

Test 4 – 2013

These are MFJ taxpayers & the prime taxpayer died during the year. They have investment & retirement income and are eligible for the blind/over 65 credit.

Federal Forms: 1040, 1099-R (2), Schedule B, Schedule D, 8949

Wisconsin Forms: 1, Schedule WD

Address:

123 Main St, Apt. 10
Baldwin, WI 54002

Taxpayer:

Passed Away

SS#: 400-00-5404

DOB: 01/10/1938

DOD: 10/15/2013

1099-R WI withholding: \$825, WI ID#: 036-9812459100-02, code 7

Spouse:

Investor Widow (blind)

SS#: 400-00-5474

DOB: 05/01/1939

1099-R WI withholding: \$175, WI ID#: 036-9992459199-02, code 4

1099-R: WI ID#: 036-5919999924-02, code 4

Filing Status: MFJ

For this scenario, the taxpayer has requested the refund be direct deposited.

Bank routing number: 075911852

Bank account number: 4444444444

Savings

The TP wants her Wisconsin Department of Revenue Form 1099-G to be sent to her electronic next year.

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 AWAY	Legal first name PASSED	M.I. J	Your social security number 400 00 5404
If a joint return, spouse's legal last name WIDOW	Spouse's legal first name INVESTOR	M.I. K	Spouse's social security number 400 00 5474
Home address (number and street). If you have a PO Box, see page 7. 123 MAIN ST		Apt. no.	
City or post office BALDWIN		State WI	Zip code 54002
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 type="checkbox"/> City <input checked="" type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town ▶ BALDWIN County of ▶ ST CROIX School district number See page 37 0231	
Legal last name Legal first name M.I. If married, fill in spouse's SSN above and full name here		Special conditions 06 10/15/2013	

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	54880.00
	Form W-2 wages included in line 1. ▶		.00
2	State and municipal interest (see page 9)	2	.00
3	Capital gain/loss addition (see page 10)	3	.00
4	Other additions } Fill in code number and amount, see page 10. } Fill in total other additions on line 4.00
00 00 00 00 ...	4	.00
5	Add the amounts in the right column for lines 1 through 4.	5	54880.00
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	10880.00
10	Capital gain/loss subtraction (see page 12)	10	2790.00
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	13670.00
13	Subtract line 12 from line 5. This is your Wisconsin income	13	41210.00

PAPER CLIP payment here

I-010



NO COMMAS; NO CENTS

14	Wisconsin income from line 13	14	41210.00
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	13695.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	27515.00
17 Exemptions	(Caution: See page 22)		
a	Fill in exemptions from your federal return <u>2</u> x \$700 .. 17a		1400.00
b	Check if 65 or older <input checked="" type="checkbox"/> You + <input checked="" type="checkbox"/> Spouse = <u>2</u> x \$250 .. 17b		500.00
c	Add lines 17a and 17b	17c	1900.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income ..	18	25615.00
19	Tax (see table on page 38)	19	1292.00
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		182.00
	Rent paid in 2013-heat not included <u>6000.00</u> }		
b	Property taxes paid on home in 2013 <u>1345.00</u> Find credit from table page 25. . . 22b		161.00
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	992.00
28	Alternative minimum tax. Enclose Schedule MT	28	.00
29	Add lines 27 and 28	29	992.00
30	Married couple credit. Enclose Schedule 2, page 4	30	.00
31	Other credits from Schedule CR, line 28 ... 31		.00
32	Net income tax paid to another state. Enclose Schedule OS 32		.00
33	Add lines 30, 31, and 32.	33	.00
34	Subtract line 33 from line 29. If line 33 is larger than line 29, fill in 0. This is your net tax	34	992.00
35	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 28) 35 If you certify that no sales or use tax is due, check here <input checked="" type="checkbox"/>		.00
36	Donations (decreases refund or increases amount owed)		
a	Endangered resources <u>.00</u>	f	Firefighters memorial <u>.00</u>
b	Packers football stadium <u>.00</u>	g	Military family relief <u>.00</u>
c	Cancer research <u>.00</u>	h	Second Harvest/Feeding Amer. <u>.00</u>
d	Veterans trust fund ... <u>.00</u>	i	Red Cross WI Disaster Relief <u>.00</u>
e	Multiple sclerosis <u>.00</u>	j	Special Olympics <u>.00</u>
	Total (add lines a through j) ▶ 36k		.00
37	Penalties on IRAs, retirement plans, MSAs, etc. (see page 29) .. <u>.00</u> x .33 = 37		.00
38	Credit repayments and other penalties (see page 29)	38	.00
39	Add lines 34, 35, 36k, 37 and 38	39	992.00



Name(s) shown on Form 1 AWAY PASSED	Your social security number 400 00 5404
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NO COMMAS; NO CENTS

40 Amount from line 39	40	992.00
41 Wisconsin tax withheld. Enclose withholding statements	41	1000.00
42 2013 estimated tax payments and amount applied from 2012 return	42	200.00
43 Earned income credit. Number of qualifying children ... Federal credit.00 x % =	43	.00
44 Farmland preservation credit. a Schedule FC, line 18	44a	.00
b Schedule FC-A, line 13	44b	.00
45 Repayment credit (see page 31)	45	.00
46 Homestead credit. Enclose Schedule H or H-EZ	46	.00
47 Eligible veterans and surviving spouses property tax credit	47	.00
48 Other credits from Schedule CR, line 39. Enclose Schedule CR ..	48	.00
49 Add lines 41 through 48	49	1200.00
50 If line 49 is larger than line 40, subtract line 40 from line 49. This is the AMOUNT YOU OVERPAID	50	208.00
51 Amount of line 50 you want REFUNDED TO YOU	51	208.00
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 _____ 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) ▶						
		<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> </tr> </table>						

Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-4) and withholding statements in the order listed on page 35.

Sign here

▼ *Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.*

Your signature	Spouse's signature (if filing jointly, BOTH must sign)	Date	Daytime phone ()

I-010a

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

<i>For Department Use Only</i>	C				

Do Not Submit Photocopies



Schedule 1 – Itemized Deduction Credit (see page 22)

1	Medical and dental expenses from line 4 of federal Schedule A. See instructions for exceptions	1	_____	.00
2	Interest paid from lines 10-12 and 14 of federal Schedule A. Do not include interest paid to purchase a second home located outside Wisconsin or a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities	2	_____	.00
3	Gifts to charity from line 19 of federal Schedule A. See instructions for exceptions	3	_____	.00
4	Casualty losses from line 20 of federal Schedule A, <u>only</u> if the loss is directly related to a federally-declared disaster	4	_____	.00
5	Add lines 1 through 4	5	_____	.00
6	Fill in your standard deduction from line 15 on page 2 of Form 1	6	_____	.00
7	Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0	7	_____	.00
8	Rate of credit is .05 (5%)	8	_____	x .05
9	Multiply line 7 by line 8. Fill in here and on line 20 on page 2 of Form 1	9	_____	.00

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

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

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

	(A) YOURSELF	(B) SPOUSE				
1	Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income	1	_____	.00	_____	.00
2	Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income	2	_____	.00	_____	.00
3	Combine lines 1 and 2. This is earned income	3	_____	.00	_____	.00
4	Add the amounts from federal Form 1040, lines 24, 28 and 32, plus repayment of supplemental unemployment benefits, and contributions to secs. 403(b) and 501(c)(18) pension plans, included in line 36, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to your or your spouse's income	4	_____	.00	_____	.00
5	Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0	5	_____	.00	_____	.00
6	Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000	6	_____	.00	_____	.00
7	Rate of credit is .03 (3%)	7	_____	x .03	_____	
8	Multiply line 6 by line 7. Fill in here and on line 30 on page 2 of Form 1	8	_____	.00	_____	.00

Do not fill in more than \$480.



2013

CAPITAL GAINS AND LOSSES

SCHEDULE **WD**

◆ Enclose with your Wisconsin income tax return ◆

Wisconsin Department of Revenue

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

AWAY, PASSED & WIDOW, INVESTOR

Your social security number

400 00 5404

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

Note: Please round and use whole dollars on this form.	(d) Proceeds (sales price)	(e) Cost or other basis	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments. If you chose to report all these transactions on federal Form 8949, leave this line blank and go to line 1b . . .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	1200	1000		200
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Adjustment from Wisconsin Schedule T (see Basis Difference in instructions)				6
7 Short-term capital loss carryover from 2012 Wisconsin Schedule WD, line 34				7 ()
8 Net short-term capital gain or (loss). Combine lines 1a through 7 in column (h)				8 200

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

Note: Please round and use whole dollars on this form.	(d) Proceeds (sales price)	(e) Cost or other basis	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
9a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments. If you chose to report all these transactions on federal Form 8949, leave this line blank and go to line 9b . . .				
9b Totals for all transactions reported on Form(s) 8949 with Box D checked	36800	27500		9300
10 Totals for all transactions reported on Form(s) 8949 with Box E checked				
11 Totals for all transactions reported on Form(s) 8949 with Box F checked				
12 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				12
13 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				13
14 Capital gain distributions				14
15 Adjustment from Wisconsin Schedule T (see Basis Difference in instructions)				15
16 Long-term capital loss carryover from 2012 Wisconsin Schedule WD, line 39				16 ()
17 Net long-term capital gain or (loss). Combine lines 9a through 16 in column (h). Then go to Part III on the back				17 9300

Name(s) shown on Form 1 or Form 1NPR AWAY, PASSED & WIDOW, INVESTOR	Your social security number 400 0 5404
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Part III Summary of Parts I and II (see instructions)

18 Combine lines 8 and 17, and fill in the net gain or (loss) here (if line 18 is a loss, go to line 28)	18	9500
19 If line 18 shows a gain, fill in the smaller of line 17 or 18. Fill in -0- if there is a loss or no entry on line 17	19	9300
20 Fill in 30% of line 19	20	2790
21 Fill in the amount of long-term capital gain from the sale of farm assets listed on Form 8949 and taxable to Wisconsin plus gain from the sale of farm assets that is included in line 12 or 13 of Schedule WD. If zero, skip lines 22-25 and fill in the amount from line 20 on line 26	21	
22 Fill in the amount of long-term capital gain included in line 17. Do not include any losses in this amount . . .	22	
23 Divide line 21 by line 22. Carry the decimal to 4 places	23	.
24 Multiply line 19 by the decimal amount on line 23	24	
25 Fill in 30% of line 24	25	
26 Add lines 20 and 25	26	2790
27 Subtract line 26 from line 18	27	6710
28 If line 18 shows a loss, fill in the smaller of (a) The loss on line 18, (b) \$500, or (c) Wisconsin ordinary income (see instructions) . . .	28	

Note: When figuring whether 28a, 28b, or 28c is smaller, treat all numbers as if they are positive. If filing Form 1, complete Part IV. If filing Form 1NPR, fill in amount from line 27 or 28, on line 7, column B of Form 1NPR.

Part IV Computation of Wisconsin Adjustment to Income (Do not complete this part if you are filing on Form 1NPR.)

29 Adjustment (see instructions for Part IV)		
a Fill in gain from federal Form 1040, line 13 (if a loss, fill in -0-)	29a	9500
b Fill in gain from Wisconsin Schedule WD, line 27 (if blank, fill in -0-)	29b	6710
c If line 29b is more than 29a, subtract line 29a from line 29b. Fill in result here and on line 3 of Form 1	29c	2790
d If line 29b is less than 29a, subtract line 29b from line 29a. Fill in result here and on line 10 of Form 1	29d	
e Fill in loss from federal Form 1040, line 13 as a positive amount (if a gain, fill in -0-)	29e	
f Fill in loss from Wisconsin Schedule WD, line 28 as a positive amount (if blank, fill in -0-)	29f	
g If line 29f is more than line 29e, subtract line 29e from line 29f. Fill in result here and on line 10 of Form 1 as a positive amount (if you also have an amount on line 29d, add the amounts on lines 29d and 29g, and fill in only the total on line 10 of Form 1)	29g	
h If line 29f is less than line 29e, subtract line 29f from line 29e. Fill in result here and on line 3 of Form 1 as a positive amount (if you also have an amount on line 29c, add the amounts on lines 29c and 29h, and fill in only the total on line 3 of Form 1)	29h	

Part V Computation of Capital Loss Carryovers from 2013 to 2014 (Complete this part if the loss on line 18 is more than the loss on line 28.)

Short-Term Capital Loss Carryover		
30 Fill in loss shown on line 8 as a positive amount. If none, fill in -0- and skip lines 31 through 34 . . .	30	
31 Fill in gain shown on line 17. If that line is blank or shows a loss, fill in -0-	31	
32 Subtract line 31 from line 30	32	
33 Fill in the smaller of line 28 or line 32, treating both as positive amounts	33	
34 Subtract line 33 from line 32. This is your short-term capital loss carryover from 2013 to 2014	34	
Long-Term Capital Loss Carryover		
35 Fill in loss from line 17 as a positive amount. If none, fill in -0- and skip lines 36 through 39	35	
36 Fill in gain shown on line 8. If that line is blank or shows a loss, fill in -0-	36	
37 Subtract line 36 from line 35	37	
38 Subtract line 33 from line 28, treating both as positive amounts. (Note: If you skipped lines 31 through 34, fill in amount from line 28 as a positive amount.)	38	
39 Subtract line 38 from line 37. This is your long-term capital loss carryover from 2013 to 2014	39	

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20. See separate instructions. Your first name and initial PASSED Last name AWAY Your social security number 6 0 0 0 0 1 0 0 4

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 (1-4), and summary boxes for total exemptions and children.

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Table for income reporting with rows 7 through 22, including wages, interest, dividends, and other income.

Adjusted Gross Income

Table for adjusted gross income with rows 23 through 37, including deductions for educator expenses, moving costs, and more.

Tax and Credits

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

Other Taxes

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

Payments

If you have a qualifying child, attach Schedule EIC.

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

Refund

Direct deposit? See instructions.

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

Amount You Owe

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

Third Party Designee

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

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

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

Table for signatures with columns for signature, date, occupation, and phone number.

Paid Preparer Use Only

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

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**
▶ **Information about Schedule D and its separate instructions is at www.irs.gov/form1040.**
▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

2013
Attachment
Sequence No. **12**

Name(s) shown on return

PASSED AWAY & INVESTOR WIDOW

Your social security number

600-00-1004

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below.
This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	1,200	(1,000)	0	200
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 200

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below.
This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	36,800	(27,500)	0	9,300
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 9,300

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. <p>17 Are lines 15 and 16 both gains? <input checked="" type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> <p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions . . . ▶</p> <p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ▶</p> <p>20 Are lines 18 and 19 both zero or blank? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.</p> <p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p> </p>	<p>16</p> <p>18</p> <p>19</p> <p>21</p>	<p>9,500</p> <p>()</p>
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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 UWORK FORME 1310 LANGDON ST MADISON WI 53701		1 Gross distribution \$ 12,000.00		OMB No. 1545-0119 2013		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 12,000.00		Form 1099-R		
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		
PAYER'S federal identification number 73-8462951	RECIPIENT'S identification number 400-00-5404	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 2,000.00		Copy A For Internal Revenue Service Center File with Form 1096.
RECIPIENT'S name PASSED AWAY		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.) 123 MAIN ST, APT 10		7 Distribution code(s) 7		IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
City or town, province or state, country, and ZIP or foreign postal code BALDWIN, WI 54002		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 \$ 825.00		13 State/Payer's state no. 036-9812459100-02		14 State distribution \$ 12,000.00
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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PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code UDONT WORKHERE 1010 LANGDON ST MADISON WI 53701		1 Gross distribution \$ 5,000.00	OMB No. 1545-0119 2013 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 5,000.00	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		
PAYER'S federal identification number 14-7036925	RECIPIENT'S identification number 400-00-5474	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 400.00		Copy A For Internal Revenue Service Center File with Form 1096.
RECIPIENT'S name INVESTOR WIDOW		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.) 123 MAIN ST, APT 10		7 Distribution code(s) 4	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 BALDWIN, WI		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 \$ 175.00	13 State/Payer's state no. 036-9992459199-02	14 State distribution \$ 5,000.00	
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$	

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

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Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

► Information about Form 8949 and its separate instructions is at www.irs.gov/form8949.
► File with your Schedule D to list your transactions for lines 1, 2, 3, 8, 9, and 10 of Schedule D.

Name(s) shown on return
PASSED AWAY & INVESTOR WIDOW

Social security number or taxpayer identification number
600-00-1004

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part I Short-Term. Transactions involving capital assets you held one year or less are short term. For long-term transactions, see page 2.

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis **was** reported to the IRS
- (B)** Short-term transactions reported on Form(s) 1099-B showing basis **was not** reported to the IRS
- (C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	STOCK 4 GAIN	10/20/12	2/2/13	\$ 1,200	\$ 1,000		\$ 0	
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1 (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked). ►				\$ 1,200	\$ 1,000		\$ 0	

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code UGONE FORGOOD 1110 LANGDON ST MADISON WI 53701		1 Gross distribution \$ 7,000.00		OMB No. 1545-0119 2013 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2a Taxable amount \$ 7,000.00		2b Taxable amount not determined <input type="checkbox"/>			Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.
				Total distribution <input type="checkbox"/>			
PAYER'S federal identification number 14-7036925	RECIPIENT'S identification number 400-00-5474	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,100.00				
RECIPIENT'S name INVESTOR WIDOW		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$			
Street address (including apt. no.) 123 MAIN ST, APT 10		7 Distribution code(s) 4	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %			
City or town, province or state, country, and ZIP or foreign postal code BALDWIN, WI		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 \$		13 State/Payer's state no. 036-591999924-02		14 State distribution \$ 7,000.00	
Account number (see instructions)		15 Local tax withheld \$		16 Name of locality		17 Local distribution \$	