

Test 11 – 2014

These are MFJ taxpayers with 3 children, 1 in a WI college. They itemize, have 1 W-2 & farm income.

Federal Forms: 1040, W-2 (1), Schedule A, Schedule F, Schedule SE, 2106

Wisconsin Forms: 1, Schedule FC-A

Address:

55 Hogan Road
Woodville, WI 54028

Taxpayer:

Traveling Salesman
SS#: 400-00-5411
DOB: 09/15/1963
WI withholding: \$1,350, WI ID#: 036-981266991-02

Spouse:

Misses Farmer
SS#: 400-00-5481
DOB: 08/22/1964

Filing Status: MFJ (itemizing)

Dependents:

Mary Grass SS#:400-00-5466 DOB: 01/15/1998
David Grass SS#:400-00-5465 DOB: 06/15/1996
Angela Grass SS#:400-00-5464 DOB: 07/15/1992 (college student)

For the year Jan. 1-Dec. 31, 2014, or other tax year beginning _____, 2014 ending _____, 20_____.

Complete form using **BLACK INK**

Note

See page 35 before assembling return

DO NOT STAPLE

Your legal last name SALESMAN	Legal first name TRAVELING	M.I. F	Your social security number 400 00 5411
If a joint return, spouse's legal last name FARMER	Spouse's legal first name MISSES	M.I. S	Spouse's social security number 400 00 5481
Home address (number and street). If you have a PO Box, see page 7. 55 HOGAN RD		Apt. no.	
City or post office WOODVILLE		State WI	Zip code 54028
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		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 2014. <input type="checkbox"/> City <input checked="" type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town WOODVILLE County of ST CROIX School district number See page 39 0231	
<input type="checkbox"/> Head of household (see page 8). Also, check here if married...		If married, fill in spouse's SSN above and full name here	
Legal last name Legal first name M.I.		Special conditions	

Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → 0147 NO COMMAS; NO CENTS

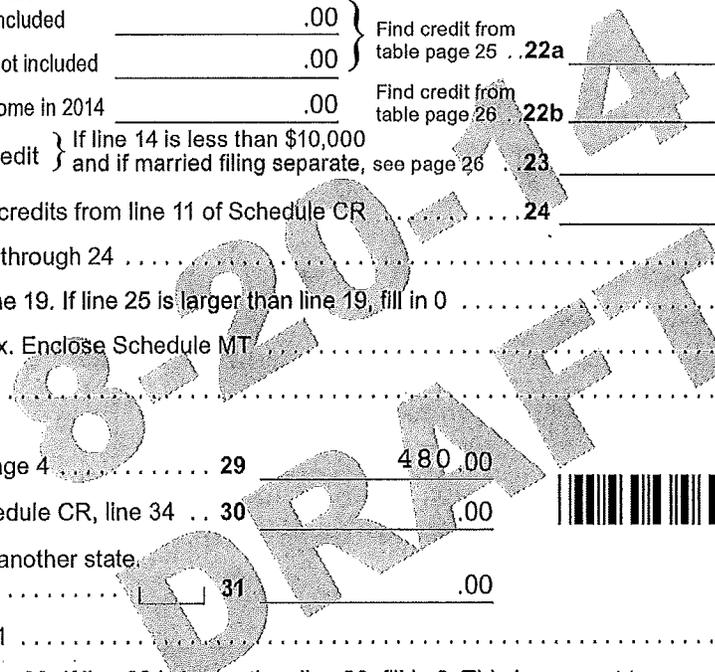
1	Federal adjusted gross income (see page 9)	1	70777.00
	Form W-2 wages included in line 1		50565.00
2	State and municipal interest (see page 9)	2	.00
3	Capital gain/loss addition (see page 10)	3	.00
4	Other additions } Fill in code number and amount, see page 10. } Fill in total other additions on line 4.		.00
00 00 00 00 ...	4	.00
5	Add the amounts in the right column for lines 1 through 4	5	70777.00
6	Taxable refund of state income tax (from Form 1040, line 10) ...	6	.00
7	United States government interest	7	.00
8	Unemployment compensation (see page 12)	8	.00
9	Social security adjustment (see page 12)	9	.00
10	Capital gain/loss subtraction (see page 12)	10	.00
11	Other subtractions } Fill in code number and amount, see page 12. } Fill in total other subtractions on line 11.		
	<u>03</u> 6940 .00 00 00		
00 00	11	6940.00
12	Add lines 6 through 11	12	6940.00
13	Subtract line 12 from line 5. This is your Wisconsin income	13	63837.00

PAPER CLIP payment here



NO COMMAS; NO CENTS

14	Wisconsin income from line 13	14	63837.00
15	Standard deduction. See table on page 47, 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	9574.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	54263.00
17	Exemptions (Caution: See page 22)		
a	Fill in exemptions from your federal return <u>5</u> x \$700 .. 17a	3500.00	
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <u> </u> x \$250 .. 17b	.00	
c	Add lines 17a and 17b	17c	3500.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	18	50763.00
19	Tax (see table on page 40)	19	2789.00
20	Itemized deduction credit. Enclose Schedule 1, page 4	20	769.00
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 2014-heat included <u>.00</u> } Find credit from table page 25 .. 22a	.00	
	Rent paid in 2014-heat not included <u>.00</u> }		
b	Property taxes paid on home in 2014 <u>.00</u> Find credit from table page 26 .. 22b	.00	
23	Working families tax credit } If line 14 is less than \$10,000 and if married filing separate, see page 26	23	.00
24	Certain nonrefundable credits from line 11 of Schedule CR	24	.00
25	Add credits on lines 20 through 24	25	769.00
26	Subtract line 25 from line 19. If line 25 is larger than line 19, fill in 0	26	2020.00
27	Alternative minimum tax. Enclose Schedule MT	27	.00
28	Add lines 26 and 27	28	2020.00
29	Married couple credit. Enclose Schedule 2, page 4	29	480.00
30	Other credits from Schedule CR, line 34	30	.00
31	Net income tax paid to another state. Enclose Schedule OS	31	.00
32	Add lines 29, 30, and 31	32	480.00
33	Subtract line 32 from line 28. If line 32 is larger than line 28, fill in 0. This is your net tax	33	1540.00
34	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 29) If you certify that no sales or use tax is due, check here <input checked="" type="checkbox"/>	34	.00
35	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 Wisconsin <u>.00</u>
	Total (add lines a through j)	35k	.00
36	Penalties on IRAs, retirement plans, MSAs, etc. (see page 30) .. <u>.00</u> x .33 =	36	.00
37	Credit repayments and other penalties (see page 30)	37	.00
38	Add lines 33, 34, 35k, 36 and 37	38	1540.00



Name(s) shown on Form 1 SALESMAN TRAVELING		Your social security number 400 00 5411	
NO COMMAS; NO CENTS			
39	Amount from line 38	39	<u>1540.00</u>
40	Wisconsin tax withheld. Enclose withholding statements	40	<u>1350.00</u>
41	2014 estimated tax payments and amount applied from 2013 return	41	<u>125.00</u>
42	Earned income credit. Number of qualifying children ... Federal credit. <u>.00</u> x <u> </u> % =	42	<u>.00</u>
43	Farm-land preservation credit. a Schedule FC, line 18	43a	<u>.00</u>
	b Schedule FC-A, line 13	43b	<u>165.00</u>
44	Repayment credit (see page 32)	44	<u>.00</u>
45	Homestead credit. Enclose Schedule H or H-EZ	45	<u>.00</u>
46	Eligible veterans and surviving spouses property tax credit	46	<u>.00</u>
47	Other credits from Schedule CR, line 38. Enclose Schedule CR ..	47	<u>.00</u>
48	Add lines 40 through 47	48	<u>1640.00</u>
49	If line 48 is larger than line 39, subtract line 39 from line 48. This is the AMOUNT YOU OVERPAID	49	<u>100.00</u>
50	Amount of line 49 you want REFUNDED TO YOU	50	<u>100.00</u>
51	Amount of line 49 you want APPLIED TO YOUR 2015 ESTIMATED TAX	51	<u>.00</u>
52	If line 48 is smaller than line 39, subtract line 48 from line 39. This is the AMOUNT YOU OWE . Paper clip payment to front of return	52	<u>.00</u>
53	Underpayment interest. Fill in exception code-See Sch. U <u> </u> Also include on line 52 (see page 34)	53	<u>.00</u>

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 35)? Yes Complete the following. No

Designee's name ▶ _____ Phone no. ▶ () _____

Personal identification number (PIN) ▶

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

Sign here

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

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

I-010a

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

For Department Use Only

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

Do Not Submit Photocopies



NO COMMAS; NO CENTS

Schedule 1 – Itemized Deduction Credit (see page 23)

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	_____	15450.00
3	Gifts to charity from line 19 of federal Schedule A. See instructions for exceptions	3	_____	9500.00
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	_____	24950.00
6	Fill in your standard deduction from line 15 on page 2 of Form 1	6	_____	9574.00
7	Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0.	7	_____	15376.00
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	_____	769.00

▶ 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	50565.00	.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	22000.00
3	Combine lines 1 and 2. This is earned income	3	50565.00	22000.00
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	50565.00	22000.00
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	16000.00	
7	Rate of credit is .03 (3%).	7	x .03	
8	Multiply line 6 by line 7. Fill in here and on line 29 on page 2 of Form 1	8	480.00	Do not fill in more than \$480.



Schedule **FC-A**

Farmland Preservation Credit

2014

Wisconsin
Department of Revenue

Enclose with Wisconsin
Form 1, 1NPR, 2, 4, 4T, or 6

Legal name(s) shown on Form 1, 1NPR, 2, 4, 4T, or 6

SALESMAN, TRAVELING & FARMER, MISSES

Social Security Number or FEIN

400-00-5411

Caution: Schedule FC-A may only be filed if your farm is covered by an original or modified farmland preservation agreement entered into on or after July 1, 2009, or located in a farmland preservation zoning district. See "Which Schedule to File" on page 1 of the instructions.



Check here if this is an amended Schedule FC-A

Questions Questions 1 through 6 must be answered (see instructions, page 3).

- 1 a Individuals – Were you a legal resident of Wisconsin for all of 2014? (If "No," you do not qualify.) . . . **1a** Yes No
- b Corporations – Were you organized under the laws of Wisconsin? (If "No," you do not qualify.) **1b** Yes No
- 2 Enter the number of farms on which this claim is based **2** **FARMS**
- 3 Is each farm on which this claim is based in compliance with applicable soil and water conservation plans and standards? (If at the end of 2014 there was an outstanding notice of noncompliance issued against any farm, answer "No.") **3** Yes No
- 4 Have you paid, or are you legally responsible for paying, the 2014 property taxes levied against the qualifying acres to which this claim relates? **4** Yes No
- 5 Did each farm on which this claim is based produce gross farm revenues of at least \$6,000 during 2014 or a total of at least \$18,000 during 2012, 2013, and 2014 combined? **5** Yes No
- 6 If any farm(s) on which this claim is based was used by someone else who met the requirement in question 5, what is the name and address of that person(s)? _____

PAPER CLIP Schedule FC-A behind Wisconsin tax return

Credit Computation Complete the schedule on page 2. Fill in the amounts from the schedule on lines 7, 9, and 11, as applicable.

Print numbers like this → 0 1 2 3 4 5 6 7 8 9
NO COMMAS; NO CENTS

<u>7</u>	Qualifying acres located in a farmland preservation zoning district and subject to a farmland preservation agreement entered into after July 1, 2009 (from schedule, page 2)	7	9 ACRES	
<u>8</u>	Multiply line 7 by \$10	8		90.00
<u>9</u>	Qualifying acres located in a farmland preservation zoning district, but not subject to a farmland preservation agreement entered into after July 1, 2009 (from schedule, page 2)	9	8 ACRES	
<u>10</u>	Multiply line 9 by \$7.50 (round result to the nearest dollar)	10		60.00
<u>11</u>	Qualifying acres subject to a farmland preservation agreement entered into after July 1, 2009, but not located in a farmland preservation zoning district (from schedule, page 2)	11	3 ACRES	
<u>12</u>	Multiply line 11 by \$5	12		15.00
<u>13</u>	FARMLAND PRESERVATION CREDIT – Add lines 8, 10, and 12	13		165.00

Fill in the credit from line 13 on line 43b of Form 1, line 68b of Form 1NPR, line 18b of Form 2, or (for corporations) line 46b of Schedule CR.

Sign Here This farmland preservation credit claim and all enclosures are true, correct, and complete to the best of my knowledge.

Claimant's signature	Date
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Note: Fill in below the number of farms on which your claim is based. Complete a separate schedule for each farm (see page 3).

QUALIFYING ACRES SCHEDULE 1 OF 2

Step 1 Enter the primary location of the farm

County DANE	<input type="checkbox"/> Town <input checked="" type="checkbox"/> Village <input type="checkbox"/> City of OREGON
----------------	--

Step 2 For each tax parcel that 1) is part of the farm and 2) has qualifying acres, as described below, enter:

- Column (A) tax parcel number
- Column (B) number of qualifying acres in the parcel subject to an original or modified farmland preservation agreement entered into after July 1, 2009, and located in a farmland preservation zoning district
- Column (C) number of qualifying acres in the parcel located in a farmland preservation zoning district, but not subject to an original or modified farmland preservation agreement entered into after July 1, 2009
- Column (D) number of qualifying acres in the parcel subject to an original or modified farmland preservation agreement entered into after July 1, 2009, but not located in a farmland preservation zoning district

Tax Parcel Number (A)	Number of Acres from Each Category Above		
	(B)	(C)	(D)
12345	5	3	
9554			2

Note: If the farm consists of more than 10 parcels, enclose page 4

Step 3 Using the acres listed in Step 2, compute the qualifying acres on which your claim is based

	(B)	(C)	(D)
1 Enter the total acres from Columns (B), (C), and (D) above and, if applicable, page 4	5	3	2
2 Enter in all three columns your ownership percentage of the farm. Enter as a decimal carried to four places (If 100%, enter "1.0000") ..	1.	1.	1.
3 Multiply line 1 by line 2, and round result to the nearest acre	5	3	2
4 If your claim is based on more than one farm, fill in the amount from line 3 of any additional schedules	4	5	1
5 Add lines 3 and 4	9	8	3
Fill in the number of acres from line 5 on page 1	line 7	line 9	line 11

Name(s) shown on Schedule FC-A

Social security number or FEIN

SALESMAN, TRAVELING & FARMER, MISSES

400-00-5411

Note: You must include this page as part of Schedule FC-A if your claim is based on more than one farm. Enclose additional copies of this page if needed.

QUALIFYING ACRES SCHEDULE 2 OF 2

Step 1 Enter the primary location of the farm

County ROCK	<input checked="" type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City of BELLEVILLE
----------------	--

- Step 2** For each tax parcel that 1) is part of the farm and 2) has qualifying acres, as described below, enter:
- Column (A) tax parcel number
 - Column (B) number of qualifying acres in the parcel subject to an original or modified farmland preservation agreement entered into after July 1, 2009, and located in a farmland preservation zoning district
 - Column (C) number of qualifying acres in the parcel located in a farmland preservation zoning district, but **not** subject to an original or modified farmland preservation agreement entered into after July 1, 2009
 - Column (D) number of qualifying acres in the parcel subject to an original or modified farmland preservation agreement entered into after July 1, 2009, but **not** located in a farmland preservation zoning district

Tax Parcel Number (A)	Number of Acres from Each Category Above		
	(B)	(C)	(D)
3435	8	10	2

Note: If the farm consists of more than 10 parcels, enclose page 4

Step 3 Using the acres listed in Step 2, compute the qualifying acres on which your claim is based

	(B)	(C)	(D)
1 Enter the total acres from Columns (B), (C), and (D) above and, if applicable, page 4	8	10	2
2 Enter in all three columns your ownership percentage of the farm. Enter as a decimal carried to four places (If 100%, enter "1.0000") ..	.5000	.5000	.5000
3 Multiply line 1 by line 2, and round result to the nearest acre. Fill in here and on line 4 of page 2	4	5	1

For the year Jan. 1-Dec. 31, 2014, or other tax year beginning

, 2014, ending

, 20

See separate instructions.

Your first name and initial

Last name

TRAVELING

SALESMAN

Your social security number

4 0 0 | 0 0 5 4 1 1

If a joint return, spouse's first name and initial

Last name

MISSIS

FARMER

Spouse's social security number

4 0 0 | 0 0 5 4 8 1

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

55 HOGAN RD

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see Instructions).

WOODVILLE

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

Foreign country name

Foreign province/state/county

Foreign postal code

Filing Status

- 1 [] Single
2 [x] Married filing jointly (even if only one had income)
3 [] Married filing separately. Enter spouse's SSN above and full name here.
4 [] Head of household (with qualifying person). (See Instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 [] Qualifying widow(er) with dependent child

Check only one box.

Exemptions

- 6a [x] Yourself. If someone can claim you as a dependent, do not check box 6a.
6b [x] Spouse

Boxes checked on 6a and 6b 2

6c Dependents:

Table with columns: (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)

No. of children on 6c who:
• lived with you 3
• did not live with you due to divorce or separation (see instructions)

If more than four dependents, see instructions and check here []

Dependents on 6c not entered above

d Total number of exemptions claimed

Add numbers on lines above 5

Income

Table with columns: Line number, Description, Amount, Taxable amount. Includes lines 7-22.

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.

Adjusted Gross Income

Table with columns: Line number, Description, Amount, Taxable amount. Includes lines 23-37.

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2014

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

▶ Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

▶ Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

Traveling Salesman & Misses Farmer

400-00-5411

		1	2	3	4			
Caution. Do not include expenses reimbursed or paid by others.								
Medical and Dental Expenses	1	Medical and dental expenses (see instructions)						
	2	Enter amount from Form 1040, line 38	2					
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead	3					
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				4		
Taxes You Paid	5	State and local						
	a	<input type="checkbox"/> Income taxes	5		1475	00		
	b	<input type="checkbox"/> RESERVED						
	6	Real estate taxes (see instructions)	6		4000	00		
	7	Personal property taxes	7					
	8	Other taxes. List type and amount ▶	8					
	9	Add lines 5 through 8					5475 00	
	Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10		15450	00	
		11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11				
12		Points not reported to you on Form 1098. See instructions for special rules	12					
13		RESERVED	13					
14		Investment interest. Attach Form 4952 if required. (See instructions.)	14					
15		Add lines 10 through 14					15450 00	
Gifts to Charity		16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions.	16		9500	00	
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17					
	18	Carryover from prior year	18					
	19	Add lines 16 through 18					9500 00	
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20					
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21		13230	00		
	22	Tax preparation fees	22		543	00		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23					
	24	Add lines 21 through 23	24		13773	00		
	25	Enter amount from Form 1040, line 38	25	70777		00		
	26	Multiply line 25 by 2% (.02)	26		1416	00		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-					12357 00	
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶	28					
Total Itemized Deductions	29	Is Form 1040, line 38, over \$152,525? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29				42782 00	
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>						

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

▶ Information about Schedule SE and its separate instructions is at www.irs.gov/schedulese.

2014
Attachment
Sequence No. **17**

▶ Attach to Form 1040 or Form 1040NR.

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

Social security number of person
with self-employment income ▶

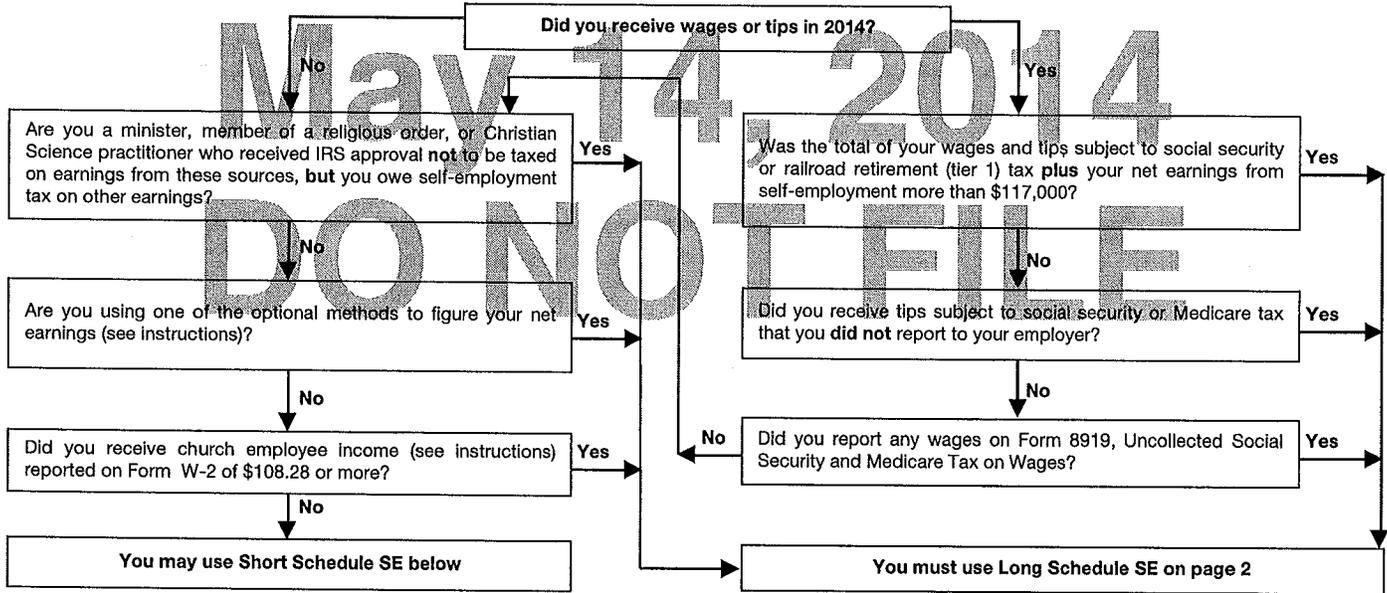
400-00-5481

MISSES FARMER

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	22000	00
b	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		00
3	Combine lines 1a, 1b, and 2	3	22000	00
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	20317	00
5	Self-employment tax. If the amount on line 4 is: • \$117,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55 • More than \$117,000, multiply line 4 by 2.9% (.029). Then, add \$14,508 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55.	5	3109	00
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	1555	00

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

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.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see instructions) **1a**

b 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. **Note.** Skip this line if you use the nonfarm optional method (see instructions) **2**

3 Combine lines 1a, 1b, and 2 **3**

4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. **Note.** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. **4a**

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here **4b**

c Combine lines 4a and 4b. If less than \$400, **stop**; you do not owe self-employment tax. **Exception.** If less than \$400 and you had **church employee income**, enter -0- and continue ▶ **4c**

5a Enter your **church employee income** from Form W-2. See instructions for definition of church employee income **5a**

b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- **5b**

6 Add lines 4c and 5b **6**

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2014 **7** 117,000 00

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$117,000 or more, skip lines 8b through 10, and go to line 11 **8a**

b Unreported tips subject to social security tax (from Form 4137, line 10) **8b**

c Wages subject to social security tax (from Form 8919, line 10) **8c**

d Add lines 8a, 8b, and 8c **8d**

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶ **9**

10 Multiply the **smaller** of line 6 or line 9 by 12.4% (.124) **10**

11 Multiply line 6 by 2.9% (.029) **11**

12 **Self-employment tax.** Add lines 10 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55 **12**

13 **Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 **13**

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

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ was not more than \$7,200, or (b) your net farm profits² were less than \$5,198.

14 Maximum income for optional methods **14** 4,800 00

15 Enter the **smaller** of: two-thirds (2/3) of gross farm income¹ (not less than zero) or \$4,800. Also include this amount on line 4b above **15**

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$5,198 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

16 Subtract line 15 from line 14 **16**

17 Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above **17**

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.

**SCHEDULE F
(Form 1040)**

Profit or Loss From Farming

OMB No. 1545-0074

2014

Attachment
Sequence No. **14**

Department of the Treasury
Internal Revenue Service (99)

▶ 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.

Name of proprietor MISSES FARMER		Social security number (SSN) 400-00-5481	
A Principal crop or activity BEEF CATTLE RANCHING		B Enter code from Part IV ▶ 1 1 2 1 1 1	
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 2014? 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 2014 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	35000	00		
b Cost or other basis of livestock or other items reported on line 1a	1b	10000	00		
c Subtract line 1b from line 1a	1c			25000	00
2 Sales of livestock, produce, grains, and other products you raised	2				
3a Cooperative distributions (Form(s) 1099-PATR)	3a			3b Taxable amount	
4a Agricultural program payments (see instructions)	4a			4b Taxable amount	
5a Commodity Credit Corporation (CCC) loans reported under election	5a			5c Taxable amount	
b CCC loans forfeited	5b			5c Taxable amount	
6 Crop insurance proceeds and federal crop disaster payments (see instructions)	6a			6b Taxable amount	
a Amount received in 2014	6a			6b Taxable amount	
c If election to defer to 2015 is attached, check here <input type="checkbox"/>	6d			6d Amount deferred from 2013	
7 Custom hire (machine work) income	7			7	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8			8	
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			25000	00

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				
11 Chemicals	11				
12 Conservation expenses (see instructions)	12				
13 Custom hire (machine work)	13				
14 Depreciation and section 179 expense (see instructions)	14				
15 Employee benefit programs other than on line 23	15				
16 Feed	16	3000	00		
17 Fertilizers and lime	17				
18 Freight and trucking	18				
19 Gasoline, fuel, and oil	19				
20 Insurance (other than health)	20				
21 Interest:					
a Mortgage (paid to banks, etc.)	21a				
b Other	21b				
22 Labor hired (less employment credits)	22				
23 Pension and profit-sharing plans	23				
24 Rent or lease (see instructions):					
a Vehicles, machinery, equipment	24a				
b Other (land, animals, etc.)	24b				
25 Repairs and maintenance	25				
26 Seeds and plants	26				
27 Storage and warehousing	27				
28 Supplies	28				
29 Taxes	29				
30 Utilities	30				
31 Veterinary, breeding, and medicine	31				
32 Other expenses (specify):					
a -----	32a				
b -----	32b				
c -----	32c				
d -----	32d				
e -----	32e				
f -----	32f				
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33			3000	00
34 Net farm profit or (loss). Subtract line 33 from line 9	34			22000	00

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 2014? (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	

DRAFT AS OF
July 30, 2014
DO NOT FILE

*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)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.
▶ Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106.

Attachment
Sequence No. **129**

Your name TRAVELING SALESMAN	Occupation in which you incurred expenses SALESMAN	Social security number 400 00 5411
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Part I Employee Business Expenses and Reimbursements

	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
Step 1 Enter Your Expenses		
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1 6720 00	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2 930 00	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3 3080 00	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4 1000 00	
5 Meals and entertainment expenses (see instructions)		5 5000 00
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6 11730 00	5000 00

Note. If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions).	7	1000 00
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Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	10730 00	5000 00
Note. If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9	10730 00	2500 00
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10		13230 00

For Paperwork Reduction Act Notice, see your tax return instructions.

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

	(a) Vehicle 1	(b) Vehicle 2
11 Enter the date the vehicle was placed in service	11 01 / 01 / 2013	/ /
12 Total miles the vehicle was driven during 2014	12 21222 miles	miles
13 Business miles included on line 12	13 12000 miles	miles
14 Percent of business use. Divide line 13 by line 12	14 56.55 %	%
15 Average daily roundtrip commuting distance	15 miles	miles
16 Commuting miles included on line 12	16 miles	miles
17 Other miles. Add lines 13 and 16 and subtract the total from line 12	17 9222 miles	miles
18 Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
19 Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
20 Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
21 If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22 Multiply line 13 by 56¢ (.56). Enter the result here and on line 1	22 6720 00
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Section C—Actual Expenses

	(a) Vehicle 1	(b) Vehicle 2
23 Gasoline, oil, repairs, vehicle insurance, etc.	23	
24a Vehicle rentals	24a	
b Inclusion amount (see instructions)	24b	
c Subtract line 24b from line 24a	24c	
25 Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25	
26 Add lines 23, 24c, and 25.	26	
27 Multiply line 26 by the percentage on line 14	27	
28 Depreciation (see instructions)	28	
29 Add lines 27 and 28. Enter total here and on line 1	29	

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

	(a) Vehicle 1	(b) Vehicle 2
30 Enter cost or other basis (see instructions)	30	
31 Enter section 179 deduction (see instructions)	31	
32 Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction)	32	
33 Enter depreciation method and percentage (see instructions)	33	
34 Multiply line 32 by the percentage on line 33 (see instructions)	34	
35 Add lines 31 and 34	35	
36 Enter the applicable limit explained in the line 36 instructions	36	
37 Multiply line 36 by the percentage on line 14	37	
38 Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38	

22222		a Employee's social security number 400-00-5411		OMB No. 1545-0008				
b Employer identification number (EIN) 75-3197531			1 Wages, tips, other compensation 50,565.00		2 Federal income tax withheld 4,200.00			
c Employer's name, address, and ZIP code USUK VACUUM CLEANERS 1001 MAIN ST HUDSON WI 54016			3 Social security wages		4 Social security tax withheld			
			5 Medicare wages and tips		6 Medicare tax withheld			
			7 Social security tips		8 Allocated tips			
d Control number			9		10 Dependent care benefits			
e Employee's first name and initial TRAVELING		Last name SALESMAN		Suff.		11 Nonqualified plans		12a
55 HOGAN ROAD WOODVILLE WI 54028			13 Statutory employee	Retirement plan	Third-party sick pay	12b		12c
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12d		
			14 Other					
f Employee's address and ZIP code								
15 State WI	Employer's state ID number 036-9812669145-02		16 State wages, tips, etc. 50,565.00	17 State income tax 1,350.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement
 Copy 1 — For State, City, or Local Tax Department

2014

Department of the Treasury—Internal Revenue Service