Test 14 – 2013

Taxpayer is amending return to add unemployment of $1,500 and a tuition expense of $850.

This is a single taxpayer with 1 W-2 and alimony.

Federal Forms: 1040, W-2 (1), 2210, 8880, 1099-G
Wisconsin Forms: 1X, 1

Address:
9477 Lincoln Drive
Oregon, WI 53575

Taxpayer:
Test Osprey
SS#: 400-00-5414
DOB: 05/14/1986
W-2 WI withholding: $240, WI ID#: 036-9898121254-02

Filing Status: S

Alimony income:
Amount received $12,000 from Last Husband 400-00-5484

Taxpayer paid medical care insurance totaling $300 for the year. Taxpayer's employer paid a portion of the cost of insurance.

For this scenario, the taxpayer has requested the amount owed be direct debited.
Date: 4-13-2014
Bank routing number: 075911852
Bank account number: 9638527410
Checking

1X AMENDED return Wisconsin income tax

For the year January 1 – December 31, 2013, or other tax year beginning ____________, 2013 ending ____________, 20 ____

2013

Complete form using BLACK INK

DO NOT STAPLE

Your legal last name	Legal first name	M.I.	Your social security number
OSPREY	TEST		400 00 5414
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.	Spouse's social security number

Current home address (number and street)			Apt. No.
9477 LINCOLN DR			
City or post office	State	Zip code	
OREGON	WI	53575	

If married filing separate, fill in spouse's social security number above and full name here

Legal last name	Legal first name	M.I.

- USE THIS FORM TO AMEND 2013 ONLY. *(See instructions)*
- PART-YEAR RESIDENTS OR NONRESIDENTS MAY NOT USE THIS FORM.

Special conditions

Filing status (**Note** You cannot change from joint to separate returns after the due date.)

On original return ▶ ✓ Single ☐ Married filing joint ☐ Married filing separate ☐ Head of household

On this return ▶ ✓ Single ☐ Married filing joint ☐ Married filing separate ☐ Head of household ▶ Also, check here if married ☐

Print numbers like this → 0123456789 **Not like this →** Ø147 **NO COMMAS; NO CENTS**

9-25-13 DRAFT

Line	Description			Amount
1	Wisconsin income *(see instructions)*		1	21050 .00
	Form W-2 wages included in line 1 ▶	10200 .00		
2	Standard deduction. See table on page 8, **OR** ▼		2	9097 .00
	If someone else can claim you (or your spouse) as a dependent, see page 2 and check here ▶ ☐			
3	Subtract line 2 from line 1. If line 2 is larger than line 1, fill in 0		3	11953 .00
4	Exemptions (Caution: see instructions, page 2)			
	a Fill in exemptions from your federal return 1 x $700	4a 700 .00		
	b Check if 65 or older ☐ You + ☐ Spouse = ____ x $250	4b .00		
	c Add lines 4a and 4b		4c	700 .00
5	Subtract line 4c from line 3. If line 4c is larger than line 3, fill in 0		5	11253 .00
6	Tax (see table on page 10)		6	502 .00
7	Itemized deduction credit *(see instructions)*	7 .00		
8	Armed forces member credit	8 .00		
9	School property tax credit			
	a Rent paid in 2013–heat included 4000 .00; Rent paid in 2013–heat not included 3000 .00 } Find credit from table page 6	9a 189 .00		
	b Property taxes paid on home in 2013 .00 Find credit from table page 7	9b .00		
10	Historic rehabilitation credits	10 .00		
11	Working families tax credit	11 .00		
12	Certain nonrefundable credits from Schedule CR, line 15	12 .00		
13	Add credits on lines 7 through 12		13	189 .00
14	Subtract line 13 from line 6. If line 13 is more than line 6, fill in 0		14	313 .00
15	Alternative minimum tax		15	.00
16	Add lines 14 and 15		16	313 .00

See page 5 before assembling return

PAPER CLIP payment here

17	Amount from line 16	17	313 .00
18	Married couple credit *(see instructions)*	18 .00	
19	Other credits from Schedule CR, line 28	19 .00	
20	Net income tax paid to another state	20 .00	
21	Add lines 18 through 20	21	.00
22	Subtract line 21 from line 17. If line 21 is more than line 17, fill in 0	22	313 .00
23	Sales and use tax on Internet, mail order, or other out-of-state purchases If you certify that no sales or use tax is due, check here ▶	23	50 .00

24 Donations (decreases refund or increases amount owed)

a Endangered resources	.00	**f** Firefighters memorial	.00
b Packers football stadium	.00	**g** Military family relief	.00
c Cancer research	7 .00	**h** Second Harvest/Feeding Amer.	25 .00
d Veterans trust fund	.00	**i** Red Cross WI Disaster Relief	.00
e Multiple sclerosis	.00	**j** Special Olympics	3 .00

Total (add lines a through j) ▶ **24k** 35 .00

25	Penalties on IRAs, other retirement plans, MSAs, etc. .00 x .33 =	25	.00
26	Credit repayments and other penalties	26	.00
27	Add lines 22, 23, and 24k through 26	27	398 .00
28	Wisconsin income tax withheld	28 240 .00	
29	Wisconsin estimated tax payments for 2013	29 .00	
30	Earned income credit. Number of qualifying children ▶ ____ Federal credit .00 x ____ % =	30 .00	
31	Farmland preservation credit. **a** Schedule FC, line 18	31a .00	
	b Schedule FC-A, line 13	31b .00	
32	Repayment credit	32 .00	
33	Homestead credit (Enclose Schedule H or H-EZ)	33 .00	
34	Eligible veterans and surviving spouses property tax credit	34 .00	
35	Other credits from Schedule CR, line 39	35 .00	
36	Amount paid with 2013 return, plus additional payments after it was filed *(see instructions)*	36 116 .00	
37	Add lines 28 through 36 and fill in total	37 356 .00	
38	Refund from 2013 return *(see instructions)*	38 .00	
39	Subtract line 38 from line 37 and fill in result	39	356 .00

NOW GO TO PAGE 3 →

Name(s) shown on Form 1X		Your social security number
OSPREY	TEST	400 00 5414

40	Fill in amount from line 27	**40**	398 .00
41	Fill in amount from line 39	**41**	356 .00
42	If line 40 is less than line 41, subtract line 40 from line 41 . . . . This is the AMOUNT OVERPAID	**42**	.00
43	Amount of line 42 you want REFUNDED TO YOU	**43**	.00
44	Amount to be applied to your 2014 estimated tax *(see instructions)* . . . **44** .00		
45	If line 40 plus line 44 is more than line 41, subtract line 41 from the sum of lines 40 and 44 *(see instructions)* . . . ADDITIONAL TAX	**45**	42 .00
46	Interest charge *(see instructions)*	**46**	.00
47	TOTAL AMOUNT DUE – Pay in full with this return	**47**	42 .00
48	Underpayment interest *(see instructions)* Exception Code → . . **48** .00		

Explanation of Changes to Income, Payments, and Credits

03	05			Explanation Codes *(see instructions)*

Indicate the line reference(s) from pages 1 and 2 for which you are reporting a change and explain in detail the reason for the change.

ADDED FORM 1099-G $1,500.00 OF UNEMPLOYMENT WAS NOT REPORTED ON ORIGINAL RETURN, ALSO TUITION SUBTRACTION OF $850.00

Fill in the name used on your 2013 return
(if same as name filled in on page 1, write "Same")

Sign here

Under penalties of law, I declare that this amended 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
			( )

Mail your Form 1X
(and make check payable) to:

Wisconsin Department of Revenue
PO Box 8991
Madison WI 53708-8991

For Department Use Only

C

Schedule 1 – Itemized Deduction Credit

(Fill in completely if any item is changed. If this credit was not claimed on your original return, enclose federal Schedule A.)

1	Medical and dental expenses from line 4 of federal Schedule A	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	3	.00
4	Casualty losses from line 20 of federal Schedule A, only if the loss is directly related to a federally-declared disaster	4	.00
5	Add lines 1 through 4	5	.00
6	Wisconsin standard deduction from line 2 of Form 1X	6	.00
7	Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0	7	.00
8	Rate of credit is .05 (5%)	8	X .05
9	Multiply line 7 by line 8. Fill in here and on line 7 of Form 1X	9	.00

Schedule 2 – Married Couple Credit When Both Spouses Are Employed

(Fill in if changed.)

			(A) Yourself	(B) Your spouse
1	Wages, salaries, tips, and other employee compensation. Do NOT enter 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	Fill in the smaller of column (A) or (B) of line 5. If more than $16,000, fill in $16,000	6	.00
7	Rate of credit is .03 (3.0%)	7	X .03
8	Multiply line 6 by line 7. Fill in here and on line 18 of Form 1X. Do not fill in more than $480	8	.00

1 Wisconsin income tax

Complete form using **BLACK INK**

2013

For the year Jan. 1-Dec. 31, 2013, or other tax year beginning ____________, 2013 ending ____________, 20 ____.

DO NOT STAPLE

See page 34 before assembling return

Your legal last name	Legal first name	M.I.	Your social security number
OSPREY	TEST	K	400 00 5414
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.	Apt. no.
9477 LINCOLN DR	

City or post office	State	Zip code
OREGON	WI	53575

Filing status Check ✓ below

✓ Single

Married filing joint return

Married filing separate return. Fill in spouse's SSN above and full name here ....

Legal **last** name

Legal **first** name | M.I.

Head of household (see page 8). Also, check here if married ...

If married, fill in spouse's SSN above and full name here

Tax district

Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2013.

✓ City Village Town

City, village, or town: OREGON

County of DANE

School district number See page 37: 4144

Special conditions

Print numbers like this → 0123456789 **Not like this** → 0147 **NO COMMAS; NO CENTS**

9-25-13 DRAFT

Line	Description	Amount	Line	Amount
1	Federal adjusted gross income (see page 9)		1	22200 .00
	Form W-2 wages included in line 1	10200 .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	22200 .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.	01 300 .00 / 14 1500 .00 / .00 / .00 / .00		
		11 1800 .00		
12	Add lines 6 through 11		12	1800 .00
13	Subtract line 12 from line 5. This is your Wisconsin income		13	20400 .00

PAPER CLIP payment here

NO COMMAS; NO CENTS

14	Wisconsin income from line 13	14	20400 .00
15	Standard deduction. See table on page 45, **OR** ▼ If someone else can claim you (or your spouse) as a dependent, see page 22 and check here ▶ ☐	15	9217 .00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	11183 .00
17	**Exemptions** (Caution: See page 22)		
	a Fill in exemptions from your federal return 1 x $700 . . 17a 700 .00		
	b Check if 65 or older ☐ You + ☐ Spouse = ____ 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	10483 .00
19	Tax (see table on page 38)	19	460 .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 4000.00; Rent paid in 2013–heat not included 3000.00 } Find credit from table page 24. . . 22a 189 .00		
	b Property taxes paid on home in 2013 .00 Find credit from table page 25. . . 22b .00		
23	Historic rehabilitation credits . . . 23 .00		
24	Working families tax credit } If line 14 is less than $10,000 ($19,000 if married filing joint), see page 25 . . . 24 .00		
25	Certain nonrefundable credits from line 15 of Schedule CR . . . 25 .00		
26	Add credits on lines 20 through 25	26	189 .00
27	Subtract line 26 from line 19. If line 26 is larger than line 19, fill in 0	27	271 .00
28	Alternative minimum tax. Enclose Schedule MT	28	.00
29	Add lines 27 and 28	29	271 .00
30	Married couple credit. Enclose Schedule 2, page 4 . . . 30 .00		
31	Other credits from Schedule CR, line 28 . . . 31 .00		
32	Net income tax paid to another state. Enclose Schedule OS ☐ 32 .00		
33	Add lines 30, 31, and 32.	33	.00
34	Subtract line 33 from line 29. If line 33 is larger than line 29, fill in 0. This is your net tax	34	271 .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 ▶ ☐	35	50 .00
36	Donations (decreases refund or increases amount owed)		
	a Endangered resources .00 — f Firefighters memorial .00		
	b Packers football stadium .00 — g Military family relief .00		
	c Cancer research 7.00 — h Second Harvest/Feeding Amer. 25.00		
	d Veterans trust fund .00 — i Red Cross WI Disaster Relief .00		
	e Multiple sclerosis .00 — j Special Olympics 3.00		
	Total (add lines a through j) ▶	36k	35 .00
37	Penalties on IRAs, retirement plans, MSAs, etc. (see page 29) . . .00 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	356 .00

Name(s) shown on Form 1		Your social security number
OSPREY	TEST	400 00 5414

NO COMMAS; NO CENTS

Line	Description	Line	Amount	Line	Amount
40	Amount from line 39			**40**	356 .00
41	Wisconsin tax withheld. Enclose withholding statements	**41**	240 .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**	240 .00
50	If line 49 is larger than line 40, subtract line 40 from line 49. This is the **AMOUNT YOU OVERPAID**			**50**	.00
51	Amount of line 50 you want **REFUNDED TO YOU**			**51**	.00
52	Amount of line 50 you want **APPLIED TO YOUR 2014 ESTIMATED TAX**	**52**	.00		
53	If line 49 is smaller than line 40, subtract line 49 from line 40. This is the **AMOUNT YOU OWE**. Paper clip payment to front of return			**53**	116.00
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) ▶

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

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, only if the loss is directly related to a federally-declared disaster	4	.00
5	Add lines 1 through 4	5	.00
6	Fill in your standard deduction from line 15 on page 2 of Form 1	6	.00
7	Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0	7	.00
8	Rate of credit is .05 (5%)	8	x .05
9	Multiply line 7 by line 8. Fill in here and on line 20 on page 2 of Form 1	9	.00

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

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

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

			(A) YOURSELF	(B) SPOUSE
1	Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income	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	
7	Rate of credit is .03 (3%)	7	x .03	
8	Multiply line 6 by line 7. Fill in here and on line 30 on page 2 of Form 1	8	.00	Do not fill in more than $480.

22222	Void ☐	a Employee's social security number 400-00-5414	For Official Use Only ▶ OMB No. 1545-0008

b Employer identification number (EIN) 36-1234567	1 Wages, tips, other compensation 10,200.00	2 Federal income tax withheld
c Employer's name, address, and ZIP code USUK VACUUM CLEANERS 1412 MAIN ST MADISON WI 53702	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: TEST · Last name: OSPREY · Suff.	11 Nonqualified plans	12a See instructions for box 12 Code DD 600.00
9477 LINCOLN DR OREGON WI 53575	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
	14 Other	12c Code
		12d Code
f Employee's address and ZIP code		

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
WI	036-9898121254-02	10,200.00	240.00			

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

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

U.S. Individual Income Tax Return 2013

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

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

Your first name and initial: TEST	Last name: OSPREY	**Your social security number**: 4 0 0 0 0 5 4 1 4
If a joint return, spouse's first name and initial	Last name	**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see instructions.: 9477 LINCOLN DRIVE	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).: OREGON, WI 53575		**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
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**

Boxes checked on 6a and 6b: 1

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

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

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

d Total number of exemptions claimed — Add numbers on lines above ▶ 1

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.

Line	Description		Line	Amount
7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	10200 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	12000 00
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a	b Taxable 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	
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	22200 00

Adjusted Gross Income

Line	Description	Line	Amount	Line	Amount
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			
28	Self-employed SEP, SIMPLE, and qualified plans	28			
29	Self-employed health insurance deduction	29			
30	Penalty on early withdrawal of savings	30			
31a	Alimony paid b Recipient's SSN ▶	31a			
32	IRA deduction	32			
33	Student loan interest deduction	33			
34	Tuition and fees. Attach Form 8917	34			
35	Domestic production activities deduction. Attach Form 8903	35			
36	Add lines 23 through 35			36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	22200 00

Tax and Credits

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

Single or Married filing separately, $6,100

Married filing jointly or Qualifying widow(er), $12,200

Head of household, $8,950

Line	Description	Line	Amount	Line	Amount
38	Amount from line 37 (adjusted gross income)			38	22200 00
39a	Check if: ☐ **You** were born before January 2, 1949, ☐ Blind. ☐ **Spouse** was born before January 2, 1949, ☐ Blind. **Total boxes checked ▶ 39a** ☐				
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** ☐				
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	6100 00
41	Subtract line 40 from line 38			41	16100 00
42	**Exemptions.** If line 38 is $150,000 or less, multiply $3,900 by the number on line 6d. Otherwise, see instructions			42	3900 00
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	12200 00
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐			44	1388 00
45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	
46	Add lines 44 and 45 ▶			46	1388 00
47	Foreign tax credit. Attach Form 1116 if required	47			
48	Credit for child and dependent care expenses. Attach Form 2441	48			
49	Education credits from Form 8863, line 19	49			
50	Retirement savings contributions credit. Attach Form 8880	50	10 00		
51	Child tax credit. Attach Schedule 8812, if required	51			
52	Residential energy credits. Attach Form 5695	52			
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53			
54	Add lines 47 through 53. These are your **total credits**			54	10 00
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	1378 00

Other Taxes

Line	Description	Line	Amount
56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s)	60	
61	Add lines 55 through 60. This is your **total tax** ▶	61	1378 00

Payments

If you have a qualifying child, attach Schedule EIC.

Line	Description	Line	Amount	Line	Amount
62	Federal income tax withheld from Forms W-2 and 1099	62			
63	2013 estimated tax payments and amount applied from 2012 return	63			
64a	**Earned income credit (EIC)**	64a			
b	Nontaxable combat pay election **64b**				
65	Additional child tax credit. Attach Schedule 8812	65			
66	American opportunity credit from Form 8863, line 8	66			
67	Reserved	67			
68	Amount paid with request for extension to file	68			
69	Excess social security and tier 1 RRTA tax withheld	69			
70	Credit for federal tax on fuels. Attach Form 4136	70			
71	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8885 **d** ☐	71			
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	

Refund

Direct deposit? See instructions.

Line	Description	Line	Amount
73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**	73	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	74a	
▶ b	Routing number 0 7 5 9 1 1 8 5 2 ▶ **c** Type: ☑ Checking ☐ Savings		
▶ d	Account number 9 6 3 8 5 2 7 4 1 0		
75	Amount of line 73 you want **applied to your 2014 estimated tax** ▶ 75		

Amount You Owe

Line	Description	Line	Amount	Line	Amount
76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶			76	1405 00
77	Estimated tax penalty (see instructions)	77	27 00		

Third Party Designee

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

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

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
		CLERK	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

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

8686 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP, or foreign postal code, and telephone no. Test Unemployment 200 King St. Madison, WI 53713		1 Unemployment compensation $ 1,500.00 2 State or local income tax refunds, credits, or offsets $	OMB No. 1545-0120 2013 Form 1099-G	Certain Government Payments
PAYER'S federal identification number 01-2345678	RECIPIENT'S identification number 400-00-5414	3 Box 2 amount is for tax year	4 Federal income tax withheld $	Copy A For Internal Revenue Service Center
RECIPIENT'S name Test Osprey		5 RTAA payments $	6 Taxable grants $	File with Form 1096.
Street address (including apt. no.) 9477 Lincoln Dr.		7 Agriculture payments $	8 Check if box 2 is trade or business income ▶ ☐	For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
City or town, province or state, country and ZIP or foreign postal code Oregon, WI 53575		9 Market gain $		
Account number (see instructions)		10a State | 10b State identification no.	11 State income tax withheld $ $	

Form 1099-G Cat. No. 14438M www.irs.gov/form1099g Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

Form **2210**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

▶ Information about Form 2210 and its separate instructions is at *www.irs.gov/form2210*.
▶ Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

OMB No. 1545-0140

2013

Attachment Sequence No. **06**

Name(s) shown on tax return	Identifying number
Test Osprey	400-00-5414

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 7 less than $1,000? — **Yes** → **Do not file Form 2210.** You do not owe a penalty.

No ↓

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9? — **Yes** → You do not owe a penalty. **Do not file Form 2210** (but if box **E** in Part II applies, you must file page 1 of Form 2210).

No ↓

You may owe a penalty. Does any box in Part II below apply? — **Yes** → You **must** file Form 2210. Does box **B, C,** or **D** in Part II apply?
- **Yes** → You must figure your penalty.
- **No** → You are **not** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **file only page 1 of Form 2210.**

No ↓

Do not file Form 2210. You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **do not file Form 2210.**

Part I Required Annual Payment

1	Enter your 2013 tax after credits from Form 1040, line 55 (see instructions if not filing Form 1040)	1	1378	00
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2		
3	Refundable credits (see instructions)	3	(	)
4	Current year tax. Combine lines 1, 2, and 3. If less than $1,000, **stop;** you do not owe a penalty. **Do not** file Form 2210	4	1378	00
5	Multiply line 4 by 90% (.90) — 5 — 1240 00			
6	Withholding taxes. **Do not** include estimated tax payments (see instructions)	6		
7	Subtract line 6 from line 4. If less than $1,000, **stop**; you do not owe a penalty. **Do not** file Form 2210	7	1378	00
8	Maximum required annual payment based on prior year's tax (see instructions)	8	1426	00
9	**Required annual payment.** Enter the **smaller** of line 5 or line 8	9	1240	00

Next: Is line 9 more than line 6?

☐ **No.** You **do not** owe a penalty. **Do not** file Form 2210 unless box **E** below applies.

☑ **Yes.** You may owe a penalty, but **do not** file Form 2210 unless one or more boxes in Part II below applies.

- If box **B, C,** or **D** applies, you must figure your penalty and file Form 2210.
- If box **A** or **E** applies (but not **B, C,** or **D**) file only page 1 of Form 2210. You are **not** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

Part II Reasons for Filing. Check applicable boxes. If none apply, **do not** file Form 2210.

A ☐ You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.

B ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.

C ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method.** You must figure the penalty using Schedule AI and file Form 2210.

D ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.

E ☐ You filed or are filing a joint return for either 2012 or 2013, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are **not** required to figure your penalty (unless box **B, C,** or **D** applies).

Part III Short Method

Can You Use the Short Method?

You may use the short method if:

- You made no estimated tax payments (or your only payments were withheld federal income tax), **or**
- You paid the same amount of estimated tax on each of the four payment due dates.

Must You Use the Regular Method?

You must use the regular method (Part IV) instead of the short method if:

- You made any estimated tax payments late,
- You checked box **C** or **D** in Part II, **or**
- You are filing Form 1040NR or 1040NR-EZ and you did not receive wages as an employee subject to U.S. income tax withholding.

Note: *If any payment was made earlier than the due date, you may use the short method, but using it may cause you to pay a larger penalty than the regular method. If the payment was only a few days early, the difference is likely to be small.*

10	Enter the amount from Form 2210, line 9			10	1240 00
11	Enter the amount, if any, from Form 2210, line 6	11			
12	Enter the total amount, if any, of estimated tax payments you made	12			
13	Add lines 11 and 12			13	0
14	**Total underpayment for year.** Subtract line 13 from line 10. If zero or less, **stop**; you do not owe a penalty. **Do not file Form 2210 unless you checked box E in Part II**			14	1240 00
15	Multiply line 14 by .XXXXX			15	27 00
16	• If the amount on line 14 was paid **on or after** 4/15/14, enter -0-. • If the amount on line 14 was paid **before** 4/15/14, make the following computation to find the amount to enter on line 16. Amount on line 14 × Number of days paid before 4/15/14 × .XXXXX			16	0
17	**Penalty.** Subtract line 16 from line 15. Enter the result here and on Form 1040, line 77; Form 1040A, line 46; Form 1040NR, line 74; Form 1040NR-EZ, line 26; or Form 1041, line 26. **Do not file Form 2210 unless you checked a box in Part II** ▶			17	27 00

Part IV **Regular Method** (See the instructions if you are filing Form 1040NR or 1040NR-EZ.)

Section A—Figure Your Underpayment		**Payment Due Dates** (a) 4/15/13	(b) 6/15/13	(c) 9/15/13	(d) 1/15/14
18 **Required installments.** If box C in Part II applies, enter the amounts from Schedule AI, line 25. Otherwise, enter 25% (.25) of line 9, Form 2210, in each column	18				
19 Estimated tax paid and tax withheld (see the instructions). For column (a) only, also enter the amount from line 19 on line 23. If line 19 is equal to or more than line 18 for all payment periods, stop here; you do not owe a penalty. **Do not file Form 2210 unless you checked a box in Part II**	19				
Complete lines 20 through 26 of one column before going to line 20 of the next column.					
20 Enter the amount, if any, from line 26 in the previous column	20				
21 Add lines 19 and 20	21				
22 Add the amounts on lines 24 and 25 in the previous column	22				
23 Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19	23				
24 If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0-	24				
25 **Underpayment.** If line 18 is equal to or more than line 23, subtract line 23 from line 18. Then go to line 20 of the next column. Otherwise, go to line 26 ▶	25				
26 Overpayment. If line 23 is more than line 18, subtract line 18 from line 23. Then go to line 20 of the next column	26				

Section B—Figure the Penalty (Use the Worksheet for Form 2210, Part IV, Section B—Figure the Penalty in the instructions.)

27 **Penalty.** Enter the total penalty from line 14 of the Worksheet for Form 2210, Part IV, Section B—Figure the Penalty. Also include this amount on Form 1040, line 77; Form 1040A, line 46; Form 1040NR, line 74; Form 1040NR-EZ, line 26; or Form 1041, line 26. **Do not file Form 2210 unless you checked a box in Part II** ▶	27	

Schedule AI—Annualized Income Installment Method (See the instructions.)

Estates and trusts, **do not** use the period ending dates shown to the right. Instead, use the following: 2/28/13, 4/30/13, 7/31/13, and 11/30/13.		(a) 1/1/13–3/31/13	(b) 1/1/13–5/31/13	(c) 1/1/13–8/31/13	(d) 1/1/13–12/31/13
Part I Annualized Income Installments					
1 Enter your adjusted gross income for each period (see instructions). (Estates and trusts, enter your taxable income without your exemption for each period.)	1				
2 Annualization amounts. (Estates and trusts, see instructions)	2	4	2.4	1.5	1
3 Annualized income. Multiply line 1 by line 2	3				
4 If you itemize, enter itemized deductions for the period shown in each column. All others enter -0-, and skip to line 7. **Exception:** Estates and trusts, skip to line 9 and enter amount from line 3	4				
5 Annualization amounts	5	4	2.4	1.5	1
6 Multiply line 4 by line 5 (see instructions if line 3 is more than $150,000)	6				
7 In each column, enter the full amount of your standard deduction from Form 1040, line 40, or Form 1040A, line 24. (Form 1040NR or 1040NR-EZ filers, enter -0-. **Exception:** Indian students and business apprentices, see instructions.)	7				
8 Enter the **larger** of line 6 or line 7	8				
9 Subtract line 8 from line 3	9				
10 In each column, multiply $3,900 by the total number of exemptions claimed. (see instructions if line 3 is more than $150,000) (Estates, trusts, and Form 1040NR or 1040NR-EZ filers, see instructions.)	10				
11 Subtract line 10 from line 9. If zero or less, enter -0-	11				
12 Figure your tax on the amount on line 11 (see instructions)	12				
13 Self-employment tax from line 34 (complete Part II below)	13				
14 Enter other taxes for each payment period including, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	14				
15 Total tax. Add lines 12, 13, and 14	15				
16 For each period, enter the same type of credits as allowed on Form 2210, Part I, lines 1 and 3 (see instructions)	16				
17 Subtract line 16 from line 15. If zero or less, enter -0-	17				
18 Applicable percentage	18	22.5%	45%	67.5%	90%
19 Multiply line 17 by line 18	19				
Complete lines 20–25 of one column before going to line 20 of the next column.					
20 Enter the total of the amounts in all previous columns of line 25	20				
21 Subtract line 20 from line 19. If zero or less, enter -0-	21				
22 Enter 25% (.25) of line 9 on page 1 of Form 2210 in each column	22				
23 Subtract line 25 of the previous column from line 24 of that column	23				
24 Add lines 22 and 23	24				
25 Enter the **smaller** of line 21 or line 24 here and on Form 2210, Part IV, line 18 ▶	25				
Part II Annualized Self-Employment Tax (Form 1040 and Form 1040NR filers only)					
26 Net earnings from self-employment for the period (see instructions)	26				
27 Prorated social security tax limit	27	$28,425	$47,375	$75,800	$113,700
28 Enter actual wages for the period subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax. **Exception:** If you filed Form 4137 or Form 8919, see instructions	28				
29 Subtract line 28 from line 27. If zero or less, enter -0-	29				
30 Annualization amounts	30	0.496	0.2976	0.186	0.124
31 Multiply line 30 by the **smaller** of line 26 or line 29	31				
32 Annualization amounts	32	0.116	0.0696	0.0435	0.029
33 Multiply line 26 by line 32	33				
34 Add lines 31 and 33. Enter here and on line 13 above ▶	34				

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

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

▶ Information about Form 8880 and its instructions is at *www.irs.gov/form8880*.

OMB No. 1545-0074

2013

Attachment Sequence No. **54**

Name(s) shown on return: Test Osprey

Your social security number: 400-00-5414

CAUTION

You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than $29,500 ($44,250 if head of household; $59,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1996, **(b)** is claimed as a dependent on someone else's 2013 tax return, or **(c)** was a **student** (see instructions).

Line	Description		(a) You	(b) Your spouse
1	Traditional and Roth IRA contributions for 2013. **Do not** include rollover contributions	1		
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2013 (see instructions)	2	100 00	
3	Add lines 1 and 2	3	100 00	
4	Certain distributions received **after** 2010 and **before** the due date (including extensions) of your 2013 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4		
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	100 00	
6	In each column, enter the **smaller** of line 5 or $2,000	6	100 00	
7	Add the amounts on line 6. If zero, **stop;** you cannot take this credit	7		100 00
8	Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37	8	22200 00	
9	Enter the applicable decimal amount shown below:	9		X .1

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
		Enter on line 9—		
---	$17,750	.5	.5	.5
$17,750	$19,250	.5	.5	.2
$19,250	$26,625	.5	.5	.1
$26,625	$28,875	.5	.2	.1
$28,875	$29,500	.5	.1	.1
$29,500	$35,500	.5	.1	.0
$35,500	$38,500	.2	.1	.0
$38,500	$44,250	.1	.1	.0
$44,250	$59,000	.1	.0	.0
$59,000	---	.0	.0	.0

Note: *If line 9 is zero, **stop;** you cannot take this credit.*

Line	Description		Amount
10	Multiply line 7 by line 9	10	10 00
11	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	11	1378 00
12	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47	12	10 00

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

General Instructions

Section references are to the Internal Revenue Code.

Future Developments

For the latest information about developments related to Form 8880 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form8880.*

Purpose of Form

Use Form 8880 to figure the amount, if any, of your retirement savings contributions credit (also known as the saver's credit).

TIP *This credit can be claimed in addition to any IRA deduction claimed on Form 1040, line 32; Form 1040A, line 17; or Form 1040NR, line 32.*

Who Can Take This Credit

You may be able to take this credit if you, or your spouse if filing jointly, made (a) contributions (other than rollover contributions) to a traditional or Roth IRA, (b) elective deferrals to a 401(k), 403(b), governmental 457, SEP, or SIMPLE plan, (c) voluntary employee contributions to a qualified retirement plan as defined in section 4974(c) (including the federal Thrift Savings Plan), or (d) contributions to a 501(c)(18)(D) plan.

However, you cannot take the credit if either of the following applies:

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37, is more than $29,500 ($44,250 if head of household; $59,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1996, (b) is claimed as a dependent on someone else's 2013 tax return, or (c) was a student.

CAUTION *You will need to refigure the amount on Form 1040, line 38, if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico. See Pub. 590 for details.*

You were a student if during any part of 5 calendar months of 2013 you:

- Were enrolled as a full-time student at a school, or
- Took a full-time, on-farm training course given by a school or a state, county, or local government agency.

A school includes technical, trade, and mechanical schools. It does not include on-the-job training courses, correspondence schools, or schools offering courses only through the Internet.

Specific Instructions

Column (b)

Complete column (b) only if you are filing a joint return.

Line 2

Include on line 2 any of the following amounts.

- Elective deferrals to a 401(k) or 403(b) plan (including designated Roth contributions under section 402A), or to a governmental 457, SEP, or SIMPLE plan.
- Voluntary employee contributions to a qualified retirement plan as defined in section 4974(c) (including the federal Thrift Savings Plan).
- Contributions to a 501(c)(18)(D) plan.

These amounts may be shown in box 12 of your Form(s) W-2 for 2013.

Note. Contributions designated under section 414(h)(2) are treated as employer contributions and as such they are not voluntary contributions made by the employee. They do not qualify for the credit and should not be included on line 2.

Line 4

Enter the total amount of distributions you, and your spouse if filing jointly, received after 2010 and before the due date of your 2013 return (including extensions) from any of the following types of plans.

- Traditional or Roth IRAs.
- 401(k), 403(b), governmental 457, 501(c)(18)(D), SEP, or SIMPLE plans.
- Qualified retirement plans as defined in section 4974(c) (including the federal Thrift Savings Plan).

Do not include any:

- Distributions not taxable as the result of a rollover or a trustee-to-trustee transfer.
- Distributions that are taxable as the result of an in-plan rollover to your designated Roth account.
- Distributions from your eligible retirement plan (other than a Roth IRA) rolled over or converted to your Roth IRA.
- Loans from a qualified employer plan treated as a distribution.
- Distributions of excess contributions or deferrals (and income allocable to such contributions or deferrals).
- Distributions of contributions made to an IRA during a tax year and returned (with any income allocable to such contributions) on or before the due date (including extensions) for that tax year.
- Distributions of dividends paid on stock held by an employee stock ownership plan under section 404(k).
- Distributions from a military retirement plan.
- Distributions from an inherited IRA by a nonspousal beneficiary.

If you are filing a joint return, include both spouses' amounts in both columns.

Exception. Do not include your spouse's distributions with yours when entering an amount on line 4 if you and your spouse did not file a joint return for the year the distribution was received.

Example. You received a distribution of $5,000 from a qualified retirement plan in 2013. Your spouse received a distribution of $2,000 from a Roth IRA in 2011. You and your spouse file a joint return in 2013, but did not file a joint return in 2011. You would include $5,000 in column (a) and $7,000 in column (b).

Line 7

Add the amounts from line 6 columns (a) and (b), and enter the total.

Line 11

Before you complete the following worksheet, figure the amount of any credit for the elderly or the disabled you are claiming on Form 1040, line 53. See Schedule R (Form 1040A or 1040) to figure the credit.

Credit Limit Worksheet

Complete this worksheet to figure the amount to enter on line 11.

1. Enter the amount from Form 1040, line 46; Form 1040A, line 28; Form 1040NR, line 44 . . . **1.** 1388

2. Form 1040 filers: Enter the total of your credits from lines 47 through 49 and Schedule R, line 22.

Form 1040A filers: Enter the total of your credits from lines 29 through 31.

Form 1040NR filers: Enter the total of your credits from line 45 and 46 . . . . . . **2.** 10

3. Subtract line 2 from line 1. Also enter this amount on Form 8880, line 11. But if zero or less, **stop**; you cannot take the credit—do not file this form **3.** 1378