Test 20

These are MFJ taxpayers. They itemized deductions and have no children.

Federal Forms: 1040, W-2 (3), Schedule A, Schedule B
Wisconsin Forms: 1, Schedule OS, Schedule U

Address:
512 Femrite Drive
Monona, WI 53716

Taxpayer:
Foreign Address
SS#: 400-00-5420
DOB: 11/24/72
Bank Two (Employer):
    W-2 WI wage: $40,000 withholding: $400, WI ID#: 036-2222334451-02 & W-2 IL wage: $4,700, withholding: $25
Fast Food (Employer):
    W-2 IA wage: $10,000 withholding: $75

Spouse:
Jane Address
SS#: 400-00-5490
DOB: 10/24/72
Helping Out (Employer):
    W-2 WI withholding: $125, WI ID#: 036-1122334451-02

Filing Status: MFJ (itemizing)

1 Wisconsin income tax 2012

DO NOT STAPLE

See page 34 before assembling return

PAPER CLIP payment here

Complete form using BLACK INK

For the year Jan. 1-Dec. 31, 2012, or other tax year beginning ____________, 2012 ending ____________, 20___.

Your legal last name	Legal first name	M.I.	Your social security number
ADDRESS	FOREIGN	K	540 00 5420
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.	Spouse's social security number
ADDRESS	JANE	L	540 00 5490

Home address (number and street). If you have a PO Box, see page 7.		Apt. no.
512 FEMRITE DR		
City or post office	State	Zip code
MONONA	WI	53716

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 2012.

✓ City ___ Village ___ Town

City, village, or town ▶ MONONA

County of ▶ DANE

School district number See page 37 3675

Special conditions ____

Filing status Check ✓ below

___ Single

✓ Married filing joint return

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

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

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

1	Federal adjusted gross income (see page 9)		1	68667 .00
	Form W-2 wages included in line 1 ▶	59700 .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	68667 .00
6	State tax refund (Form 1040, line 10)	6	250 .00	
7	United States government interest	7	500 .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	11	.00	
12	Add lines 6 through 11		12	750 .00
13	Subtract line 12 from line 5. This is your Wisconsin income		13	67917 .00

NO COMMAS; NO CENTS

14 Wisconsin income from line 13 . . . . . **14** 67917 .00

15 Standard deduction. See table on page 45, **OR** . . . . . **15** 8087 .00
If someone else can claim you (or your spouse) as a dependent, see page 21 and check here ▶ ☐

16 Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0 . . . . . **16** 59830 .00

17 **Exemptions** (Caution: See page 22)
a Fill in exemptions from your federal return 2 x $700 . . **17a** 700 .00
b Check if 65 or older ☐ You + ☐ Spouse = ____ x $250 . . **17b** .00
c Add lines 17a and 17b . . . . . **17c** 1400 .00

18 Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income . . **18** 58430 .00

19 Tax (see table on page 38) . . . . . **19** 3482 .00

20 Itemized deduction credit. Enclose Schedule 1, page 4 . . . . . **20** 376 .00

21 Armed forces member credit (must be stationed outside U.S. See page 22) . . . **21** .00

22 School property tax credit
a Rent paid in 2012–heat included .00
Rent paid in 2012–heat not included .00
} Find credit from table page 24. . . **22a** 300 .00
b Property taxes paid on home in 2012 4300 .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 8 of Schedule CR . . . . . **25** .00

26 Add credits on lines 20 through 25 . . . . . **26** 676 .00

27 Subtract line 26 from line 19. If line 26 is larger than line 19, fill in 0 . . . . . **27** 2806 .00

28 Alternative minimum tax. Enclose Schedule MT . . . . . **28** .00

29 Add lines 27 and 28 . . . . . **29** 2806 .00

30 Married couple credit.
Enclose Schedule 2, page 4 . . . . . **30** 150 .00

31 Other credits from Schedule CR, line 21 . . . **31** .00

32 Net income tax paid to another state.
Enclose Schedule OS . . . . . IA **32** 138 .00

33 Add lines 30, 31, and 32. . . . . . **33** 288 .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** 2518 .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) **36** .00
If you certify that no sales or use tax is due, check here . . . . . ▶ ✓

37 Donations (decreases refund or increases amount owed)

a Endangered resources	.00	**f** Firefighters memorial	.00
b Packers football stadium	.00	**g** Military family relief	.00
c Cancer research	.00	**h** Second Harvest/Feeding Amer.	.00
d Veterans trust fund	.00	**i** Red Cross WI Disaster Relief	.00
e Multiple sclerosis	.00	**j** Special Olympics	.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** 2518 .00

Name(s) shown on Form 1: ADDRESS FOREIGN
Your social security number: 540 00 5420

NO COMMAS; NO CENTS

41 Amount from line 40		**41**	2518 .00
42 Wisconsin tax withheld. Enclose withholding statements	**42** 525 .00		
43 2012 estimated tax payments and amount applied from 2011 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 32. Enclose Schedule CR	**49** .00		
50 Add lines 42 through 49		**50**	525 .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 2013 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**	2110 .00
55 Underpayment interest. Fill in exception code - See Sch. U ____ Also include on line 54 (see page 33)	**55** 117 .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 ▶ Jane Smith Phone no. ▶ (888) 608-1234 Personal identification number (PIN) ▶ 5 6 5 4 4

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

Sign here

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

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

I-010a

Mail your return to: Wisconsin Department of Revenue
If tax due....PO Box 268, Madison WI 53790-0001
If refund or no tax due....PO Box 59, Madison WI 53785-0001
If homestead credit claimed....PO Box 34, Madison WI 53786-0001

For Department Use Only C

Do Not Submit Photocopies

NO COMMAS; NO CENTS

Schedule 1 – Itemized Deduction Credit (see page 22)

1	Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions	1	.00
2	Interest paid from line 15, federal Schedule A. Do not include interest paid to purchase a second home located outside Wisconsin or a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities	2	9600 .00
3	Gifts to charity from line 19, federal Schedule A. See instructions for exceptions	3	6000 .00
4	Casualty losses from line 20, federal Schedule A, only if the loss is directly related to a federally-declared disaster	4	.00
5	Add lines 1 through 4	5	15600 .00
6	Fill in your standard deduction from line 15 on page 2 of Form 1	6	8087 .00
7	Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0	7	7513 .00
8	Rate of credit is .05 (5%)	8	x .05
9	Multiply line 7 by line 8. Fill in here and on line 20 on page 2 of Form 1	9	376 .00

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

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

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

			(A) YOURSELF	(B) SPOUSE
1	Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income	1	54700 .00	5000 .00
2	Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income	2	.00	.00
3	Combine lines 1 and 2. This is earned income	3	54700 .00	5000 .00
4	Add amounts from your federal Form 1040, lines 24, 28, and 32, plus repayment of supplemental unemployment benefits, and contributions to secs. 403(b) and 501(c)(18) pension plans included in line 36, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to your or your spouse's income	4	.00	.00
5	Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0	5	54700 .00	5000 .00

6	Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than $16,000, fill in $16,000	6	5000 .00
7	Rate of credit is .03 (3%)	7	x .03
8	Multiply line 6 by line 7. Fill in here and on line 30 on page 2 of Form 1	8	150 .00

Do not fill in more than $480.

SCHEDULE **OS**

Wisconsin
Department of Revenue

Credit for Net Tax Paid to Another State

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

2012

Name(s) shown on Form 1, 1NPR, or 2	Identifying number
ADDRESS, FOREIGN & JANE	540005420

To be eligible for this credit, you must have been a full-year Wisconsin resident or part-year resident in 2012 and have paid 2012 state income tax ***on the same income*** *to Wisconsin and another state.*

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

NO COMMAS; NO CENTS

■ PART I – Income From Other State	State 1 I A Postal abbr. ↑	State 2 ___ ___ Postal abbr. ↑	State 3 ___ ___ Postal abbr. ↑	State 4 ___ ___ Postal abbr. ↑
1 Wages, salaries, tips, etc.	10000.00	.00	.00	.00
2 Taxable interest	.00	.00	.00	.00
3 Ordinary dividends	.00	.00	.00	.00
4 Business income / loss	.00	.00	.00	.00
5 Capital gain / loss	.00	.00	.00	.00
6 Other gains / losses	.00	.00	.00	.00
7 IRA distributions, pensions, and annuities	.00	.00	.00	.00
8 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	.00	.00	.00	.00
9 Farm income / loss	.00	.00	.00	.00
10 Unemployment compensation	.00	.00	.00	.00
11 Social security benefits	.00	.00	.00	.00
12 Other income	.00	.00	.00	.00
13 Add lines 1 through 12 in each column	10000.00	.00	.00	.00
Adjustments to Income				
14 Archer MSA or health savings accounts deduction	.00	.00	.00	.00
15 Business expenses of reservists, performing artists, and fee-basis public officials	.00	.00	.00	.00
16 Moving expenses	.00	.00	.00	.00
17 Deductible part of self-employment tax	.00	.00	.00	.00
18 Self-employed SEP, SIMPLE, and qualified plans	.00	.00	.00	.00
19 Self-employed health insurance deduction	.00	.00	.00	.00
20 IRA deduction	.00	.00	.00	.00
21 Student loan interest deduction	.00	.00	.00	.00
22 Other adjustments to income	.00	.00	.00	.00
23 Add lines 14 through 22 in each column	0.00	.00	.00	.00
24 Total income taxed by other state – subtract line 23 from line 13	10000.00	.00	.00	.00

NOW GO TO PART II

Name(s) shown on Form 1, 1NPR, or 2	Identifying number
ADDRESS, FOREIGN & JANE	540005420

NO COMMAS; NO CENTS

■ **PART II – Calculation of Credit**	**State 1**	**State 2**	**State 3**	**State 4**
25 Postal abbreviation for state to which tax was paid	I A			
26 Income taxable to both Wisconsin and other state (see instructions)	10000.00	.00	.00	.00
27 Total income taxed by the other state before subtracting any standard or itemized deductions or personal exemptions (see instructions)	10000.00	.00	.00	.00
28 From the income tax return of the other state, fill in the net tax amount after subtracting all nonrefundable and refundable credits. Do not include tax withheld or estimated tax payments as a credit	138.00	.00	.00	.00
29 Are the amounts on lines 26 and 27 the same? • If YES, leave line 29 blank and fill in the amount from line 28 on line 30 • If NO and line 26 is less than line 27, divide line 26 by line 27. Carry the decimal to four places and fill in on line 29. If line 27 is less than line 26, fill in 1.0000	.	.	.	.
30 Multiply line 28 by line 29. Round the result to the nearest dollar	138.00	.00	.00	.00
31 Income and franchise tax (see instructions)	.00	.00	.00	.00
32 Add lines 30 and 31 in each column	138.00	.00	.00	.00

33 Add the amounts in each column of line 32. Fill in the total here	**33**	138.00
34 If you have tax paid to more than 4 states, fill in the amount from line 33 of any additional Schedules OS	**34**	.00
35 Add lines 33 and 34	**35**	138.00
36 Fill in the amount from: • Line 29 of Form 1 less the amounts on lines 30 and 31 of Form 1, or • Line 55 of Form 1NPR less the amounts on lines 56 and 57 of Form 1NPR, or • Line 12 of Form 2 less the amount on line 13 of Form 2	**36**	2806.00
37 Fill in the smaller of line 35 or line 36. This is your credit for tax paid to another state (see instructions)	**37**	138.00

2012

UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS AND FIDUCIARIES

◆ Enclose with your Wisconsin income tax return ◆

Schedule U

Wisconsin Department of Revenue

Legal name(s) shown on tax return	Your social security number or trust ID number
ADDRESS, FOREIGN & JANE	540-00-5420

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

1	Fill in your 2012 net tax (from Form 1, line 34; Form 1A, line 24; Form 1NPR, line 60; or Form 2, line 16)			1	2518
2	Economic development surcharge (from Form 1, line 35; Form 1NPR, line 61; or Form 2, line 18)			2	0
3	Add lines 1 and 2			3	2518
4	Other credits (see instructions)			4	0
5	Subtract line 4 from line 3. If zero or less, do not complete or file this form			5	2518
6	Multiply line 5 by 90% (.90)	6	2266		
7	Wisconsin tax withheld for 2012			7	525
8	Subtract line 7 from line 5. If less than $200, do not complete or file this form			8	1993
9	Fill in your prior year (2011) tax (see instructions)			9	2000
10	Required annual payment. Fill in the smaller of line 6 or line 9 (see instructions)			10	2000

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

11	Fill in the amount, if any, from line 7 above	11	525		
12	Fill in the total amount, if any, of estimated tax payments you made	12	0		
13	Add lines 11 and 12			13	525
14	Total underpayment for year. Subtract line 13 from line 10. If the result is zero or less, stop here; you do not owe underpayment interest			14	1475
15	Multiply line 14 by .0794 and fill in the result			15	117
16	• If the amount on line 14 was paid on or after 4/15/13, enter -0-. • If the amount on line 14 was paid before 4/15/13, make the following computation to find the amount to enter on line 16: Amount on line 14 x Number of days paid before 4/15/13 x .0003287			16	0
17	Underpayment interest. Subtract line 16 from line 15. Also write this amount on line 55 of Form 1, line 39 of Form 1A, line 83 of Form 1NPR, or line 33 of Form 2. Then increase the amount you owe or decrease your refund accordingly ..... **Total Due** ▶			17	$ 117

PART III **Regular Method**

			Due Dates of Installments*			
			April 17, 2012	June 15, 2012	Sept. 17, 2012	Jan. 16, 2013
18	Divide line 10 by four (4) and fill in the result in each column (see instructions for exceptions)	18				
19	Estimated tax paid (see instructions)	19				
20	Tax withheld. Fill in one-fourth of line 7 in each column (see instructions)	20				
21	Add lines 19 and 20. This is your total payment	21				
22	If line 21 is smaller than line 18, subtract line 21 from line 18. This is your underpayment (see instructions)	22				
23	If line 21 is larger than line 18, subtract line 18 from line 21. This is your overpayment	23				
24	Carryback of overpayment or late payment (see instructions)	24				
25	Carryforward of overpayment (see instructions)	25				
26	Subtract the total of lines 24 and 25 from line 22. This is your net underpayment	26				
27	Number of days from the due date of the installment to the date carryback amount on line 24 was paid	27				
28	Number of days from the due date of the installment to the date balance due on tax return was paid or April 15, 2013, whichever is earlier	28				
29	Interest: $\frac{\text{Days on line 27}}{365}$ x .12 x Amount on line 24	29	$	$	$	$
30	Interest: $\frac{\text{Days on line 28}}{365}$ x .12 x Amount on line 26	30	$	$	$	$

31 Underpayment interest. Fill in the sum of all amounts on lines 29 and 30. Also write this amount on line 55 of Form 1, line 39 of Form 1A, line 83 of Form 1NPR, or line 33 of Form 2. Then increase the amount you owe or decrease your refund accordingly .... **Total Due** ▶ 31 $

*The due dates shown are for calendar year taxpayers. Adjust these dates accordingly for fiscal year returns.

Legal name(s) shown on tax return	Your social security number or trust ID number
ADDRESS, FOREIGN & JANE	540-00-5420

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

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

(Estates and trusts, do not use the period ending dates shown to the right. Instead, substitute the following: 2/28/12, 4/30/12, 7/31/12, and 11/30/12.)		1/1/12 to 3/31/12	1/1/12 to 5/31/12	1/1/12 to 8/31/12	1/1/12 to 12/31/12
32 Fill in your Wisconsin income for each period shown (If filing Form 1NPR, see instructions)	32				
33 Annualization amounts. (Estates and trusts, do not use amounts shown to the right. Instead, use 6, 3, 1.71429, and 1.09091.)	33	4	2.4	1.5	1
34 Annualized income (multiply line 32 by line 33)	34				
35 Standard deduction and net operating loss (see instructions)	35				
36 Subtract line 35 from line 34	36				
37 Fill in your deduction for exemptions (see instructions)	37				
38 Subtract line 37 from line 36	38				
39 Fill in your tax on the amount on line 38 (see instructions)	39				
40 Fill in your credits (see instructions)	40				
41 Subtract line 40 from line 39. If zero or less, fill in -0- (If filing Form 1NPR, see instructions)	41				
42 Fill in your alternative minimum tax (see instructions)	42				
43 Add lines 41 and 42	43				
44 Fill in the amount of credit from line 33 of your 2012 Form 1, the total of the credits from lines 52 and 59 of your 2012 Form 1NPR, or the amount of credit from line 15 of the 2012 Form 2	44				
45 Subtract line 44 from line 43. If zero or less, fill in -0-	45				
46 Economic development surcharge (see instructions)	46				
47 Add lines 45 and 46	47				
48 Other credits (see instructions)	48				
49 Subtract line 48 from line 47. If zero or less, fill in -0-. This is your annualized net tax	49				
50 Applicable percentage	50	22.5%	45%	67.5%	90%
51 Multiply line 49 by line 50	51				
52 Fill in the combined amounts of line 58 from all preceding columns	52				
53 Subtract line 52 from line 51. If zero or less, fill in -0-	53				
54 Divide line 10 in Part I on page 1 of Schedule U by four (4) and fill in the result in each column	54				
55 Fill in the amount from line 57 of the preceding column of this worksheet	55				
56 Add lines 54 and 55	56				
57 Subtract line 53 from line 56. If zero or less, fill in -0-	57				
58 Fill in the smaller of line 53 or line 56 here and on line 18 of Schedule U	58				

CAUTION:

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

NACTP

Test 10

This is a MFJ couple that moved to Rome in 2012. They each have a W2 and itemize deductions; they do not have children.

Forms: 1040, W2 (2), Schedule A, Schedule B

Taxpayer:

Foreign Address

123 Front Street

06579 Rome Italy

SSN: 600-00-1010

DOB: 11/24/1972

Spouse:

Jane Address

SSN: 600-00-2010

DOB: 10/24/1972

Filing Status: Married Filing Joint (itemizing)

Name(s) FOREIGN & JANE ADDRESS SSN 600-00-1010

Qualified Dividends and Capital Gain Tax Worksheet - Line 44

Keep for Your Records

Before you begin:

✓ See the earlier instructions for line 44 to see if you can use this worksheet to figure your tax.

✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1.	Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555- EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1. 39,792	
2.	Enter the amount from Form 1040, line 9b* — 2. 800		
3.	Are you filing Schedule D?* ☐ **Yes.** Enter the **smaller** of line 15 or 16 of Schedule D.If either line 15 or line 16 is blank or a loss, enter - 0- ☒ **No.** Enter the amount from Form 1040, line 13 — 3. 0		
4.	Add lines 2 and 3 — 4. 800		
5.	If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter - 0- — 5. 0		
6.	Subtract line 5 from line 4. If zero or less, enter - 0-	6. 800	
7.	Subtract line 6 from line 1. If zero or less, enter - 0-	7. 38,992	
8.	Enter: $34,500 if single or married filing separately, $69,000 if married filing jointly or qualifying widow(er), $46,250 if head of household.	8. 69,000	
9.	Enter the smaller of line 1 or line 8	9. 39,792	
10.	Enter the smaller of line 7 or line 9	10. 38,992	
11.	Subtract line 10 from line 9. This amount is taxed at 0%	11. 800	
12.	Enter the smaller of line 1 or 6	12. 800	
13.	Enter the amount from line 11	13. 800	
14.	Subtract line 13 from line 12	14. 0	
15.	Multiply line 14 by 15% (.15)		15. 0
16.	Figure the tax on the amount on line 7. If the amount on line 7 is less than $100,000, use the Tax Table to figure this tax. If the amount on line 7 is $100,000 or more, use the Tax Computation Worksheet		16. 4,976
17.	Add lines 15 and 16		17. 4,976
18.	Figure the tax on the amount on line 1. If the amount on line 1 is less than $100,000, use the Tax Table to figure this tax. If the amount on line 1 is $100,000 or more, use the Tax Computation Worksheet		18. 5,096
19.	**Tax on all taxable income.** Enter the **smaller** of line 17 or line 18. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555- EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet		19. 4,976

* If you are filing Form 2555 or 2555- EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

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

U.S. Individual Income Tax Return 2012

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

For the year Jan. 1-Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 **See separate instructions.**

FOREIGN ADDRESS
JANE ADDRESS
123 FRONT ST
ROME

Your social security number 600-00-1010

Spouse's social security number 600-00-2010

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

Foreign country name	Foreign province/state/county	Foreign postal code
ITALY		06579

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

Filing Status

Check only one box.

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

Exemptions

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

Boxes checked on 6a and 6b: 2
No. of children on 6c who:
● lived with you
● did not live with you due to divorce or separation (see inst)
Dependents on 6c not entered above
Add numbers on lines above ▶ 2

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) √ if qual. child<17 for child tax cr. (see inst)

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

d Total number of exemptions claimed

Income

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

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

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

Line	Description	Box	Amount	Line	Amount
7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	59,700.
8a	**Taxable** interest. Attach Schedule B if required			8a	7,917.
b	**Tax-exempt** interest. **Do not** include on line 8a	8b			
9a	Ordinary dividends. Attach Schedule B if required			9a	800.
b	Qualified dividends	9b	800.		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	250.
11	Alimony received			11	
12	Business income or (loss). Attach Schedule C or C-EZ			12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	
14	Other gains or (losses). Attach Form 4797			14	
15a	IRA distributions	15a	b Taxable amt	15b	
16a	Pensions and annuities	16a	b Taxable amt	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	
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	68,667.

Adjusted Gross Income

Line	Description	Box	Amount	Line	Amount
23	Reserved	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	Reserved	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	68,667.

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KBA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2012)

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Tax and Credits

Line	Description	Box	Amount
38	Amount from line 37 (adjusted gross income)	38	68,667.
39a	Check if: ☐ You were born before January 2, 1948, ☐ Blind. ☐ Spouse was born before January 2, 1948, ☐ Blind. Total boxes checked ▶ 39a ☐		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40	21,275.
41	Subtract line 40 from line 38	41	47,392.
42	**Exemptions.** Multiply $3,800 by the number on line 6d	42	7,600.
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	39,792.
44	**Tax** Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ 962 election	44	4,976.
45	**Alternative minimum tax** (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45 ▶	46	4,976.
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule CTC, if required	51	
52	Residential energy credit. Attach Form 5695	52	
53	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	53	
54	Add ln 47 through 53. These are your **total credits**	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55	4,976.

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

Single or Married filing separately, $5,950

Married filing jointly or Qualifying widow(er), $11,900

Head of household, $8,700

Other Taxes

Line	Description	Box	Amount
56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your **total tax** ▶	61	4,976.

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Payments

Line	Description	Box	Amount
62	Federal income tax withheld from Forms W-2 and 1099	62	6,680.
63	2012 estimated tax payments and amount applied from 2011 return	63	
64a	**Earned income credit (EIC)**	64a	
b	Nontaxable combat pay election	64b	
65	Additional child tax credit. Attach Schedule CTC	65	
66	American opportunity credit from Form 8863, line 8	66	
67	RESERVED	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a ☐ 2439 b ■ Reserved c ☐ 8801 d ☐ 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶	72	6,680.

If you have a qualifying child, attach Schedule EIC.

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Refund

Line	Description	Box	Amount
73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**	73	1,704.
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	74a	1,704.
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		
75	Amount of line 73 you want **applied to your 2013 estimated tax** ▶	75	

Direct deposit? See instructions.

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Amount You Owe

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

Third Party Designee

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

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

Sign Here

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
MICHELE TAXPRO		09/17/2012		P13333333

Firm's name ▶ H AND R BLOCK Firm's EIN ▶ 44-0607856

Firm's address ▶ DUBLIN, OH 43017 Phone no. (614) 659-1158

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

▶ Attach to Form 1040. ▶ See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074 | 2012 | Attachment Sequence No. 07

Name(s) shown on Form 1040: FOREIGN & JANE ADDRESS

Your social security number: 600-00-1010

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Section	Line	Description	Box	Amount	Line	Total
Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1			
	2	Enter amount from Form 1040, line 38 — 2				
	3	Multiply line 2 by 7.5% (.075)	3			
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You Paid	5	State and local: a [X] Income taxes; b Reserved	5	1,250.		
	6	Real estate taxes (see instructions) — RE TAXES 4,300.	6	4,300.		
	7	Personal property taxes	7			
	8	Other taxes. List type and amount ▶ FOREIGN INCOME TAX 125.	8	125.		
	9	Add lines 5 through 8			9	5,675.
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	9,600.		
Note. Your mortgage interest deduction may be limited (see instructions).	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11			
	12	Points not reported to you on Form 1098. See instructions for special rules	12			
	13	Reserved	13			
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14			
	15	Add lines 10 through 14			15	9,600.
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see inst — CHURCH 6,000.	16	6,000.		
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17			
	18	Carryover from prior year	18			
	19	Add lines 16 through 18			19	6,000.
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See inst.) ▶	21			
	22	Tax preparation fees	22			
	23	Other expenses - investment, safe deposit box, etc. List type and amount ▶	23			
	24	Add lines 21 through 23	24			
	25	Enter amount from Form 1040, line 38 — 25				
	26	Multiply line 25 by 2% (.02)	26			
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	
Other Miscellaneous Deductions	28	Other - from list in instructions. List type and amount ▶			28	
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			29	21,275.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ [ ]				

SCHEDULE B
(Form 1040A or 1040)
Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.
▶ Information about Schedule B (Form 1040A or 1040) and its instructions is at www.irs.gov/form1040.

OMB No. 1545-0074
2012
Attachment Sequence No. 08

Name(s) shown on return: FOREIGN & JANE ADDRESS
Your social security number: 600-00-1010

Part I Interest

(See separate instructions and the instructions for for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶

Payer	Line	Amount
COOPER BANK	1	6,647.
NATIONAL BANK	1	720.
ROME BANK	1	550.

2 Add the amounts on line 1 . . . 2 — 7,917.

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . 3

4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a . . . ▶ 4 — 7,917.

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See separate instructions and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

5 List name of payer ▶ 5 — Amount

6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a . . . ▶ 6

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See separate instructions.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

	Yes	No
7a At any time during 2012, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account) or brokerage account located in a foreign country? See instructions	X	
If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements		X
b If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶		
8 During 2012, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See separate instructions		X