

The draft 2013 federal Form 8949 was not available as of the date this test return was posted. We have included the 2012 form for that reason.

Note: Line 11g of the Schedule H includes \$200 which is the claimant's share of depreciation used in computing the S corporation loss shown on Schedule E. The other \$500 on line 11g is the claimant's share of Sec. 179 expense from line 29b of Schedule E.

We would like to test the attachment functionality through MeF. Please attach a document to your submission, if possible, to allow us to test this functionality.

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 BLUEJAY	Legal first name TEST	M.I.	Your social security number 400 00 5407
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.	Spouse's social security number
Home address (number and street). If you have a PO Box, see page 7. 11177 COUNTY RD Z		Apt. no.	
City or post office SURING		State WI	Zip code 54174
Filing status Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here ▶		Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2013. <input type="checkbox"/> City <input type="checkbox"/> Village <input checked="" type="checkbox"/> Town City, village, or town ▶ BAGLEY County of ▶ OCONTO School district number See page 37 5670	
<input checked="" type="checkbox"/> Head of household (see page 8). Also, check here if married ... ▶		Special conditions <input type="checkbox"/>	
Legal last name Legal first name M.I.		If married, fill in spouse's SSN above and full name here ↑	

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	11900.00
	Form W-2 wages included in line 1. ▶		.00
2	State and municipal interest (see page 9)	2	300.00
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	12200.00
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	1000.00
11	Other subtractions } Fill in code number and amount, see page 12. } Fill in total other subtractions on line 11.		
	<u>01</u> 4500 .00 <u>02</u> 1500 .00 _____ .00		
	_____ .00 _____ .00	11	6000.00
12	Add lines 6 through 11	12	7000.00
13	Subtract line 12 from line 5. This is your Wisconsin income	13	5200.00

PAPER CLIP payment here

I-010



NO COMMAS; NO CENTS

14	Wisconsin income from line 13	14	5200.00
15	Standard deduction. See table on page 45, OR <input type="checkbox"/> If someone else can claim you (or your spouse) as a dependent, see page 22 and check here <input type="checkbox"/>	15	12820.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	0.00
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 type="checkbox"/> You + <input type="checkbox"/> Spouse = <input type="checkbox"/> x \$250 .. 17b		.00
c	Add lines 17a and 17b	17c	1400.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	18	0.00
19	Tax (see table on page 38)	19	0.00
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>.00</u> Find credit from table page 25. . . 22b		.00
23	Historic rehabilitation credits	23	.00
24	Working families tax credit } If line 14 is less than \$10,000 (\$19,000 if married filing joint), see page 25 . . . 24		.00
25	Certain nonrefundable credits from line 15 of Schedule CR	25	.00
26	Add credits on lines 20 through 25	26	.00
27	Subtract line 26 from line 19. If line 26 is larger than line 19, fill in 0	27	0.00
28	Alternative minimum tax. Enclose Schedule MT	28	.00
29	Add lines 27 and 28	29	0.00
30	Married couple credit. Enclose Schedule 2, page 4	30	.00
31	Other credits from Schedule CR, line 28	31	.00
32	Net income tax paid to another state. Enclose Schedule OS <input type="checkbox"/>	32	.00
33	Add lines 30, 31, and 32.	33	.00
34	Subtract line 33 from line 29. If line 33 is larger than line 29, fill in 0. This is your net tax	34	0.00
35	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 28) If you certify that no sales or use tax is due, check here <input checked="" type="checkbox"/>	35	.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	0.00



Name(s) shown on Form 1 BLUEJAY TEST	Your social security number 400 00 5407
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NO COMMAS; NO CENTS

40 Amount from line 39	40	0 .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		
Federal credit00 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	564 .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	564 .00
50 If line 49 is larger than line 40, subtract line 40 from line 49. This is the AMOUNT YOU OVERPAID	50	564 .00
51 Amount of line 50 you want REFUNDED TO YOU	51	564 .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	54	.00
Also include on line 53 (see page 34)		

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 34)? **Yes** Complete the following. **No**

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

 **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 _____

(608) 644-0123

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

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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.



Claimant's social security number 400 00 5407		Spouse's social security number		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 type="checkbox"/> Village <input checked="" type="checkbox"/> Town City, village, or town <input checked="" type="checkbox"/> BAGLEY County of <input checked="" type="checkbox"/> OCONTO
Claimant's legal last name BLUEJAY		Legal first name TEST	M.I.	
Spouse's legal last name		Spouse's legal first name	M.I.	
Current home address (number and street) 11177 COUNTY RD Z		Apt. no.		
City or post office SURING		State WI	Zip code 54174	Special conditions <input type="checkbox"/> (See page 7.)

- 1a** What was your age as of December 31, 2013? (If you were under 18, you do not qualify for homestead credit for 2013.) **1a** Fill in age
- b** If your spouse was age 65 or over as of December 31, 2013, check where indicated **1b** Check here
- 2** Were you a legal resident of Wisconsin from 1-1-13 through 12-31-13? (If "No," you do not qualify.) **2** Yes No
- 3** Were you claimed or will you be claimed as a dependent on someone else's 2013 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2013, you do not qualify.) **3** Yes No
- 4a** Are you now living in a nursing home? (If "Yes," indicate the date you entered _____ and the nursing home name and address _____) **4a** Yes No
- b** If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) **4b** Yes No
- 5** Did you become married or divorced in 2013? (If "Yes," fill in date _____; see page 16.) **5** Yes No
- 6a** If married for any part of 2013, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 15.) **6a** Yes No
- b** If you and your spouse maintained separate homes while married during 2013, did either spouse notify the other of their marital property income? (See page 15.) **6b** Yes No

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

Household Income Include all 2013 income as listed below. If married, include the incomes of both spouses. See pages 7 to 11.

7 Wisconsin income from your 2013 income tax return. If you already filed your tax return, attach a copy marked "Duplicate." (See page 5, Part C.1, paragraph 3.)	7	5200 .00
8 If you or you and your spouse are not filing a 2013 Wisconsin return, fill in Wisconsin taxable income on lines 8a and 8b.		
a Wages .00 + Interest .00 + Dividends .00 =	8a	.00
b Other taxable income. Attach a schedule listing each income item	8b	.00
9 Nontaxable household income. Do not include amounts filled in on line 7, 8a, or 8b.		
a Unemployment compensation	9a	.00
b Social security, federal and state SSI, SSI-E, SSD, and caretaker supplement payments. Include Medicare premium deductions	9b	.00
c Railroad retirement benefits. Include Medicare premium deductions	9c	.00
d Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 9)	9d	500 .00
e Contributions to deferred compensation plans (see box 12 of wage statements, and page 9)	9e	.00
f Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans	9f	2000 .00
g Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds	9g	400 .00
h Scholarships, fellowships, grants (see page 9), and military compensation or cash benefits	9h	.00
i Child support, maintenance payments, and other support money (court ordered)	9i	.00
j Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 9)	9j	.00
10 Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2	10	8100 .00





11 a Enter amount from line 10 here	11a	8100 .00
b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b	.00
c Gain from sale of home excluded for federal tax purposes (see instructions)	11c	.00
d Other capital gains not taxable	11d	.00
e Net operating loss carryforward and capital loss carryforward	11e	2500 .00
f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11f	.00
g Partner's, LLC member's, and S corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	11g	700 .00
h Car or truck depreciation (standard mileage rate)	11h	776 .00
i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs ...	11i	5100 .00
12 a Subtotal. Add lines 11a through 11i	12a	17176 .00
b Number of qualifying dependents. Do not count yourself or your spouse (see page 11) <u>1</u> x \$500 =	12b	500 .00
c Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	12c	16676 .00

Taxes and/or Rent See pages 11 to 14.	
A Check here if your home was located on more than one acre of land and was not part of a farm; see Schedule 1, page 3	A <input type="checkbox"/>
B Check here if your home was located on more than one acre of land and was part of a farm	B <input checked="" type="checkbox"/>
C Check here if your home was used for other than personal or farm purposes while you lived there in 2013; see Schedule 2, page 3 ...	C <input type="checkbox"/>
D Check here if you received Wisconsin Works (W2) payments or county relief during 2013; see Schedule 3, page 3	D <input type="checkbox"/>
13 Homeowners – Net 2013 property taxes on your homestead, whether paid or not	13 1460 .00
14 Renters—Rent from your rent certificate(s), line 5a (or Shared Living Expenses Schedule). See pages 12 to 14.	
Heat included (5b of rent certificate is "Yes")	14a .00 x .20 (20%) = 14b .00
Heat not included (5b of rent certificate is "No")	14c 1460 .00 x .25 (25%) = 14d 365 .00
15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15 1825 .00

Don't delay your refund: ATTACH 2013 tax bill(s) (or closing statement) and/or original rent certificate(s).
 ATTACH ownership document (if the tax bill lists names other than yours). See page 12.

Credit Computation	
16 Fill in the smaller of (a) amount on line 15 or (b) \$1,460	16 1460 .00
17 Using the amount on line 12c, fill in the appropriate amount from Table A (page 17)	17 753 .00
18 Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0; no credit is allowable)	18 707 .00
19 Homestead credit – Using the amount on line 18, fill in the credit from Table B (page 18)	19 564 .00

If you file a Wisconsin income tax return, attach this claim behind Form 1, 1A, or 1NPR. Fill in your homestead credit (line 19) on line 32 of Form 1A; line 46 of Form 1; or line 71 of Form 1NPR. (If filing Form 1 or Form 1NPR, ATTACH a complete copy of your federal income tax return and schedules.) You cannot file Form WI-Z with a homestead credit claim.

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Claimant's signature	Spouse's signature	Date	Daytime phone number
Sign Here ▶			(608) 644-0123

Mail to:
 Wisconsin Department of Revenue
 PO Box 34
 Madison WI 53786-0001

DON'T file this claim UNLESS a rent certificate or property tax bill (or closing statement) is included.

For Department Use Only
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Note: Include this page as part of Schedule H **only** if Schedule 1, 2, and/or 3 is completed.

Schedule 1 Allowable Taxes – Home on More Than One Acre of Land																																					
<ul style="list-style-type: none"> Homeowners: Complete this schedule if your home was on more than one acre of land and was not part of a farm (as defined on page 5 of the instructions). Claim only the property taxes on one acre of land and the buildings on it. Renters: If your home was on more than one acre of land and was not part of a farm, do not complete Schedule 1, but see exception 4 under “Exceptions: Homeowners and/or Renters” (page 14) for instructions. Do not complete this schedule if your home was part of a farm. You may claim the property taxes on up to 120 acres of land adjoining your home and all improvements on those 120 acres. If you wish to use a different method to prorate your property taxes, attach to Schedule H your computation of allowable property taxes. 	<table> <tr><td>1</td><td>Assessed value of land (from tax bill)</td><td>1</td><td>.00</td></tr> <tr><td>2</td><td>Number of acres of land</td><td>2</td><td></td></tr> <tr><td>3</td><td>Divide line 1 by line 2</td><td>3</td><td>.00</td></tr> <tr><td>4</td><td>Assessed value of improvements (from tax bill)</td><td>4</td><td>.00</td></tr> <tr><td>5</td><td>Add line 3 and line 4</td><td>5</td><td>.00</td></tr> <tr><td>6</td><td>Add line 1 and line 4 (total assessed value) . .</td><td>6</td><td>.00</td></tr> <tr><td>7</td><td>Divide line 5 by line 6 (carry the decimal to four places)</td><td>7</td><td>.</td></tr> <tr><td>8</td><td>Net 2013 property taxes (see instructions for line 13 of Schedule H, on pages 11 to 14) . .</td><td>8</td><td>.00</td></tr> <tr><td>9</td><td>Multiply line 8 by line 7. Fill in here and on line 13 of Schedule H or line 1 of Schedule 2 or 3 below</td><td>9</td><td>.00</td></tr> </table>	1	Assessed value of land (from tax bill)	1	.00	2	Number of acres of land	2		3	Divide line 1 by line 2	3	.00	4	Assessed value of improvements (from tax bill)	4	.00	5	Add line 3 and line 4	5	.00	6	Add line 1 and line 4 (total assessed value) . .	6	.00	7	Divide line 5 by line 6 (carry the decimal to four places)	7	.	8	Net 2013 property taxes (see instructions for line 13 of Schedule H, on pages 11 to 14) . .	8	.00	9	Multiply line 8 by line 7. Fill in here and on line 13 of Schedule H or line 1 of Schedule 2 or 3 below	9	.00
1	Assessed value of land (from tax bill)	1	.00																																		
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3	Divide line 1 by line 2	3	.00																																		
4	Assessed value of improvements (from tax bill)	4	.00																																		
5	Add line 3 and line 4	5	.00																																		
6	Add line 1 and line 4 (total assessed value) . .	6	.00																																		
7	Divide line 5 by line 6 (carry the decimal to four places)	7	.																																		
8	Net 2013 property taxes (see instructions for line 13 of Schedule H, on pages 11 to 14) . .	8	.00																																		
9	Multiply line 8 by line 7. Fill in here and on line 13 of Schedule H or line 1 of Schedule 2 or 3 below	9	.00																																		

Schedule 2 Allowable Taxes/Rent – Home Used Partly for Purposes Other Than Farm or Personal Use													
<ul style="list-style-type: none"> Complete this schedule if your homestead (as defined on page 5 of the instructions) was not part of a farm but was used partly for purposes other than personal use while you lived there in 2013. Only the personal portion of your property taxes/rent may be claimed. “Other uses” include part business or rental use where a deduction is allowed or allowable for tax purposes, and a separate unit occupied by others rent free. See paragraph 3 under “Exceptions: Homeowners and/or Renters” (page 13) for examples and additional information. 	<table> <tr><td>1</td><td>Net 2013 property taxes/rent or amount from line 9 of Schedule 1 (see pages 11 to 14)</td><td>1</td><td>.00</td></tr> <tr><td>2</td><td>Percentage of homestead used solely for personal purposes</td><td>2</td><td>%</td></tr> <tr><td>3</td><td>Multiply line 1 by line 2. Fill in here and on line 13, 14a, or 14c of Schedule H, or on line 1 or 2 of Schedule 3 below . . .</td><td>3</td><td>.00</td></tr> </table>	1	Net 2013 property taxes/rent or amount from line 9 of Schedule 1 (see pages 11 to 14)	1	.00	2	Percentage of homestead used solely for personal purposes	2	%	3	Multiply line 1 by line 2. Fill in here and on line 13, 14a, or 14c of Schedule H, or on line 1 or 2 of Schedule 3 below . . .	3	.00
1	Net 2013 property taxes/rent or amount from line 9 of Schedule 1 (see pages 11 to 14)	1	.00										
2	Percentage of homestead used solely for personal purposes	2	%										
3	Multiply line 1 by line 2. Fill in here and on line 13, 14a, or 14c of Schedule H, or on line 1 or 2 of Schedule 3 below . . .	3	.00										

Schedule 3 Taxes/Rent Reduction – Wisconsin Works (W2) or County Relief Recipients																																					
<p>Complete this schedule if, for any month of 2013, you received a) Wisconsin Works (W2) payments of any amount, or b) county relief payments of \$400 or more. If you received these payments for all 12 months of 2013, do not complete Schedule H; you do not qualify for homestead credit.</p> <p>Example: You received Wisconsin Works payments for 4 months in 2013. Rent paid for 2013 was \$4,500, and heat was included.</p> <p>Line</p> <table> <tr><td>2</td><td>20% of rent paid (\$4,500 x .20)</td><td>\$900</td></tr> <tr><td>4</td><td>Monthly rent (\$900 ÷ 12)</td><td>\$ 75</td></tr> <tr><td>5</td><td>Number of months no Wisconsin Works received</td><td>8</td></tr> <tr><td>6</td><td>Reduced rent (\$75 x 8 months)</td><td>\$600</td></tr> </table> <p>In this example, \$600 would be filled in on line 15 of Schedule H.</p>	2	20% of rent paid (\$4,500 x .20)	\$900	4	Monthly rent (\$900 ÷ 12)	\$ 75	5	Number of months no Wisconsin Works received	8	6	Reduced rent (\$75 x 8 months)	\$600	<table> <tr><td>1</td><td>Homeowners – fill in the net 2013 property taxes on your homestead or the amount from line 3 of Schedule 2</td><td>1</td><td>.00</td></tr> <tr><td>2</td><td>Renters – if heat was included, fill in 20% (.20), or if heat was not included, fill in 25% (.25), of rent from line 5a of the rent certificate(s) or line 3 of Schedule 2 . .</td><td>2</td><td>.00</td></tr> <tr><td>3</td><td>Add line 1 and line 2; fill in the smaller of a) the total of lines 1 and 2, or b) \$1,460 . .</td><td>3</td><td>.00</td></tr> <tr><td>4</td><td>Divide line 3 by line 2.</td><td>4</td><td>.00</td></tr> <tr><td>5</td><td>Number of months in 2013 for which you did not receive a) any Wisconsin Works (W2) payments, or b) county relief payments of \$400 or more</td><td>5</td><td>.00</td></tr> <tr><td>6</td><td>Multiply line 4 by line 5. Fill in here and on line 15 of Schedule H. Do not fill in line 13 line 13 or 14</td><td>6</td><td>.00</td></tr> </table>	1	Homeowners – fill in the net 2013 property taxes on your homestead or the amount from line 3 of Schedule 2	1	.00	2	Renters – if heat was included, fill in 20% (.20), or if heat was not included, fill in 25% (.25), of rent from line 5a of the rent certificate(s) or line 3 of Schedule 2 . .	2	.00	3	Add line 1 and line 2; fill in the smaller of a) the total of lines 1 and 2, or b) \$1,460 . .	3	.00	4	Divide line 3 by line 2.	4	.00	5	Number of months in 2013 for which you did not receive a) any Wisconsin Works (W2) payments, or b) county relief payments of \$400 or more	5	.00	6	Multiply line 4 by line 5. Fill in here and on line 15 of Schedule H. Do not fill in line 13 line 13 or 14	6	.00
2	20% of rent paid (\$4,500 x .20)	\$900																																			
4	Monthly rent (\$900 ÷ 12)	\$ 75																																			
5	Number of months no Wisconsin Works received	8																																			
6	Reduced rent (\$75 x 8 months)	\$600																																			
1	Homeowners – fill in the net 2013 property taxes on your homestead or the amount from line 3 of Schedule 2	1	.00																																		
2	Renters – if heat was included, fill in 20% (.20), or if heat was not included, fill in 25% (.25), of rent from line 5a of the rent certificate(s) or line 3 of Schedule 2 . .	2	.00																																		
3	Add line 1 and line 2; fill in the smaller of a) the total of lines 1 and 2, or b) \$1,460 . .	3	.00																																		
4	Divide line 3 by line 2.	4	.00																																		
5	Number of months in 2013 for which you did not receive a) any Wisconsin Works (W2) payments, or b) county relief payments of \$400 or more	5	.00																																		
6	Multiply line 4 by line 5. Fill in here and on line 15 of Schedule H. Do not fill in line 13 line 13 or 14	6	.00																																		

Note Homeowners Age 65 or Older – The **Property Tax Deferral Loan Program** provides loans to help individuals age 65 or older pay their property taxes. Qualified applicants may participate even if they receive homestead credit. For more information, contact the Wisconsin Housing and Economic Development Authority at (608) 266-7884 (Madison), (414) 227-4039 (Milwaukee), or 1-800-755-7835.

Homestead Credit Notes and Attachments Checklist

1. Check all boxes that apply.
2. Fill in appropriate spaces.
3. Enter required notes and explanations in #31 data field.
4. When copies of documents are required, attach them to the Form W-RA, Required Attachments for Electronic Filing, that must be submitted.

The Schedule H instruction booklet page number for the description is indicated in the page column.

	Description	Page
<input type="checkbox"/>	1 Former spouse must pay a tax liability owed to the Department of Revenue per attached divorce judgement	5
<input type="checkbox"/>	2 Sources of income reported on Line 8b of Schedule H note is attached	8
<input type="checkbox"/>	3 The distributive share of partnership, limited liability company (LLC), and tax-option (S) corporation depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs is "None"	10
<input checked="" type="checkbox"/>	4 Car or truck expenses claimed using the standard mileage rate. Fill in the number of miles <u>3,374</u>	10
<input type="checkbox"/>	5 Adjusted basis of car or truck reached zero using standard mileage rate	10
<input type="checkbox"/>	6 Car or truck expenses claimed using the actual expense method	10
<input type="checkbox"/>	7 The computation of gain from the sale or exchange of a principal residence excluded from taxable income under Section 121 of the Internal Revenue Code note is attached.	10
<input type="checkbox"/>	8 Claimant or spouse are age 65 or over and received no social security, SSI, or railroad retirement benefits	11
<input type="checkbox"/>	9 All or part of a pension or annuity distribution includes a rollover or a tax-free exchange	9
<input type="checkbox"/>	10 Nontaxable repaid amounts note is attached	11
<input type="checkbox"/>	11 Very little or no household income note is attached	11
<input type="checkbox"/>	12 Ownership of property document is attached	12
<input type="checkbox"/>	13 Partial ownership interest was inherited with terms of the will requiring payment of all the property taxes. Copy of will is attached.	12
<input type="checkbox"/>	14 Personal property tax bill is for a mobile or manufactured home	12
<input checked="" type="checkbox"/>	15 Two or more property tax bills. Drawing showing description, size, and location of each parcel is attached	12
<input type="checkbox"/>	16 No lottery and gaming credit on property tax bill. Fill in the amount claimed \$ _____	12
<input type="checkbox"/>	17 No lottery and gaming credit on property tax bill. Lottery and gaming credit not claimed by homeowner.	12
<input type="checkbox"/>	18 Landlord will not sign rent certificate. Rent verification is attached	13
<input type="checkbox"/>	19 Claimant moved during the year. Note of the address of each dwelling and the dates lived there is attached	13
<input type="checkbox"/>	20 Less than 12 month's property taxes and/or rent are claimed. Note of where claimant lived for the balance of the year is attached	13
<input type="checkbox"/>	21 When more than one acre of land is rented, note from landlord indicating the amount of rent for home and one acre of land is attached	14
<input type="checkbox"/>	22 Moved to tax-exempt housing. Claiming property taxes for up to 12 months after the move note is attached.	14
<input type="checkbox"/>	23 Married but separated all year: Claimant and spouse did not reside together at all during the year and neither the claimant or claimant's spouse notified each other of marital property income	15
<input type="checkbox"/>	24 Married but separated all year: Claimant and spouse did not reside together at all during the year and one or both spouses notified the other spouse of marital property income. Required information is attached	15
<input type="checkbox"/>	25 Married but separated part of year: Required information is attached.	15
<input type="checkbox"/>	26 Marriage took place during year: Required information is attached.	16
<input type="checkbox"/>	27 Divorce took place during year: Claimant and spouse did not reside together at all during the year and neither the claimant or claimant's spouse notified each other of marital property income	16
<input type="checkbox"/>	28 Divorce took place during year: Claimant and spouse did reside together for part of the year and/or one or both spouses notified the other spouse of marital property income. Required information is attached.	16
<input type="checkbox"/>	29 Spouse died during year: Date of death - ____ / ____ / 2013	16
<input type="checkbox"/>	30 Claimant resided in property address shown on tax bill but used a different mailing address on tax return.	-
<input type="checkbox"/>	31 Required notes and explanations in following data fields	-

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

TEST BLUEJAY

Your social security number

400 00 5407

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				
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

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	3000	1000		2000
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 (4000)
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 (2000)

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

Your social security number
400 0 5407

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	(2000)
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	
20 Fill in 30% of line 19	20	
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	
27 Subtract line 26 from line 18	27	
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	500

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	500
b Fill in gain from Wisconsin Schedule WD, line 27 (if blank, fill in -0-)	29b	
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	
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	500
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	500
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	500
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	2000
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	2000
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	500
39 Subtract line 38 from line 37. This is your long-term capital loss carryover from 2013 to 2014	39	1500

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20
Your first name and initial TEST Last name BLUEJAY
Your social security number 4 0 0 0 0 5 4 0 7
If a joint return, spouse's first name and initial Last name
Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. 11177 COUNTY RD Z Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). SURING WI 54174
Foreign country name Foreign province/state/county Foreign postal code
Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. [] You [] Spouse

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 [x] Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 [] Qualifying widow(er) with dependent child

Exemptions
6a [x] Yourself. If someone can claim you as a dependent, do not check box 6a
b [] Spouse
c Dependents:
(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) [x] if child under age 17 qualifying for child tax credit (see instructions)
HOLLY BLUEJAY 4 0 0 0 0 5 4 0 4 DAUGHTER
d Total number of exemptions claimed 2

Income
7 Wages, salaries, tips, etc. Attach Form(s) W-2
8a Taxable interest. Attach Schedule B if required 300
8b Tax-exempt interest. Do not include on line 8a 700
9a Ordinary dividends. Attach Schedule B if required
9b Qualified dividends
10 Taxable refunds, credits, or offsets of state and local income taxes
11 Alimony received
12 Business income or (loss). Attach Schedule C or C-EZ 1900
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here [] 500
14 Other gains or (losses). Attach Form 4797
15a IRA distributions 15a Taxable amount 15b
16a Pensions and annuities 16a 3386 16b Taxable amount 2886
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 1060
18 Farm income or (loss). Attach Schedule F 7950
19 Unemployment compensation
20a Social security benefits 20a Taxable amount 20b
21 Other income. List type and amount
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 14596

Adjusted Gross Income
23 Educator expenses
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ
25 Health savings account deduction. Attach Form 8889
26 Moving expenses. Attach Form 3903
27 Deductible part of self-employment tax. Attach Schedule SE 696
28 Self-employed SEP, SIMPLE, and qualified plans 2000
29 Self-employed health insurance deduction
30 Penalty on early withdrawal of savings
31a Alimony paid b Recipient's SSN
32 IRA deduction
33 Student loan interest deduction
34 Tuition and fees. Attach Form 8917
35 Domestic production activities deduction. Attach Form 8903
36 Add lines 23 through 35 2696
37 Subtract line 36 from line 22. This is your adjusted gross income 11900

Tax and Credits

38 Amount from line 37 (adjusted gross income) **38** 11900

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** 8950

41 Subtract line 40 from line 38 **41** 2950

42 **Exemptions.** If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions **42** 7800

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** 0

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**

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

Other Taxes

56 Self-employment tax. Attach Schedule SE **56** 1392

57 Unreported social security and Medicare tax from Form: **a** 4137 **b** 8919 **57**

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **58**

59a Household employment taxes from Schedule H **59a**

b First-time homebuyer credit repayment. Attach Form 5405 if required **59b**

60 Taxes from: **a** Form 8959 **b** Form 8960 **c** Instructions; enter code(s) **60**

61 Add lines 55 through 60. This is your **total tax** **61** 1392

Payments

62 Federal income tax withheld from Forms W-2 and 1099 **62** 20

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

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

b Nontaxable combat pay election **64b**

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

66 American opportunity credit from Form 8863, line 8 **66**

67 Reserved **67**

68 Amount paid with request for extension to file **68**

69 Excess social security and tier 1 RRTA tax withheld **69**

70 Credit for federal tax on fuels. Attach Form 4136 **70**

71 Credits from Form: **a** 2439 **b** Reserved **c** 8885 **d** **71**

72 Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** **72** 20

Refund

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

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

b Routing number **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** 1372

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 608-644-0123
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 <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

**SCHEDULE C-EZ
(Form 1040)**

Net Profit From Business
(Sole Proprietorship)

OMB No. 1545-0074

2013
Attachment
Sequence No. **09A**

Department of the Treasury
Internal Revenue Service (99)

▶ **Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.**
▶ **Attach to Form 1040, 1040NR, or 1041. ▶ See instructions on page 2.**

Name of proprietor
TEST BLUEJAY

Social security number (SSN)
400-00-5407

Part I General Information

**You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service
SNOW PLOWING

B Enter business code (see page 2)
5 6 1 7 9 0

C Business name. If no separate business name, leave blank.

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

F Did you make any payments in 2013 that would require you to file Form(s) 1099? (see the Schedule C instructions) Yes No

G If "Yes," did you or will you file required Forms 1099? Yes No

Part II Figure Your Net Profit

1	Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see <i>Statutory Employees</i> in the instructions for Schedule C, line 1, and check here <input type="checkbox"/>	1	2500
2	Total expenses (see page 2). If more than \$5,000, you must use Schedule C	2	600
3	Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12 , and Schedule SE, line 2 , or on Form 1040NR, line 13 and Schedule SE, line 2 (see instructions). (Statutory employees, do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3	3	1900

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 02/01/2011

5 Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for:

a Business 478 **b** Commuting (see page 2) **c** Other

6 Was your vehicle available for personal use during off-duty hours? Yes No

7 Do you (or your spouse) have another vehicle available for personal use? Yes No

8a Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

Instructions

Future developments. For the latest information about developments related to Schedule C-EZ (Form 1040) and its instructions, such as legislation enacted after they were published, go to www.irs.gov/scheduleez.



Before you begin, see General Instructions in the 2013 Instructions for Schedule C.

You can use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship or qualified joint venture, or you were a statutory employee and you have met all the requirements listed in Schedule C-EZ, Part I.

For more information on electing to be taxed as a qualified joint venture (including the possible social security benefits of this election), see *Husband-Wife Qualified Joint Venture* in the instructions for Schedule C. You can also go to IRS.gov, enter "qualified joint venture" in the search box, and select "Election for Husband and Wife Unincorporated Businesses."

Line A

Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.

Line B

Enter the six-digit code that identifies your principal business or professional activity. See the instructions for Schedule C for the list of codes.

Line D

Enter on line D the employer identification number (EIN) that was issued to you and in your name as a sole proprietor. If you are filing Form 1041, enter the EIN issued to the estate or trust. Do not enter your SSN. Do not enter another taxpayer's EIN (for example, from any Forms 1099-MISC that you received). If you are the sole owner of a limited liability company (LLC), **do not** enter on line D the EIN issued to the LLC, if any. **If you do not have an EIN, leave line D blank.**

You need an EIN only if you have a qualified retirement plan or are required to file an employment, excise, alcohol, tobacco, or firearms tax return, are a payer of gambling winnings, or are filing Form 1041 for an estate or trust. If you need an EIN, see the Instructions for Form SS-4.

Line E

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

Line F

See the instructions for line I in the instructions for Schedule C to help determine if you are required to file any Forms 1099.

Line 1

Enter gross receipts from your trade or business. Include amounts you received in your trade or business that were properly shown on Form 1099-MISC. If the total amounts that were reported in box 7 of Forms 1099-MISC are more than the total you are reporting on line 1, attach a statement explaining the difference. You must show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Do not offset this amount by any losses.

Line 2

Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance, interest, legal and professional services, office expenses, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, the allowable percentage of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Parts II and V. You can use the optional worksheet below to record your expenses. Enter on lines **b** through **f** the type and amount of expenses not included on line **a**.

If you claim car or truck expenses, be sure to complete Schedule C-EZ, Part III.

Line 3

Nonresident aliens using Form 1040NR should also enter the total on Schedule SE, line 2, if you are covered under the U.S. social security system due to an international social security agreement currently in effect. See the Schedule SE instructions for information on international social security agreements.

Line 5b

Generally, commuting is travel between your home and a work location. If you converted your vehicle during the year from personal to business use (or vice versa), enter your commuting miles only for the period you drove your vehicle for business. For information on certain travel that is considered a business expense rather than commuting, see the Instructions for Form 2106.

Optional Worksheet for Line 2 (keep a copy for your records)

a	Deductible meals and entertainment (see the instructions for Schedule C, line 24b)	a		
b	-----	b		
c	-----	c		
d	-----	d		
e	-----	e		
f	-----	f		
g	Total. Add lines a through f . Enter here and on line 2	g		

**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
TEST BLUEJAY

Your social security number
400-00-5407

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				
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

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	3000	1000		2000
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 (1500)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 500

Part III Summary

16 Combine lines 7 and 15 and enter the result **16** 500

- 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.

17 Are lines 15 and 16 **both** gains?

- Yes.** Go to line 18.
- No.** Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** in the instructions . . . ▶ **18**

19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions ▶ **19**

20 Are lines 18 and 19 **both** zero or blank?

- 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.
- No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Do not** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of:

- The loss on line 16 or
- (\$3,000), or if married filing separately, (\$1,500) } **21** ()

Note. When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?

- 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).
- No.** Complete the rest of Form 1040 or Form 1040NR.

Name(s) shown on return. (Name and SSN or taxpayer identification no. not required if shown on other side.)
TEST BLUEJAY

Social security number or taxpayer identification number
400-00-5407

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 II Long-Term. Transactions involving capital assets you held more than one year are long term. For short-term transactions, see page 1.

You must check Box A, B, or C below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-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)** Long-term transactions reported on Form(s) 1099-B showing basis **was** reported to the IRS
- (B)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- (C)** Long-term transactions not reported to you on Form 1099-B

3	(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	
	XYZ STOCK	01011997	02012013	\$ 3,000	\$ 1,000			\$ 2,000
4 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 8 (if Box A above is checked), line 9 (if Box B above is checked), or line 10 (if Box C above is checked) ►				\$ 3,000	\$ 1,000			\$ 2,000

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.

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

TEST BLUEJAY

400-00-5407

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) B If "Yes," did you or will you file required Forms 1099?

Table with columns: 1a Physical address of each property, 1b Type of Property, 2 Fair Rental Days, Personal Use Days, QJV. Includes rows A, B, C for each column.

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)

Main income/expense table with columns: Income, Properties, A, B, C. Rows include Rents received, Royalties received, Advertising, Auto and travel, Cleaning and maintenance, etc., up to Total rental real estate and royalty income or (loss).

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 [x] 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: BLUEJAY INC, S, [], 39-1111111, [].

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. Totals: 2000, 500, 2000, 500. Line 30: 30. Line 31: 31 (2500). Line 32: 32 (2500).

Part III Income or Loss From Estates and Trusts

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

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. Totals: 34a, 34b. Line 35: 35. Line 36: 36. Line 37: 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. Line 39: 39.

Part V Summary

Table with 2 columns: Description, Amount. Line 40: 40 3560. Line 41: 41 1060. Line 42: 42. Line 43: 43.

**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
▶ Information about Schedule F and its separate instructions is at www.irs.gov/schedulef.

OMB No. 1545-0074

2013

Attachment
Sequence No. **14**

Name of proprietor TEST BLUEJAY		Social security number (SSN) 400-00-5407	
A Principal crop or activity	B Enter code from Part IV ▶ 1 1 2 1 2 0	C Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual	D Employer ID number (EIN), (see instr)
E Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on passive losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
F Did you make any payments in 2013 that would require you to file Form(s) 1099 (see instructions)?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
G If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Sales of livestock and other resale items (see instructions)	1a		
b Cost or other basis of livestock or other items reported on line 1a	1b		
c Subtract line 1b from line 1a		1c	
2 Sales of livestock, produce, grains, and other products you raised		2	80000
3a Cooperative distributions (Form(s) 1099-PATR)	3a 100	3b Taxable amount	3b 100
4a Agricultural program payments (see instructions)	4a 1000	4b Taxable amount	4b 1000
5a Commodity Credit Corporation (CCC) loans reported under election		5a	
b CCC loans forfeited	5b	5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions)			
a Amount received in 2013	6a	6b Taxable amount	6b
c If election to defer to 2014 is attached, check here <input type="checkbox"/>		6d Amount deferred from 2012	6d
7 Custom hire (machine work) income		7	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		8	150
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions)		9	81250

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses (see instructions).

10 Car and truck expenses (see instructions). Also attach Form 4562	10 1636	23 Pension and profit-sharing plans	23
11 Chemicals	11	24 Rent or lease (see instructions):	
12 Conservation expenses (see instructions)	12	a Vehicles, machinery, equipment	24a
13 Custom hire (machine work)	13	b Other (land, animals, etc.)	24b 11164
14 Depreciation and section 179 expense (see instructions)	14 4500	25 Repairs and maintenance	25
15 Employee benefit programs other than on line 23	15	26 Seeds and plants	26 20000
16 Feed	16 10000	27 Storage and warehousing	27
17 Fertilizers and lime	17 8000	28 Supplies	28
18 Freight and trucking	18	29 Taxes	29 6000
19 Gasoline, fuel, and oil	19 5000	30 Utilities	30
20 Insurance (other than health)	20	31 Veterinary, breeding, and medicine	31
21 Interest:		32 Other expenses (specify):	
a Mortgage (paid to banks, etc.)	21a 7000	a -----	32a
b Other	21b	b -----	32b
22 Labor hired (less employment credits)	22	c -----	32c
		d -----	32d
		e -----	32e
		f -----	32f
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions		33	73300
34 Net farm profit or (loss). Subtract line 33 from line 9		34	7950

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

35 Did you receive an applicable subsidy in 2013? (see instructions) Yes No

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.

a All investment is at risk. **b** Some investment is not at risk.

Part III Farm Income—Accrual Method (see instructions).

37	Sales of livestock, produce, grains, and other products (see instructions)			37	
38a	Cooperative distributions (Form(s) 1099-PATR)	38a		38b	Taxable amount
39a	Agricultural program payments	39a		39b	Taxable amount
40	Commodity Credit Corporation (CCC) loans:				
a	CCC loans reported under election			40a	
b	CCC loans forfeited	40b		40c	Taxable amount
41	Crop insurance proceeds			41	
42	Custom hire (machine work) income			42	
43	Other income (see instructions)			43	
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)			44	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797		45		
46	Cost of livestock, produce, grains, and other products purchased during the year		46		
47	Add lines 45 and 46		47		
48	Inventory of livestock, produce, grains, and other products at end of year		48		
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*			49	
50	Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9			50	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes



Do not file Schedule F (Form 1040) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

Crop Production

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

Animal Production

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Aquaculture
- 112900 Other animal production

Forestry and Logging

- 113000 Forestry and logging (including forest nurseries and timber tracts)

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2013
Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

► **Information about Schedule SE and its separate instructions is at www.irs.gov/schedulese.**
► **Attach to Form 1040 or Form 1040NR.**

Name of person with **self-employment** income (as shown on Form 1040)
TEST BLUEJAY

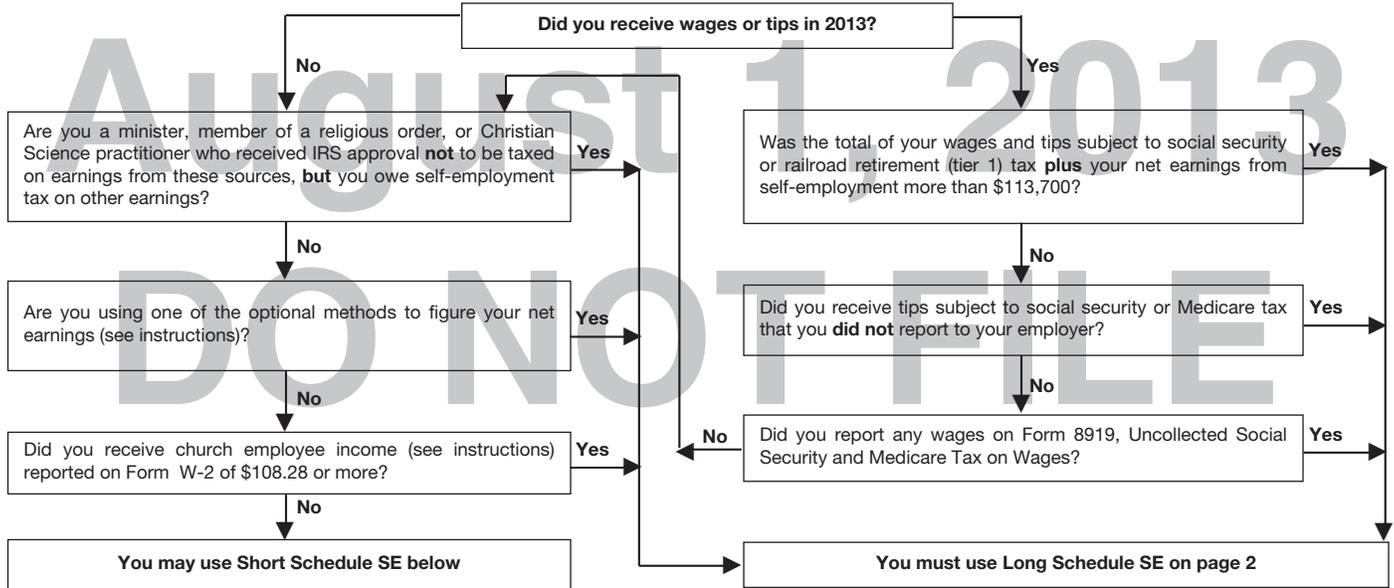
Social security number of person
with **self-employment** income ►

400-00-5407

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	7950
1b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	()
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	1900
3	Combine lines 1a, 1b, and 2	3	9850
4	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b ► Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4	9096
5	Self-employment tax. If the amount on line 4 is: • \$113,700 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54 • More than \$113,700, multiply line 4 by 2.9% (.029). Then, add \$14,098.80 to the result. Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5	1392
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6	696

Name of person with self-employment income (as shown on Form 1040)

Social security number of person with self-employment income

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.

Form I: Self-Employment Tax. Lines 1a through 13. Includes instructions for church employee income and net earnings calculation. Line 7 shows 113,700.00.

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. Line 14: 4,640.00. Line 15: instructions for net earnings calculation.

Nonfarm Optional Method. Line 16: instructions for net earnings calculation. Line 17: instructions for net earnings calculation.

1 From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

2 From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

3 From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

4 From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

9898

 VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code MUTUAL INSURANCE CO 3000 FIRST ST MILWAUKEE WI 53222		1 Gross distribution \$ 3,386.00	OMB No. 1545-0119 2013		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2a Taxable amount \$ 2,886.00	Form 1099-R			
		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>			
PAYER'S federal identification number 39-4444444	RECIPIENT'S identification number 400-00-5407	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 20.00	Copy A For Internal Revenue Service Center File with Form 1096.		
RECIPIENT'S name TEST BLUEJAY		5 Employee contributions / Designated Roth contributions or insurance premiums \$ 500.00	6 Net unrealized appreciation in employer's securities \$			
Street address (including apt. no.) 11177 COUNTY RD Z		7 Distribution code(s) 7	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 SURING WI 54174		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.	14 State distribution \$		
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

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

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
TEST BLUEJAY

Business or activity to which this form relates
FARMING -SCH F

Identifying number
400-00-5407

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	4500
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						
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	
i Nonresidential real property			39 yrs.	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	4500
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:								
TRUCK	01012010	100 %						
		%						
		%						
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) .	2896											
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	2896											
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	

Farm Rental Income and Expenses
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor)
(Income not subject to self-employment tax)
▶ Attach to Form 1040 or Form 1040NR.

Department of the Treasury
Internal Revenue Service (99)

▶ Information about Form 4835 and its instructions is at www.irs.gov/form4835.

Name(s) shown on tax return
TEST BLUEJAY

Your social security number
400-00-5407
Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2013 (see instructions)? Yes No

Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops	1	5000
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	
2b	Taxable amount	2b	
3a	Agricultural program payments (see instructions)	3a	
3b	Taxable amount	3b	
4	Commodity Credit Corporation (CCC) loans (see instructions):		
a	CCC loans reported under election	4a	
b	CCC loans forfeited	4b	
4c	Taxable amount	4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):		
a	Amount received in 2013	5a	
5b	Taxable amount	5b	
c	If election to defer to 2014 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2012	5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	1000
7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. ▶	7	6000

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562	8		21	Pension and profit-sharing plans	21	
9	Chemicals	9		22	Rent or lease:		
10	Conservation expenses (see instructions)	10		a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11		b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	600	23	Repairs and maintenance	23	1000
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions).	13		24	Seeds and plants	24	
14	Feed	14		25	Storage and warehousing	25	
15	Fertilizers and lime	15		26	Supplies	26	
16	Freight and trucking	16		27	Taxes	27	300
17	Gasoline, fuel, and oil	17		28	Utilities	28	
18	Insurance (other than health).	18		29	Veterinary, breeding, and medicine	29	
19	Interest:			30	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	19a	500	a	TELEPHONE	30a	30
b	Other	19b		b	DUES	30b	10
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20		c	_____	30c	
				d	_____	30d	
				e	_____	30e	
				f	_____	30f	
				g	_____	30g	
31	Total expenses. Add lines 8 through 30g (see instructions) ▶	31	2440				
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to lines 33 and 34	32	3560				
33	Did you receive an applicable subsidy in 2013? (see instructions)	33	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
34	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)	34a	<input type="checkbox"/> All investment is at risk.				
		34b	<input type="checkbox"/> Some investment is not at risk.				
c	You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40	34c					