

As of the date of this posting, some of the federal draft forms are not yet available. 2011 forms are being used where the 2012 draft forms are not yet posted. This test return will be updated once the missing 2012 information becomes available.

This test case has been affected in the following ways:

Form 1040, Sch C and Sch E are on 2011 forms.



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 CARDINAL		Legal first name TEST		M.I.	Your social security number 400 00 5408
If a joint return, spouse's legal last name		Spouse's legal first name		M.I.	Spouse's social security number
Home address (number and street). If you have a PO Box, see page 7. 6204 S HIGHLAND AVE				Apt. no.	
City or post office MADISON		State WI	Zip code 53705		
Filing status Check <input checked="" type="checkbox"/> below <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here <input type="checkbox"/> Head of household (see page 8). Also, check here if married.....				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 checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town MADISON County of DANE School district number See page 37 3269	
Legal last name Legal first name		M.I.	Special conditions		
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	5009 .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.		02, 2510 .00
		4	2510 .00
5	Add the amounts in the right column for lines 1 through 4	5	7519 .00
6	State tax refund (Form 1040, line 10)	6	.00
7	United States government interest	7	1010 .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	300 .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	1310 .00
13	Subtract line 12 from line 5. This is your Wisconsin income	13	6209 .00

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14	Wisconsin income from line 13	14	6209 .00
15	Standard deduction. See table on page 45, OR <input type="checkbox"/> If someone else can claim you (or your spouse) as a dependent, see page 21 and check here <input type="checkbox"/>	15	9760 .00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	0 .00
17	Exemptions (Caution: See page 22)		
a	Fill in exemptions from your federal return <u>1</u> x \$700	17a	700 .00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <input type="checkbox"/> x \$250	17b	.00
c	Add lines 17a and 17b	17c	700 .00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	18	0 .00
19	Tax (see table on page 38)	19	0 .00
20	Itemized deduction credit. Enclose Schedule 1, page 4	20	.00
21	Armed forces member credit (must be stationed outside U.S. See page 22)	21	.00
22	School property tax credit		
a	Rent paid in 2012-heat included <u>.00</u> } Find credit from table page 24	22a	.00
	Rent paid in 2012-heat not included <u>.00</u> }		
b	Property taxes paid on home in 2012 <u>1700 .00</u> Find credit from table page 25	22b	206 .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	206 .00
27	Subtract line 26 from line 19. If line 26 is larger than line 19, fill in 0	27	0 .00
28	Alternative minimum tax. Enclose Schedule MT	28	.00
29	Add lines 27 and 28	29	0 .00
30	Married couple credit. Enclose Schedule 2, page 4	30	.00
31	Other credits from Schedule CR, line 21	31	.00
32	Net income tax paid to another state. Enclose Schedule OS	32	.00
33	Add lines 30, 31, and 32	33	.00
34	Subtract line 33 from line 29. If line 33 is larger than line 29, fill in 0. This is your net tax	34	0 .00
35	Economic development surcharge. Enclose Schedule EDS	35	.00
36	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 28) If you certify that no sales or use tax is due, check here <input checked="" type="checkbox"/>	36	.00
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	.00
38	Penalties on IRAs, retirement plans, MSAs, etc. (see page 29) <u>.00</u> 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	0 .00



Name(s) shown on Form 1 CARDINAL TEST	Your social security number 400 00 5408
-------------------------------------------------	---------------------------------------------------

NO COMMAS; NO CENTS

41 Amount from line 40	41	0 .00
42 Wisconsin tax withheld. Enclose withholding statements	42	.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	412 .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	412 .00
51 If line 50 is larger than line 41, subtract line 41 from line 50. This is the AMOUNT YOU OVERPAID	51	412 .00
52 Amount of line 51 you want REFUNDED TO YOU	52	412 .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 border="1" style="width:100%; height: 20px;"> <tr> <td style="width:25%;"> </td> <td style="width:25%;"> </td> <td style="width:25%;"> </td> <td style="width:25%;"> </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
			(608) 333-4444

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

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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.



Claimant's social security number 400 00 5408		Spouse's social security number		Check below then fill in either the name of city, village, or town, and the county in which you lived at the end of 2012. <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input checked="" type="checkbox"/> MADISON County of <input checked="" type="checkbox"/> DANE
Claimant's legal last name CARDINAL		Legal first name TEST	M.I.	
Spouse's legal last name		Spouse's legal first name	M.I.	
Current home address (number and street) 6204 S HIGHLAND AVE			Apt. no.	
City or post office MADISON		State WI	Zip code 53705	Special conditions <input type="checkbox"/> (See page 7.)

- 1a** What was your age as of December 31, 2012? (If you were under 18, you do not qualify for homestead credit for 2012.) **1a** Fill in age
- b** If your spouse was age 65 or over as of December 31, 2012, check where indicated **1b** Check here
- 2** Were you a legal resident of Wisconsin from 1-1-12 through 12-31-12? (If "No," you do not qualify.) **2** Yes No
- 3** Were you claimed or will you be claimed as a dependent on someone else's 2012 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2012, you do not qualify.) **3** Yes No
- 4a** Are you now living in a nursing home? (If "Yes," indicate the date you entered _____ and the nursing home name and address _____) **4a** Yes No
- b** If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) **4b** Yes No
- 5** Did you become married or divorced in 2012? (If "Yes," fill in date _____; see page 16.) **5** Yes No
- 6a** If married for any part of 2012, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 15.) **6a** Yes No
- b** If you and your spouse maintained separate homes while married during 2012, did either spouse notify the other of their marital property income? (See page 15.) **6b** Yes No

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Household Income Include all 2012 income as listed below. If married, include the incomes of both spouses. See pages 7 to 11.

7 Wisconsin income from your 2012 income tax return. If you **already filed** your tax return, **attach a copy marked "Duplicate."** (See page 5, Part C.1, paragraph 3.) **7** 6209.00

8 If you or you and your spouse **are not filing** a 2012 Wisconsin return, fill in Wisconsin **taxable** income on lines 8a and 8b.

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

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

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

a Unemployment compensation **9a** .00

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

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

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

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

f Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans **9f** 3000.00

g Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds **9g** 1010.00

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

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

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

10 Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2 **10** 10219.00





11 a Enter amount from line 10 here	11a	<u>10219 .00</u>
b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b	<u>.00</u>
c Gain from sale of home excluded for federal tax purposes (see instructions)	11c	<u>2000 .00</u>
d Other capital gains not taxable	11d	<u>300 .00</u>
e Net operating loss carryforward and capital loss carryforward	11e	<u>.00</u>
f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11f	<u>.00</u>
g Partner's, LLC member's, and S corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	11g	<u>.00</u>
h Car or truck depreciation (standard mileage rate)	11h	<u>.00</u>
i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs ...	11i	<u>5364 .00</u>
12 a Subtotal. Add lines 11a through 11i	12a	<u>17883 .00</u>
b Number of qualifying dependents. Do not count yourself or your spouse (see page 11) _____ x \$500 =	12b	<u>.00</u>
c Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	12c	<u>17883 .00</u>

Taxes and/or Rent See pages 11 to 14.

- Check here if your home was located on more than one acre of land and **was not** part of a farm; **see Schedule 1, page 3.**
- Check here if your home was located on more than one acre of land and **was** part of a farm.
- Check here if your home was used for purposes other than personal or farm use while you lived there in 2012; **see Schedule 2, page 3.**
- Check here if you received Wisconsin Works (W2) payments or county relief during 2012; **see Schedule 3, page 3.**

13 Homeowners – Net 2012 property taxes on your homestead, whether paid or not	13	<u>1379 .00</u>
14 Renters— Rent from your rent certificate(s), line 13a (or Shared Living Expenses Schedule). See pages 12 to 14.		
Heat included (13b of rent certificate is "Yes")	14a	<u>.00</u> x .20 (20%) = 14b <u>.00</u>
Heat not included (13b of rent certificate is "No")	14c	<u>.00</u> x .25 (25%) = 14d <u>.00</u>
15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15	<u>1379 .00</u>

Don't delay your refund: ATTACH 2012 tax bill(s) (or closing statement) and/or original rent certificate(s). ATTACH ownership document (if the tax bill lists names other than yours). See page 12.

Credit Computation

16 Fill in the smaller of (a) amount on line 15 or (b) \$1,460	16	<u>1379 .00</u>
17 Using the amount on line 12c, fill in the appropriate amount from Table A (page 17)	17	<u>864 .00</u>
18 Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0 ; no credit is allowable)	18	<u>515 .00</u>
19 Homestead credit – Using the amount on line 18, fill in the credit from Table B (page 18)	19	<u>412 .00</u>

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

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

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

Sign Here ▶

(608) 333-4444

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



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

For Department Use Only

C					
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Name(s) shown on Schedule H

Your social security number

CARDINAL

TEST

400 | 00 | 5408

Note: Include this page as part of Schedule H **only** if Schedule 1, 2, and/or 3 is completed.

Schedule 1 Allowable Taxes – Home on More Than One Acre of Land

- **Homeowners:** Complete this schedule if your home was on more than one acre of land and was not part of a farm (as defined on page 6 of the instructions). Claim only the property taxes on one acre of land and the buildings on it.
- **Renters:** If your home was on more than one acre of land and was not part of a farm, do not complete Schedule 1, but see exception 4 under “Exceptions: Homeowners and/or Renters” (page 14) for instructions.
- Do **not** complete this schedule if your home was part of a farm. You may claim the property taxes on up to 120 acres of land adjoining your home and all improvements on those 120 acres.
- If you wish to use a different method to prorate your property taxes, attach to Schedule H your computation of allowable property taxes.

1	Assessed value of land (from tax bill)	_____
2	Number of acres of land	_____
3	Divide line 1 by line 2	_____
4	Assessed value of improvements (from tax bill)	_____
5	Add line 3 and line 4	_____
6	Add line 1 and line 4 (total assessed value)	_____
7	Divide line 5 by line 6	_____
8	Net 2012 property taxes (see instructions for line 13 of Schedule H, on pages 11 to 14)	_____
9	Multiply line 8 by line 7. Fill in here and on line 13 of Schedule H or line 1 of Schedule 2 or 3 below	_____

Schedule 2 Allowable Taxes/Rent – Home Used Partly for Purposes Other Than Farm or Personal Use

- Complete this schedule if your homestead (as defined on page 5 of the instructions) was not part of a farm but was used partly for purposes other than personal use while you lived there in 2012. Only the personal portion of your property taxes/rent may be claimed.
- “Other uses” include part business or rental use where a deduction is allowed or allowable for tax purposes, and a separate unit occupied by others rent free. See paragraph 3 under “Exceptions: Homeowners and/or Renters” (page 13) for examples and additional information.

1	Net 2012 property taxes/rent or amount from line 9 of Schedule 1 (see pages 11 to 14)	1622
2	Percentage of homestead used solely for personal purposes	85
3	Multiply line 1 by line 2. Fill in here and on line 13, 14a, or 14c of Schedule H, or on line 1 or 2 of Schedule 3 below	1379

Schedule 3 Taxes/Rent Reduction – Wisconsin Works (W2) or County Relief Recipients

Complete this schedule if, for any month of 2012, you received a) Wisconsin Works (W2) payments of any amount, or b) county relief payments of \$400 or more. If you received these payments for all 12 months of 2012, do not complete Schedule H; you do not qualify for homestead credit.

Example: You received Wisconsin Works payments for 4 months in 2012. Rent paid for 2012 was \$4,500, and heat was included.

Line

2	20% of rent paid (\$4,500 x .20)	\$900
4	Monthly rent (\$900 ÷ 12)	\$ 75
5	Number of months no Wisconsin Works received	8
6	Reduced rent (\$75 x 8 months)	\$600

In this example, \$600 would be filled in on line 15 of Schedule H.

1	Homeowners – fill in the net 2012 property taxes on your homestead or the amount from line 3 of Schedule 2	_____
2	Renters – if heat was included, fill in 20% (.20), or if heat was not included, fill in 25% (.25), of rent from line 13a of the rent certificate(s) or line 3 of Schedule 2	_____
3	Add line 1 and line 2; fill in the smaller of a) the total of lines 1 and 2, or b) \$1,460	_____
4	Divide line 3 by 12.	_____
5	Number of months in 2012 for which you did not receive a) any Wisconsin Works (W2) payments, or b) county relief payments of \$400 or more	_____
6	Multiply line 4 by line 5. Fill in here and on line 15 of Schedule H. Do not fill in line 13 or 14	_____

Note Homeowners Age 65 or Older – The **Property Tax Deferral Loan Program** provides loans to help individuals age 65 or older pay their property taxes. Qualified applicants may participate even if they receive homestead credit. For more information, contact the Wisconsin Housing and Economic Development Authority at (608) 266-7884 (Madison), (414) 227-4039 (Milwaukee), or 1-800-755-7835.

Homestead Credit Notes and Attachments Checklist

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

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

	Description	Page
<input type="checkbox"/>	1 Former spouse must pay a tax liability owed to the Department of Revenue per attached divorce judgement	5
<input type="checkbox"/>	2 Sources of income reported on Line 8b of Schedule H note is attached	8
<input type="checkbox"/>	3 The distributive share of partnership, limited liability company (LLC), and tax-option (S) corporation depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs is "None"	10
<input type="checkbox"/>	4 Car or truck expenses claimed using the standard mileage rate. Fill in the number of miles _____	10
<input type="checkbox"/>	5 Adjusted basis of car or truck reached zero using standard mileage rate	10
<input checked="" type="checkbox"/>	6 Car or truck expenses claimed using the actual expense method	10
<input checked="" type="checkbox"/>	7 The computation of gain from the sale or exchange of a principal residence excluded from taxable income under Section 121 of the Internal Revenue Code note is attached.	10
<input type="checkbox"/>	8 Claimant or spouse are age 65 or over and received no social security, SSI, or railroad retirement benefits	11
<input checked="" type="checkbox"/>	9 All or part of a pension or annuity distribution includes a rollover or a tax-free exchange	9
<input type="checkbox"/>	10 Nontaxable repaid amounts note is attached	11
<input type="checkbox"/>	11 Very little or no household income note is attached	11
<input type="checkbox"/>	12 Ownership of property document is attached	12
<input type="checkbox"/>	13 Partial ownership interest was inherited with terms of the will requiring payment of all the property taxes. Copy of will is attached.	12
<input type="checkbox"/>	14 Personal property tax bill is for a mobile or manufactured home	12
<input type="checkbox"/>	15 Two or more property tax bills. Drawing showing description, size, and location of each parcel is attached	12
<input type="checkbox"/>	16 No lottery and gaming credit on property tax bill. Fill in the amount claimed \$ _____	12
<input type="checkbox"/>	17 No lottery and gaming credit on property tax bill. Lottery and gaming credit not claimed by homeowner.	12
<input type="checkbox"/>	18 Landlord will not sign rent certificate. Rent verification is attached	13
<input checked="" type="checkbox"/>	19 Claimant moved during the year. Note of the address of each dwelling and the dates lived there is attached	13
<input type="checkbox"/>	20 Less than 12 month's property taxes and/or rent are claimed. Note of where claimant lived for the balance of the year is attached	13
<input type="checkbox"/>	21 When more than one acre of land is rented, note from landlord indicating the amount of rent for home and one acre of land is attached	14
<input type="checkbox"/>	22 Moved to tax-exempt housing. Claiming property taxes for up to 12 months after the move note is attached.	14
<input type="checkbox"/>	23 Married but separated all year: Claimant and spouse did not reside together at all during the year and neither the claimant or claimant's spouse notified each other of marital property income	15
<input type="checkbox"/>	24 Married but separated all year: Claimant and spouse did not reside together at all during the year and one or both spouses notified the other spouse of marital property income. Required information is attached	15
<input type="checkbox"/>	25 Married but separated part of year: Required information is attached.	15
<input type="checkbox"/>	26 Marriage took place during year: Required information is attached.	16
<input type="checkbox"/>	27 Divorce took place during year: Claimant and spouse did not reside together at all during the year and neither the claimant or claimant's spouse notified each other of marital property income	16
<input type="checkbox"/>	28 Divorce took place during year: Claimant and spouse did reside together for part of the year and/or one or both spouses notified the other spouse of marital property income. Required information is attached.	16
<input type="checkbox"/>	29 Spouse died during year: Date of death - ____ / ____ / 2012	16
<input type="checkbox"/>	30 Claimant resided in property address shown on tax bill but used a different mailing address on tax return.	-
<input checked="" type="checkbox"/>	31 Required notes and explanations in following data fields	-
	The claimant resided at 2222 Tweet Ln from 1/1/12 through 3/31/12 and at 6204 S Highland Ave from 4/1/12 through 12/31/12.	

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

Your first name and initial: **Test** Last name: **Cardinal** Your social security number: **4 0 0 0 0 5 4 0 8**

If a joint return, spouse's first name and initial _____ Last name _____ Spouse's social security number _____

Home address (number and street). If you have a P.O. box, see instructions. **6204 S Highland Ave** Apt. no. _____

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **Madison WI 53705**

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

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

Filing Status

1 Single

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

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

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

5 Qualifying widow(er) with dependent child

Check only one box.

Exemptions

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

b Spouse

Boxes checked on 6a and 6b **1**

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above **1**

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

d Total number of exemptions claimed

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	1510
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	11017
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input checked="" type="checkbox"/>	13	1000
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	12000
b	Taxable amount	Rollover	
15b		15b	
16a	Pensions and annuities	16a	60000
b	Taxable amount	Rollover	
16b		16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	(2230)
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 NOL	21	(2510)
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	8787

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	778
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	3000
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	3778
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	5009

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 5009
39a Check [] You were born before January 2, 1947, [] Blind. Total boxes checked 39a []
if: [] Spouse was born before January 2, 1947, [] Blind.
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 5950
41 Subtract line 40 from line 38 41 0
42 Exemptions. Multiply \$3,700 by the number on line 6d. 42 3800
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 0
44 Tax (see instructions). Check if any from: a [] Form(s) 8814 b [] Form 4972 c [] 962 election 44 0
45 Alternative minimum tax (see instructions). Attach Form 6251 45
46 Add lines 44 and 45 46 0
47 Foreign tax credit. Attach Form 1116 if required 47
48 Credit for child and dependent care expenses. Attach Form 2441 48
49 Education credits from Form 8863, line 23 49
50 Retirement savings contributions credit. Attach Form 8880 50
51 Child tax credit (see instructions) 51
52 Residential energy credits. Attach Form 5695 52
53 Other credits from Form: a [] 3800 b [] 8801 c [] 53
54 Add lines 47 through 53. These are your total credits 54
55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- 55

Other Taxes

56 Self-employment tax. Attach Schedule SE 56 1353
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 1353

Payments

62 Federal income tax withheld from Forms W-2 and 1099 62
63 2011 estimated tax payments and amount applied from 2010 return 63 1600
64a Earned income credit (EIC) 64a
b Nontaxable combat pay election 64b
65 Additional child tax credit. Attach Form 8812 65
66 American opportunity credit from Form 8863, line 14 66
67 First-time homebuyer credit from Form 5405, line 10 67
68 Amount paid with request for extension to file 68
69 Excess social security and tier 1 RRTA tax withheld 69
70 Credit for federal tax on fuels. Attach Form 4136 70
71 Credits from Form: a [] 2439 b [] 8839 c [] 8801 d [] 8885 71
72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments 72 1600

Refund

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid 73 247
74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here [] 74a 247
b Routing number [] c Type: [] Checking [] Savings
d Account number []
75 Amount of line 73 you want applied to your 2012 estimated tax 75

Amount You Owe

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

Third Party Designee

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

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature [] Date [] Your occupation [] Daytime phone number (608)333-4444
Spouse's signature. If a joint return, both must sign. [] Date [] Spouse's occupation [] If the IRS sent you an Identity Protection PIN, enter it here (see inst.) []

Paid Preparer Use Only

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

SCHEDULE B
(Form 1040A or 1040)

Interest and Ordinary Dividends

OMB No. 1545-0074

2012
Attachment
Sequence No. **08**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040A or 1040.**

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

Name(s) shown on return

Test Cardinal

Your social security number

400-00-5408

Part I
Interest

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 ▶

M&I Bank of Wisconsin

Southern Bank - U. S. government interest

Willow State Bank

Amount

100

1010

400

(See instructions on back 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

1510

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 ▶

1510

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

Amount

Part II

5 List name of payer ▶

Ordinary Dividends

(See instructions on back 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.

Part III
Foreign Accounts and Trusts

(See instructions on back.)

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 instructions on back

Yes	No
	✓
	✓

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► For information on Schedule C and its instructions, go to www.irs.gov/schedulec
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2011
Attachment
Sequence No. **09**

Name of proprietor Test Cardinal	Social security number (SSN) 400-0-5408
A Principal business or profession, including product or service (see instructions) Bookkeeping	B Enter code from instructions ► 5 4 1 2 1 1
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), (see instr.)
E Business address (including suite or room no.) ► 6204 S Highland Ave City, town or post office, state, and ZIP code Madison WI 53705	
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►	
G Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
H If you started or acquired this business during 2011, check here <input type="checkbox"/>	
I Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
J If "Yes," did you or will you file all required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Part I Income

1a Merchant card and third party payments. For 2011, enter -0-	1a				
b Gross receipts or sales not entered on line 1a (see instructions)	1b	35000			
c Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See instr. before completing this line	1c				
d Total gross receipts. Add lines 1a through 1c	1d	35000			
2 Returns and allowances plus any other adjustments (see instructions)	2				
3 Subtract line 2 from line 1d	3	35000			
4 Cost of goods sold (from line 42)	4				
5 Gross profit. Subtract line 4 from line 3	5	35000			
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6				
7 Gross income. Add lines 5 and 6	7	35000			

Part II Expenses

Enter expenses for business use of your home only on line 30.

8 Advertising	8			18 Office expense (see instructions)	18	5000	
9 Car and truck expenses (see instructions)	9	2000		19 Pension and profit-sharing plans	19		
10 Commissions and fees	10			20 Rent or lease (see instructions):			
11 Contract labor (see instructions)	11			a Vehicles, machinery, and equipment	20a		
12 Depletion	12	600		b Other business property	20b		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	2000		21 Repairs and maintenance	21		
14 Employee benefit programs (other than on line 19)	14			22 Supplies (not included in Part III)	22	1500	
15 Insurance (other than health)	15			23 Taxes and licenses	23		
16 Interest:				24 Travel, meals, and entertainment:			
a Mortgage (paid to banks, etc.)	16a			a Travel	24a		
b Other	16b			b Deductible meals and entertainment (see instructions)	24b		
17 Legal and professional services	17			25 Utilities	25		
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28			26 Wages (less employment credits)	26	10000	
29 Tentative profit or (loss). Subtract line 28 from line 7	29			27a Other expenses (from line 48)	27a	900	
30 Expenses for business use of your home. Attach Form 8829 . Do not report such expenses elsewhere	30			b Reserved for future use	27b		
31 Net profit or (loss). Subtract line 30 from line 29.	31					11017	
<ul style="list-style-type: none"> • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. If you entered an amount on line 1c, see instr. Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. 							
32 If you have a loss, check the box that describes your investment in this activity (see instructions).							
<ul style="list-style-type: none"> • If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. If you entered an amount on line 1c, see the instructions for line 31. Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited. 							
				32a <input type="checkbox"/> All investment is at risk.			
				32b <input type="checkbox"/> Some investment is not at risk.			

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: **a** Cost **b** Lower of cost or market **c** Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? Yes No
If "Yes," attach explanation

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . .	35		
36 Purchases less cost of items withdrawn for personal use	36		
37 Cost of labor. Do not include any amounts paid to yourself	37		
38 Materials and supplies	38		
39 Other costs	39		
40 Add lines 35 through 39	40		
41 Inventory at end of year	41		
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /

44 Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:

a Business _____ **b** Commuting (see instructions) _____ **c** Other _____

45 Was your vehicle available for personal use during off-duty hours? Yes No

46 Do you (or your spouse) have another vehicle available for personal use?. Yes No

47a Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

Business phone	600	
CPA dues	100	
Sponsorship	144	
Amortization	56	
48 Total other expenses. Enter here and on line 27a	48 900	

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

Supplemental Income and Loss

(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See separate instructions.

OMB No. 1545-0074

2011

Attachment
Sequence No. **13**

Test Cardinal

Your social security number

400-00-5408

- A** Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) Yes No
B If "Yes," did you or will you file all required Forms 1099? Yes No

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C** or **C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

Caution. For each rental property listed on line 1, check the box in the last column only if you owned that property as a member of a qualified joint venture (QJV) reporting income not subject to self-employment tax.

1	Physical address of each property—street, city, state, zip	Type—from list below	2	Fair Rental Days	Personal Use Days	QJV
A	1110 Cty Hwy P Willow WI	1	For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.	A 365	0	
B	2220 Blue St Willow WI	1		B 365	0	
C	3333 Yellow Brick Rd Willow WI	2		C 365	0	

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:		Properties		
		A	B	C
3a	Merchant card and third party payments. For 2011, enter -0-			
b	Payments not reported to you on line 3a	3000	4000	6500
4	Total not including amounts on line 3a that are not income (see instructions)	3000	4000	6500
Expenses:				
5	Advertising			
6	Auto and travel (see instructions)			
7	Cleaning and maintenance			
8	Commissions.			
9	Insurance			
10	Legal and other professional fees			
11	Management fees			
12	Mortgage interest paid to banks, etc. (see instructions)	2250	2660	3470
13	Other interest.			
14	Repairs.			
15	Supplies			
16	Taxes	1100	1300	1800
17	Utilities			
18	Depreciation expense or depletion	600	800	1000
19	Other (list) ▶ snow removal	200	250	300
20	Total expenses. Add lines 5 through 19	4150	5010	6570
21	Subtract line 20 from line 4. If result is a (loss), see instructions to find out if you must file Form 6198 .	(1150)	(1010)	(70)
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	(1150)	(1010)	(70)
23a	Total of all amounts reported on line 3a for all rental properties			
b	Total of all amounts reported on line 3a for all royalty properties			
c	Total of all amounts reported on line 4 for all rental properties		13500	
d	Total of all amounts reported on line 4 for all royalty properties			
e	Total of all amounts reported on line 12 for all properties		8380	
f	Total of all amounts reported on line 18 for all properties		2400	
g	Total of all amounts reported on line 20 for all properties		15730	
24	Income. Add positive amounts shown on line 21. Do not include any losses			
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here		(2230)	
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2		(2230)	

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. Yes No

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Rows A, B, C, D.

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Rows A, B, C, D, 29a Totals, b Totals, 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, 34a Totals, b Totals, 35, 36, 37.

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

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

Part V Summary

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

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2012
Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

► Information about Schedule SE and its separate instructions is at www.irs.gov/form1040.
► Attach to Form 1040 or Form 1040NR.

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

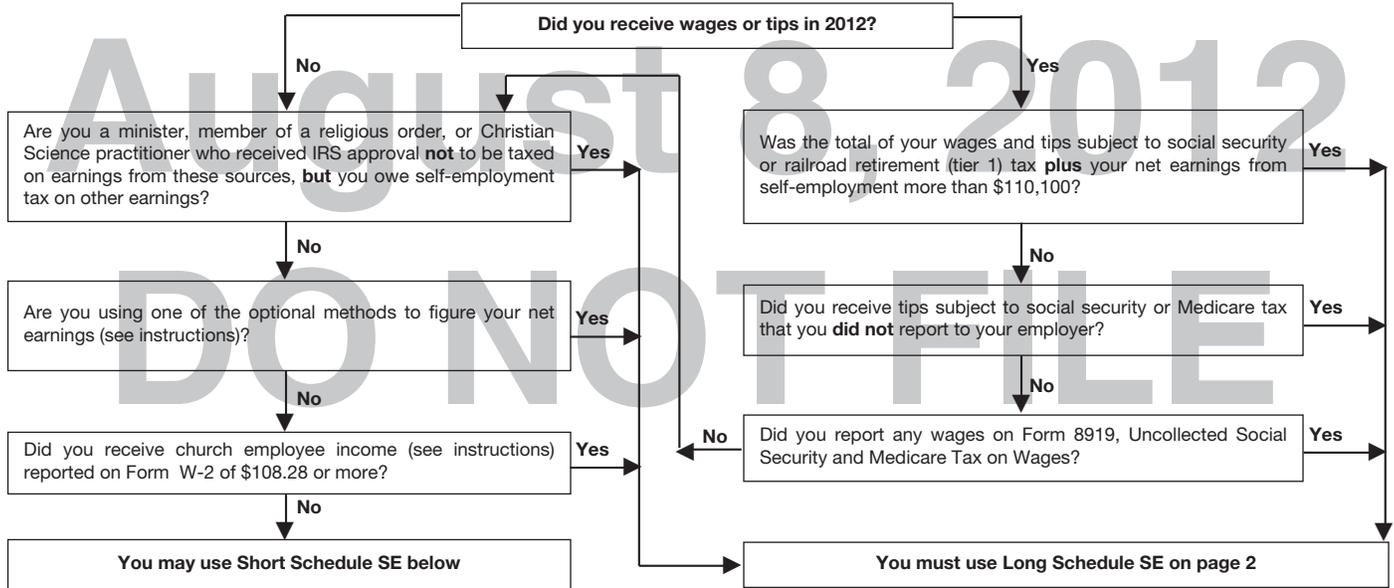
Social security number of person
with self-employment income ►

400-00-5408

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

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

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



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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A		
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y	()
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report		11017
3	Combine lines 1a, 1b, and 2		11017
4	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b ► Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		10174
5	Self-employment tax. If the amount on line 4 is: • \$110,100 or less, multiply line 4 by 13.3% (.133). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54 • More than \$110,100, multiply line 4 by 2.9% (.029). Then, add \$11,450.40 to the result. Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54		1353
6	Deduction for employer-equivalent portion of self-employment tax. If the amount on line 5 is: • \$14,643.30 or less, multiply line 5 by 57.51% (.5751) • More than \$14,643.30, multiply line 5 by 50% (.50) and add \$1,100 to the result. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27		
		6	778

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

Social security number of person with self-employment income

Section B—Long Schedule SE

Part I Self-Employment Tax

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

Form I: Self-Employment Tax. Lines 1a through 13. Includes instructions for church employee income and farm/nonfarm optional methods. Line 7 shows 110,100.00.

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

Form II: Optional Methods To Figure Net Earnings. Lines 14 through 17. Line 14 shows 4,520.00.

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

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

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

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

VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code Lutheran Brotherhood 222 Thompson Blvd Chicago IL 60610		1 Gross distribution \$ 60,000.00	OMB No. 1545-0119 2012 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$	2b Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input checked="" type="checkbox"/>		
PAYER'S federal identification number 33-2233445	RECIPIENT'S identification number 400-00-5408	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$		Copy 1 For State, City, or Local Tax Department
RECIPIENT'S name Test Cardinal Street address (including apt. no.) 6204 S Highland Ave City, state, and ZIP code Madison WI 53705		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) G	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
		9a Your percentage of total distribution %	9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 State tax withheld \$	13 State/Payer's state no.	14 State distribution \$	
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$	

VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code Mutual Insurance Co 3000 First St Milwaukee WI 53222		1 Gross distribution \$ 12,000.00		OMB No. 1545-0119 2012 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$		Total distribution <input checked="" type="checkbox"/>		
		2b Taxable amount not determined <input checked="" type="checkbox"/>		Total distribution <input checked="" type="checkbox"/>		
PAYER'S federal identification number 39-4444444	RECIPIENT'S identification number 400-00-5408	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$		Copy 1 For State, City, or Local Tax Department	
RECIPIENT'S name Test Cardinal Street address (including apt. no.) 6204 S Highland Ave City, state, and ZIP code Madison WI 53705		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$			
		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other \$ %		
		9a Your percentage of total distribution %	9b Total employee contributions \$			
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 State tax withheld \$	13 State/Payer's state no.	14 State distribution \$		
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$		

**Depreciation and Amortization
(Including Information on Listed Property)**

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return Test Cardinal	Business or activity to which this form relates Bookkeeping - Schedule C	Identifying number 400-00-5408
-------------------------------------------------	------------------------------------------------------------------------------------	------------------------------------------

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	500000
2 Total cost of section 179 property placed in service (see instructions)	2	500
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2000000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500000
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	500
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	500
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	500
10 Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	11517
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	500
13 Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2012	17	500
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	1000
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	2000
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? **Yes** **No** **24b** If "Yes," is the evidence written? **Yes** **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25		
26 Property used more than 50% in a qualified business use:									
Car	01012011	75 %	6667	5000	5	SL	1000		
Computer	02012012	100 %	500	500				500	
27 Property used 50% or less in a qualified business use:									
		%				S/L -			
		%				S/L -			
		%				S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	1000	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29		500

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No										
30 Total business/investment miles driven during the year (do not include commuting miles)	9000											
31 Total commuting miles driven during the year	3000											
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32	12000											
34 Was the vehicle available for personal use during off-duty hours?	✓											
35 Was the vehicle used primarily by a more than 5% owner or related person?	✓											
36 Is another vehicle available for personal use?	✓											

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
43 Amortization of costs that began before your 2012 tax year				43	56
44 Total. Add amounts in column (f). See the instructions for where to report				44	56

Expenses for Business Use of Your Home

Department of the Treasury
Internal Revenue Service (99)

▶ **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

2012
Attachment
Sequence No. **176**

▶ **Information about Form 8829 and its separate instructions is at www.irs.gov/form8829.**

Name(s) of proprietor(s)

Your social security number

Test Cardinal

400-00-5408

Part I Part of Your Home Used for Business

1 Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	450
2 Total area of home	2	3000
3 Divide line 1 by line 2. Enter the result as a percentage	3	15 %
For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.		
4 Multiply days used for daycare during year by hours used per day	4	hr.
5 Total hours available for use during the year (366 days x 24 hours) (see instructions)	5	8,784 hr.
6 Divide line 4 by line 5. Enter the result as a decimal amount	6	.
7 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	15 %

Part II Figure Your Allowable Deduction

8 Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home and shown on Schedule D or Form 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions	8	13000
See instructions for columns (a) and (b) before completing lines 9-21.		
9 Casualty losses (see instructions)	9	
10 Deductible mortgage interest (see instructions)	10	6000
11 Real estate taxes (see instructions)	11	2000
12 Add lines 9, 10, and 11	12	8000
13 Multiply line 12, column (b) by line 7	13	1200
14 Add line 12, column (a) and line 13	14	1200
15 Subtract line 14 from line 8. If zero or less, enter -0-	15	11800
16 Excess mortgage interest (see instructions)	16	
17 Insurance	17	300
18 Rent	18	
19 Repairs and maintenance	19	400
20 Utilities	20	1800
21 Other expenses (see instructions)	21	
22 Add lines 16 through 21	22	2500
23 Multiply line 22, column (b) by line 7	23	375
24 Carryover of operating expenses from 2011 Form 8829, line 42	24	
25 Add line 22, column (a), line 23, and line 24	25	475
26 Allowable operating expenses. Enter the smaller of line 15 or line 25	26	475
27 Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	11325
28 Excess casualty losses (see instructions)	28	
29 Depreciation of your home from line 41 below	29	308
30 Carryover of excess casualty losses and depreciation from 2011 Form 8829, line 43	30	
31 Add lines 28 through 30	31	308
32 Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	308
33 Add lines 14, 26, and 32	33	1983
34 Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)	34	
35 Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	35	1983

Part III Depreciation of Your Home

36 Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	100000
37 Value of land included on line 36	37	20000
38 Basis of building. Subtract line 37 from line 36	38	80000
39 Business basis of building. Multiply line 38 by line 7.	39	12000
40 Depreciation percentage (see instructions)	40	2.564 %
41 Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	308

Part IV Carryover of Unallowed Expenses to 2013

42 Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	
43 Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	