

Test 19 – 2013

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

Federal Forms: 1040, W-2 (1)

Wisconsin Forms: 1,

Address:

9477 Lincoln Drive

Oregon, WI 53575

Taxpayer:

Balance Due

SS#: 400-00-5429

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 400-00-5489

Taxpayer paid medical care insurance totaling \$1,200 for the year. Taxpayer's employer paid a portion of the cost of insurance.

For this scenario, the taxpayer has an amount due. Prepare EPV voucher for the remittance. Include pdf attachment of the EPV voucher.

Also the taxpayer would like to schedule estimated tax payments for 2014. The taxpayer would like to make the following payments:

Date:	Amount:
4/15/2014	\$100.00
6/16/2014	\$100.00
9/15/2014	\$100.00
1/15/2015	\$100.00

Bank routing number: 075911852

Bank account number: 4444444444

Savings

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

beginning _____, 2013 ending _____, 20____.

Complete form using **BLACK INK**

Note

DO NOT STAPLE

See page 34 before assembling return

Your legal last name DUE	Legal first name BALANCE	M.I. K	Your social security number 400 00 5429
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. 9477 LINCOLN DR		Apt. no.	
City or post office OREGON		State WI	Zip code 53575
Filing status Check <input checked="" type="checkbox"/> below <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here ▶		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. <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town ▶ OREGON County of ▶ DANE School district number See page 37 <u>4144</u>	
<input type="checkbox"/> Head of household (see page 8). Also, check here if married ... ▶		Legal last name Legal first name M.I. If married, fill in spouse's SSN above and full name here ↑	
		Special conditions <input type="checkbox"/>	

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

1	Federal adjusted gross income (see page 9)	1	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.		
	<u>01</u> 1200 .00 _____ .00 _____ .00		
	_____ .00 _____ .00	11	1200 .00
12	Add lines 6 through 11	12	1200 .00
13	Subtract line 12 from line 5. This is your Wisconsin income	13	21000 .00

PAPER CLIP payment here

I-010



NO COMMAS; NO CENTS

14	Wisconsin income from line 13	14	21000.00
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	9097.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	11903.00
17	Exemptions (Caution: See page 22)		
a	Fill in exemptions from your federal return <u>1</u> x \$700	17a	700.00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <input type="checkbox"/> x \$250	17b	.00
c	Add lines 17a and 17b	17c	700.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	18	11203.00
19	Tax (see table on page 38)	19	502.00
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>4000.00</u> } Find credit from table page 24.	22a	189.00
	Rent paid in 2013-heat not included <u>3000.00</u> }		
b	Property taxes paid on home in 2013 <u>.00</u> 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	313.00
28	Alternative minimum tax. Enclose Schedule MT	28	.00
29	Add lines 27 and 28	29	313.00
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 <input type="checkbox"/>	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	313.00
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	50.00
36	Donations (decreases refund or increases amount owed)		
a	Endangered resources <u>.00</u>	f	Firefighters memorial <u>.00</u>
b	Packers football stadium <u>.00</u>	g	Military family relief <u>.00</u>
c	Cancer research <u>7.00</u>	h	Second Harvest/Feeding Amer. <u>25.00</u>
d	Veterans trust fund <u>.00</u>	i	Red Cross WI Disaster Relief <u>.00</u>
e	Multiple sclerosis <u>.00</u>	j	Special Olympics <u>3.00</u>
	Total (add lines a through j)	36k	35.00
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	398.00



Name(s) shown on Form 1		Your social security number	
DUE	BALANCE	400 00 5429	
NO COMMAS; NO CENTS			
40	Amount from line 39	40	398 .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	158 .00
54	Underpayment interest. Fill in exception code - See Sch. U ▶	54	.00
	Also include on line 53 (see page 34)		

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-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



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	_____	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	_____	.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	_____	.00

Do not fill in more than \$480.



22222		Void <input type="checkbox"/>	a Employee's social security number 400-00-5429		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 BALANCE		Last name DUE		Suff.	11 Nonqualified plans		12a See instructions for box 12 DD 600.00		
f Employee's address and ZIP code 9477 LINCOLN DR OREGON WI 53575				13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b		
				14 Other			12c	12d	
				15 State				Employer's state ID number	16 State wages, tips, etc.
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

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20
Your first name and initial BALANCE Last name DUE Your social security number 4 0 0 0 5 4 2 9
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.
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
Foreign country name Foreign province/state/county Foreign postal code

Filing Status
1 [X] 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 [X] Yourself. If someone can claim you as a dependent, do not check box 6a
b [] Spouse
c Dependents:
(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) [X] if child under age 17 qualifying for child tax credit (see instructions)
d Total number of exemptions claimed 1

Income
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
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

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

Other Taxes

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

Payments

If you have a qualifying child, attach Schedule EIC.

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

Refund

Direct deposit? See instructions.

Table with 5 columns: Line number, Description, Amount, and Total. Includes lines 73-75 for Refund.

Amount You Owe

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

Third Party Designee

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

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

Signature area with fields for signature, date, occupation, and phone number.

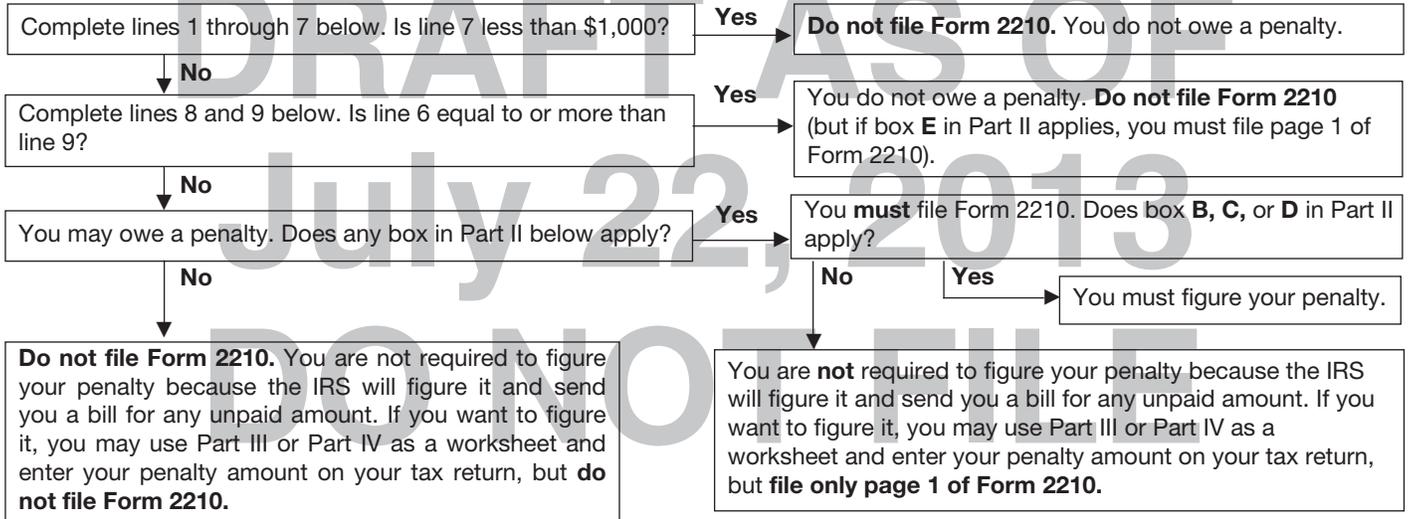
Paid Preparer Use Only

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

**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.

Do You Have To 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	<ul style="list-style-type: none"> • 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. <div style="margin-left: 40px;"> Amount on line 14 × Number of days paid before 4/15/14 × .XXXXX </div>	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			
<i>Complete lines 20 through 26 of one column before going to line 20 of the next column.</i>				
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	
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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)	(b)	(c)	(d)
1/1/13–3/31/13	1/1/13–5/31/13	1/1/13–8/31/13	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				

Name(s) shown on return

Your social security number

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).

- Traditional and Roth IRA contributions for 2013. **Do not** include rollover contributions **1**
- 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**
- Add lines 1 and 2 **3**
- 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**
- Subtract line 4 from line 3. If zero or less, enter -0- **5**
- In each column, enter the **smaller** of line 5 or \$2,000 **6**
- Add the amounts on line 6. If zero, **stop**; you cannot take this credit **7**
- Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37 **8**
- Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
1		
2	100 00	
3	100 00	
4		
5	100 00	
6	100 00	
7		100 00
8	22200 00	

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.

- Multiply line 7 by line 9 **10**
- Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions **11**
- 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**

*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).



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.



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