

Test 12 – 2013

- **Note: As of March 25, 2014,** Recently enacted legislation (2013 Act 145) changed the order of computation for the manufacturing and agriculture credit. The credit can now be claimed after the alternative minimum tax (AMT) rather than before the AMT. When claiming the credit on the 2013 Schedule CR use lines 16a and 16b in Section B that are titled "Reserved"
- Line 16a is for claiming the manufacturing credit
- Line 16b is for claiming the agriculture credit

This is a MFS, self-employed taxpayer. He has sold an asset and has multiple investments.

Federal Forms: 1040, Schedule C (2), Schedule E, Schedule SE, 4797  
Wisconsin Forms: 1, Schedule CR, Schedule MA, Schedule MI, Schedule R

Address:  
456 My Business Way  
Milwaukee, WI 53011

Taxpayer:  
Self Employed  
SS#: 400-00-5412  
DOB: 12/07/1981

Spouse:  
Separate Filer  
SS#: 400-00-5482  
DOB: 06/18/1982

Filing Status: MFS (not itemizing)

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

Complete form using BLACK INK

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

DO NOT STAPLE  
See page 34 before assembling return

Your legal last name <b>EMPLOYED</b>	Legal first name <b>SELF</b>	M.I.	Your social security number <b>400 00 5412</b>
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. <b>456 MY BUSINESS WAY</b>		Apt. no.	<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 checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town  City, village, or town ▶ <b>MILWAUKEE</b>  County of ▶ <b>MILWAUKEE</b>  School district number See page 37 <b>3619</b>
City or post office <b>MILWAUKEE</b>	State <b>WI</b>	Zip code <b>53011</b>	
<b>Filing status</b> Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input checked="" type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here ..... ▶			<b>Special conditions</b> <input type="checkbox"/>
Legal last name <b>FILER</b> Legal first name <b>SEPARATE</b>		M.I.	
<input type="checkbox"/> Head of household (see page 8). Also, check here if married ... ▶ <input type="checkbox"/> 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	19375.00	
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.		52 4463 .00	
51 15500 .00    .00    .00    .00	4	19963.00	
5 Add the amounts in the right column for lines 1 through 4.....	5	39338.00	
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.		51 900 .00    .00    .00	
.00    .00	11	.00	
12 Add lines 6 through 11 .....	12	900.00	
13 Subtract line 12 from line 5. This is your Wisconsin income .....	13	38438.00	

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14	Wisconsin income from line 13	14	38438.00
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 22 and check here <input type="checkbox"/>	15	2812.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	35626.00
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 = <u>        </u> 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	34926.00
19	Tax (see table on page 38)	19	2027.00
20	Itemized deduction credit. Enclose Schedule 1, page 4	20	.00
21	Armed forces member credit (must be stationed outside U.S. See page 23)	21	.00
22	School property tax credit		
a	Rent paid in 2013-heat included <u>.00</u> } Find credit from table page 24	22a	.00
	Rent paid in 2013-heat not included <u>.00</u> }		
b	Property taxes paid on home in 2013 <u>8000.00</u> } Find credit from table page 25	22b	150.00
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 15 of Schedule CR	25	15500.00
26	Add credits on lines 20 through 25	26	15650.00
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 28	31	8923.00
32	Net income tax paid to another state. Enclose Schedule OS <input type="checkbox"/>	32	.00
33	Add lines 30, 31, and 32	33	8923.00
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	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 type="checkbox"/>	35	95.00
36	Donations (decreases refund or increases amount owed)		
a	Endangered resources	.00	
b	Packers football stadium	.00	
c	Cancer research	.00	
d	Veterans trust fund	.00	
e	Multiple sclerosis	.00	
f	Firefighters memorial	.00	
g	Military family relief	.00	
h	Second Harvest/Feeding Amer.	.00	
i	Red Cross WI Disaster Relief	.00	
j	Special Olympics	.00	
	Total (add lines a through j)	36k	.00
37	Penalties on IRAs, retirement plans, MSAs, etc. (see page 29) <u>.00</u> x .33 =	37	.00
38	Credit repayments and other penalties (see page 29)	38	.00
39	Add lines 34, 35, 36k, 37 and 38	39	95.00



Name(s) shown on Form 1		Your social security number	
EMPLOYED SELF		400 00 5412	
<b>NO COMMAS; NO CENTS</b>			
40	Amount from line 39	40	95.00
41	Wisconsin tax withheld. Enclose withholding statements	41	.00
42	2013 estimated tax payments and amount applied from 2012 return	42	.00
43	Earned income credit. Number of qualifying children Federal credit. .00 x % =	43	.00
44	Farmland preservation credit. a Schedule FC, line 18	44a	.00
	b Schedule FC-A, line 13	44b	.00
45	Repayment credit (see page 31)	45	.00
46	Homestead credit. Enclose Schedule H or H-EZ	46	.00
47	Eligible veterans and surviving spouses property tax credit	47	.00
48	Other credits from Schedule CR, line 39. Enclose Schedule CR	48	.00
49	Add lines 41 through 48	49	.00
50	If line 49 is larger than line 40, subtract line 40 from line 49. This is the <b>AMOUNT YOU OVERPAID</b>	50	.00
51	Amount of line 50 you want <b>REFUNDED TO YOU</b>	51	.00
52	Amount of line 50 you want <b>APPLIED TO YOUR 2014 ESTIMATED TAX</b>	52	.00
53	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	53	95.00
54	Underpayment interest. Fill in exception code-See Sch. U Also include on line 53 (see page 34)	54	.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) ▶ 

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 **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-010ai

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

For Department Use Only

C		

**Do Not Submit Photocopies**



**NO COMMAS; NO CENTS**

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

1	Medical and dental expenses from line 4 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	_____	.00
3	Gifts to charity from line 19 of federal Schedule A. See instructions for exceptions	3	_____	.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	_____	.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	_____	<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	_____	.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	_____	.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	_____	.00
3	Combine lines 1 and 2. This is earned income	3	_____	.00	_____	.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	_____	.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	6	_____	.00	_____	.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	_____	.00	_____	.00

Do not fill in more than \$480.



Name SELF EMPLOYED	Identifying Number 400005412
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**Part I Credits for Individuals, Fiduciaries, and Corporations**

**A. Nonrefundable Credits (claimed before alternative minimum tax)**

1 Postsecondary education credit (Schedule PE, line 7)	1	.00
2 Water consumption credit (Schedule WC, line 10)	2	.00
3 Biodiesel fuel production credit (Schedule BC, line 8)	3	.00
4 Health insurance risk-sharing plan assessments credit –		
• Corporations (see line 42 to claim this credit)		
• Fiduciaries (see instructions) – Beneficiaries portion		.00
• Individuals (enter amount from Schedule 2K-1, 3K -1, or 5K-1)	4	.00
5 Veteran employment credit carryforward	5	.00
6a Manufacturing credit (Schedule MA, line 18 or 18b for fiduciaries)	6a	.00
6b Agriculture credit (Schedule MA, line 18 or 18b for fiduciaries)	6b	.00
7 Film production company investment credit carryforward (Schedule FP, line 8)	7	.00
8 Research expense credit (Schedule R, line 32)	8	15500.00
9 Research expense credit related to internal combustion engines (Sch. R-1, line 31)	9	.00
10 Research expense credit related to energy efficient products (Sch. R-2, line 31)	10	.00
11 Community rehabilitation program credit (Schedule CM, line 7)	11	.00
12 Research facilities credit (Schedule R, line 38)	12	.00
13 Research facilities credit related to internal combustion engines (Sch. R-1, line 37)	13	.00
14 Research facilities credit related to energy efficient products (Sch. R-2, line 37)	14	.00
15 Add lines 1 through 14 and enter on line 15.		
• Individuals and Fiduciaries: Enter this amount on line 25 of Form 1, line 51 of Form 1NPR, line 8 of Form 2, or line 20 of Form 4T.		
• Corporations: Enter this amount on line 40 of Part II	15	15500.00

**B. Nonrefundable Credits**

16 Film production services credit carryforward (Schedule FP, line 7)	16	.00
16a Reserved	16a	4460.00
16b Reserved	16b	.00
17 Manufacturer's sales tax credit carryforward (Schedule MS, line 3)	17	.00
18 Manufacturing investment credit (Schedule MI, line 6)	18	4463.00
19 Dairy and livestock farm investment credit (Schedule DI, line 9)	19	.00
20 Ethanol and biodiesel fuel pump credit (Schedule EB, line 7)	20	.00
21a Development zones credit (Schedule DC, lines 7 and 15)	21a	.00
21b Carryover of unused opportunity zone investment credit	21b	.00
22 Technology zone credit (Schedule TC, line 8)	22	.00
23 Economic development tax credit (Schedule ED, line 5)	23	.00
24 Early stage seed investment credit (Schedule VC, line 13)	24	.00
25 Angel investment credit – Individuals only (Schedule VC, line 6)	25	.00
26 Electronic medical records credit (Schedule EM, line 5)	26	.00
27 Internet equipment credit carryforward	27	.00
28 Add lines 16 through 27 and enter on line 28.		
• Individuals and Fiduciaries: Enter this amount on line 31 of Form 1, line 57 of Form 1NPR, line 13 of Form 2, or line 20 of Form 4T.		
• Corporations: Enter this amount on line 41 of Part II	28	8923.00





Name <b>SELF EMPLOYED</b>	Identifying Number <b>400005412</b>
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**Part I Manufacturing Credit**

Round Amounts to Nearest Dollar

<b>1</b>	Fill in the amount of your production gross receipts. . . . .	<b>1</b>	.00
<b>2</b>	Cost of goods sold allocable to production gross receipts . . .	<b>2</b>	.00
<b>3</b>	Direct costs allocable to production gross receipts . . . . .	<b>3</b>	.00
<b>4</b>	Add lines 2 and 3 . . . . .	<b>4</b>	.00
<b>5</b>	Subtract line 4 from line 1. . . . .	<b>5</b>	.00
<b>6</b>	Indirect costs . . . . .	<b>6</b>	.00
<b>7</b>	Production gross receipts (line 1) <b>7</b>		.00
<b>8</b>	All gross receipts . . . . . <b>8</b>		.00
<b>9</b>	Divide line 7 by line 8 . . . . . <b>9</b>		%
<b>10</b>	Multiply line 6 by the percentage on line 9. . . . . <b>10</b>		.00
<b>11</b>	Subtract line 10 from line 5. If zero or less, stop here. You do not qualify for the manufacturing credit. Otherwise, go to line 12. . . . . <b>11</b>		.00
<b>12</b>	Average value of real and personal property (assessed under sec. 70.995, Wis. Stats.), owned or rented, and used in Wisconsin to manufacture qualified production property . <b>12</b>		.00
<b>13</b>	Average value of all real and personal property, owned or rented, and used to manufacture qualified production property . . . . . <b>13</b>		.00
<b>14</b>	Divide line 12 by line 13 . . . . . <b>14</b>		%
<b>15a</b>	Multiply line 11 by the percentage on line 14 (corporations filing Form 4, also complete lines 15b and 15c. All others, skip to line 15d. . . . . <b>15a</b>		.00
<b>15b</b>	Single entity Form 4 filers - Fill in the amount from line 11 of Form 4 . . . . . <b>15b</b>		.00
<b>15c</b>	Combined group members filing Form 4 (see instructions) . . . . . <b>15c</b>		.00
<b>15d</b>	Corporations filing Form 4: Fill in the smaller of lines 15a, 15b, or 15c. All others: Fill in the amount from line 15a . . . . . <b>15d</b>		.00
<b>16</b>	Multiply line 15d by 0.01875 (1.875%). This is your manufacturing credit before pass-through credits. . . . . <b>16</b>		.00
<b>17</b>	Manufacturing credit passed through from other entities Entity Name <u>XYZ S CORP</u> FEIN <u>462589633</u> . . . . . <b>17</b>		4460.00
<b>18</b>	Add lines 16 and 17. This is your 2013 credit (see instructions) . . . . . <b>18</b>		.00
<b>18a</b>	Fiduciaries - Fill in the amount of credit allocated to beneficiaries. . . . . <b>18a</b>		.00
<b>18b</b>	Fiduciaries - Subtract line 18a from line 18 . . . . . <b>18b</b>		.00



Part II Agriculture Credit

Round Amounts to Nearest Dollar

<b>1</b>	Fill in the amount of your production gross receipts.....	<b>1</b>	_____	.00
<b>2</b>	Cost of goods sold allocable to production gross receipts ...	<b>2</b>	_____	.00
<b>3</b>	Direct costs allocable to production gross receipts .....	<b>3</b>	_____	.00
<b>4</b>	Add lines 2 and 3 .....	<b>4</b>	_____	.00
<b>5</b>	Subtract line 4 from line 1.....	<b>5</b>	_____	.00
<b>6</b>	Indirect costs .....	<b>6</b>	_____	.00
<b>7</b>	Production gross receipts (line 1) <b>7</b> _____			.00
<b>8</b>	All gross receipts .....	<b>8</b>	_____	.00
<b>9</b>	Divide line 7 by line 8 .....	<b>9</b>	_____	%
<b>10</b>	Multiply line 6 by the percentage on line 9 .....	<b>10</b>	_____	.00
<b>11</b>	Subtract line 10 from line 5. If zero or less, stop here. You do not qualify for the agriculture credit. Otherwise, go to line 12.....	<b>11</b>	_____	.00
<b>12</b>	Average value of real property and improvements (assessed under sec. 70.32(2)(a)4, Wis. Stats.), owned or rented, and used in Wisconsin to produce, grow, or extract qualified production property .....	<b>12</b>	_____	.00
<b>13</b>	Average value of all real property and improvements, owned or rented, and used to produce, grow, or extract qualified production property .....	<b>13</b>	_____	.00
<b>14</b>	Divide line 12 by line 13 .....	<b>14</b>	_____	%
<b>15a</b>	Multiply line 11 by the percentage on line 14 (corporations filing Form 4, also complete lines 15b and 15c. All others, skip to line 15d.....	<b>15a</b>	_____	.00
<b>15b</b>	Single entity Form 4 filers - Fill in the amount from line 11 of Form 4 .....	<b>15b</b>	_____	.00
<b>15c</b>	Combined group members filing Form 4 (see instructions) .....	<b>15c</b>	_____	.00
<b>15d</b>	Corporations filing Form 4: Fill in the smaller of lines 15a, 15b, or 15c. All others: Fill in the amount from line 15a .....	<b>15d</b>	_____	.00
<b>16</b>	Multiply line 15d by 0.01875 (1.875%). This is your agriculture credit before pass-through credits.....	<b>16</b>	_____	.00
<b>17</b>	Agriculture credit passed through from other entities Entity Name _____ FEIN _____	<b>17</b>	_____	.00
<b>18</b>	Add lines 16 and 17. This is your 2013 credit (see instructions) .....	<b>18</b>	_____	.00
<b>18a</b>	Fiduciaries - Fill in the amount of credit allocated to beneficiaries.....	<b>18a</b>	_____	.00
<b>18b</b>	Fiduciaries - Subtract line 18a from line 18 .....	<b>18b</b>	_____	.00





If there is a reorganization of a corporation claiming the manufacturing investment credit, the limitations provided by Internal Revenue Code section 383 may apply to the carryover of any unused credit.

### Specific Line Instructions

**Line 1.** Fill in the amount of your manufacturer's sales tax credit carryover shown on the approved copy of your application to the DOC (this is your certification).

**Line 3.** Fill in the amount of manufacturing investment credit passed through from tax-option (S) corporations which computed the credit based on manufacturer's sales tax credit carryover from years when the entity did not pass the credit through to shareholders. This is the amount on Schedule 5K-1, line 13.

**Line 4.** For pass-through entities, special instructions apply to the amount on line 4.

**Tax-option (S) corporations:** For the portion of the amount on line 4 attributable to manufacturer's sales tax credit from taxable years beginning prior to January 1, 1998, prorate the credit among the shareholders based on their ownership interests. For the portion of the amount on line 4 attributable to manufacturer's sales tax credit from taxable years beginning on or after January 1, 1998, allocate the credit only among the shareholders that had more than \$25,000 in manufacturer's sales tax credit carryforward for their first taxable year beginning after December 31, 2005. Make this allocation in proportion to each shareholder's manufacturer's sales tax credit carryforward for its first taxable year beginning after December 31, 2005.

**Partnerships and LLCs treated as partnerships:** Allocate the credit only among the partners or members that had more than \$25,000 in manufacturer's sales tax credit carryforward for their first taxable year beginning after December 31, 2005. Make this allocation in proportion to each partner's or member's manufacturer's sales tax credit carryforward for its first taxable year beginning after December 31, 2005.

**Line 4a and 4b. Fiduciaries:** Allocate the credit between the estate or trust itself and its beneficiaries in proportion to their unused manufacturer's sales tax credit carryforward for their first taxable year beginning after December 31, 2005. Do not allocate the credit to any taxpayer (whether the taxpayer is an estate, trust, or beneficiary) that had \$25,000 or less in unused manufacturer's sales tax credit carryforward for its first taxable year beginning after December 31, 2005. Show the beneficiaries' portion of the credit on

line 4a. Show the credit for each applicable beneficiary on Schedule 2K-1.

Show only the estate's or trust's portion of the credit on line 4b.

**Line 5.** Fill in the amount of manufacturing investment credit you computed in prior years which you could not use to offset your prior year's tax liability.

**Line 6.** Enter the amount of manufacturing investment credit from line 6 on the appropriate line of Schedule CR. If the claimant is a combined group member, enter the credit amount on Form 4M instead of Schedule CR.

### Required Attachments to Return

File your completed Schedule MI with your Wisconsin franchise or income tax return. Also include a copy of your DOC certification to claim the credit.

For any amounts included on lines 3 or 4 which are attributable to a business that is a tax-option (S) corporation, partnership, limited liability company treated as a partnership, or a trust, file a copy of the Schedule 5K-1, 3K-1, or 2K-1, as appropriate, with Schedule MI instead of the certification.

### Additional Information

For more information, you may:

- E-mail your questions to [corp@revenue.wi.gov](mailto:corp@revenue.wi.gov)
- Call (608) 266-2772 [TTY: Call the Wisconsin Telecommunications Relay System at 711. If no answer, dial 1-800-947-3529]
- Send a FAX to (608) 267-0834
- Write to the Audit Bureau, Wisconsin Department of Revenue, Mail Stop 5-144, PO Box 8906, Madison WI 53708-8906.

Wisconsin Department of Revenue

Read instructions before filling in this schedule

Name <b>SELF EMPLOYED</b>	Federal Employer ID Number
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Round Amounts to Nearest Dollar

**Part I Credit for Increasing Research Expenses**

<b>1</b>	Enter Wisconsin research wage expenses	<b>1</b>	.00
<b>2</b>	Enter Wisconsin research supplies expenses	<b>2</b>	.00
<b>3</b>	Enter Wisconsin research computer rental expenses	<b>3</b>	.00
<b>4</b>	Enter applicable percentage of Wisconsin contract research expenses	<b>4</b>	.00
<b>5</b>	Enter expenses used to compute the federal orphan drug credit that qualify as Wisconsin research expenses	<b>5</b>	.00
<b>6</b>	Add lines 1 through 5	<b>6</b>	.00
<b>7</b>	Wages included on line 6 that qualify for the Wisconsin development zones credit	<b>7</b>	.00
<b>8</b>	Subtract line 7 from line 6. This is total Wisconsin research expenses	<b>8</b>	.00

**Section A Regular Credit.** Complete this section only if you are claiming the regular credit – see instructions.  
(Skip this section and go to section B if you are electing the alternative incremental credit.)  
Check (✓) if this is a one-time only change in election

<b>9</b>	Enter average annual Wisconsin gross receipts from the Worksheet on page 3, line 5	<b>9</b>	.00
<b>10</b>	Enter Wisconsin fixed-base percentage, but not more than 16% (0.16), from the Worksheet on page 3, line 19	<b>10</b>	%
<b>11</b>	Multiply line 9 by the percentage on line 10. This is the base amount	<b>11</b>	.00
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter zero (0)	<b>12</b>	.00
<b>13</b>	Multiply line 8 by 50% (0.50)	<b>13</b>	.00
<b>14</b>	Enter the <b>smaller</b> of line 12 or line 13	<b>14</b>	.00
<b>15</b>	Multiply line 14 by 5% (0.05). This is the regular Wisconsin credit for increasing research expenses	<b>15</b>	.00

**Section B Alternative Incremental Credit.** Complete this section only if you are claiming the alternative credit – see instructions.  
(Skip this section and go to line 29 if you completed section A.)  
Check (✓) if this is a one-time only change in election

<b>16</b>	Enter average annual Wisconsin gross receipts from the Worksheet on page 3, line 5	<b>16</b>	.00
<b>17</b>	Multiply line 16 by 1% (0.01)	<b>17</b>	.00
<b>18</b>	Subtract line 17 from line 8. If zero or less, enter zero (0)	<b>18</b>	.00
<b>19</b>	Multiply line 16 by 1.5% (0.015)	<b>19</b>	.00
<b>20</b>	Subtract line 19 from line 8. If zero or less, enter zero (0)	<b>20</b>	.00
<b>21</b>	Subtract line 20 from line 18. If zero or less, enter zero (0)	<b>21</b>	.00
<b>22</b>	Multiply line 16 by 2% (0.02)	<b>22</b>	.00
<b>23</b>	Subtract line 22 from line 8. If zero or less, enter zero (0)	<b>23</b>	.00
<b>24</b>	Subtract line 23 from line 20. If zero or less, enter zero (0)	<b>24</b>	.00
<b>25</b>	Multiply line 21 by 2.65% (0.0265)	<b>25</b>	.00
<b>26</b>	Multiply line 24 by 3.2% (0.032)	<b>26</b>	.00
<b>27</b>	Multiply line 23 by 3.75% (0.0375)	<b>27</b>	.00
<b>28</b>	Add lines 25, 26, and 27. This is the Wisconsin alternative incremental credit	<b>28</b>	.00



29 Research expense credit passed through from other entities:

29a Entity Name XYZ

FEIN 462589633 Amount 29a 15500.00

29b Entity Name

FEIN Amount 29b .00

29c Total pass through credits from additional schedule . . . . 29c .00

29d Total pass through credits (add lines 29a through 29c) . . . . . 29d 15500.00

30 Total research credits (add line 15 or line 28 to line 29d) . . . . . 30 15500.00

30a Fiduciaries – Fill in the amount of credit allocated to beneficiaries . . . . . 30a .00

30b Fiduciaries – Subtract line 30a from line 30 . . . . . 30b .00

31 Carryover of unused research expense credit . . . . . 31 .00

32 Add lines 30 and 31 (lines 30b and 31 if fiduciary). This is the available research expense credit . . . . 32 15500.00

Part II Credit for Research Facilities

33 Total qualified research facility expenditures . . . . . 33 .00

34 Multiply line 33 by 5% (0.05) . . . . . 34 .00

35 Research facilities credit passed through from other entities:

35a Entity Name

FEIN Amount 35a .00

35b Entity Name

FEIN Amount 35b .00

35c Total pass through credits from additional schedule . . . . 35c .00

35d Total pass through credits (add lines 35a through 35c) . . . . . 35d .00

36 Total research credits (add the amounts on lines 34 and 35d) . . . . . 36 .00

36a Fiduciaries – Fill in the amount of credit allocated to beneficiaries . . . . . 36a .00

36b Fiduciaries – Subtract line 36a from line 36 . . . . . 36b .00

37 Carryover of unused research facilities credit . . . . . 37 .00

38 Add lines 36 and 37 (lines 36b and 37 if fiduciary). This is the available research facilities credit . . . . 38 .00

Part III Super Research and Development Credit

39 Enter 2012 Wisconsin qualified research expenses . . . . . 39 .00

40 Enter 2011 Wisconsin qualified research expenses . . . . . 40 .00

41 Enter 2010 Wisconsin qualified research expenses . . . . . 41 .00

42 Add lines 39 through 41 . . . . . 42 .00

43 Divide line 42 by 3 . . . . . 43 .00

44 Multiply line 43 by 1.25 . . . . . 44 .00

45 Enter current year Wisconsin qualified research expenses . . . . . 45 .00

46 If line 45 is larger than line 44, subtract line 44 from line 45. This is the 2013 Super Research and Development Credit . . . . . 46 .00

47 Carryover of unused super research development credit . . . . . 47 .00

48 Add lines 46 and 47. This is the available super research and development credit . . . . . 48 .00



For the year Jan. 1-Dec. 31, 2013, or other tax year beginning , 2013, ending , 20 See separate instructions.

Your first name and initial SELF Last name EMPLOYED Your social security number 4 0 0 | 0 0 | 5 4 1 2

If a joint return, spouse's first name and initial Last name Spouse's social security number 4 0 0 | 0 0 | 5 4 8 2

Home address (number and street). If you have a P.O. box, see instructions. 456 MY BUSINESS WAY Apt. no. 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). MILWAUKEE, WI 53011 Presidential Election Campaign

Foreign country name Foreign province/state/county Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. [ ] You [ ] Spouse

Filing Status

Check only one box.

- 1 [ ] Single 2 [ ] Married filing jointly (even if only one had income) 3 [x] Married filing separately. Enter spouse's SSN above and full name here. SEPARATE FILER 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

Table with columns for dependents (First name, Last name, Social security number, Relationship to you) and rows for exemptions (6a, 6b, 6c, 6d). Includes 'Boxes checked on 6a and 6b' and 'No. of children on 6c who...'.

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.

Main income table with rows 7-22. Columns for description, amount, and tax status. Includes items like Wages, interest, dividends, and total income of 20095.00.

Adjusted Gross Income

Adjusted Gross Income table with rows 23-37. Columns for description, amount, and tax status. Includes deductions like educator expenses, moving expenses, and self-employment tax, resulting in an adjusted gross income of 19375.00.

Tax and Credits

Table with columns for line number, description, and amounts. Includes lines 38-55 for tax and credits.

Other Taxes

Table with columns for line number, description, and amounts. Includes lines 56-61 for other taxes.

Payments

Table with columns for line number, description, and amounts. Includes lines 62-72 for payments.

Refund

Table with columns for line number, description, and amounts. Includes lines 73-75 for refund.

Amount You Owe

Table with columns for line number, description, and amounts. 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 fields for signature, date, occupation, and phone number.

Paid Preparer Use Only

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

**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](http://www.irs.gov/schedulec).  
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2013**  
Attachment  
Sequence No. **09**

Name of proprietor  
**SELF EMPLOYED**

Social security number (SSN)  
400-00-5412

**A** Principal business or profession, including product or service (see instructions)  
**FOOD PRESERVING: SPECIALTY FOODS**

**B** Enter code from instructions  
3 1 1 4 0 0

**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.) ► 456 MY BUSINESS WAY  
City, town or post office, state, and ZIP code MILWAUKEE, WI 53011

**F** Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) ►

**G** Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses.  Yes  No

**H** If you started or acquired this business during 2013, check here.  Yes  No

**I** Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions)  Yes  No

**J** If "Yes," did you or will you file required Forms 1099?  Yes  No

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/>	<b>1</b>	2500	00
<b>2</b> Returns and allowances	<b>2</b>		
<b>3</b> Subtract line 2 from line 1	<b>3</b>	2500	00
<b>4</b> Cost of goods sold (from line 42)	<b>4</b>		
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	2500	00
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>		
<b>7</b> <b>Gross income.</b> Add lines 5 and 6	<b>7</b>	2500	00

**Part II Expenses**

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

<b>8</b> Advertising	<b>8</b>	50	00	<b>18</b> Office expense (see instructions)	<b>18</b>		
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>			<b>19</b> Pension and profit-sharing plans	<b>19</b>		
<b>10</b> Commissions and fees	<b>10</b>			<b>20</b> Rent or lease (see instructions):			
<b>11</b> Contract labor (see instructions)	<b>11</b>			<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>		
<b>12</b> Depletion	<b>12</b>			<b>b</b> Other business property	<b>20b</b>		
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>	300	00	<b>21</b> Repairs and maintenance	<b>21</b>	650	00
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>			<b>22</b> Supplies (not included in Part III)	<b>22</b>	1055	00
<b>15</b> Insurance (other than health)	<b>15</b>			<b>23</b> Taxes and licenses	<b>23</b>		
<b>16</b> Interest:				<b>24</b> Travel, meals, and entertainment:			
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>			<b>a</b> Travel	<b>24a</b>		
<b>b</b> Other	<b>16b</b>			<b>b</b> Deductible meals and entertainment (see instructions)	<b>24b</b>		
<b>17</b> Legal and professional services	<b>17</b>	150	00	<b>25</b> Utilities	<b>25</b>		
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	<b>28</b>			<b>26</b> Wages (less employment credits)	<b>26</b>		
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>			<b>27a</b> Other expenses (from line 48)	<b>27a</b>		
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	<b>30</b>			<b>27b</b> <b>Reserved for future use</b>	<b>27b</b>		
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>					295	00
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.				<b>32a</b> <input type="checkbox"/> All investment is at risk.			
				<b>32b</b> <input type="checkbox"/> Some investment is not at risk.			



**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business  
(Sole Proprietorship)**

OMB No. 1545-0074

**2013**  
Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

▶ For information on Schedule C and its instructions, go to [www.irs.gov/schedulec](http://www.irs.gov/schedulec).  
▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor  
**SELF EMPLOYED**

Social security number (SSN)  
400-00-5412

**A** Principal business or profession, including product or service (see instructions)  
MUSICIAN; PERFORMANCE ARTIST

**B** Enter code from instructions  
7 1 1 5 1 0

**C** Business name. If no separate business name, leave blank.  
MUSIC TO YOUR EARS

**D** Employer ID number (EIN), (see instr.)

**E** Business address (including suite or room no.) ▶ 456 MY BUSINESS WAY  
City, town or post office, state, and ZIP code WASHINGTON, DC 20011

**F** Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) ▶

**G** Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses.  Yes  No

**H** If you started or acquired this business during 2013, check here.  Yes  No

**I** Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions)  Yes  No

**J** If "Yes," did you or will you file required Forms 1099?  Yes  No

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/>	<b>1</b>	12300	00
<b>2</b> Returns and allowances	<b>2</b>		
<b>3</b> Subtract line 2 from line 1	<b>3</b>	12300	00
<b>4</b> Cost of goods sold (from line 42)	<b>4</b>		
<b>5</b> Gross profit. Subtract line 4 from line 3	<b>5</b>	12300	00
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>		
<b>7</b> Gross income. Add lines 5 and 6	<b>7</b>	12300	00

**Part II Expenses**

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

<b>8</b> Advertising	<b>8</b>			<b>18</b> Office expense (see instructions)	<b>18</b>		
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>			<b>19</b> Pension and profit-sharing plans	<b>19</b>		
<b>10</b> Commissions and fees	<b>10</b>			<b>20</b> Rent or lease (see instructions):			
<b>11</b> Contract labor (see instructions)	<b>11</b>			<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>		
<b>12</b> Depletion	<b>12</b>			<b>b</b> Other business property	<b>20b</b>		
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>			<b>21</b> Repairs and maintenance	<b>21</b>		
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>			<b>22</b> Supplies (not included in Part III)	<b>22</b>		
<b>15</b> Insurance (other than health)	<b>15</b>			<b>23</b> Taxes and licenses	<b>23</b>		
<b>16</b> Interest:				<b>24</b> Travel, meals, and entertainment:			
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>			<b>a</b> Travel	<b>24a</b>	2400	00
<b>b</b> Other	<b>16b</b>			<b>b</b> Deductible meals and entertainment (see instructions)	<b>24b</b>		
<b>17</b> Legal and professional services	<b>17</b>			<b>25</b> Utilities	<b>25</b>		
<b>28</b> Total expenses before expenses for business use of home. Add lines 8 through 27a	<b>28</b>	2400	00	<b>26</b> Wages (less employment credits)	<b>26</b>		
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>	9900	00	<b>27a</b> Other expenses (from line 48)	<b>27a</b>		
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	<b>30</b>			<b>27b</b> Reserved for future use	<b>27b</b>		
<b>31</b> Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	9900	00				
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.				<b>32a</b> <input type="checkbox"/> All investment is at risk.			
				<b>32b</b> <input type="checkbox"/> Some investment is not at risk.			



**SCHEDULE E  
(Form 1040)**

**Supplemental Income and Loss**

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

OMB No. 1545-0074

**2013**

Attachment  
Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Information about Schedule E and its separate instructions is at [www.irs.gov/schedulee](http://www.irs.gov/schedulee).

Name(s) shown on return

Your social security number

SELF EMPLOYED

400005412

**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.

**A** Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions)  Yes  No  
**B** If "Yes," did you or will you file required Forms 1099?  Yes  No

**1a** Physical address of each property (street, city, state, ZIP code)

**A**  
**B**  
**C**

1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days		Personal Use Days		QJV
			A	B	A	B	
A							<input type="checkbox"/>
B							<input type="checkbox"/>
C							<input type="checkbox"/>

**Type of Property:**

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

Income:	Properties:	A	B	C
<b>3</b> Rents received . . . . .	<b>3</b>			
<b>4</b> Royalties received . . . . .	<b>4</b>			
<b>Expenses:</b>				
<b>5</b> Advertising . . . . .	<b>5</b>			
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b>			
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b>			
<b>8</b> Commissions . . . . .	<b>8</b>			
<b>9</b> Insurance . . . . .	<b>9</b>			
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>			
<b>11</b> Management fees . . . . .	<b>11</b>			
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>			
<b>13</b> Other interest . . . . .	<b>13</b>			
<b>14</b> Repairs . . . . .	<b>14</b>			
<b>15</b> Supplies . . . . .	<b>15</b>			
<b>16</b> Taxes . . . . .	<b>16</b>			
<b>17</b> Utilities . . . . .	<b>17</b>			
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b>			
<b>19</b> Other (list) ▶	<b>19</b>			
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>			
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 . . . . .	<b>21</b>			
<b>22</b> Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . .	<b>22</b>	( )	( )	( )
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>			
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>			
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>			
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>			
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>			
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>			
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b>	( )		
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> 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 . . . . .	<b>26</b>			

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

Your social security number

SELF EMPLOYED

600-00-1006

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, excess farm loss, 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 include ABC PARTNERSHIP and XYZ SCORP.

Passive Income and Loss

Nonpassive Income and Loss

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. Includes totals and sub-totals for lines 29a, 29b, 30, 31, and 32.

Part III Income or Loss From Estates and Trusts

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

Passive Income and Loss

Nonpassive Income and Loss

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. Includes totals and sub-totals for lines 34a, 34b, 35, 36, and 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. Includes line 39.

Part V Summary

Summary table with 3 columns: Description, Amount, and Subtotal. Includes lines 40 (Net farm rental income), 41 (Total income or loss), 42 (Reconciliation of farming and fishing income), and 43 (Reconciliation for real estate professionals).

**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

▶ Information about Form 4797 and its separate instructions is at [www.irs.gov/form4797](http://www.irs.gov/form4797).

Attachment  
Sequence No. **27**

Name(s) shown on return

Identifying number

SELF EMPLOYED

400-00-5412

**1** Enter the gross proceeds from sales or exchanges reported to you for 2013 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) . . . . . **1**

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

<b>2</b>	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

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**3** Gain, if any, from Form 4684, line 39 . . . . . **3**

**4** Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . . **4**

**5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . . **5**

**6** Gain, if any, from line 32, from other than casualty or theft . . . . . **6**

**7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . . **7**

**Partnerships (except electing large partnerships) and S corporations.** Report the gain or (loss) following the instructions for Form 1066, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

**8** Nonrecaptured net section 1231 losses from prior years (see instructions) . . . . . **8**

**9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) . . . . . **9**

**Part II Ordinary Gains and Losses** (see instructions)

**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

HORN	01/01/2013	06/13/2013	15500		15000	500

**11** Loss, if any, from line 7 . . . . . **11** ( )

**12** Gain, if any, from line 7 or amount from line 8, if applicable . . . . . **12**

**13** Gain, if any, from line 31 . . . . . **13**

**14** Net gain or (loss) from Form 4684, lines 31 and 38a . . . . . **14**

**15** Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . . **15**

**16** Ordinary gain or (loss) from like-kind exchanges from Form 8824. . . . . **16**

**17** Combine lines 10 through 16 . . . . . **17** 500

**18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:

**a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . . . . **18a**

**b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 . . . . . **18b** 500

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**  
(see instructions)

(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)		(c) Date sold (mo., day, yr.)			
		Property A		Property B		Property C	
A N							
B							
C							
D							
These columns relate to the properties on lines 19A through 19D. ▶							
20	Gross sales price (Note: See line 1 before completing.)	20					
21	Cost or other basis plus expense of sale	21					
22	Depreciation (or depletion) allowed or allowable	22					
23	Adjusted basis. Subtract line 22 from line 21	23					
24	Total gain. Subtract line 23 from line 20	24					
<b>25 If section 1245 property:</b>							
a	Depreciation allowed or allowable from line 22	25a					
b	Enter the smaller of line 24 or 25a	25b					
<b>26 If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.							
a	Additional depreciation after 1975 (see instructions)	26a					
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b					
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c					
d	Additional depreciation after 1969 and before 1976	26d					
e	Enter the smaller of line 26c or 26d	26e					
f	Section 291 amount (corporations only)	26f					
g	Add lines 26b, 26e, and 26f.	26g					
<b>27 If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).							
a	Soil, water, and land clearing expenses	27a					
b	Line 27a multiplied by applicable percentage (see instructions)	27b					
c	Enter the smaller of line 24 or 27b	27c					
<b>28 If section 1254 property:</b>							
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion (see instructions)	28a					
b	Enter the smaller of line 24 or 28a	28b					
<b>29 If section 1255 property:</b>							
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a					
b	Enter the smaller of line 24 or 29a (see instructions)	29b					

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**  
(see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33	
34	Recomputed depreciation (see instructions)	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	