

Test 28 - 2013

These are MFJ taxpayers with 6 children. TP is a partner and owns 4 rental properties. The Spouse has an IRA distribution, gambling income, and 1 W-2.

Federal Forms: 1040, W-2 (1), 1099-R(1), W2G (1), Schedule E pg.1 (2), 5329, 8812, 8867, 4562

Wisconsin Forms: 1, Schedule CR, Schedule EM, Schedule JT

Address:

2135 Rimrock Road

Madison, WI 53713

Taxpayer:

Rental Investor

SS#: 400-00-5428

DOB: 2/28/74

Spouse:

Lucky Gambler

SS#: 400-00-5498

DOB: 3/12/74

WI wages: \$3,500, WI withholding: \$0

IRA distribution: \$12,200

Gambling winnings: \$16,500

Filing Status: MFJ (using standard deduction)

Dependents:

Slot Machine SS#:400-00-5463 DOB: 4/1/03

Black Jack SS#:400-00-5462 DOB: 5/1/01

Poker Table SS#:400-00-5461 DOB: 6/1/99

Horse Racing SS#:400-00-5460 DOB: 7/1/97

Sports Book SS#:400-00-5459 DOB: 8/1/96

Bingo Hall SS#:400-00-5458 DOB: 9/1/95

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 INVESTOR	Legal first name RENTAL	M.I.	Your social security number 400 00 5428
If a joint return, spouse's legal last name GAMBLER	Spouse's legal first name LUCKY	M.I.	Spouse's social security number 400 00 5498
Home address (number and street). If you have a PO Box, see page 7. 2135 RIMROCK RD		Apt. no.	
City or post office MADISON	State WI	Zip code 53713	
Filing status Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here ▶ <input type="checkbox"/> Head of household (see page 8). Also, check here if married ... ▶		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 ▶ MADISON County of ▶ DANE School district number See page 37 3269	
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	29990 .00
Form W-2 wages included in line 1. ▶		3500 .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.		20 1000 .00
28 500.00 .00 .00 .00 ...	4	1500 .00
5 Add the amounts in the right column for lines 1 through 4.	5	31490 .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.		.00 .00 .00
.00 .00 .00	11	.00
12 Add lines 6 through 11	12	.00
13 Subtract line 12 from line 5. This is your Wisconsin income	13	31490 .00

PAPER CLIP payment here

I-010



NO COMMAS; NO CENTS

14	Wisconsin income from line 13	14	31490.00
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	15673.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	15817.00
17 Exemptions	(Caution: See page 22)		
a	Fill in exemptions from your federal return <u>8</u> x \$700 .. 17a	5600.00	
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	5600.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income ..	18	10217.00
19	Tax (see table on page 38)	19	451.00
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>6000.00</u> Find credit from table page 25. . . 22b	300.00	
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	300.00
27	Subtract line 26 from line 19. If line 26 is larger than line 19, fill in 0	27	151.00
28	Alternative minimum tax. Enclose Schedule MT	28	.00
29	Add lines 27 and 28	29	151.00
30	Married couple credit. Enclose Schedule 2, page 4	30	.00
31	Other credits from Schedule CR, line 28 ... 31	500.00	
32	Net income tax paid to another state. Enclose Schedule OS <input type="checkbox"/> 32	.00	
33	Add lines 30, 31, and 32.	33	500.00
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) 35	.00	
	If you certify that no sales or use tax is due, check here	<input checked="" type="checkbox"/>	
36	Donations (decreases refund or increases amount owed)		
a	Endangered resources <u>.00</u>	f	Firefighters memorial00
b	Packers football stadium <u>.00</u>	g	Military family relief00
c	Cancer research00	h	Second Harvest/Feeding Amer.00
d	Veterans trust fund00	i	Red Cross WI Disaster Relief00
e	Multiple sclerosis00	j	Special Olympics00
	Total (add lines a through j) ▶ 36k		.00
37	Penalties on IRAs, retirement plans, MSAs, etc. (see page 29) .. <u>1000.00</u> x .33 = 37	330.00	
38	Credit repayments and other penalties (see page 29)	38	.00
39	Add lines 34, 35, 36k, 37 and 38	39	330.00



Name(s) shown on Form 1		Your social security number
INVESTOR	RENTAL	400 00 5428
NO COMMAS; NO CENTS		
40 Amount from line 39	40	330 .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 ... <input type="checkbox"/> 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	1000 .00
49 Add lines 41 through 48	49	1000 .00
50 If line 49 is larger than line 40, subtract line 40 from line 49. This is the AMOUNT YOU OVERPAID	50	670 .00
51 Amount of line 50 you want REFUNDED TO YOU	51	670 .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	.00
54 Underpayment interest. Fill in exception code - See Sch. U <input type="checkbox"/> 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) ▶ <input style="width:40px; height:20px;" type="text"/>
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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 ()
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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

<i>For Department Use Only</i>	<input style="width:100%; height:20px;" type="text"/>	<input style="width:100%; height:20px;" type="text"/>
C	<input style="width:100%; height:20px;" type="text"/>	<input style="width:100%; height:20px;" type="text"/>

Do Not Submit Photocopies



Schedule 1 – Itemized Deduction Credit (see page 22)

1	Medical and dental expenses from line 4 of federal Schedule A. See instructions for exceptions	1	_____	.00
2	Interest paid from lines 10-12 and 14 of federal Schedule A. Do not include interest paid to purchase a second home located outside Wisconsin or a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities	2	_____	.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.



Name RENTAL INVESTOR & LUCKY GAMBLER	Identifying Number 400005428
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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 – • <i>Corporations</i> (see line 42 to claim this credit) • <i>Fiduciaries</i> (see instructions) – Beneficiaries portion .00 • <i>Individuals</i> (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	.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	.00
B. Nonrefundable Credits		
16 Film production services credit carryforward (Schedule FP, line 7)	16	.00
16a Reserved	16a	.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	.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	500 .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	500 .00



Name INVESTOR, RENTAL & GAMBLER, LUCKY	Identifying Number 400005428
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1 Fill in the amount of electronic medical records credit allocated to you by the Wisconsin Department of Revenue **1** _____ .00

2 Electronic medical records credit passed through from other entities

2a Entity Name CBA COMPANY

FEIN 68-6868686 Amount **2a** _____ 500 .00

2b Entity Name _____

FEIN _____ Amount **2b** _____ .00

2c Entity Name _____

FEIN _____ Amount **2c** _____ .00

2d Entity Name _____

FEIN _____ Amount **2d** _____ .00

2e Total pass through credits from additional schedule. **2e** _____ .00

2f Total credits (add lines 2a through 2e) **2f** _____ 500 .00

3 Add the amounts on lines 1 and 2f. This is your 2013 electronic medical records credit **3** _____ 500 .00

3a Fiduciaries – Fill in the amount of credit allocated to beneficiaries **3a** _____ .00

3b Fiduciaries – Subtract line 3a from line 3 **3b** _____ .00

4 Carryover of unused electronic medical records credit **4** _____ .00

5 Add lines 3 and 4 (lines 3b and 4 if fiduciary). This is the available electronic medical records credit (see instructions) **5** _____ 500 .00



SCHEDULE I

ADJUSTMENTS TO CONVERT 2013 FEDERAL ADJUSTED GROSS INCOME AND ITEMIZED DEDUCTIONS TO THE AMOUNTS ALLOWABLE FOR WISCONSIN

2013

Wisconsin
Department of Revenue

◆ Enclose with Wisconsin Form 1 or Form 1NPR ◆

Name(s) shown on Form 1 or Form 1NPR

Your social security number

PART I – FEDERAL ADJUSTED GROSS INCOME
(Read instructions before completing Schedule I)

1. Fill in your 2013 federal adjusted gross income from line 37, Form 1040 (line 21, Form 1040A) 1 32200
2. Capital gains and losses (federal Schedule D)
 - a. Fill in any loss claimed on line 13, Form 1040, as a positive amount 2a _____
 - b. Fill in any gain reported on line 13, Form 1040 2b (_____)
 - c. Fill in revised capital gain or (loss) from line 13 of revised Form 1040 (attach revised Schedule D, Form 8949, and any accompanying forms and schedules) 2c _____
 - d. Combine lines 2a, 2b, and 2c—indicate a loss by parentheses 2d _____
3. Supplemental schedule of gains or losses (federal Forms 4797 and 4684)
 - a. Fill in any loss claimed on line 14, Form 1040, as a positive amount 3a _____
 - b. Fill in any gain reported on line 14, Form 1040 3b (_____)
 - c. Fill in revised gain or (loss) from line 14 of revised Form 1040 (attach revised Form 4797, Form 4684, and any accompanying forms and schedules) 3c _____
 - d. Combine lines 3a, 3b, and 3c—indicate a loss by parentheses 3d _____
4. Combine lines 1, 2d, and 3d 4 32200
5. Other adjustments:

Description	COL. I Amount per 2013 federal return	COL. II Amount determined under IRC in effect for Wisconsin	COL. III Difference (see line 5 instructions)
a. ABC COMPANY - 8582	(4385)	(6595)	(2210)
b. _____			
c. _____			
d. _____			
e. _____			
f. _____			
g. _____			
h. _____			
i. Total difference (combine amounts in Col. III) 5i			<u>(2210)</u>

6. Federal adjusted gross income as computed under the Internal Revenue Code in effect for Wisconsin (combine lines 4 and 5i). Fill in here and on line 1 of Wisconsin Form 1 or line 33 of Form 1NPR. (Note: The above figures must also be used to complete Columns A and B for each of the lines 1 through 31 of Form 1NPR.) 6 29990

PART II – ITEMIZED DEDUCTIONS

(Complete this part only for those federal itemized deductions which may be used in computing the Wisconsin itemized deduction credit.)

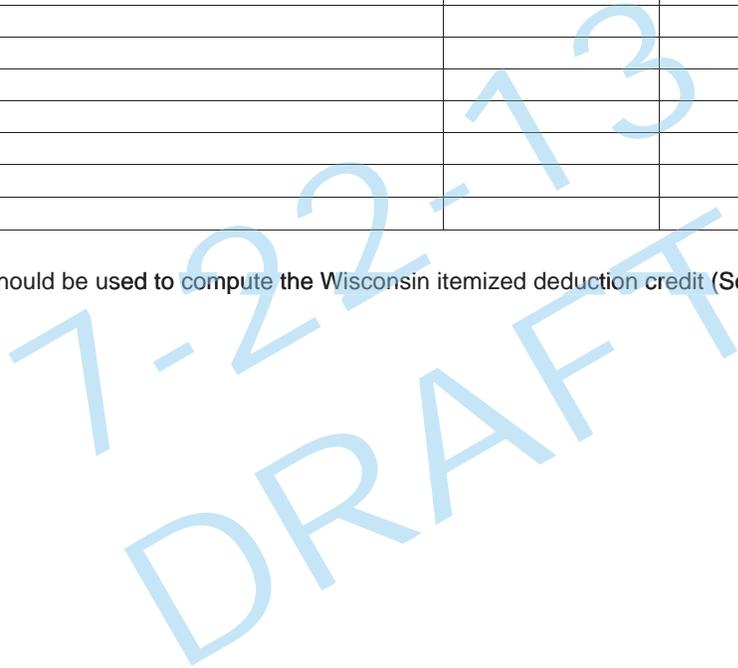
Who must complete Part II:

This part should be completed only by individuals claiming the Wisconsin itemized deduction credit. Whenever adjustments have been made in Part I, federal itemized deductions which are based on federal adjusted gross income are affected. Part II must be completed to report the difference in the amount of the deduction based on the revised federal adjusted gross income. Part II must also be completed whenever specific items require adjustment.

7. Adjustments:

	Description	COL. I Amount per 2013 federal return	COL. II Amount determined under IRC in effect for Wisconsin
a.	Medical expense		
b.	Contributions		
c.	Interest		

The amounts in Col. II should be used to compute the Wisconsin itemized deduction credit (Schedule 1 of Form 1 or Form 1NPR).



Name INVESTOR, RENTAL & GAMBLER, LUCKY	Identifying Number 400005428
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Round Amounts to Nearest Dollar

1 Enter amount of wage tax benefits awarded by the Wisconsin Economic Development Corporation.	1	.00
2 Enter amount awarded by the Wisconsin Economic Development Corporation for costs incurred to undertake training activities	2	.00
3 Add lines 1 and 2	3	.00
4 Jobs tax credit passed through from other entities:		
4a Entity Name <u>ABC COMPANY</u>		
FEIN <u>75-7575757</u> Amount 4a <u>1000.00</u>		
4b Entity Name _____		
FEIN _____ Amount 4b <u>.00</u>		
4c Total pass through credits from additional schedule. 4c <u>1000.00</u>		
4d Total credits (add lines 4a through 4c)	4d	1000.00
5 Add lines 3 and 4d. This is your 2013 jobs tax credit.	5	1000.00
5a Fiduciaries - enter the amount of credit allocated to beneficiaries	5a	.00
5b Fiduciaries - subtract line 5a from line 5.	5b	.00

Instructions for 2013 Schedule JT

Purpose of Schedule JT

Use Schedule JT to claim the jobs tax credit, which is available for taxpayers who are certified by the Wisconsin Economic Development Corporation (WEDC). For information regarding how to become certified, visit the WEDC web site at inwisconsin.com or write to the WEDC, PO Box 1687, Madison WI 53701-1687.

Credits are Refundable

If the amount of credit exceeds the tax otherwise due, the amount of the claim not used to offset the tax due will be refunded.

Caution: If you recklessly or fraudulently claim a false credit, you may be ineligible to claim it for up to 10 years and you may owe a penalty. See pages 24 and 25 of [Wisconsin Tax Bulletin #180](#) for further details.

Who is Eligible to Compute the Credit

Any individual, estate, trust, partnership, limited liability company (LLC), tax-option (S) corporation, corporation or tax-exempt organization that is certified by the WEDC is eligible to compute the credit.



22222		Void <input type="checkbox"/>	a Employee's social security number 400-00-5498		For Official Use Only ▶ OMB No. 1545-0008		
b Employer identification number (EIN) 23-4567890				1 Wages, tips, other compensation 3,500.00		2 Federal income tax withheld 350.00	
c Employer's name, address, and ZIP code FOREIGN CAR DEALER 2300 RIMROCK RD MADISON WI 53713				3 Social security wages 3,500.00		4 Social security tax withheld 217.00	
				5 Medicare wages and tips 3,500.00		6 Medicare tax withheld 51.00	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial LUCKY		Last name GAMBLER		Suff.		11 Nonqualified plans	
2135 RIMROCK RD MADISON WI 53713				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a See instructions for box 12	
				14 Other		12b	
						12c	
f Employee's address and ZIP code						12d	
15 State WI		Employer's state ID number 036-6546546546-06		16 State wages, tips, etc. 3,500.00		17 State income tax 0.00	
						18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

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

2013

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

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

Cat. No. 10134D

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3232

 VOID CORRECTED

OMB No. 1545-0238

2014**Form W-2G****Certain
Gambling
Winnings**

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code UBET TRIBAL CASINO & HOTEL 1573 STATE ROAD 142 KENOSHA WI 53142		1 Gross winnings \$ 16500	2 Date won 9/14/2013
		3 Type of wager SLOTS	4 Federal income tax withheld \$ 1450
		5 Transaction	6 Race
PAYER'S federal identification number 67-676766		7 Winnings from identical wagers \$	8 Cashier
PAYER'S telephone number 262-442-6253		9 Winner's taxpayer identification no. 400-00-5498	10 Window
WINNER'S name LUCKY GAMBLER		11 First I.D.	12 Second I.D.
Street address (including apt. no.) 2135 RIMROCK RD		13 State/Payer's state identification no.	14 State winnings \$ 16500
City or town, province or state, country, and ZIP or foreign postal code MADISON, WI 53713		15 State income tax withheld \$ 0	16 Local winnings \$
		17 Local income tax withheld \$	18 Name of locality
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.			
Signature ▶		Date ▶	

For Privacy Act and
Paperwork Reduction
Act
Notice, see the **2014
General
Instructions for
Certain Information
Returns.****File with Form 1096****Copy A
For Internal Revenue
Service Center**Form **W-2G**

Cat. No. 10138V

www.irs.gov/w2g

Department of the Treasury - Internal Revenue Service

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9898

 VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code BANK OF NO INTEREST		1 Gross distribution \$ 12,200.00	OMB No. 1545-0119 2013		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 12,200.00	Form 1099-R		
		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>		
PAYER'S federal identification number 45-4545454	RECIPIENT'S identification number 400-00-5498	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,000.00	Copy A For Internal Revenue Service Center File with Form 1096.	
RECIPIENT'S name LUCKY GAMBLER		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.) 2135 RIMROCK RD		7 Distribution code(s) 1	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	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 MADISON, WI 53713		9a Your percentage of total distribution %	9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 State tax withheld \$ 0.00	13 State/Payer's state no. 036-4564896488-02	14 State distribution \$ 12,200.00	
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$	

Form **1099-R** Cat. No. 14436Q

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

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For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20. See separate instructions. Your first name and initial RENTAL Last name INVESTOR Your social security number 4 0 0 0 5 4 2 8

Filing Status

- 1 Single
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above and full name here.
4 Head of household (with qualifying person).
5 Qualifying widow(er) with dependent child

Exemptions

Table with columns for exemption types (6a, b, c), dependent details, and summary boxes for 'Boxes checked on 6a and 6b', 'No. of children on 6c', and 'Add numbers on lines above'.

Income

Table listing income sources (7-22) such as Wages, interest, dividends, and other income, with corresponding amounts in the right-hand columns.

Adjusted Gross Income

Table listing adjustments to income (23-37) such as educator expenses, moving expenses, and IRA deduction, leading to the adjusted gross income.

Tax and Credits

38 Amount from line 37 (adjusted gross income) **38** 32200 00

39a Check **You** were born before January 2, 1949, **Blind.** } **Total boxes**
 if: **Spouse** was born before January 2, 1949, **Blind.** } **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** 12200 00

41 Subtract line 40 from line 38 **41** 20000 00

42 **Exemptions.** If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions **42** 31200 00

43 **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43** 0

44 **Tax** (see instructions). Check if any from: **a** Form(s) 8814 **b** Form 4972 **c** **44** 0

45 **Alternative minimum tax** (see instructions). Attach Form 6251 **45**

46 Add lines 44 and 45 **46** 0

47 Foreign tax credit. Attach Form 1116 if required **47**

48 Credit for child and dependent care expenses. Attach Form 2441 **48**

49 Education credits from Form 8863, line 19 **49**

50 Retirement savings contributions credit. Attach Form 8880 **50**

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** 0

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- **55** 0

Other Taxes

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** 1000 00

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** 1000 00

Payments

62 Federal income tax withheld from Forms W-2 and 1099 **62** 2800 00

63 2013 estimated tax payments and amount applied from 2012 return **63**

64a **Earned income credit (EIC)** **64a**

b Nontaxable combat pay election **64b** **64b**

65 Additional child tax credit. Attach Schedule 8812 **65** 75 00

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** 2875 00

Refund

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** **73** 1875 00

74a Amount of line 73 you want **refunded to you**. If Form 8888 is attached, check here **74a**

b Routing number ▶ **c** Type: Checking Savings

d Account number ▶

75 Amount of line 73 you want **applied to your 2014 estimated tax** ▶ **75**

Amount You Owe

76 **Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶ **76**

77 Estimated tax penalty (see instructions) **77**

Third Party Designee

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

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

Sign Here

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

Your signature Date Your occupation Daytime phone number

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

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN

Firm's name ▶ Firm's EIN ▶

Firm's address ▶ Phone no.

**SCHEDULE 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.

Name(s) shown on return

Your social security number

RENTAL INVESTOR & LUCKY GAMBLER

400-00-5428

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)	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	123 FIRST ST MADISON WI 53701	A		365	0	<input type="checkbox"/>
B	123 SECOND ST MADISON WI 53701	B		365	0	<input type="checkbox"/>
C	123 THIRD ST MADISON WI 53701	C		365	0	<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
3 Rents received	3	9500 00	8400 00	9600 00
4 Royalties received	4	0	0	0
Expenses:				
5 Advertising	5	50	30	
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7		250	650
8 Commissions.	8			
9 Insurance	9	425	450	450
10 Legal and other professional fees	10	50		
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12	4500	3600	2500
13 Other interest.	13			
14 Repairs.	14	250	450	960
15 Supplies	15			
16 Taxes	16	3000	2000	3500
17 Utilities	17			200
18 Depreciation expense or depletion	18	35	200	130
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	8310	6980	8390
21 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	21	1190	1420	1210
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	()	()
23a Total of all amounts reported on line 3 for all rental properties	23a		36400	
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c		16200	
d Total of all amounts reported on line 18 for all properties	23d		365	
e Total of all amounts reported on line 20 for all properties	23e		32015	
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			4385
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	()		()
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			4385

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

Your social security number

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

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

27 Are you reporting any loss not allowed in a prior year due to the at-risk, 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. Row A: ABC COMPANY, P, 52-655555.

Passive Income and Loss

Nonpassive Income and Loss

Summary table for lines 29-32. 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. Totals: 4385, 0, (4385).

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

Summary table for lines 34-37. 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. Totals: 35, 36.

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. Line 39: Combine columns (d) and (e) only.

Part V Summary

Summary table for lines 40-43. Line 40: Net farm rental income or (loss) from Form 4835. Line 41: Total income or (loss). Line 42: Reconciliation of farming and fishing income. Line 43: Reconciliation for real estate professionals.

**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.

Name(s) shown on return

Your social security number

RENTAL INVESTOR & LUCKY GAMBLER

400-00-5428

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	123 FOURTH ST MADISON WI 53701				
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	1	A	365	0	<input type="checkbox"/>
B		B			<input type="checkbox"/>
C		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	
3	Rents received	3		8900	00				
4	Royalties received	4		0					
Expenses:									
5	Advertising	5		35					
6	Auto and travel (see instructions)	6							
7	Cleaning and maintenance	7		200					
8	Commissions.	8							
9	Insurance	9							
10	Legal and other professional fees	10							
11	Management fees	11							
12	Mortgage interest paid to banks, etc. (see instructions)	12		5600					
13	Other interest.	13							
14	Repairs.	14							
15	Supplies	15							
16	Taxes	16		2500					
17	Utilities.	17							
18	Depreciation expense or depletion	18							
19	Other (list) ▶	19							
20	Total expenses. Add lines 5 through 19	20		8335					
21	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	21		565					
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	()	()	
23a	Total of all amounts reported on line 3 for all rental properties	23a							
b	Total of all amounts reported on line 4 for all royalty properties	23b							
c	Total of all amounts reported on line 12 for all properties	23c							
d	Total of all amounts reported on line 18 for all properties	23d							
e	Total of all amounts reported on line 20 for all properties	23e							
24	Income. Add positive amounts shown on line 21. Do not include any losses	24							
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	()					
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26							

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

Your social security number

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

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

27 Are you reporting any loss not allowed in a prior year due to the at-risk, 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 A, B, C, D.

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. Rows A, B, C, D, 29a Totals, 29b Totals, 30, 31, 32.

Part III Income or Loss From Estates and Trusts

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

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. Rows A, B, 34a Totals, 34b Totals, 35, 36, 37.

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

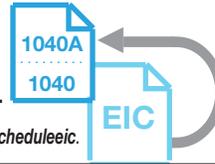
Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Rows 38, 39.

Part V Summary

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

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information



OMB No. 1545-0074

2013

Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

- ▶ Complete and attach to Form 1040A or 1040 only if you have a qualifying child.
- ▶ Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleeic.

Name(s) shown on return

RENTAL INVESTOR & LUCKY GAMBLER

Your social security number

400-00-5428

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	SLOT MACHINE		BLACK JACK		POKER TABLE	
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2013. If your child was born and died in 2013 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	400-00-5463		400-00-5462		400-00-5461	
3 Child's year of birth	Year <u>2</u> <u>0</u> <u>0</u> <u>3</u> <i>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year <u>2</u> <u>0</u> <u>0</u> <u>1</u> <i>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year <u>1</u> <u>9</u> <u>9</u> <u>9</u> <i>If born after 1994 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
4 a Was the child under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2013?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	DAUGHTER		SON		SON	
6 Number of months child lived with you in the United States during 2013 • If the child lived with you for more than half of 2013 but less than 7 months, enter "7." • If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."	<u>12</u> months <i>Do not enter more than 12 months.</i>		<u>12</u> months <i>Do not enter more than 12 months.</i>		<u>12</u> months <i>Do not enter more than 12 months.</i>	

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return RENTAL INVESTOR	Business or activity to which this form relates SCH E P1 SINGLE FAMILY RESIDENCE	Identifying number 400-00-5428
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Part I Election To Expense Certain Property Under Section 179

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

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12 ▶	13	

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

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

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

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

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2013	17
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>	

Section B—Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		1000	5	HY	200 DB	200
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22 200
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23

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

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

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

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

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

Section B—Information on Use of Vehicles

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

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

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

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year (see instructions):					
43 Amortization of costs that began before your 2013 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.
▶ Information about Form 5329 and its separate instructions is at www.irs.gov/form5329.

Attachment
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Your social security number

LUCKY GAMBLER

400-00-5498

Home address (number and street), or P.O. box if mail is not delivered to your home		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).		If this is an amended return, check here <input type="checkbox"/>
Foreign country name	Foreign province/state/county	Foreign postal code

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 56, without filing Form 5329. See the instructions for Form 1040, line 58, or for Form 1040NR, line 56.

Part I Additional Tax on Early Distributions

Complete this part if you took a taxable distribution before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	12200	00
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: <u>12</u>	2	2200	00
3	Amount subject to additional tax. Subtract line 2 from line 1	3	10000	00
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56 Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).	4	1000	00

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs	5		
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6		
7	Amount subject to additional tax. Subtract line 6 from line 5	7		
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	8		

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2013 than is allowable or you had an amount on line 17 of your 2012 Form 5329.

9	Enter your excess contributions from line 16 of your 2012 Form 5329 (see instructions). If zero, go to line 15	9		
10	If your traditional IRA contributions for 2013 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10		
11	2013 traditional IRA distributions included in income (see instructions)	11		
12	2013 distributions of prior year excess contributions (see instructions)	12		
13	Add lines 10, 11, and 12	13		
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14		
15	Excess contributions for 2013 (see instructions)	15		
16	Total excess contributions. Add lines 14 and 15	16		
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2013 (including 2013 contributions made in 2014). Include this amount on Form 1040, line 58, or Form 1040NR, line 56.	17		

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2013 than is allowable or you had an amount on line 25 of your 2012 Form 5329.

18	Enter your excess contributions from line 24 of your 2012 Form 5329 (see instructions). If zero, go to line 23	18		
19	If your Roth IRA contributions for 2013 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19		
20	2013 distributions from your Roth IRAs (see instructions)	20		
21	Add lines 19 and 20	21		
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22		
23	Excess contributions for 2013 (see instructions)	23		
24	Total excess contributions. Add lines 22 and 23	24		
25	Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2013 (including 2013 contributions made in 2014). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	25		

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2013 were more than is allowable or you had an amount on line 33 of your 2012 Form 5329.

26	Enter the excess contributions from line 32 of your 2012 Form 5329 (see instructions). If zero, go to line 31	26		
27	If the contributions to your Coverdell ESAs for 2013 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27		
28	2013 distributions from your Coverdell ESAs (see instructions)	28		
29	Add lines 27 and 28	29		
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30		
31	Excess contributions for 2013 (see instructions)	31		
32	Total excess contributions. Add lines 30 and 31	32		
33	Additional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2013 (including 2013 contributions made in 2014). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	33		

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2013 than is allowable or you had an amount on line 41 of your 2012 Form 5329.

34	Enter the excess contributions from line 40 of your 2012 Form 5329 (see instructions). If zero, go to line 39	34		
35	If the contributions to your Archer MSAs for 2013 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35		
36	2013 distributions from your Archer MSAs from Form 8853, line 8	36		
37	Add lines 35 and 36	37		
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	38		
39	Excess contributions for 2013 (see instructions)	39		
40	Total excess contributions. Add lines 38 and 39	40		
41	Additional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2013 (including 2013 contributions made in 2014). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	41		

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs)

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2013 than is allowable or you had an amount on line 49 of your 2012 Form 5329.

42	Enter the excess contributions from line 48 of your 2012 Form 5329. If zero, go to line 47	42		
43	If the contributions to your HSAs for 2013 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43		
44	2013 distributions from your HSAs from Form 8889, line 16	44		
45	Add lines 43 and 44	45		
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	46		
47	Excess contributions for 2013 (see instructions)	47		
48	Total excess contributions. Add lines 46 and 47	48		
49	Additional tax. Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 2013 (including 2013 contributions made in 2014). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	49		

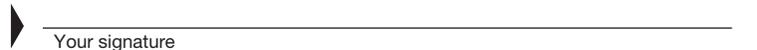
Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

50	Minimum required distribution for 2013 (see instructions)	50		
51	Amount actually distributed to you in 2013	51		
52	Subtract line 51 from line 50. If zero or less, enter -0-	52		
53	Additional tax. Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	53		

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

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

 Your signature
  Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

Passive Activity Loss Limitations

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8582 and its instructions is available at www.irs.gov/form8582.

2013
Attachment
Sequence No. **88**

Name(s) shown on return

RENTAL INVESTOR & LUCKY GAMBLER

Identifying number

400-00-5428

Part I 2013 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a	3195	00
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	()	()
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()	()
d Combine lines 1a, 1b, and 1c	1d	3195	00

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)	2a	()	()
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	()	()
c Add lines 2a and 2b	2c	()	()

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	1190	00
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	4600	00
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	()	()
d Combine lines 3a, 3b, and 3c	3d	(3410	00)

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4	(215	00)
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5		
6 Enter \$150,000. If married filing separately, see instructions	6		
7 Enter modified adjusted gross income, but not less than zero (see instructions)	7		
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.			
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	9		
10 Enter the smaller of line 5 or line 9	10		
If line 2c is a loss, go to Part III. Otherwise, go to line 15.			

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11		
12 Enter the loss from line 4	12		
13 Reduce line 12 by the amount on line 10	13		
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14		

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	4385	00
16 Total losses allowed from all passive activities for 2013. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	4385	00

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
123 SECOND ST	1420			1420	
123 THIRD ST	1210			1210	
123 FOURTH ST	565			565	
Total. Enter on Form 8582, lines 1a, 1b, and 1c	3195				

Worksheet 2—For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
123 FIRST ST	1190			1190	
ABC COMPANY		4600			4600
Total. Enter on Form 8582, lines 3a, 3b, and 3c	1190	4600			

Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total			1.00		

Worksheet 5—Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
ABC COMPANY	SCH E LN 28	4600	1.00	215
Total		4600	1.00	215

Worksheet 6—Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
ABC COMPANY	SCH E LN 28	4600	215	4385
Total		4600	215	4385

Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

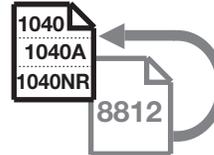
Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total			1.00		

SCHEDULE 8812
(Form 1040A
or 1040)

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

Child Tax Credit

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**
▶ **Information about Schedule 8812 and its separate instructions is at**
www.irs.gov/schedule8812.



OMB No. 1545-0074

2013

Attachment
Sequence No. 47

Your social security number

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

Note. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here

Part II Additional Child Tax Credit Filers

1	1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). 1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). 1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.				
		1	4000	00	
2	Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48	2	0		
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3	4000	00	
4a	Earned income (see separate instructions)	4a	3500	00	
b	Nontaxable combat pay (see separate instructions)	4b			
5	Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result	5	500	00	
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. <input checked="" type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6	75		

Part III Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier I RRTA taxes, see separate instructions	7	198	00
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60. 1040A filers: Enter -0-. 1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.	8	0	
9	Add lines 7 and 8	9	198	00
10	1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69. 1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier I RRTA taxes withheld that you entered to the left of line 41 (see separate instructions). 1040NR filers: Enter the amount from Form 1040NR, line 65.	10	1586	00
11	Subtract line 10 from line 9. If zero or less, enter -0-	11		0
12	Enter the larger of line 6 or line 11 Next , enter the smaller of line 3 or line 12 on line 13.	12	75	00

Part IV Additional Child Tax Credit

13	This is your additional child tax credit	13	75	00
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Enter this amount on
Form 1040, line 65,
Form 1040A, line 39, or
Form 1040NR, line 63.