

Test 11 – 2013

These are MFJ taxpayers with 3 children, 1 in a WI college. They itemize, have 1 W-2 & farm income.

Federal Forms: 1040, W-2 (1), Schedule A, Schedule F, Schedule SE, 2106

Wisconsin Forms: 1, Schedule FC-A

Address:

55 Hogan Road  
Woodville, WI 54028

Taxpayer:

Traveling Salesman  
SS#: 400-00-5411  
DOB: 09/15/1963  
WI withholding: \$1,350, WI ID#: 036-981266991-02

Spouse:

Misses Farmer  
SS#: 400-00-5481  
DOB: 08/22/1964

Filing Status: MFJ (itemizing)

Dependents:

Mary Grass	SS#:400-00-5466	DOB: 01/15/1998
David Grass	SS#:400-00-5465	DOB: 06/15/1996
Angela Grass	SS#:400-00-5464	DOB: 07/15/1992 (college student)

For the year Jan. 1-Dec. 31, 2013, or other tax year

beginning \_\_\_\_\_, 2013 ending \_\_\_\_\_, 20\_\_\_\_.

Complete form using **BLACK INK**

Note

DO NOT STAPLE

See page 34 before assembling return

Your legal last name <b>SALESMAN</b>	Legal first name <b>TRAVELING</b>	M.I. <b>F</b>	Your social security number <b>400 00 5411</b>
If a joint return, spouse's legal last name <b>FARMER</b>	Spouse's legal first name <b>MISSES</b>	M.I. <b>S</b>	Spouse's social security number <b>400 00 5481</b>
Home address (number and street). If you have a PO Box, see page 7. <b>55 HOGAN RD</b>		Apt. no.	
City or post office <b>WOODVILLE</b>	State <b>WI</b>	Zip code <b>54028</b>	
<b>Filing status</b> 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 ..... ▶ <input type="checkbox"/> Head of household (see page 8). Also, check here if married ... ▶		<b>Tax district</b> Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2013.  <input type="checkbox"/> City <input checked="" type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town ▶ <b>WOODVILLE</b>  County of ▶ <b>ST CROIX</b>  School district number See page 37 <b>0231</b>	
Legal last name Legal first name M.I. If married, fill in spouse's SSN above and full name here ↑		<b>Special conditions</b> <input type="checkbox"/>	

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

1	Federal adjusted gross income (see page 9)	1	70777.00
	Form W-2 wages included in line 1		50565.00
2	State and municipal interest (see page 9)	2	.00
3	Capital gain/loss addition (see page 10)	3	.00
4	Other additions } Fill in code number and amount, see page 10. } Fill in total other additions on line 4.		.00
	_____ .00    _____ .00    _____ .00    _____ .00 ...	4	.00
5	Add the amounts in the right column for lines 1 through 4	5	70777.00
6	Taxable refund of state income tax (from Form 1040, line 10)	6	.00
7	United States government interest	7	.00
8	Unemployment compensation (see page 12)	8	.00
9	Social security adjustment (see page 12)	9	.00
10	Capital gain/loss subtraction (see page 12)	10	.00
11	Other subtractions } Fill in code number and amount, see page 12. } Fill in total other subtractions on line 11.		
	03 6943 .00    _____ .00    _____ .00		
	_____ .00    _____ .00	11	6943.00
12	Add lines 6 through 11	12	6943.00
13	Subtract line 12 from line 5. This is your Wisconsin income	13	63834.00

PAPER CLIP payment here

I-010



**NO COMMAS; NO CENTS**

<b>14</b>	Wisconsin income from line 13	<b>14</b>	63834.00
<b>15</b>	Standard deduction. See table on page 45, <b>OR</b> <input type="checkbox"/> If someone else can claim you (or your spouse) as a dependent, see page 22 and check here <input type="checkbox"/>	<b>15</b>	9245.00
<b>16</b>	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	<b>16</b>	54589.00
<b>17</b>	<b>Exemptions</b> (Caution: See page 22)		
<b>a</b>	Fill in exemptions from your federal return <u>5</u> x \$700 .. <b>17a</b>		3500.00
<b>b</b>	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <input type="checkbox"/> x \$250 .. <b>17b</b>		.00
<b>c</b>	Add lines 17a and 17b	<b>17c</b>	3500.00
<b>18</b>	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	<b>18</b>	51089.00
<b>19</b>	Tax (see table on page 38)	<b>19</b>	2871.00
<b>20</b>	Itemized deduction credit. Enclose Schedule 1, page 4	<b>20</b>	785.00
<b>21</b>	Armed forces member credit (must be stationed outside U.S. See page 23)	<b>21</b>	.00
<b>22</b>	School property tax credit		
<b>a</b>	Rent paid in 2013-heat included <u>.00</u> } Find credit from table page 24. . . <b>22a</b>		.00
	Rent paid in 2013-heat not included <u>.00</u> }		
<b>b</b>	Property taxes paid on home in 2013 <u>.00</u> Find credit from table page 25. . . <b>22b</b>		.00
<b>23</b>	Historic rehabilitation credits	<b>23</b>	.00
<b>24</b>	Working families tax credit } If line 14 is less than \$10,000 (\$19,000 if married filing joint), see page 25 . . . <b>24</b>		.00
<b>25</b>	Certain nonrefundable credits from line 15 of Schedule CR	<b>25</b>	.00
<b>26</b>	Add credits on lines 20 through 25	<b>26</b>	785.00
<b>27</b>	Subtract line 26 from line 19. If line 26 is larger than line 19, fill in 0	<b>27</b>	2086.00
<b>28</b>	Alternative minimum tax. Enclose Schedule MT	<b>28</b>	.00
<b>29</b>	Add lines 27 and 28	<b>29</b>	2086.00
<b>30</b>	Married couple credit. Enclose Schedule 2, page 4	<b>30</b>	480.00
<b>31</b>	Other credits from Schedule CR, line 28	<b>31</b>	.00
<b>32</b>	Net income tax paid to another state. Enclose Schedule OS <input type="checkbox"/>	<b>32</b>	.00
<b>33</b>	Add lines 30, 31, and 32	<b>33</b>	480.00
<b>34</b>	Subtract line 33 from line 29. If line 33 is larger than line 29, fill in 0. This is your net tax	<b>34</b>	1606.00
<b>35</b>	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 28) If you certify that no sales or use tax is due, check here <input checked="" type="checkbox"/>	<b>35</b>	.00
<b>36</b>	Donations (decreases refund or increases amount owed)		
<b>a</b>	Endangered resources <u>.00</u>	<b>f</b>	Firefighters memorial <u>.00</u>
<b>b</b>	Packers football stadium <u>.00</u>	<b>g</b>	Military family relief <u>.00</u>
<b>c</b>	Cancer research <u>.00</u>	<b>h</b>	Second Harvest/Feeding Amer. <u>.00</u>
<b>d</b>	Veterans trust fund <u>.00</u>	<b>i</b>	Red Cross WI Disaster Relief <u>.00</u>
<b>e</b>	Multiple sclerosis <u>.00</u>	<b>j</b>	Special Olympics <u>.00</u>
	Total (add lines a through j)	<b>36k</b>	.00
<b>37</b>	Penalties on IRAs, retirement plans, MSAs, etc. (see page 29) <u>.00</u> x .33 =	<b>37</b>	.00
<b>38</b>	Credit repayments and other penalties (see page 29)	<b>38</b>	.00
<b>39</b>	Add lines 34, 35, 36k, 37 and 38	<b>39</b>	1606.00



Name(s) shown on Form 1 <b>SALESMAN TRAVELING</b>	Your social security number <b>400 00 5411</b>
--	---

**NO COMMAS; NO CENTS**

<b>40</b> Amount from line 39 .....	<b>40</b>	<u>1606.00</u>
<b>41</b> Wisconsin tax withheld. Enclose withholding statements .....	<b>41</b>	<u>1350.00</u>
<b>42</b> 2013 estimated tax payments and amount applied from 2012 return .....	<b>42</b>	<u>125.00</u>
<b>43</b> Earned income credit. Number of qualifying children ... Federal credit. . . . . .00 x . . . . . % = .....	<b>43</b>	<u>.00</u>
<b>44</b> Farmland preservation credit. <b>a</b> Schedule FC, line 18 .....	<b>44a</b>	<u>.00</u>
<b>b</b> Schedule FC-A, line 13 .....	<b>44b</b>	<u>165.00</u>
<b>45</b> Repayment credit (see page 31) .....	<b>45</b>	<u>.00</u>
<b>46</b> Homestead credit. Enclose Schedule H or H-EZ .....	<b>46</b>	<u>.00</u>
<b>47</b> Eligible veterans and surviving spouses property tax credit .....	<b>47</b>	<u>.00</u>
<b>48</b> Other credits from Schedule CR, line 39. Enclose Schedule CR ..	<b>48</b>	<u>.00</u>
<b>49</b> Add lines 41 through 48 .....	<b>49</b>	<u>1640.00</u>
<b>50</b> If line 49 is larger than line 40, subtract line 40 from line 49. This is the <b>AMOUNT YOU OVERPAID</b> .....	<b>50</b>	<u>34.00</u>
<b>51</b> Amount of line 50 you want <b>REFUNDED TO YOU</b> .....	<b>51</b>	<u>34.00</u>
<b>52</b> Amount of line 50 you want <b>APPLIED TO YOUR 2014 ESTIMATED TAX</b> .....	<b>52</b>	<u>.00</u>
<b>53</b> If line 49 is smaller than line 40, subtract line 49 from line 40. This is the <b>AMOUNT YOU OWE</b> . Paper clip payment to front of return .....	<b>53</b>	<u>.00</u>
<b>54</b> Underpayment interest. Fill in exception code - See Sch. U <u>    </u> Also include on line 53 (see page 34)	<b>54</b>	<u>.00</u>

**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) ▶ 

--	--	--	--	--	--

 **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 35.**

**Sign here**

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

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

I-010a

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

For Department Use Only

C	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

**Do Not Submit Photocopies**



**Schedule 1 – Itemized Deduction Credit (see page 22)**

1	Medical and dental expenses from line 4 of federal Schedule A. See instructions for exceptions	1	_____	.00
2	Interest paid from lines 10-12 and 14 of 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	_____	15450.00
3	Gifts to charity from line 19 of federal Schedule A. See instructions for exceptions	3	_____	9500.00
4	Casualty losses from line 20 of 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	_____	24950.00
6	Fill in your standard deduction from line 15 on page 2 of Form 1	6	_____	9245.00
7	Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0	7	_____	15705.00
8	Rate of credit is .05 (5%)	8	_____	<b>x .05</b>
9	Multiply line 7 by line 8. Fill in here and on line 20 on page 2 of Form 1	9	_____	785.00

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

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

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

	(A) YOURSELF	(B) SPOUSE				
1	Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income	1	_____	50565.00	_____	.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	2	_____	.00	_____	22000.00
3	Combine lines 1 and 2. This is earned income	3	_____	50565.00	_____	22000.00
4	Add the amounts from federal Form 1040, lines 24, 28 and 32, plus repayment of supplemental unemployment benefits, and contributions to secs. 403(b) and 501(c)(18) pension plans, included in line 36, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to your or your spouse's income	4	_____	.00	_____	.00
5	Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0	5	_____	50565.00	_____	22000.00
6	Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000	6	_____	16000.00		
7	Rate of credit is .03 (3%)	7	_____	<b>x .03</b>		
8	Multiply line 6 by line 7. Fill in here and on line 30 on page 2 of Form 1	8	_____	480.00		Do not fill in more than \$480.



Schedule **FC-A**

**Farmland Preservation Credit**

**2013**

Wisconsin  
Department of Revenue

Enclose with Wisconsin  
Form 1, 1NPR, 2, 4, 4T, or 5

Legal name(s) shown on Form 1, 1NPR, 2, 4, 4T, or 5 SALESMAN, TRAVELING & FARMER, MISSES	Social Security Number or FEIN 400-00-5411
---	---

**Caution:** Schedule FC-A may only be filed if your farm is covered by an original or modified farmland preservation agreement entered into on or after July 1, 2009, or located in a farmland preservation zoning district. See "Which Schedule to File" on page 1 of the instructions.



Check here if this is an amended Schedule FC-A

**Questions** Questions 1 through 6 must be answered (see instructions, page 3).

**1 a** Individuals – Were you a legal resident of Wisconsin for all of 2013? (If "No," you do not qualify.) . . . **1a**  Yes  No

**b** Corporations – Were you organized under the laws of Wisconsin? (If "No," you do not qualify.) . . . **1b**  Yes  No

**2** Enter the number of farms on which this claim is based . . . . . **2**  **FARMS**

**3** Is each farm on which this claim is based in compliance with applicable soil and water conservation plans and standards? (If there was an outstanding notice at the end of 2013 of noncompliance issued against any farm, answer "No.") . . . . . **3**  Yes  No

**4** Have you paid, or are you legally responsible for paying, the 2013 property taxes levied against the qualifying acres to which this claim relates? . . . . . **4**  Yes  No

**5** Did each farm on which this claim is based produce gross farm revenues of at least \$6,000 during 2013 or a total of at least \$18,000 during 2011, 2012, and 2013 combined? . . . . . **5**  Yes  No

**6** If any farm(s) on which this claim is based was used by someone else who met the requirement in question 5, what is the name and address of that person(s)? \_\_\_\_\_

<b>Credit Computation</b>	Complete the schedule on page 2. Fill in the amounts from the schedule on lines 7, 9, and 11, as applicable.	Print numbers like this → 0 1 2 3 4 5 6 7 8 9 <b>NO COMMAS; NO CENTS</b>
<b>7</b> Qualifying acres located in a farmland preservation zoning district and subject to a farmland preservation agreement entered into after July 1, 2009 (from schedule, page 2) . . . . .	<b>7</b> _____ <b>9 ACRES</b>	
<b>8</b> Multiply line 7 by \$10 . . . . .	<b>8</b> _____	<b>90.00</b>
<b>9</b> Qualifying acres located in a farmland preservation zoning district, but not subject to a farmland preservation agreement entered into after July 1, 2009 (from schedule, page 2) . . . . .	<b>9</b> _____ <b>8 ACRES</b>	
<b>10</b> Multiply line 9 by \$7.50 (round result to the nearest dollar) . . . . .	<b>10</b> _____	<b>60.00</b>
<b>11</b> Qualifying acres subject to a farmland preservation agreement entered into after July 1, 2009, but not located in a farmland preservation zoning district (from schedule, page 2) . . . . .	<b>11</b> _____ <b>3 ACRES</b>	
<b>12</b> Multiply line 11 by \$5 . . . . .	<b>12</b> _____	<b>15.00</b>
<b>13</b> FARMLAND PRESERVATION CREDIT – Add lines 8, 10, and 12 . . . . .	<b>13</b> _____	<b>165.00</b>

Fill in the credit from line 13 on line 44b of Form 1, line 69b of Form 1NPR, line 22b of Form 2, or (for corporations) line 48b of Schedule CR.

**Sign Here** This farmland preservation credit claim and all enclosures are true, correct, and complete to the best of my knowledge.

Claimant's signature	Date
----------------------	------

PAPER CLIP Schedule FC-A behind Wisconsin tax return

**Note:** Fill in below the number of farms on which your claim is based. Complete a separate schedule for each farm (see page 3). ↘

**QUALIFYING ACRES SCHEDULE 1 OF 2**

**Step 1** Enter the primary location of the farm

County DANE	<input type="checkbox"/> Town <input checked="" type="checkbox"/> Village <input type="checkbox"/> City    of OREGON
----------------	---

**Step 2** For each tax parcel that 1) is part of the farm and 2) has qualifying acres, as described below, enter:

Column (A) tax parcel number

Column (B) number of qualifying acres in the parcel subject to an original or modified farmland preservation agreement entered into after July 1, 2009, **and** located in a farmland preservation zoning district

Column (C) number of qualifying acres in the parcel located in a farmland preservation zoning district, but **not** subject to an original or modified farmland preservation agreement entered into after July 1, 2009

Column (D) number of qualifying acres in the parcel subject to an original or modified farmland preservation agreement entered into after July 1, 2009, but **not** located in a farmland preservation zoning district

Tax Parcel Number (A)	Number of Acres from Each Category Above (B)	(C)	(D)
12345	5	3	
9554			2

**Note:** If the farm consists of more than 10 parcels, enclose page 4

**Step 3** Using the acres listed in Step 2, compute the qualifying acres on which your claim is based

	(B)	(C)	(D)
<b>1</b> Enter the total acres from Columns (B), (C), and (D) above and, if applicable, page 4 .....	5	3	2
<b>2</b> Enter in all three columns your ownership percentage of the farm. Enter as a decimal carried to four places (If 100%, enter "1.0000") ..	1.0	1.0	1.0
<b>3</b> Multiply line 1 by line 2, and round result to the nearest acre .....	5	3	2
<b>4</b> If your claim is based on more than one farm, fill in the amount from line 3 of any additional schedules .....	4	5	1
<b>5</b> Add lines 3 and 4 .....	9	8	3

Fill in the number of acres from line 5 on page 1 ..... ↓ line 7 ↓ line 9 ↓ line 11

Name(s) shown on Schedule FC-A

Social security number or FEIN

SALESMAN, TRAVELING & FARMER, MISSES

400-00-5411

**Note:** You must include this page as part of Schedule FC-A if your claim is based on more than one farm. Enclose additional copies of this page if needed.

**QUALIFYING ACRES SCHEDULE 2 OF 2**

**Step 1** Enter the primary location of the farm

<i>County</i> ROCK	<input checked="" type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City                    of BELLEVILLE
-----------------------	---

**Step 2** For each tax parcel that 1) is part of the farm and 2) has qualifying acres, as described below, enter:

Column (A) tax parcel number

Column (B) number of qualifying acres in the parcel subject to an original or modified farmland preservation agreement entered into after July 1, 2009, **and** located in a farmland preservation zoning district

Column (C) number of qualifying acres in the parcel located in a farmland preservation zoning district, but **not** subject to an original or modified farmland preservation agreement entered into after July 1, 2009

Column (D) number of qualifying acres in the parcel subject to an original or modified farmland preservation agreement entered into after July 1, 2009, but **not** located in a farmland preservation zoning district

Tax Parcel Number (A)	Number of Acres from Each Category Above		
	(B)	(C)	(D)
3435	8	10	2

**Note:** If the farm consists of more than 10 parcels, enclose page 4

**Step 3** Using the acres listed in Step 2, compute the qualifying acres on which your claim is based

	(B)	(C)	(D)
<b>1</b> Enter the total acres from Columns (B), (C), and (D) above and, if applicable, page 4 .....	8	10	2
<b>2</b> Enter in all three columns your ownership percentage of the farm. Enter as a decimal carried to four places (If 100%, enter "1.0000") ..	.5000	.5000	.5000
<b>3</b> Multiply line 1 by line 2, and round result to the nearest acre. Fill in here and on line 4 of page 2 .....	4	5	1



22222		Void <input type="checkbox"/>	a Employee's social security number 400-00-5411		For Official Use Only ▶ OMB No. 1545-0008		
b Employer identification number (EIN) 75-3197531				1 Wages, tips, other compensation 50,565.00		2 Federal income tax withheld 4,200.00	
c Employer's name, address, and ZIP code USUK VACUUM CLEANERS 1001 MAIN ST HUDSON WI 54016				3 Social security wages		4 Social security tax withheld	
				5 Medicare wages and tips		6 Medicare tax withheld	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial TRAVELING		Last name SALESMAN		Suff.		11 Nonqualified plans	
f Employee's address and ZIP code 55 HOGAN ROAD WOODVILLE WI 54028				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a See instructions for box 12	
				14 Other		12b	
						12c	
						12d	
15 State WI		Employer's state ID number 036-9812669145-02		16 State wages, tips, etc. 50,565.00		17 State income tax 1,350.00	
						18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

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

**2013**

Department of the Treasury—Internal Revenue Service  
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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

Cat. No. 10134D

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

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning \_\_\_\_\_, 2013, ending \_\_\_\_\_, 20

See separate instructions.

Your first name and initial <b>TRAVELING</b>	Last name <b>SALESMAN</b>	<b>Your social security number</b> 4 0 0 0 0 5 4 1 1
If a joint return, spouse's first name and initial <b>MISSES</b>	Last name <b>FARMER</b>	<b>Spouse's social security number</b> 4 0 0 0 0 5 4 8 1
Home address (number and street). If you have a P.O. box, see instructions. <b>55 HOGAN RD</b>		Apt. no. <b>▲</b> Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>WOODVILLE, WI 54028</b>		<b>Presidential Election Campaign</b> 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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

**Filing Status**

Check only one box.

1  Single

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

3  Married filing separately. Enter spouse's SSN above 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

**Exemptions**

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

b  Spouse

(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)
MARY GRASS		4 0 0 0 0 5 4 6 6	DAUGHTER	<input checked="" type="checkbox"/>
DAVID GRASS		4 0 0 0 0 5 4 6 5	SON	<input type="checkbox"/>
ANGELA GRASS		4 0 0 0 0 5 4 6 4	DAUGHTER	<input type="checkbox"/>

If more than four dependents, see instructions and check here

**Boxes checked on 6a and 6b** 2

**No. of children on 6c who:**

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

**Dependents on 6c not entered above**

**Add numbers on lines above** 5

d Total number of exemptions claimed

**Income**

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

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

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	50565	00
8a Taxable interest. Attach Schedule B if required	8a		
b Tax-exempt interest. Do not include on line 8a	8b		
9a Ordinary dividends. Attach Schedule B if required	9a		
b Qualified dividends	9b		
10 Taxable refunds, credits, or offsets of state and local income taxes	10		
11 Alimony received	11		
12 Business income or (loss). Attach Schedule C or C-EZ	12		
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13		
14 Other gains or (losses). Attach Form 4797	14		
15a IRA distributions	15a		
b Taxable amount	15b		
16a Pensions and annuities	16a		
b Taxable amount	16b		
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17		
18 Farm income or (loss). Attach Schedule F	18	22000	00
19 Unemployment compensation	19		
20a Social security benefits	20a		
b Taxable amount	20b		
21 Other income. List type and amount	21		
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	72565	00

**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	1555	00
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 ▶ 4 0 0 0 0 6 4 9 1	31a	233	00
32 IRA deduction	32		
33 Student loan interest deduction	33		
34 Tuition and fees. Attach Form 8917	34		
35 Domestic production activities deduction. Attach Form 8903	35		
36 Add lines 23 through 35	36	1788	00
37 Subtract line 36 from line 22. This is your adjusted gross income ▶	37	70777	00

Tax and Credits

Table with 5 columns: Line number, Description, Amount, Tax, Total. Includes lines 38-55 for Tax and Credits.

Other Taxes

Table with 5 columns: Line number, Description, Amount, Tax, Total. Includes lines 56-61 for Other Taxes.

Payments

Table with 5 columns: Line number, Description, Amount, Tax, Total. Includes lines 62-72 for Payments.

Refund

Table with 5 columns: Line number, Description, Amount, Tax, Total. Includes lines 73-74a for Refund.

Amount You Owe

Table with 5 columns: Line number, Description, Amount, Tax, Total. Includes lines 76-77 for Amount You Owe.

Third Party Designee

Form section for Third Party Designee with fields for name, phone, and PIN.

Sign Here

Form section for Sign Here with signature lines for taxpayer and spouse.

Paid Preparer Use Only

Form section for Paid Preparer Use Only with fields for name, signature, date, and firm information.

**SCHEDULE A  
(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

**2013**  
Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

► **Information about Schedule A and its separate instructions is at [www.irs.gov/schedulea](http://www.irs.gov/schedulea).**  
► **Attach to Form 1040.**

Name(s) shown on Form 1040

Your social security number

<b>Caution.</b> Do not include expenses reimbursed or paid by others.				
<b>Medical and Dental Expenses</b>	<b>1</b> Medical and dental expenses (see instructions) . . . . .	<b>1</b>		
	<b>2</b> Enter amount from Form 1040, line 38 <b>2</b> . . . . .			
	<b>3</b> Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead . . . . .	<b>3</b>		
	<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . .			<b>4</b>
<b>Taxes You Paid</b>	<b>5</b> State and local ( <b>check only one box</b> ):	<b>5</b>		
	<b>a</b> <input type="checkbox"/> Income taxes, or			
	<b>b</b> <input type="checkbox"/> General sales taxes			
	<b>6</b> Real estate taxes (see instructions) . . . . .	<b>6</b>	4000	00
	<b>7</b> Personal property taxes . . . . .	<b>7</b>		
	<b>8</b> Other taxes. List type and amount ► . . . . .	<b>8</b>		
	<b>9</b> Add lines 5 through 8 . . . . .			<b>9</b> 4000 00
	<b>Interest You Paid</b>	<b>10</b> Home mortgage interest and points reported to you on Form 1098 . . . . .	<b>10</b>	15450
<b>11</b> Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► . . . . .		<b>11</b>		
<b>12</b> Points not reported to you on Form 1098. See instructions for special rules . . . . .		<b>12</b>		
<b>13</b> Mortgage insurance premiums (see instructions) . . . . .		<b>13</b>		
<b>14</b> Investment interest. Attach Form 4952 if required. (See instructions.) . . . . .		<b>14</b>		
<b>15</b> Add lines 10 through 14 . . . . .				<b>15</b> 15450 00
<b>Gifts to Charity</b>	<b>16</b> Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	<b>16</b>	9500	00
	<b>17</b> Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 . . . . .	<b>17</b>		
	<b>18</b> Carryover from prior year . . . . .	<b>18</b>		
	<b>19</b> Add lines 16 through 18 . . . . .			<b>19</b> 9500 00
<b>Casualty and Theft Losses</b>	<b>20</b> Casualty or theft loss(es). Attach Form 4684. (See instructions.) . . . . .	<b>20</b>		
<b>Job Expenses and Certain Miscellaneous Deductions</b>	<b>21</b> Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► <u>FORM 2106</u> . . . . .	<b>21</b>	13170	00
	<b>22</b> Tax preparation fees . . . . .	<b>22</b>	543	00
	<b>23</b> Other expenses—investment, safe deposit box, etc. List type and amount ► . . . . .	<b>23</b>		
	<b>24</b> Add lines 21 through 23 . . . . .	<b>24</b>	13713	00
	<b>25</b> Enter amount from Form 1040, line 38 <b>25</b> 71011 00 . . . . .			
	<b>26</b> Multiply line 25 by 2% (.02) . . . . .	<b>26</b>	1420	00
	<b>27</b> Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- . . . . .			<b>27</b> 12293 00
<b>Other Miscellaneous Deductions</b>	<b>28</b> Other—from list in instructions. List type and amount ► . . . . .	<b>28</b>		
<b>Total Itemized Deductions</b>	<b>29</b> Is Form 1040, line 38, over \$150,000? <input checked="" type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. . . . .	<b>29</b>		41243 00
	<b>30</b> If you elect to itemize deductions even though they are less than your standard deduction, check here . . . . .			<input type="checkbox"/>

**SCHEDULE SE  
(Form 1040)**

**Self-Employment Tax**

OMB No. 1545-0074

**2013**  
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/schedulese](http://www.irs.gov/schedulese).**  
► **Attach to Form 1040 or Form 1040NR.**

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

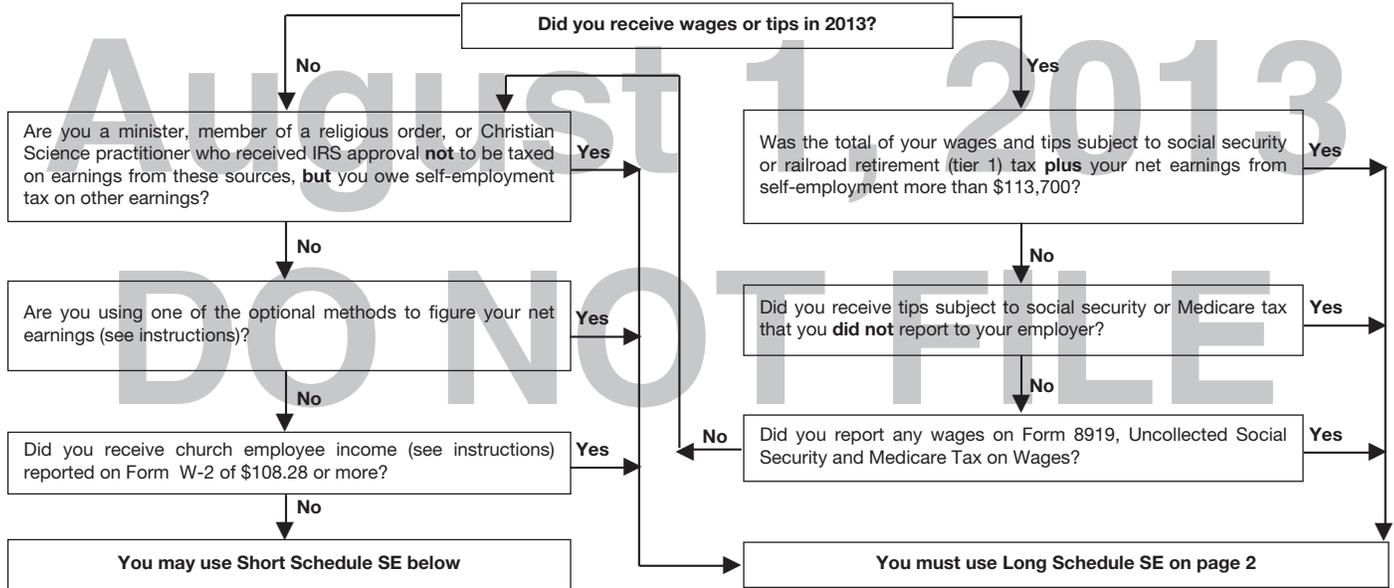
Social security number of person  
with **self-employment** income ►

**400005481**

**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.

<b>1a</b>	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	22000	00
<b>1b</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 Z . . . . .	( )	
<b>2</b>	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 . . . . .		00
<b>3</b>	Combine lines 1a, 1b, and 2 . . . . .	22000	00
<b>4</b>	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; <b>do not</b> file this schedule unless you have an amount on line 1b . . . . . ► <b>Note.</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	20317	00
<b>5</b>	<b>Self-employment tax.</b> If the amount on line 4 is: • \$113,700 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 56, or Form 1040NR, line 54</b> • More than \$113,700, multiply line 4 by 2.9% (.029). Then, add \$14,098.80 to the result. Enter the total here and on <b>Form 1040, line 56, or Form 1040NR, line 54</b> . . . . .	3109	00
<b>6</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.50). Enter the result here and on <b>Form 1040, line 27, or Form 1040NR, line 27</b> . . . . .	1555	00

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

Cat. No. 11358Z

Schedule SE (Form 1040) 2013

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-13. Includes instructions for church employee income, net farm profit, and social security benefits. Total tax calculated on line 13.

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

Farm Optional Method. Lines 14-15. Instructions for using farm optional method based on gross farm income or net farm profits.

Nonfarm Optional Method. Lines 16-17. Instructions for using nonfarm optional method based on net nonfarm profits and gross nonfarm income.

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.

**SCHEDULE F  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Farming**

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.  
▶ Information about Schedule F and its separate instructions is at [www.irs.gov/schedulef](http://www.irs.gov/schedulef).

OMB No. 1545-0074

**2013**  
Attachment  
Sequence No. **14**

Name of proprietor <b>MISSES FARMER</b>		Social security number (SSN) <b>400005481</b>	
<b>A</b> Principal crop or activity <b>BEEF CATTLE RANCHING</b>	<b>B</b> Enter code from Part IV ▶ 1 1 2 1 1 1	<b>C</b> Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual	<b>D</b> Employer ID number (EIN), (see instr)
<b>E</b> Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on passive losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>F</b> Did you make any payments in 2013 that would require you to file Form(s) 1099 (see instructions)?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>G</b> If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

<b>1a</b> Sales of livestock and other resale items (see instructions)	<b>1a</b>	35000	00		
<b>b</b> Cost or other basis of livestock or other items reported on line 1a	<b>1b</b>	10000	00		
<b>c</b> Subtract line 1b from line 1a				<b>1c</b>	25000 00
<b>2</b> Sales of livestock, produce, grains, and other products you raised				<b>2</b>	
<b>3a</b> Cooperative distributions (Form(s) 1099-PATR)	<b>3a</b>			<b>3b</b> Taxable amount	
<b>4a</b> Agricultural program payments (see instructions)	<b>4a</b>			<b>4b</b> Taxable amount	
<b>5a</b> Commodity Credit Corporation (CCC) loans reported under election				<b>5a</b>	
<b>b</b> CCC loans forfeited	<b>5b</b>			<b>5c</b> Taxable amount	
<b>6</b> Crop insurance proceeds and federal crop disaster payments (see instructions)					
<b>a</b> Amount received in 2013	<b>6a</b>			<b>6b</b> Taxable amount	
<b>c</b> If election to defer to 2014 is attached, check here <input type="checkbox"/>				<b>6d</b> Amount deferred from 2012	
<b>7</b> Custom hire (machine work) income				<b>7</b>	
<b>8</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				<b>8</b>	
<b>9</b> <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions)				<b>9</b>	25000 00

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

<b>10</b> Car and truck expenses (see instructions). Also attach <b>Form 4562</b>	<b>10</b>			<b>23</b> Pension and profit-sharing plans	<b>23</b>		
<b>11</b> Chemicals	<b>11</b>			<b>24</b> Rent or lease (see instructions):			
<b>12</b> Conservation expenses (see instructions)	<b>12</b>			<b>a</b> Vehicles, machinery, equipment	<b>24a</b>		
<b>13</b> Custom hire (machine work)	<b>13</b>			<b>b</b> Other (land, animals, etc.)	<b>24b</b>		
<b>14</b> Depreciation and section 179 expense (see instructions)	<b>14</b>			<b>25</b> Repairs and maintenance	<b>25</b>		
<b>15</b> Employee benefit programs other than on line 23	<b>15</b>			<b>26</b> Seeds and plants	<b>26</b>		
<b>16</b> Feed	<b>16</b>	3000	00	<b>27</b> Storage and warehousing	<b>27</b>		
<b>17</b> Fertilizers and lime	<b>17</b>			<b>28</b> Supplies	<b>28</b>		
<b>18</b> Freight and trucking	<b>18</b>			<b>29</b> Taxes	<b>29</b>		
<b>19</b> Gasoline, fuel, and oil	<b>19</b>			<b>30</b> Utilities	<b>30</b>		
<b>20</b> Insurance (other than health)	<b>20</b>			<b>31</b> Veterinary, breeding, and medicine	<b>31</b>		
<b>21</b> Interest:				<b>32</b> Other expenses (specify):			
<b>a</b> Mortgage (paid to banks, etc.)	<b>21a</b>			<b>a</b> -----	<b>32a</b>		
<b>b</b> Other	<b>21b</b>			<b>b</b> -----	<b>32b</b>		
<b>22</b> Labor hired (less employment credits)	<b>22</b>			<b>c</b> -----	<b>32c</b>		
				<b>d</b> -----	<b>32d</b>		
				<b>e</b> -----	<b>32e</b>		
				<b>f</b> -----	<b>32f</b>		

<b>33</b> <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions	<b>33</b>	3000	00
<b>34</b> <b>Net farm profit or (loss).</b> Subtract line 33 from line 9	<b>34</b>	22000	00
If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.			
<b>35</b> Did you receive an applicable subsidy in 2013? (see instructions)		<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>36</b> Check the box that describes your investment in this activity and see instructions for where to report your loss.			
<b>a</b> <input type="checkbox"/> All investment is at risk.	<b>b</b> <input type="checkbox"/> Some investment is not at risk.		

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

<b>37</b>	Sales of livestock, produce, grains, and other products (see instructions)			<b>37</b>	
<b>38a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>38a</b>		<b>38b</b>	Taxable amount
<b>39a</b>	Agricultural program payments	<b>39a</b>		<b>39b</b>	Taxable amount
<b>40</b>	Commodity Credit Corporation (CCC) loans:				
<b>a</b>	CCC loans reported under election			<b>40a</b>	
<b>b</b>	CCC loans forfeited	<b>40b</b>		<b>40c</b>	Taxable amount
<b>41</b>	Crop insurance proceeds			<b>41</b>	
<b>42</b>	Custom hire (machine work) income			<b>42</b>	
<b>43</b>	Other income (see instructions)			<b>43</b>	
<b>44</b>	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)			<b>44</b>	
<b>45</b>	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797		<b>45</b>		
<b>46</b>	Cost of livestock, produce, grains, and other products purchased during the year		<b>46</b>		
<b>47</b>	Add lines 45 and 46		<b>47</b>		
<b>48</b>	Inventory of livestock, produce, grains, and other products at end of year		<b>48</b>		
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*			<b>49</b>	
<b>50</b>	<b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9			<b>50</b>	

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

**Part IV Principal Agricultural Activity Codes**



Do not file Schedule F (Form 1040) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

**Crop Production**

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

**Animal Production**

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Aquaculture
- 112900 Other animal production

**Forestry and Logging**

- 113000 Forestry and logging (including forest nurseries and timber tracts)

Your name <b>TRAVELING SALESMAN</b>	Occupation in which you incurred expenses <b>SALESMAN</b>	Social security number <b>400 00 5411</b>
--	--	--

**Part I Employee Business Expenses and Reimbursements**

	Column A Other Than Meals and Entertainment		Column B Meals and Entertainment	
<b>1</b> Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) . . . . .	6660	00		
<b>2</b> Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . .	930	00		
<b>3</b> Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .	3080	00		
<b>4</b> Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment . . . . .	1000	00		
<b>5</b> Meals and entertainment expenses (see instructions) . . . . .			5000	00
<b>6 Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 . . . . .	11670	00	5000	00

**Note:** If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

**Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1**

<b>7</b> Enter reimbursements received from your employer that were <b>not</b> reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions). . . . .		1000	00	
--	--	------	----	--

**Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)**

<b>8</b> Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8) . . . . .		10670	00	5000	00
<b>Note:</b> If <b>both columns</b> of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.					
<b>9</b> In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.) . . . . .		10670		2500	00
<b>10</b> Add the amounts on line 9 of both columns and enter the total here. <b>Also, enter the total on Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 7</b> ). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) . . . . . ▶				13170	00

**Part II Vehicle Expenses**

**Section A—General Information** (You must complete this section if you are claiming vehicle expenses.)

	(a) Vehicle 1	(b) Vehicle 2
<b>11</b> Enter the date the vehicle was placed in service . . . . .	<b>11</b> 01 / 01 / 2013	/ /
<b>12</b> Total miles the vehicle was driven during 2013 . . . . .	<b>12</b> 21222 miles	miles
<b>13</b> Business miles included on line 12 . . . . .	<b>13</b> 12000 miles	miles
<b>14</b> Percent of business use. Divide line 13 by line 12 . . . . .	<b>14</b> 56.55 %	%
<b>15</b> Average daily roundtrip commuting distance . . . . .	<b>15</b> miles	miles
<b>16</b> Commuting miles included on line 12 . . . . .	<b>16</b> miles	miles
<b>17</b> Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .	<b>17</b> 9222 miles	miles
<b>18</b> Was your vehicle available for personal use during off-duty hours? . . . . .	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	
<b>19</b> Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	
<b>20</b> Do you have evidence to support your deduction? . . . . .	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	
<b>21</b> If "Yes," is the evidence written? . . . . .	<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	

**Section B—Standard Mileage Rate** (See the instructions for Part II to find out whether to complete this section or Section C.)

<b>22</b> Multiply line 13 by 56.5¢ (.565). Enter the result here and on line 1 . . . . .	<b>22</b> 6780 00
---	-------------------

**Section C—Actual Expenses**

	(a) Vehicle 1	(b) Vehicle 2
<b>23</b> Gasoline, oil, repairs, vehicle insurance, etc. . . . .	<b>23</b>	
<b>24a</b> Vehicle rentals . . . . .	<b>24a</b>	
<b>b</b> Inclusion amount (see instructions) . . . . .	<b>24b</b>	
<b>c</b> Subtract line 24b from line 24a . . . . .	<b>24c</b>	
<b>25</b> Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) . . . . .	<b>25</b>	
<b>26</b> Add lines 23, 24c, and 25. . . . .	<b>26</b>	
<b>27</b> Multiply line 26 by the percentage on line 14 . . . . .	<b>27</b>	
<b>28</b> Depreciation (see instructions) . . . . .	<b>28</b>	
<b>29</b> Add lines 27 and 28. Enter total here and on line 1 . . . . .	<b>29</b>	

**Section D—Depreciation of Vehicles** (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

	(a) Vehicle 1	(b) Vehicle 2
<b>30</b> Enter cost or other basis (see instructions) . . . . .	<b>30</b>	
<b>31</b> Enter section 179 deduction and special allowance (see instructions) . . . . .	<b>31</b>	
<b>32</b> Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance). . . . .	<b>32</b>	
<b>33</b> Enter depreciation method and percentage (see instructions) . . . . .	<b>33</b>	
<b>34</b> Multiply line 32 by the percentage on line 33 (see instructions) . . . . .	<b>34</b>	
<b>35</b> Add lines 31 and 34 . . . . .	<b>35</b>	
<b>36</b> Enter the applicable limit explained in the line 36 instructions . . . . .	<b>36</b>	
<b>37</b> Multiply line 36 by the percentage on line 14 . . . . .	<b>37</b>	
<b>38</b> Enter the <b>smaller</b> of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above . . . . .	<b>38</b>	