4a more than \$3,000?			
	<input type="checkbox"/> <b>No.</b>	Leave line 5 blank and enter - 0- on line 6.		
	<input checked="" type="checkbox"/> <b>Yes.</b>	Subtract \$3,000 from the amount on line 4a. Enter the result		<b>5</b>
<b>6</b>	Multiply the amount on line 5 by 15% (.15) and enter the result			<b>6</b>
	<b>Next.</b> Do you have three or more qualifying children?			
	<input checked="" type="checkbox"/> <b>No.</b>	If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the <b>smaller</b> of line 3 or line 6 on line 13.		
	<input type="checkbox"/> <b>Yes.</b>	If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.		

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

**Schedule 8812 (Form 1040A or 1040) 2012**

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

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see separate instructions	7	
8	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.	8	
	<b>1040A filers:</b> Enter - 0- .		
	<b>1040NR filers:</b> Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.		
9	Add lines 7 and 8	9	
10	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 64a and 69.	10	
	<b>1040A filers:</b> Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).		
	<b>1040NR filers:</b> Enter the amount from Form 1040NR, line 65.		
11	Subtract line 10 from line 9. If zero or less, enter - 0-	11	
12	Enter the <b>larger</b> of line 6 or line 11 <b>Next</b> , enter the <b>smaller</b> of line 3 or line 12 on line 13.	12	

**Part IV Additional Child Tax Credit**

13	This is your additional child tax credit	13	1,000.
----	--	----	--------

Enter this amount on  
 Form 1040, line 65,  
 Form 1040A, line 39, or  
 Form 1040NR, line 63.

1040  
 1040A  
 1040NR

DRAFT

DRAFT

### Paid Preparer's Earned Income Credit Checklist

▶ For more information about Form 8867, see [www.irs.gov/form8867](http://www.irs.gov/form8867)  
▶ To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.

Taxpayer name(s) shown on return  
Mary N. Sorrel

Taxpayer's social security number  
400-00-5483

For the definitions of the following terms, see **Pub. 596**.

- Investment Income
- Qualifying Child
- Earned Income
- Full-time Student

Part I	All Taxpayers
1	Enter preparer's name and PTIN ▶ <b>MICHELE TAXPRO P13333333</b>
2	Is the taxpayer's filing status married filing separately? <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span>
	▶ If you checked "Yes" on line 2, <b>stop</b> ; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.
3	Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work or is valid for EIC purposes? See the instructions before answering <span style="float: right;"><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</span>
	▶ If you checked "No" on line 3, <b>stop</b> ; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.
4	Is the taxpayer filing Form 2555 or Form 2555- EZ (relating to the exclusion of foreign earned income)? <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span>
	▶ If you checked "Yes" on line 4, <b>stop</b> ; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.
5a	Was the taxpayer a nonresident alien for any part of 2011? <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span>
	▶ If you checked "Yes" on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.
b	Is the taxpayer's filing status married filing jointly? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>
	▶ If you checked "Yes" on line 5a and "No" on line 5b, <b>stop</b> ; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.
6	Is the taxpayer's <b>investment income</b> more than \$3,150? See Rule 6 in Pub. 596 before answering <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span>
	▶ If you checked "Yes" on line 6, <b>stop</b> ; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.
7	Could the taxpayer, or the taxpayer's spouse if filing jointly, be a <b>qualifying child</b> of another person for 2011? If the taxpayer's filing status is married filing jointly, check "No". Otherwise, see Rule 10 (Rule 13 if the taxpayer does not have a qualifying child) in Pub. 596 before answering <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span>
	▶ If you checked "Yes" on line 7, <b>stop</b> ; the taxpayer <b>cannot</b> take the EIC. Otherwise, go to Part II or Part III, whichever applies.

KBA For Paperwork Reduction Act Notice, see page 4.

Form 8867 (2011)

**Information provided by:** Mary N. Sorrel  
**Information provided in person.**

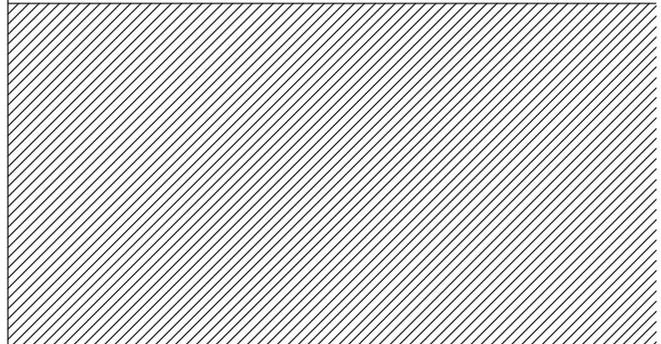
**Part II Taxpayers With a Child**

**Caution.** If there is more than one child, complete lines 8 through 14 for one child before going to the next column.

- 8** Child's name . . . . .
- 9** Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them? . . . . .
- 10** Is either of the following true?  
 • The child is unmarried, or  
 • The child is married, can be claimed as the taxpayer's dependent, and is not filing a joint return (or is filing it only as a claim for refund).
- 11** Did the child live with the taxpayer in the United States for over half of the year? See the instructions before answering . . . . .
- 12** Was the child (at the end of 2011) -  
 • Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly),  
 • Under age 24, a full-time student, and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), or  
 • Any age and permanently and totally disabled? . . . . .  
 ► If you checked "Yes" on lines 9, 10, 11, and 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked "No" on line 9, 10, 11, or 12, the child is not the taxpayer's qualifying child; see the instructions for line 12 on page 4.
- 13 a** Could any other person check "Yes" on lines 9, 10, 11, and 12 for the child?  
 ► If you checked "No" on line 13a, go to line 14. Otherwise, go to line 13b.
- b** Enter the child's relationship to the other person(s) . . . . .
- c** Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child? See the instructions before answering . . . . .  
 ► If you checked "Yes" on line 13c, go to line 14. If you checked "No," the taxpayer **cannot** take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the **Note** at the bottom of this page. If you checked "Don't know," explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, see the **Note** at the bottom of this page.
- 14** Does the qualifying child have an SSN that allows him or her to work or is valid for EIC purposes? See the instructions before answering . . . . .  
 ► If you checked "No" on line 14, the taxpayer **cannot** take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the **Note** at the bottom of this page. If you checked "Yes" on line 14, continue.
- 15** Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2011? See Pub. 596 for the limit . . . . .  
 ► If you checked "No" on line 15, **stop**; the taxpayer **cannot** take the EIC. If you checked "Yes" on line 15, the taxpayer can take the EIC. Complete **Schedule EIC** and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if **Form 8862** must be filed. Go to line 20.

	Child 1	Child 2	Child 3
8	Sunny Sorrel		
9	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
10	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
11	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
12	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
13 a	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
b			
c	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
14	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
15			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**Note.** If you checked "No" on line 13c or 14 but there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children). Also do this if you checked "Don't know" on line 13c and the taxpayer is not taking the EIC based on this child.



**Part III Taxpayers Without a Qualifying Child**

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

Yes  No

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

17 Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2011?

Yes  No

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

18 Is the taxpayer, or the taxpayer's spouse if filing jointly, eligible to be claimed as a dependent on anyone else's federal income tax return for 2011? If the taxpayer's filing status is married filing jointly, check "No"

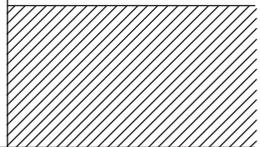
Yes  No

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

19 Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2011? See Pub. 596 for the limit

Yes  No

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



**Part IV Due Diligence Requirements**

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

Yes  No

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

Yes  No

22 Did you comply with knowledge requirements? (To comply with the knowledge requirements, you must not know or have reason to know that any information used to determine the taxpayer's eligibility for, and the amount of, the EIC is incorrect. You may not ignore the implications of information furnished to or known by you, and you must make reasonable inquires if the information furnished appears to be incorrect, inconsistent, or incomplete. At the time you make these inquires, you must document in your files the inquires you made and the responses you received.)

Yes  No

23 Did you keep the following records?

- Form 8867,
- The EIC worksheet(s) or your own worksheet(s),
- A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and
- Copies of any documents provided by the taxpayer and on which you relied to complete the form and the worksheet

Yes  No

▶ If you checked "Yes" on lines 20, 21, 22, and 23, submit Form 8867 in the manner required, and keep the records described on line 23 for 3 years (see instructions), you have complied with all the due diligence requirements.

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

