

Test 04

These are MFJ taxpayers & the taxpayer died during the year. They have investment & retirement income and are eligible for the blind/over 65 credit.

Federal Forms: 1040, 1099-R (2), 1099-SSA (1), Schedule B, Schedule D, 8949
Wisconsin Forms: 1, Schedule WD

Address:

123 Main St, Apt. 10
Baldwin, WI 54002

Taxpayer:

Passed Away

SS#: 400-00-5404

DOB: 01/10/38

DOD: 10/15/12

1099-R WI withholding: \$825, WI ID#: 036-9812459100-02, code 7

Spouse:

Investor Widow (Blind)

SS#: 400-00-5474

DOB: 05/01/39

1099-R WI withholding: \$175, WI ID#: 036-9992459199-02, code 4

Filing Status: MFJ

For this scenario, the taxpayer has requested the refund be direct deposited.

Bank routing number: 075911852

Bank account number: 4444444444

Savings

The tp wants their Wisconsin Department of Revenue Form 1099-G to be sent to them electronic next year.



1 Wisconsin income tax

2012

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

Complete
form using
BLACK INK

DO NOT STAPLE

See page 34 before assembling return

Your legal last name AWAY		Legal first name PASSED		M.I. J	Your social security number 400 00 5404
If a joint return, spouse's legal last name WIDOW		Spouse's legal first name INVESTOR		M.I. K	Spouse's social security number 400 00 5474
Home address (number and street). If you have a PO Box, see page 7. 123 MAIN ST				Apt. no.	
City or post office BALDWIN		State WI	Zip code 54002		
Filing status Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here				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. <input type="checkbox"/> City <input checked="" type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input checked="" type="checkbox"/> BALDWIN County of <input checked="" type="checkbox"/> ST. CROIX School district number See page 37 0231	
<input type="checkbox"/> Head of household (see page 8). Also, check here if married.....		Legal last name Legal first name M.I.		Special conditions <input type="text" value="7"/>	
		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 → 0147 NO COMMAS; NO CENTS

1	Federal adjusted gross income (see page 9)	1	54880 .00
	Form W-2 wages included in line 1		.00
2	State and municipal interest (see page 9)	2	.00
3	Capital gain/loss addition (see page 10)	3	.00
4	Other additions } Fill in code number and amount, see page 10. } Fill in total other additions on line 4.		.00
		4	.00
5	Add the amounts in the right column for lines 1 through 4	5	54880 .00
6	State tax refund (Form 1040, line 10)	6	.00
7	United States government interest	7	.00
8	Unemployment compensation (see page 12)	8	.00
9	Social security adjustment (see page 12)	9	10880 .00
10	Capital gain/loss subtraction (see page 12)	10	2790 .00
11	Other subtractions } Fill in code number and amount, see page 13. } Fill in total other subtractions on line 11.		.00
		11	.00
12	Add lines 6 through 11	12	13670 .00
13	Subtract line 12 from line 5. This is your Wisconsin income	13	41210 .00

PAPER CLIP payment here



NO COMMAS; NO CENTS

14	Wisconsin income from line 13	14	<u>41210 .00</u>
15	Standard deduction. See table on page 45, OR ▼ If someone else can claim you (or your spouse) as a dependent, see page 21 and check here ▶ <input type="checkbox"/>	15	<u>13328 .00</u>
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	<u>27882 .00</u>
17 Exemptions	(Caution: See page 22)		
a	Fill in exemptions from your federal return <u>2</u> x \$700 .. 17a	<u>1400 .00</u>	
b	Check if 65 or older <input checked="" type="checkbox"/> You + <input checked="" type="checkbox"/> Spouse = <u>2</u> x \$250 .. 17b	<u>500 .00</u>	
c	Add lines 17a and 17b	17c	<u>1900 .00</u>
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income ..	18	<u>25982 .00</u>
19	Tax (see table on page 38)	19	<u>1378 .00</u>
20	Itemized deduction credit. Enclose Schedule 1, page 4	20	<u>.00</u>
21	Armed forces member credit (must be stationed outside U.S. See page 22) ...	21	<u>.00</u>
22	School property tax credit		
a	Rent paid in 2012-heat included <u>.00</u> } Find credit from table page 24... 22a	<u>182 .00</u>	
	Rent paid in 2012-heat not included <u>6000 .00</u> }		
b	Property taxes paid on home in 2012 <u>1345 .00</u> Find credit from table page 25... 22b	<u>161 .00</u>	
23	Historic rehabilitation credits	23	<u>.00</u>
24	Working families tax credit } If line 14 is less than \$10,000 (\$19,000 if married filing joint), see page 25 ... 24	<u>.00</u>	
25	Certain nonrefundable credits from line 8 of Schedule CR	25	<u>.00</u>
26	Add credits on lines 20 through 25	26	<u>300 .00</u>
27	Subtract line 26 from line 19. If line 26 is larger than line 19, fill in 0	27	<u>1078 .00</u>
28	Alternative minimum tax. Enclose Schedule MT	28	<u>.00</u>
29	Add lines 27 and 28	29	<u>1078 .00</u>
30	Married couple credit. Enclose Schedule 2, page 4	30	<u>.00</u>
31	Other credits from Schedule CR, line 21 ... 31	<u>.00</u>	
32	Net income tax paid to another state. Enclose Schedule OS <input type="checkbox"/> 32	<u>.00</u>	
33	Add lines 30, 31, and 32.	33	<u>.00</u>
34	Subtract line 33 from line 29. If line 33 is larger than line 29, fill in 0. This is your net tax	34	<u>1078 .00</u>
35	Economic development surcharge. Enclose Schedule EDS	35	<u>.00</u>
36	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 28) 36 If you certify that no sales or use tax is due, check here ▶ <input checked="" type="checkbox"/>	<u>.00</u>	
37	Donations (decreases refund or increases amount owed)		
a	Endangered resources <u>.00</u>	f	Firefighters memorial <u>.00</u>
b	Packers football stadium <u>.00</u>	g	Military family relief <u>.00</u>
c	Cancer research <u>.00</u>	h	Second Harvest/Feeding Amer. <u>.00</u>
d	Veterans trust fund <u>.00</u>	i	Red Cross WI Disaster Relief <u>.00</u>
e	Multiple sclerosis <u>.00</u>	j	Special Olympics <u>.00</u>
	Total (add lines a through j) ▶ 37k	<u>.00</u>	
38	Penalties on IRAs, retirement plans, MSAs, etc. (see page 29) .. <u>.00</u> x .33 = 38	<u>.00</u>	
39	Credit repayments and other penalties (see page 29)	39	<u>.00</u>
40	Add lines 34 through 36, and 37k through 39	40	<u>1078 .00</u>



Name(s) shown on Form 1 AWAY PASSEED	Your social security number 400 00 5404
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NO COMMAS; NO CENTS

41 Amount from line 40	41	1078 .00
42 Wisconsin tax withheld. Enclose withholding statements	42	1000 .00
43 2012 estimated tax payments and amount applied from 2011 return	43	200 .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	1200 .00
51 If line 50 is larger than line 41, subtract line 41 from line 50. This is the AMOUNT YOU OVERPAID	51	122 .00
52 Amount of line 51 you want REFUNDED TO YOU	52	122 .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	.00
55 Underpayment interest. Fill in exception code - See Sch. U Also include on line 54 (see page 33)	55	.00

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

Designee's name ▶	Phone no. ▶ ()	Personal identification number (PIN) ▶					
		<table style="width:100%; height: 20px;"> <tr> <td style="width: 20%;"></td> </tr> </table>					

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

Sign here

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

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

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

Do Not Submit Photocopies



Schedule 1 – Itemized Deduction Credit (see page 22)

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

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

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

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

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

Do not fill in more than \$480.



2012

CAPITAL GAINS AND LOSSES

SCHEDULE WD

◆ Enclose with your Wisconsin income tax return ◆

Wisconsin Department of Revenue

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

Your social security number

AWAY, PASSED & WIDOW, INVESTOR

400 00 5404

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

Note: Please round and use whole dollars on this form.	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I	1200	(1000)		200
2 Short-term totals from all Forms 8949 with box B checked in Part I		()		
3 Short-term totals from all Forms 8949 with box C checked in Part I		()		
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	
6 Adjustment from Wisconsin Schedule T (see Basis Difference in instructions)			6	
7 Short-term capital loss carryover from 2011 Wisconsin Schedule WD, line 34			7	()
8 Net short-term capital gain or (loss). Combine lines 1 through 7 in column (h)			8	200

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

Note: Please round and use whole dollars on this form.	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
9 Long-term totals from all Forms 8949 with box A checked in Part II	36800	()	27500	9300
10 Long-term totals from all Forms 8949 with box B checked in Part II		()		
11 Long-term totals from all Forms 8949 with box C checked in Part II		()		
12 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824			12	
13 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			13	
14 Capital gain distributions			14	
15 Adjustment from Wisconsin Schedule T (see Basis Difference in instructions)			15	
16 Long-term capital loss carryover from 2011 Wisconsin Schedule WD, line 39			16	()
17 Net long-term capital gain or (loss). Combine lines 9 through 16 in column (h). Then go to Part III on the back			17	9300

Name(s) shown on Form 1 or Form 1NPR AWAY, PASSED & WIDOW, INVESTOR	Your social security number 400 00 5404
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Part III Summary of Parts I and II (see instructions)

18 Combine lines 8 and 17, and fill in the net gain or (loss) here (if line 18 is a loss, go to line 28)	18	9500
19 If line 18 shows a gain, fill in the smaller of line 17 or 18. Fill in -0- if there is a loss or no entry on line 17	19	9300
20 Fill in 30% of line 19	20	2790
21 Fill in the amount of long-term capital gain from the sale of farm assets listed on Form 8949 and taxable to Wisconsin plus gain from the sale of farm assets that is included in line 12 or 13 of Schedule WD. If zero, skip lines 22-25 and fill in the amount from line 20 on line 26	21	
22 Fill in the amount of long-term capital gain included in line 17. Do not include any losses in this amount . . .	22	
23 Divide line 21 by line 22. Carry the decimal to 4 places	23	.
24 Multiply line 19 by the decimal amount on line 23	24	
25 Fill in 30% of line 24	25	
26 Add lines 20 and 25	26	2790
27 Subtract line 26 from line 18	27	6710
28 If line 18 shows a loss, fill in the smaller of (a) The loss on line 18, (b) \$500, or (c) Wisconsin ordinary income (see instructions) . . .	28	

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

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

29 Adjustment (see instructions for Part IV)		
a Fill in gain from federal Form 1040, line 13 (if a loss, fill in -0-)	29a	9500
b Fill in gain from Wisconsin Schedule WD, line 27 (if blank, fill in -0-)	29b	6710
c If line 29b is more than 29a, subtract line 29a from line 29b. Fill in result here and on line 3 of Form 1	29c	2790
d If line 29b is less than 29a, subtract line 29b from line 29a. Fill in result here and on line 10 of Form 1	29d	
e Fill in loss from federal Form 1040, line 13 as a positive amount (if a gain, fill in -0-)	29e	
f Fill in loss from Wisconsin Schedule WD, line 28 as a positive amount (if blank, fill in -0-)	29f	
g If line 29f is more than line 29e, subtract line 29e from line 29f. Fill in result here and on line 10 of Form 1 as a positive amount (if you also have an amount on line 29d, add the amounts on lines 29d and 29g, and fill in only the total on line 10 of Form 1)	29g	
h If line 29f is less than line 29e, subtract line 29f from line 29e. Fill in result here and on line 3 of Form 1 as a positive amount (if you also have an amount on line 29c, add the amounts on lines 29c and 29h, and fill in only the total on line 3 of Form 1)	29h	

Part V Computation of Capital Loss Carryovers from 2012 to 2013 (Complete this part if the loss on line 18 is more than the loss on line 28.)

Short-Term Capital Loss Carryover		
30 Fill in loss shown on line 8 as a positive amount. If none, fill in -0- and skip lines 31 through 34 . . .	30	
31 Fill in gain shown on line 17. If that line is blank or shows a loss, fill in -0-	31	
32 Subtract line 31 from line 30	32	
33 Fill in the smaller of line 28 or line 32, treating both as positive amounts	33	
34 Subtract line 33 from line 32. This is your short-term capital loss carryover from 2012 to 2013	34	
Long-Term Capital Loss Carryover		
35 Fill in loss from line 17 as a positive amount. If none, fill in -0- and skip lines 36 through 39	35	
36 Fill in gain shown on line 8. If that line is blank or shows a loss, fill in -0-	36	
37 Subtract line 36 from line 35	37	
38 Subtract line 33 from line 28, treating both as positive amounts. (Note: If you skipped lines 31 through 34, fill in amount from line 28 as a positive amount.)	38	
39 Subtract line 38 from line 37. This is your long-term capital loss carryover from 2012 to 2013	39	

NACTP

Test 4

These are MFJ taxpayers & the taxpayer died during the year. They have investment & retirement income and are eligible for the blind/over65 credit.

Forms: 1040, 1099R (2), 1099SSA (1), Schedule B, Schedule D, 8949

Taxpayer:

Passed Away

111 Main Street

Quinton, AL 35130

SSN: 600-00-1004

DOB: 01/10/1938 (Senior Citizen)

DOD: 10/15/2012

Spouse:

Investor Widow (Blind)

SSN: 600-00-1014

DOB: 05/01/1939 (Senior Citizen)

Filing Status: Married Filing Joint

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.	<u>31,930</u>
2. Enter the amount from Form 1040, line 9b*	2.	<u>10,500</u>
3. Are you filing Schedule D?*		
<input checked="" type="checkbox"/> 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-	} 3.	<u>9,300</u>
<input type="checkbox"/> No. Enter the amount from Form 1040, line 13		
4. Add lines 2 and 3.	4.	<u>19,800</u>
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.	<u>0</u>
6. Subtract line 5 from line 4. If zero or less, enter - 0-	6.	<u>19,800</u>
7. Subtract line 6 from line 1. If zero or less, enter - 0-	7.	<u>12,130</u>
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.	<u>69,000</u>
9. Enter the smaller of line 1 or line 8.	9.	<u>31,930</u>
10. Enter the smaller of line 7 or line 9.	10.	<u>12,130</u>
11. Subtract line 10 from line 9. This amount is taxed at 0%.	11.	<u>19,800</u>
12. Enter the smaller of line 1 or 6	12.	<u>19,800</u>
13. Enter the amount from line 11.	13.	<u>19,800</u>
14. Subtract line 13 from line 12	14.	<u>0</u>
15. Multiply line 14 by 15% (.15)	15.	<u>0</u>
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.	<u>1,213</u>
17. Add lines 15 and 16	17.	<u>1,213</u>
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.	<u>3,919</u>
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.	<u>1,213</u>

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

Worksheets for Social Security Recipients - 2011

Name PASSED AWAY & INVESTOR WIDOW

SSN 600-00-1004

If you receive social security benefits, have taxable compensation, contribute to your traditional IRA, and you or your spouse are covered by an employer retirement plan, complete the following worksheets.

Use Worksheet 1 to figure your modified adjusted gross income. This amount is needed in the computation of your IRA deduction, if any, which is figured using the IRA Contribution and Deduction Worksheet.

The IRA deduction figured using the IRA Contribution and Deduction Worksheet is entered on your tax return.

Worksheet 1 Computation of Modified AGI (For use only by taxpayers who receive social security benefits)

Filing Status - Check only one box:

- A.** Married filing jointly
- B.** Single, Head of Household, Qualifying Widow(er), or Married filing separately and **lived apart** from your spouse during the **entire year**
- C.** Married filing separately and **lived with** your spouse at **any time** during the year

1. Adjusted gross income (AGI) from Form 1040 or Form 1040A (not taking into account any social security benefits from Form SSA- 1099 or RRB- 1099, any deduction for contributions to a traditional IRA, any student loan interest deduction, any tuition and fees deduction, or any exclusion of interest from savings bonds to be reported on Form 8815)	1.	44,000
2. Enter the amount in box 5 of all Forms SSA- 1099 and Forms RRB- 1099	2.	12,800
3. Enter one half of line 2	3.	6,400
4. Enter the amount of any foreign earned income exclusion, foreign housing exclusion, U.S. possessions income exclusion, exclusion of income from Puerto Rico you claimed as a bona fide resident of Puerto Rico, or exclusion of employer- paid adoption expenses	4.	0
5. Enter the amount of any tax- exempt interest reported on line 8b of Form 1040 or 1040A	5.	0
6. Add lines 1, 3, 4 and 5	6.	50,400
7. Enter the amount listed below for your filing status.		
• \$32,000 if you checked box A above		
• \$25,000 if you checked box B above		
• \$0 if you checked box C above	7.	32,000
8. Subtract line 7 from line 6. If zero or less, enter 0 on this line	8.	18,400
9. If line 8 is zero, skip to line 17, enter - 0- , and continue with line 18.		
If line 8 is more than zero, enter the amount listed below for your filing status.		
• \$12,000 if you checked box A above		
• \$9,000 if you checked box B above		
• \$0 if you checked box C above	9.	12,000
10. Subtract line 9 from line 8. If zero or less, enter 0	10.	6,400
11. Enter the smaller of line 8 or line 9	11.	12,000
12. Enter one half of line 11	12.	6,000
13. Enter the smaller of line 3 or line 12	13.	6,000
14. Multiply line 10 by .85. If line 10 is zero, enter 0	14.	5,440
15. Add lines 13 and 14.	15.	11,440
16. Multiply line 2 by .85	16.	10,880
17. Taxable benefits to be included in Modified AGI for traditional IRA deduction purposes. Enter the smaller of line 15 or line 16	17.	10,880
18. Enter the amount of any employer- paid adoption expenses exclusion and any foreign earned income exclusion and foreign housing exclusion or deduction that you claimed	18.	0
19. Modified AGI for determining your reduced traditional IRA deduction - add lines 1, 17 and 18. Enter here and on line 11 of the IRA Contribution and Deduction Worksheet	19.	54,880

DECEASED

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

Your social security number 600-00-1004

Spouse's social security number 600-00-1014

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

PASSED AWAY -DECEASED 9/17/2012
INVESTOR WIDOW
% INVESTOR WIDOW
111 MAIN ST
QUINTON, AL 35130

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

Filing Status 1 Single 4 Head of household (with qualifying person). (See instructions.)
2 Married filing jointly (even if only one had income) If the qualifying person is a child but not your dependent, enter this
3 Married filing separately. Enter spouse's SSN above & full name here. 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
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)
d Total number of exemptions claimed 2

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2
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 10,500.
10 Taxable refunds, credits, or offsets of state and local income taxes
11 Alimony received
12 Business income or (loss). Attach Schedule C or C-EZ
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here
14 Other gains or (losses). Attach Form 4797
15a IRA distributions 15a Taxable amt 15b
16a Pensions and annuities 16a Taxable amt 16b 24,000.
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
18 Farm income or (loss). Attach Schedule F
19 Unemployment compensation
20a Social security benefits 20a 12,800. b Taxable amount 20b 10,880.
21 Other income. List type and amount
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 54,880.

Adjusted Gross Income

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 54,880.

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

Form 1040 (2012)

Tax and Credits

38 Amount from line 37 (adjusted gross income) **38** **54,880.**

39a Check You were born before January 2, 1948, Blind. } **Total boxes checked** ▶ 39a **3**
 if: Spouse was born before January 2, 1948, Blind. }
 b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b

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

40 **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) **40** **15,350.**

41 Subtract line 40 from line 38 **41** **39,530.**

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** **31,930.**

44 **Tax** Check if any from: a Form(s) 8814 b Form 4972 c 962 election **44** **1,213.**

45 **Alternative minimum tax** (see instructions). Attach Form 6251 **45**

46 Add lines 44 and 45 **46** **1,213.**

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** **1,213.**

Other Taxes

56 Self-employment tax. Attach Schedule SE **56**

57 Unreported social security and Medicare tax from Form: a 4137 b 8919 **57**

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **58**

59a Household employment taxes from Schedule H **59a**

b First-time homebuyer credit repayment. Attach Form 5405 if required **59b**

60 Other taxes. Enter code(s) from instructions **60**

61 Add lines 55 through 60. This is your **total tax** **61** **1,213.**

Payments

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099 **62** **3,500.**

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** **3,500.**

Refund

Direct deposit? See instructions.

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** **73** **2,287.**

74a Amount of line 73 you want **refunded to you**. If Form 8888 is attached, check here **74a** **2,287.**

b Routing number **c Type:** Checking Savings

d Account number

75 Amount of line 73 you want **applied to your 2013 estimated tax** ▶ **75**

Amount You Owe

76 **Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶ **76**

77 Estimated tax penalty (see instructions) **77**

Third Party Designee

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

Designee's name _____ Phone no. _____ Personal 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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
For Info Only-Do not file		DECEASED	
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		RETIRED	

Paid Preparer Use Only

Print/Type preparer's name **MADHUR TAXPRO** Preparer's signature _____ Date **09/17/2012** Check if self-employed PTIN **P41111111**

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

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

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

PASSED AWAY & INVESTOR WIDOW

Your social security number

600-00-1004

Part I

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 ▶

Interest

(See separate instructions and the instructions 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.

2

Add the amounts on line 1

3

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

4

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

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

Amount

1

2

3

4

Amount

Part II

5

List name of payer ▶

ALL OF OUR DIVIDENDS

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.

6

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

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

10,500.

5

6

10,500.

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.

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

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

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

Yes	No
/ / / /	/ / / /
/ / / /	X
/ / / /	/ / / /
/ / / /	X

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

Schedule B (Form 1040A or 1040) 2012

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.
▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

2012

Attachment
Sequence No. **12**

Name(s) shown on return

PASSED AWAY & INVESTOR WIDOW

Your social security number

600-00-1004

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

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	(d) Sales price from Form(s) 8949, line 2 column (d)	(e) Cost or other basis from Form(s) 8949, line 2, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (d), (e), and (g)
1 Short- term totals from all Forms 8949 with box A checked in Part I	1,200.	(1,000.)	0.	200.
2 Short- term totals from all Forms 8949 with box B checked in Part I		()		
3 Short- term totals from all Forms 8949 with box C checked in Part I		()		
4 Short- term gain from Form 6252 and short- term gain or (loss) from Forms 4684, 6781, and 8824			4	
5 Net short- term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K- 1			5	
6 Short- term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions			6	()
7 Net short- term capital gain or (loss) . Combine lines 1 through 6 in column (h). If you have any long- term capital gain or losses, go to Part II below. Otherwise, go to Part III on page 2			7	200.

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

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	(d) Sales price from Form(s) 8949, line 4 column (d)	(e) Cost or other basis from Form(s) 8949, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (d), (e), and (g)
8 Long- term totals from all Forms 8949 with box A checked in Part II	36,800.	(27,500.)	0.	9,300.
9 Long- term totals from all Forms 8949 with box B checked in Part II		()		
10 Long- term totals from all Forms 8949 with box C checked in Part II		()		
11 Gain from Form 4797, Part I; long- term gain from Forms 2439 and 6252; and long- term gain or (loss) from Forms 4684, 6781, and 8824			11	
12 Net long- term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K- 1			12	
13 Capital gain distributions. See the instructions			13	
14 Long- term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14	()
15 Net long- term capital gain or (loss) . Combine lines 8 through 14 in column (h). Then go to Part III on page 2			15	9,300.

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

Schedule D (Form 1040) 2012

Part III Summary

16 Combine lines 7 and 15 and enter the result 16 9,500.

- If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
If line 16 is zero, skip lines 17 through 21 below and enter - 0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

17 Are lines 15 and 16 both gains?

- X Yes. Go to line 18.
No. Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions 18

19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions 19

20 Are lines 18 and 19 both zero or blank?

- X Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.
No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: 21 ()

- The loss on line 16 or
(\$3,000), or if married filing separately, (\$1,500)

Note. When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?

- Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42).
No. Complete the rest of Form 1040 or Form 1040NR.

