

ATS Test 3

Filing Status: MFJ

Residency Status: one is full year WI resident, one is part year (moved out of WI)

Forms: 1040EZ, 1NPR, W-2 (2)

Taxpayer Information:

	Taxpayer:	Spouse:
First name:	Test	Sally
Middle name:		M
Last Name:	Mustang	Mustang
Address Line 1:	4321 Circle Sq	1234 Square Cir
Address Line 2:		
City:	What Cheer	Milwaukee
State:	IA	WI
Zip Code:	50268	53210
SSN:	400-00-5403	400-00-5473

Nonresident & part-year resident Wisconsin income tax

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

Check here if this is an amended return Complete form using BLACK INK

DO NOT STAPLE

Your legal last name MUSTANG	Legal first name TEST	M.I.	Your social security number 400 00 5403
If a joint return, spouse's legal last name MUSTANG	Spouse's legal first name SALLY	M.I. M	Spouse's social security number 400 00 5473

Home address (number and street). If you have a PO Box, see page 7 4321 CIRCLE SQ		Apt. no.	Tax district Check below then fill in either the name of Wisconsin city, village, or town, and the county in which you lived at the end of 2013 or before leaving Wisconsin (nonresidents leave blank). <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input checked="" type="checkbox"/> MILWAUKEE
City or post office WHAT CHEER	State IA	Zip code 50268	

Filing status

Single

Married filing joint return (even if only one had income)

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

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

Special conditions

Legal last name _____

Legal first name _____ M.I. _____

County of MILWAUKEE

School district number See page 39 3619



Resident status Check the status that applies

You Spouse

Full-year resident of Wisconsin

Nonresident of Wisconsin; state of residence _____ (2-letter state abbreviation)

Part-year resident of Wisconsin from 01 01 2013 to 06 28 2013 **Note:** Complete residence questionnaire, page 47.

mm dd yyyy mm dd yyyy

PAPER CLIP withholding statements here

PAPER CLIP check or money order here

Income	Print numbers like this → 0123456789 Not like this → Ø147	NO COMMAS NO CENTS	A. Federal column	B. Wisconsin column
			1 Wages, salaries, tips, etc. (see page 10)	1
2 Taxable interest (see page 11)	2	.00	.00	
3 Ordinary dividends (see page 11)	3	.00	.00	
4 Taxable refunds, credits, or offsets of state and local income taxes (from federal Form 1040, line 10)	4	.00	Not taxable	
5 Alimony received (see page 11)	5	.00	.00	
6 Business income or (loss) (see page 12)	6	.00	.00	
7 Capital gain or (loss) (see page 12)	7	.00	.00	
8 Other gains or (losses) (see page 12)	8	.00	.00	
9 IRA distributions (see page 12)	9	.00	.00	
10 Pensions and annuities (see page 12)	10	.00	.00	
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see page 13)	11	.00	.00	
12 Farm income or (loss) (see page 14)	12	.00	.00	
13 Unemployment compensation (see page 14)	13	.00	.00	
14 Social security benefits (see page 14)	14	.00	Not taxable	
15 Other income (see pages 14-20). Enclose Schedule M	15	.00	.00	
16 Add lines 1 through 15	16	67980 .00	45800 .00	

Adjustments to Income		A. Federal column	B. Wisconsin column
17	Educator expenses (see page 21)	17	Not deductible for Wisconsin
18	Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 21)	18	.00 .00
19	Health savings account deduction (see page 21)	19	.00 .00
20	Moving expenses (see page 21)	20	.00 .00
21	Deductible part of self-employment tax (see page 21)	21	.00 .00
22	Self-employed SEP, SIMPLE, and qualified plans (see page 21)	22	.00 .00
23	Self-employed health insurance deduction (see page 21)	23	.00 .00
24	Penalty on early withdrawal of savings (see page 21)	24	.00 .00
25	Alimony paid (see page 21)	25	.00 .00
26	IRA deduction (see page 21)	26	.00 .00
27	Student loan interest deduction (see page 22)	27	.00 .00
28	Tuition and fees (see page 22)	28	Not deductible for Wisconsin
29	Domestic production activities deduction (see page 22)	29	Not deductible for Wisconsin
30	Other adjustments included in Form 1040, line 36 (see page 22) (list type and amount)	30	.00 .00
31	Total adjustments to income. Add lines 17 through 30	31	.00 .00
Adjusted Gross Income			
32	Wisconsin income. Subtract line 31, column B from line 16, column B	32	45800 .00
33	Federal income. Subtract line 31, column A from line 16, column A	33	67980 .00
34	Divide line 32 by line 33. Carry the decimal to four places. If amount on line 32 is more than amount on line 33, fill in 1.0000. (See page 22)	34	0.6737

Tax Computation			
35	Fill in the larger of Wisconsin income from line 32, column B or federal income from line 33, column A. But , if Wisconsin income from line 32 is zero or less, fill in 0 (zero)	35	67980 .00
36a	If you (or your spouse) can be claimed as a dependent on anyone else's return, check here and see the "Exception" in the instructions for line 36c on page 22	36a	<input type="checkbox"/>
36b	Aliens (see page 22 to determine if you must check line 36b)	36b	<input type="checkbox"/>
36c	Find the standard deduction for amount on line 33 using table on page 37	36c	8454 .00
37	Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero)	37	59526 .00
38	Exemptions (Caution: see page 23)		
a	Fill in exemptions from your federal return <u>2</u> x \$700	38a	1400 .00
b	Check if 65 or older <input type="checkbox"/> You + <input checked="" type="checkbox"/> Spouse = <u>1</u> x \$250	38b	250 .00
c	Add lines 38a and 38b	38c	1650 .00
39	Subtract line 38c from line 37. If line 38c is more than line 37, fill in 0 (zero)	39	57876 .00
40	Tax (see table on page 40)	40	3298 .00
41	Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR)	41	.00
42	School property tax credits (part-year and full-year residents only)		
a	Rent paid in 2013—heat included <u>.00</u> } Find credit from table page 24	42a	.00
	Rent paid in 2013—heat not included <u>.00</u> }		
b	Property taxes paid on home in 2013 <u>.00</u> } Find credit from table page 25	42b	.00
43	Add credits on lines 41, 42a, and 42b	43	.00
44	Subtract line 43 from line 40. If line 43 is more than line 40, fill in 0 (zero)	44	3298 .00
45	Fill in ratio from line 34	45	X .6737
46	Multiply line 44 by ratio on line 45	46	2222 .00



Name(s) shown on Form 1NPR		Your social security number	
MUSTANG TEST		400 00 5403	
47	Fill in amount from line 46	47	2222 .00
48	Armed forces member credit. (Full-year Wisconsin residents only)	48	.00
49	Historic rehabilitation credits. Enclose Schedule HR	49	.00
50	Working families tax credit. (Full-year Wisconsin residents only)	50	.00
51	Certain nonrefundable credits from line 15 of Schedule CR	51	.00
52	Add lines 48 through 51	52	.00
53	Subtract line 52 from line 47. If line 52 is more than line 47, fill in 0 (zero)	53	2222 .00
54	Alternative minimum tax. Enclose Schedule MT	54	.00
55	Add lines 53 and 54	55	2222 .00
56	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	56	480 .00
57	Other credits from Schedule CR, line 28. Enclose Schedule CR	57	.00
58	Net income tax paid to another state. Enclose Schedule OS	58	.00
59	Add lines 56, 57, and 58	59	480 .00
60	Subtract line 59 from line 55. If line 59 is more than line 55, fill in 0 (zero). This is your net tax	60	1742 .00
61	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 28) If you certify that no sales or use tax is due, check here <input checked="" type="checkbox"/>	61	.00
62	Donations (decreases refund or increases amount owed)		
a	Endangered resources	f	Firefighters memorial
b	Packers football stadium	g	Military family relief
c	Cancer research	h	Second Harvest/Feeding Amer.
d	Veterans trust fund	i	Red Cross WI Disaster Relief
e	Multiple sclerosis	j	Special Olympics
	Total (add lines a through j)	62k	55 .00
63	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 29)	63	.00
64	Credit repayments and other penalties (see page 29)	64	.00
65	Add lines 60 through 64	65	1797 .00
Payments and Credits			
66	Wisconsin income tax withheld. Enclose readable withholding statements	66	2066 .00
67	2013 Wisconsin estimated tax paid and amount applied from 2012 return	67	.00
68	Earned income credit. (Full-year Wisconsin residents only) Number of qualifying children <input type="checkbox"/> Federal credit <input type="checkbox"/> .00 x <input type="checkbox"/> % =	68	.00
69	Farmland preservation credit. a. Schedule FC, line 18	69a	.00
	b. Schedule FC-A, line 13	69b	.00
70	Repayment credit	70	.00
71	Homestead credit. (Full-year Wisconsin residents only)	71	.00
72	Eligible veterans and surviving spouses property tax credit	72	.00
73	Refundable credits from Schedule CR, line 39	73	.00
74	AMENDED RETURN ONLY – amount previously paid (see page 32)	74	.00
75	Add lines 66 through 74	75	2066 .00
76	AMENDED RETURN ONLY – amounts previously refunded (see page 33)	76	.00
77	Subtract line 76 from line 75	77	2066 .00



Refund or Amount You Owe

Table with 2 columns: Line number and Amount. Rows include 78 (Amount You Overpaid 78) 269.00, 79 (Amount of line 78 you want Refunded to You) 269.00, 80 (Amount of line 78 to be Applied to Your 2014 Estimated Tax) .00, 81 (Amount You Owe 81) .00, 82 (Underpayment interest) .00.

Third Party Designee: Do you want to allow another person to discuss this return with the department (see page 34)? Yes/No. Includes fields for Designee's name, Phone no., and Personal identification number (PIN).

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.

Sign here: Your signature, Spouse's signature (if filing jointly, BOTH must sign), Date.

Mail your return to: Wisconsin Department of Revenue. Includes addresses for (if tax is due), (if refund or no tax due), and (if amended return). Includes a box for Department Use Only.

Schedule 1 - Wisconsin Itemized Deduction Credit (see line 41 instructions)

Table with 3 columns: Line number, Description, and Amount. Rows include 1 (Medical and dental expenses) .00, 2 (Interest paid) .00, 3 (Gifts to charity) .00, 4 (Casualty losses) .00, 5 (Add lines 1 through 4) .00, 6a (Wisconsin standard deduction) .00, 6b (Ratio) x, 6c (Multiply line 6a by ratio) .00, 7 (Subtract line 6c from line 5) .00, 8 (Rate of credit is .05 (5%)) x .05, 9 (Multiply line 7 by line 8) .00.

Schedule 2 - Married Couple Credit May be claimed only when both spouses have earned income taxable by Wisconsin.

Table with 3 columns: Line number, Description, and Amount. Rows include 1 (Wages, salaries, tips, etc.) 22900.00, 2 (Net profit or (loss) from self-employment) .00, 3 (Combine lines 1 and 2) 22900.00, 4 (Add amounts on Form 1NPR, lines 18, 22, 26, and 30) .00, 5 (Subtract line 4 from line 3) 22900.00, 6 (Compare the amount in columns (A) and (B) of line 5) 16000.00, 7 (Rate of credit is .03 (3%)) x .03, 8 (Multiply line 6 by line 7) 480.00.



LEGAL RESIDENCE (DOMICILE) QUESTIONNAIRE

Your answers to these questions will be used to determine your legal residence. Certain types of income are either taxable or nontaxable to Wisconsin based upon whether you were a legal resident of Wisconsin at the time you received such income. Form 1NPR may be returned to you or its processing delayed if the questionnaire is not completed. If the questionnaire does not fit your situation or you want to submit additional information, enclose an additional sheet describing your particular circumstances.

NAME(S) TEST MUSTANG, SALLY MUSTANG SOCIAL SECURITY NUMBER 400-05-5403, 400-00-5473

Please one: (If married filing joint return check one box for each spouse.)

You Spouse

- | | | |
|-------------------------------------|-------------------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Full-year Wisconsin resident; did not change domicile from Wisconsin during 2013. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | Changed legal residence from Wisconsin during 2013; have not moved back to Wisconsin. |
| <input type="checkbox"/> | <input type="checkbox"/> | Changed legal residence from Wisconsin during or before 2013; have moved back to Wisconsin. |
| <input type="checkbox"/> | <input type="checkbox"/> | Changed legal residence to Wisconsin from _____ (state) on _____ (date) during 2013; no previous Wisconsin residency. If you check this box, do not complete the rest of the questionnaire. |
| <input type="checkbox"/> | <input type="checkbox"/> | Was a nonresident of Wisconsin for all of 2013. Resident of _____
(Nonresident alien; please indicate country) |

If you changed your legal residence from Wisconsin during 2012 or 2013 and you did not previously complete a questionnaire for that change, answer the following questions.

1. a. On what date did you move from Wisconsin? 06/28/2013
 b. When you moved from Wisconsin, did you intend to move back to Wisconsin? no If yes, when? _____
 c. If you moved back to Wisconsin, indicate date and explain the circumstances under which you moved back to Wisconsin.

2. Did you establish a legal residence in another state? yes If yes, in which state and on what date? Iowa, 06/28/2013

3. After establishing legal residency in the new state, list the dates you were in Wisconsin. 12/23/2013 - 12/29/2013
4. When were you physically present in your new state of legal residence (please list dates)? 06/28/2013 - present
5. Did your spouse and dependent children (if any) move to your new state of legal residence? yes If yes, when? 01/03/2013
6. a. On what date did you begin working in your new state of legal residence? 07/01/2013
 b. Was your job permanent, temporary, or seasonal? Check one and explain _____
permanent job relocation
7. In your new state of legal residence, referred to in question 2, did you:

a. Register to vote? <u>no</u> If yes, when? _____ If no, why not? <u>no elections</u>
b. Purchase a home? <u>yes</u> If yes, when? <u>06/14/2013</u> If no, why not? _____
c. Obtain a driver's license? <u>yes</u> If yes, when? <u>06/28/2013</u> If no, why not? _____
d. Register an auto or other vehicle? <u>yes</u> If yes, when? <u>06/28/2013</u> If no, why not? _____
e. File resident income tax returns? <u>yes</u> If yes, what years filed? <u>2013</u> If no, why not? _____
8. Since changing your legal residence from Wisconsin, have you:

a. Performed services for income in Wisconsin? <u>no</u> If yes, when? _____
b. Purchased/renewed Wisconsin auto license plates? <u>no</u> If yes, when? _____
c. Renewed a Wisconsin driver's license? <u>no</u> If yes, when? _____
d. Voted in Wisconsin, in person or by absentee ballot? <u>no</u> If yes, when? _____
e. Attended or sent your children to Wisconsin schools? <u>no</u> If yes, when? _____
f. Purchased a Wisconsin resident hunting, fishing, or trapping license? <u>no</u> If yes, when? _____ Type of license? _____ County purchased in? _____
g. Listed Wisconsin as your state of legal residence for purposes of your auto insurance? <u>no</u>
h. Listed Wisconsin as your state of legal residence for purposes of your will? <u>no</u>
i. Listed Wisconsin as your state of legal residence for purposes of any legal proceedings? <u>no</u> If yes, when? _____
j. Obtained or renewed any Wisconsin trade or professional licenses or union memberships? <u>no</u> If yes, when? _____
9. If you answered "yes" to any of the questions 8a through 8j, please explain why you have taken such action. _____
10. Did you or your spouse own the real estate you occupied as your home while living in Wisconsin? yes If yes, have you disposed of it? yes If yes, when? 01/03/2014 If you still own the Wisconsin home, what use do you make of it and how often? _____
11. If you established a legal residence in a new state but are using a Wisconsin address on your 2013 tax returns, please explain.

22222		Void <input type="checkbox"/>	a Employee's social security number 400-00-5403		For Official Use Only ▶ OMB No. 1545-0008		
b Employer identification number (EIN) 31-1234567				1 Wages, tips, other compensation 45,080.00		2 Federal income tax withheld 4,508.00	
c Employer's name, address, and ZIP code Green Capital Cooperative 123 Random St Chicago, IL 60610				3 Social security wages 45,080.00		4 Social security tax withheld 2,794.96	
				5 Medicare wages and tips 45,080.00		6 Medicare tax withheld 653.66	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial Test		Last name Mustang		Suff.		11 Nonqualified plans	
f Employee's address and ZIP code 4321 Circle Sq What Cheer, IA 50268				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a See instructions for box 12	
				14 Other		12b	
						12c	
						12d	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
WI	036-234567898-03	22,900.00	1,332.80				
IA	311234567001	22,180.00	709.76				

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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22222		Void <input type="checkbox"/>	a Employee's social security number 400-00-5473		For Official Use Only ▶ OMB No. 1545-0008		
b Employer identification number (EIN) 31-1234567				1 Wages, tips, other compensation 22,900.00		2 Federal income tax withheld 2,061.00	
c Employer's name, address, and ZIP code Green Capital Cooperative 123 Random St Chicago, IL 60610				3 Social security wages 22,900.00		4 Social security tax withheld 1,419.80	
				5 Medicare wages and tips 22,900.00		6 Medicare tax withheld 332.05	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial Sally M		Last name Mustang		Suff.		11 Nonqualified plans	
1234 Square Cir Milwaukee, WI 53210				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 036-1234567898-03		16 State wages, tips, etc. 22,900.00		17 State income tax 732.80	
						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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Form
1040EZ

**Income Tax Return for Single and
Joint Filers With No Dependents** (99)

2013

OMB No. 1545-0074

Your first name and initial Test	Last name Mustang	Your social security number 4 0 0 0 5 4 0 3
If a joint return, spouse's first name and initial Sally M	Last name Mustang	Spouse's social security number 4 0 0 0 5 4 7 3
Home address (number and street). If you have a P.O. box, see instructions. 4321 Circle Sq		Apt. no. ▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). What Cheer, IA 50268		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code

Income Attach Form(s) W-2 here. Enclose, but do not attach, any payment.	1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	67980
	2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2	
	3 Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	
	4 Add lines 1, 2, and 3. This is your adjusted gross income .	4	67980
	5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$10,000 if single ; \$20,000 if married filing jointly . See back for explanation.	5	20000
	6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income .	6	47980
	7 Federal income tax withheld from Form(s) W-2 and 1099.	7	6569
	8a Earned income credit (EIC) (see instructions).	8a	
	b Nontaxable combat pay election. 8b		
	9 Add lines 7 and 8a. These are your total payments and credits .	9	6569
10 Tax . Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10	6305	
11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/>	11a		
b Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
d Account number <input type="text"/>			
12 If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe . For details on how to pay, see instructions.	12	264	

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

Sign Here Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See instructions. ▶ Keep a copy for your records.	Your signature	Date	Your occupation TAX RETURN TESTER	Daytime phone number 661-123-4567
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation TAX RETURN TESTER	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

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.			

Use this form if

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see instructions.
- You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2013. If you were born on January 1, 1949, you are considered to be age 65 at the end of 2013.
- You do not claim any dependents. For information on dependents, see Pub. 501.
- Your taxable income (line 6) is less than \$100,000.
- You do not claim any adjustments to income. For information on adjustments to income, use the TeleTax topics listed under *Adjustments to Income* at www.irs.gov/taxtopics (see instructions).
- The only tax credit you can claim is the earned income credit (EIC). The credit may give you a refund even if you do not owe any tax. You do not need a qualifying child to claim the EIC. For information on credits, use the TeleTax topics listed under *Tax Credits* at www.irs.gov/taxtopics (see instructions). If you received a Form 1098-T or paid higher education expenses, you may be eligible for a tax credit or deduction that you must claim on Form 1040A or Form 1040. For more information on tax benefits for education, see Pub. 970.
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see instructions). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions.

Filling in your return

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the instructions before filling in the form. Also, see the instructions if you received a Form 1099-INT showing federal income tax withheld or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

For tips on how to avoid common mistakes, see instructions.

Remember, you must report all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Worksheet for Line 5 — Dependents Who Checked One or Both Boxes

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, see Pub. 501.

A. Amount, if any, from line 1 on front	_____	+	350.00	Enter total ▶	A. _____
B. Minimum standard deduction					B. <u>1,000</u>
C. Enter the larger of line A or line B here					C. _____
D. Maximum standard deduction. If single , enter \$6,100; if married filing jointly , enter \$12,200					D. _____
E. Enter the smaller of line C or line D here. This is your standard deduction					E. _____
F. Exemption amount.					} F. _____
• If single, enter -0-.					
• If married filing jointly and —					
—both you and your spouse can be claimed as dependents, enter -0-.					
—only one of you can be claimed as a dependent, enter \$3,900.					
G. Add lines E and F. Enter the total here and on line 5 on the front					G. _____

(keep a copy for your records)

- If you did not check any boxes on line 5**, enter on line 5 the amount shown below that applies to you.
- Single, enter \$10,000. This is the total of your standard deduction (\$6,100) and your exemption (\$3,900).
 - Married filing jointly, enter \$20,000. This is the total of your standard deduction (\$12,200), your exemption (\$3,900), and your spouse's exemption (\$3,900).

Mailing Return

Mail your return by **April 15, 2014**. Mail it to the address shown on the last page of the instructions.