

NO COMMAS; NO CENTS

14	Wisconsin income from line 13	14	64735.00
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	0.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	64735.00
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 = <u> </u> 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	63335.00
19	Tax (see table on page 40)	19	3776.00
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 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>8000.00</u> Find credit from table page 26 .. 22b	150.00	
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	150.00
26	Subtract line 25 from line 19. If line 25 is larger than line 19, fill in 0	26	3626.00
27	Alternative minimum tax. Enclose Schedule MT	27	.00
28	Add lines 26 and 27	28	3626.00
29	Married couple credit. Enclose Schedule 2, page 4	29	.00
30	Other credits from Schedule CR, line 34	30	3626.00
31	Net income tax paid to another state. Enclose Schedule OS	31	.00
32	Add lines 29, 30, and 31	32	3626.00
33	Subtract line 32 from line 28. If line 32 is larger than line 28, fill in 0. This is your net tax	33	0.00
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 type="checkbox"/>	34	95.00
35	Donations (decreases refund or increases amount owed)		
a	Endangered resources	.00	
b	Packers football stadium	.00	
c	Cancer research	.00	
d	Veterans trust fund	.00	
e	Multiple sclerosis	.00	
f	Firefighters memorial	.00	
g	Military family relief	.00	
h	Second Harvest/Feeding Amer.	.00	
i	Red Cross WI Disaster Relief	.00	
j	Special Olympics Wisconsin	.00	
	Total (add lines a through j)	35k	.00
36	Penalties on IRAs, retirement plans, MSAs, etc. (see page 30)	.00 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	95.00



8-2014-A
DRAFT

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	.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 29 on page 2 of Form 1	
	8 .00	.00

Do not fill in more than \$480.



SCHEDULE **CS**

Wisconsin
Department of Revenue

**College Savings Accounts
(EdVest and Tomorrow's Scholar)**

File with Wisconsin Form 1 or 1NPR

2014

Name SELF EMPLOYED	Social Security Number 400 00 5412
-----------------------	---------------------------------------

Part I Owners of the EdVest or Tomorrow's Scholar account

Section A – Allowable Subtraction

1 Name of account beneficiary <u>NOTYET EMPLOYED</u>	
2 Amount you contributed to the account for 2014	2 <u>2000.00</u>
3 Fill in \$3,050 (\$1,520 if married filing separate or a divorced parent) ... 3	<u>1520.00</u>
4 Allowable subtraction. Fill in the smaller of line 2 or line 3 (see instructions for further limitations) 4	<u>1520.00</u>

Section B – Eligible Carryover

5 Carryover to future years. Subtract line 4 from line 2	5 <u>480.00</u>
--	-----------------

Section C – Total Amount Contributed to Account for 2014

6 Amount contributed to the account <i>by others</i> for 2014	6 <u>0.00</u>
7 Add amounts on lines 2 and 6. This is the total amount contributed to the account for 2014	7 <u>2000.00</u>

Part II Persons other than the account owner

Section A – Allowable Subtraction

8 Name and address of account owner _____	
9 Name of account beneficiary _____	
10 Amount you contributed to the account for 2014	10 <u>.00</u>
11 Fill in \$3,050 (\$1,520 if married filing separate or a divorced parent) ... 11	<u>.00</u>
12 Allowable subtraction. Fill in the smaller of line 10 or 11 (see instructions for further limitations) ..	12 <u>.00</u>

Section B – Eligible Carryover

13 Carryover to future years. Subtract line 12 from line 10	13 <u>.00</u>
---	---------------

Part III Distributions from a college savings account not used for qualified education expenses or rollovers

Section A – Distribution Not Used for Qualified Higher Education Expenses

14 Who received the distribution check (check one): <input checked="" type="checkbox"/> account owner (Name of owner <u>Separate Filer</u>) <input type="checkbox"/> account beneficiary (Name of beneficiary _____)	
15 If you were subject to a federal penalty because a distribution received on or after June 1, 2014, was not used for qualified higher education expenses, fill in the amount of the distribution not used for qualified higher education expenses	15 <u>2000.00</u>
16 Amount you and any other persons contributed to the account for 2014	16 <u>1000.00</u>
17 Fill in the smaller of line 15 or line 16. Add this amount to your Wisconsin income	17 <u>1000.00</u>

Section B – Rollover to another state's qualified tuition program (complete lines 14 and 18-19)

18 If, on or after June 1, 2014, you rolled over an amount into another state's qualified tuition program, fill in the amount rolled over	18 <u>2500.00</u>
19 Fill in the portion of the amount on line 18 that was previously claimed as a Wisconsin subtraction from income by yourself and other contributors to the account. This amount must be added to your Wisconsin income	19 <u>1000.00</u>

See instructions for completing form.



Name SELF EMPLOYED	Social Security Number 400 00 5412
-----------------------	---------------------------------------

Part I Owners of the EdVest or Tomorrow's Scholar account

Section A – Allowable Subtraction

1 Name of account beneficiary UN EMPLOYED	
2 Amount you contributed to the account for 2014	2 1500.00
3 Fill in \$3,050 (\$1,520 if married filing separate or a divorced parent) ... 3	1520.00
4 Allowable subtraction. Fill in the smaller of line 2 or line 3 (see instructions for further limitations)	4 1500.00

Section B – Eligible Carryover

5 Carryover to future years. Subtract line 4 from line 2	5 0.00
--	--------

Section C – Total Amount Contributed to Account for 2014

6 Amount contributed to the account by others for 2014	6 1000.00
7 Add amounts on lines 2 and 6. This is the total amount contributed to the account for 2014	7 2500.00

Part II Persons other than the account owner

Section A – Allowable Subtraction

8 Name and address of account owner	
9 Name of account beneficiary	
10 Amount you contributed to the account for 2014	10 .00
11 Fill in \$3,050 (\$1,520 if married filing separate or a divorced parent) ... 11	.00
12 Allowable subtraction. Fill in the smaller of line 10 or 11 (see instructions for further limitations)	12 .00

Section B – Eligible Carryover

13 Carryover to future years. Subtract line 12 from line 10	13 .00
---	--------

Part III Distributions from a college savings account not used for qualified education expenses or rollovers

Section A – Distribution Not Used for Qualified Higher Education Expenses

14 Who received the distribution check (check one):	
<input type="checkbox"/> account owner (Name of owner _____)	
<input type="checkbox"/> account beneficiary (Name of beneficiary _____)	
15 If you were subject to a federal penalty because a distribution received on or after June 1, 2014, was not used for qualified higher education expenses, fill in the amount of the distribution not used for qualified higher education expenses	15 .00
16 Amount you and any other persons contributed to the account for 2014	16 .00
17 Fill in the smaller of line 15 or line 16. Add this amount to your Wisconsin income	17 .00

Section B – Rollover to another state's qualified tuition program (complete lines 14 and 18-19)

18 If, on or after June 1, 2014, you rolled over an amount into another state's qualified tuition program, fill in the amount rolled over	18 .00
19 Fill in the portion of the amount on line 18 that was previously claimed as a Wisconsin subtraction from income by yourself and other contributors to the account. This amount must be added to your Wisconsin income	19 .00

See instructions for completing form.



SCHEDULE PS

Wisconsin
Department of Revenue

Private School Tuition

File with Wisconsin Form 1 or 1NPR

2014

Name(s) shown on Form 1 or 1NPR SELF EMPLOYED	Your social security number 400 00 5412
--	--

Part I School(s) Where Dependents Listed in Part II Were Enrolled

1 Name of School	Address of school	Identifying number (FEIN) of school
SNOOTY ACRES BOARDING SCHOOL	115 COUNTY RD J FOND DU LAC, WI 54935	36-3636363

Part II Subtraction for Tuition Expenses

2 Information about your qualifying dependent

(a) Dependent's name		(b) Dependent's social security number	(c) Grade (see instructions)	(d) Tuition paid (see instructions)
First	Last			
NOTYET	EMPLOYED	500-00-5412	9	5000.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00

3 Add the amounts in column (d). This is your subtraction for tuition paid. Fill in here and on line 11 of Form 1 (using code number 22) or line XX of Schedule M of Form 1NPR 3	5000.00
--	---------



Name SELF EMPLOYED	Identifying Number 400-00-5412
------------------------------	--

Part I Credits for Individuals, Fiduciaries, and Corporations

A. Nonrefundable Credits (claimed before alternative minimum tax)		
1 Postsecondary education credit carryforward (Schedule CF)	1	.00
2 Water consumption credit carryforward (Schedule CF)	2	.00
3 Biodiesel fuel production credit carryforward (Schedule CF)	3	.00
4 Health insurance risk-sharing plan assessments credit –		
• Corporations (see line 41 to claim this credit)		
• Fiduciaries (see instructions) – Beneficiaries portion _____		.00
• Individuals (enter amount from Schedule 2K-1, 3K-1, or 5K-1)	4	.00
5 Veteran employment credit carryforward (Schedule CF)	5	.00
6 Film production company investment credit carryforward (Schedule CF)	6	.00
7 Community rehabilitation program credit (Schedule CM, line 7)	7	.00
8 Research facilities credit carryforward (Schedule CF)	8	.00
9 Research facilities credit related to internal combustion engines carryforward (Schedule CF)	9	.00
10 Research facilities credit related to energy efficient products carryforward (Schedule CF)	10	.00
11 Add lines 1 through 10 and enter on line 11 –		
• Individuals and Fiduciaries: Enter this amount on line 24 of Form 1, line 50 of Form 1NPR, line 7 of Form 2, or line 20 of Form 4T.		
• Corporations: Enter this amount on line 39 of Part II	11	.00
B. Nonrefundable Credits		
12 Supplement to federal historic rehabilitation credit (Schedule HR, line 10)	12	.00
13 Manufacturing credit (Schedule MA-M, line 20 or 22 for individuals)	13	984 .00
14 Agriculture credit (Schedule MA-A, line 20 or 22 for individuals)	14	909 .00
15 State historic rehabilitation credit – Individuals only (Schedule HR, line 14)	15	.00
16 Research expense credit (Schedule R, line 32)	16	.00
17 Research expense credit related to internal combustion engines (Sch. R-1, line 31)	17	.00
18 Research expense credit related to energy efficient products (Sch. R-2, line 31)	18	.00
19 Film production services credit carryforward (Schedule CF)	19	1733 .00
20 Manufacturer’s sales tax credit carryforward (Schedule MS, line 3)	20	.00
21 Manufacturing investment credit (Schedule MI, line 6)	21	.00
22 Dairy and livestock farm investment credit carryforward (Schedule CF)	22	.00
23 Ethanol and biodiesel fuel pump credit carryforward (Schedule CF)	23	.00
24 Opportunity zone investment credit carryforward (Schedule CF)	24	.00
25 Technology zone credit (Schedule TC, line 8)	25	.00
26 Add lines 12-25. Fill in here and on line 27 at the top of page 2	26	.00



Name SELF EMPLOYED	Identifying number 400-00-5412
------------------------------	--

Part I Credits for Individuals, Fiduciaries, and Corporations (continued)

B. Nonrefundable Credits (continued)		
27	Fill in the amount from line 26	27 .00
28	Development zones credit (Schedule DC, lines 7 and 15)	28 .00
29	Economic development tax credit (Schedule ED, line 8)	29 .00
30	Early stage seed investment credit (Schedule VC, line 15)	30 .00
31	Angel investment credit – Individuals only (Schedule VC, line 6)	31 .00
32	Electronic medical records carryforward (Schedule CF)	32 .00
33	Internet equipment credit carryforward (Schedule CF)	33 .00
34	Add lines 27 through 33 and enter on line 34 –	
	• Individuals and Fiduciaries: Enter this amount on line 30 of Form 1, line 56 of Form 1NPR, line 11 of Form 2, or line 20 of Form 4T.	
	• Corporations: Enter this amount on line 40 of Part II	34 3626 .00
C. Refundable Credits		
35	Enterprise zone jobs credit (Schedule EC, line 3 or 3b for fiduciaries)	35 .00
36	Woody biomass harvesting and processing credit (Schedule WB, line 5 or 5b for fiduciaries) ..	36 .00
37	Jobs tax credit (Schedule JT, line 5 or 5b for fiduciaries)	37 .00
38	Add lines 35 through 37 and enter on line 38.	
	• Individuals and Fiduciaries: Enter this amount on line 47 of Form 1, line 72 of Form 1NPR, line 19 of Form 2, or line 31 of Form 4T.	
	• Corporations: Enter this amount on line 45 of Part II	38 .00

Part II Credits for Corporations Only

A. Nonrefundable Credits		
39	Amount from Part I, line 11	39 .00
40	Amount from Part I, line 34	40 .00
41	Health insurance risk-sharing plan assessments credit (Schedule HI, line 6)	41 .00
42	Super research and development credit carryover (Schedule CF)	42 .00
43	Community development finance credit carryover (Schedule CF)	43 .00
44	Add lines 39 through 43. Enter here and on line 19 of Form 4 or line 11 of Form 4T	44 .00
B. Refundable Credits		
45	Amount from Part I, line 38	45 .00
46	Farmland preservation credit. a Schedule FC, line 18	46a .00
	b Schedule FC-A, line 13	46b .00
47	Add lines 45 and 46a and b. Enter here and on line 28 of Form 4 or line 31 of Form 4T	47 .00



Wisconsin Department
of Revenue

File with Wisconsin Form 1, 1NPR, 2, 3, 4, 4T, 5S, or 6

Name SELF EMPLOYED	Identifying Number 400005412
------------------------------	--

Agricultural Credit

Part I:

Round Amounts to Nearest Dollar

1	Fill in the amount of your production gross receipts.....	1	<u>45000.00</u>
2	Cost of goods sold allocable to production gross receipts ...	2	<u>5000.00</u>
3	Direct costs allocable to production gross receipts	3	<u>.00</u>
4	Add lines 2 and 3	4	<u>5000.00</u>
5	Subtract line 4 from line 1.....	5	<u>40000.00</u>
6	Indirect costs	6	<u>9705.00</u>
7	Production gross receipts (line 1) 7		<u>45000.00</u>
8	All gross receipts	8	<u>45000.00</u>
9	Divide line 7 by line 8 and multiply by 100	9	<u>1.00000 %</u>
10	Multiply line 6 by the percentage on line 9	10	<u>9705.00</u>
11	Subtract line 10 from line 5. If zero or less, stop here. You do not qualify for the agricultural credit. Otherwise, go to line 12a	11	<u>30295.00</u>
12a	If all agricultural activities occurred in Wisconsin on property assessed as agricultural, check the box, skip lines 12b and 13, and enter 100.0000 on line 14	12a	<input type="checkbox"/>
12b	Average value of real property and improvements (assessed under sec. 70.32(2)(a)4., Wis. Stats.) owned or rented, and used in Wisconsin to produce, grow, or extract qualified production property	12b	<u>200000.00</u>
13	Average value of all real property and improvements, owned or rented, and used to produce, grow, or extract qualified production property	13	<u>250000.00</u>
14	Divide line 12b by line 13 and multiply by 100	14	<u>80.00000 %</u>
15a	Multiply line 11 by the percentage on line 14	15a	<u>24236.00</u>
15b	Single entity Form 4 filers - Fill in the amount from line 11 of Form 4	15b	<u>.00</u>
15c	Combined group members filing Form 6 (see instructions)	15c	<u>.00</u>
15d	Corporations filing Form 4: Fill in the smaller of lines 15a or 15b. Corporations filing Form 6: Fill in the smaller of lines 15a or 15c.	15d	<u>.00</u>
15e	Individuals, partnerships, and tax-option (S) corporations: Enter the amount from line 15a.	15e	<u>24236.00</u>
16	C - Corporations: Multiply line 15d by 0.0375 (3.75%). Individuals, partnerships, and tax-option (S) corporations: Multiply line 15e by 0.0375 (3.75%). This is your agricultural credit before pass-through credits	16	<u>909.00</u>
17	Agricultural credit passed through from other entities Entity Name _____ FEIN _____	17	<u>.00</u>



18	Add lines 16 and 17. This is your 2014 credit (see instructions)	18	<u>909.00</u>
18a	Fiduciaries - Fill in the amount of credit allocated to beneficiaries.	18a	<u>.00</u>
18b	Fiduciaries - Subtract line 18a from line 18	18b	<u>.00</u>
19	Carryover of unused agricultural credit	19	<u>.00</u>
20	Add lines 18 and 19 (lines 18b and 19 if fiduciary).....	20	<u>909.00</u>
21	Tax on qualified business operations (individuals only, from chart below)	21	<u>1969.00</u>
22	Individuals and fiduciaries: Enter the smaller of lines 20 or 21. All others: Enter the amount from line 20	22	<u>909.00</u>

Part II:

Computation of Business Income Limitation - Individuals Only

1

(a) Business	(b) Share of Business's Net Income (Loss)	(c) Tax	(d) Recomputed 2014 Tax Liability	(e) Portion of Tax Attributable to Amount in Column (b) [(c) - (d)]
A	30295.00	3626.00	1657.00	1969.00
B	.00	.00	.00	.00
C	.00	.00	.00	.00
D	.00	.00	.00	.00
E	.00	.00	.00	.00
F	.00	.00	.00	.00
G	.00	.00	.00	.00
H	.00	.00	.00	.00
I	.00	.00	.00	.00

2	Amounts from additional businesses reported on additional schedules.	2	<u>.00</u>
3	Add the amounts from column (e) and line 2 above. Enter on line 21 above.	3	<u>1969.00</u>



Wisconsin Department
of Revenue

File with Wisconsin Form 1, 1NPR, 2, 3, 4, 4T, 5S, or 6

Name SELF EMPLOYED	Identifying Number 400005412
------------------------------	--

Manufacturing Credit

Part I:

Round Amounts to Nearest Dollar

1	Fill in the amount of your production gross receipts	1	_____	.00
2	Cost of goods sold allocable to production gross receipts . . .	2	_____	.00
3	Direct costs allocable to production gross receipts	3	_____	.00
4	Add lines 2 and 3	4	_____	.00
5	Subtract line 4 from line 1.	5	_____	.00
6	Indirect costs	6	_____	.00
7	Production gross receipts (line 1) 7 _____			.00
8	All gross receipts 8 _____			.00
9	Divide line 7 by line 8 and multiply by 100 9 _____ %			
10	Multiply line 6 by the percentage on line 9 10		_____	.00
11	Subtract line 10 from line 5. If zero or less, stop here. You do not qualify for the manufacturing credit. Otherwise, go to line 12a 11		_____	.00
12a	If all manufacturing activity occurred in Wisconsin on property assessed as manufacturing, check the box, skip lines 12b and 13, and enter 100.0000 on line 14 12a		<input type="checkbox"/>	
12b	Average value of real and personal property (assessed under sec. 70.995, Wis. Stats.), owned or rented, and used in Wisconsin to manufacture qualified production property . 12b		_____	.00
13	Average value of all real and personal property, owned or rented, and used to manufacture qualified production property 13		_____	.00
14	Divide line 12b by line 13 and multiply by 100 14		_____	%
15a	Multiply line 11 by the percentage on line 14 15a		_____	.00
15b	Single entity Form 4 filers - Fill in the amount from line 11 of Form 4 15b		_____	.00
15c	Combined group members filing Form 6 (see instructions) 15c		_____	.00
15d	Corporations filing Form 4: Fill in the smaller of lines 15a or 15b. Corporations filing Form 6: Fill in the smaller of lines 15a or 15c. 15d		_____	.00
15e	Individuals, partnerships, and tax-option (S) corporations: Enter the amount from line 15a 15e		_____	.00
16	C - Corporations: Multiply line 15d by 0.0375 (3.75%). Individuals, partnerships, and tax-option (S) corporations: Multiply line 15e by 0.0375 (3.75%). This is your manufacturing credit before pass-through credits 16		_____	.00
17	Manufacturing credit passed through from other entities Entity Name <u>XYZ S CORP</u> FEIN <u>462589633</u>	17	_____	984.00



18	Add lines 16 and 17. This is your 2014 credit (see instructions)	18	984 .00
18a	Fiduciaries - Fill in the amount of credit allocated to beneficiaries.	18a	.00
18b	Fiduciaries - Subtract line 18a from line 18	18b	.00
19	Carryover of unused manufacturing credit	19	.00
20	Add lines 18 and 19 (lines 18b and 19 if fiduciary).	20	984 .00
21	Tax on qualified business operations (individuals only, from chart below)	21	1599 .00
22	Individuals and fiduciaries: Enter the smaller of lines 20 or 21. All others: Enter the amount from line 20	22	984 .00

Part II:

Computation of Business Income Limitation - Individuals Only

1

(a) Business	(b) Share of Business's Net Income (Loss)	(c) Tax	(d) Recomputed 2014 Tax Liability	(e) Portion of Tax Attributable to Amount in Column (b) [(c) - (d)]
A	23200.00	3626.00	2027.00	1599.00
B	.00	.00	.00	.00
C	.00	.00	.00	.00
D	.00	.00	.00	.00
E	.00	.00	.00	.00
F	.00	.00	.00	.00
G	.00	.00	.00	.00
H	.00	.00	.00	.00
I	.00	.00	.00	.00

2	Amounts from additional businesses reported on additional schedules.	2	.00
3	Add the amounts from column (e) and line 2 above. Enter on line 21 above.	3	1599.00



SCHEDULE CF

Carryforward of Unused Credits

2014

Wisconsin
Department of Revenue

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

Name SELF EMPLOYED	Identifying number 400-00-5412
------------------------------	-----------------------------------

Code number 15

Name of credit FILM PRODUCTION SERVICES

(a) Year	(b) Credit Computed	(c) Credit Used Through 2013	(d) Credit Available for 2014	(e) Credit Used in 2014	(f) Remaining Credit Available for 2015
1999	.00	.00	.00	.00	
2000	.00	.00	.00	.00	.00
2001	.00	.00	.00	.00	.00
2002	.00	.00	.00	.00	.00
2003	.00	.00	.00	.00	.00
2004	.00	.00	.00	.00	.00
2005	.00	.00	.00	.00	.00
2006	.00	.00	.00	.00	.00
2007	.00	.00	.00	.00	.00
2008	.00	.00	.00	.00	.00
2009	.00	.00	.00	.00	.00
2010	.00	.00	.00	.00	.00
2011	.00	.00	.00	.00	.00
2012	.00	.00	.00	.00	.00
2013	18460.00	12000.00	6460.00	1733.00	4727.00
2014	.00	.00	.00	.00	.00
Total	18460.00	12000.00	6460.00	1733.00	4727.00



For the year Jan. 1–Dec. 31, 2014, or other tax year beginning , 2014, ending , 20 See separate instructions.

Your first name and initial SELF Last name EMPLOYED Your social security number 4 0 0 | 0 0 5 4 1 2

If a joint return, spouse's first name and initial Last name Spouse's social security number 4 0 0 | 0 0 5 4 8 2

Home address (number and street). If you have a P.O. box, see instructions. 456 MY BUSINESS WAY Apt. no. 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). MILWAUKEE WI 53011 Presidential Election Campaign

Foreign country name Foreign province/state/county Foreign postal code 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 [x] Married filing separately. Enter spouse's SSN above and full name here. SEPARATE FILER 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

Exemptions 6a [x] Yourself. If someone can claim you as a dependent, do not check box 6a. 6b [] Spouse Boxes checked on 6a and 6b 1 No. of children on 6c who: • lived with you 1 • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above 2

Table with 4 columns: (1) First name, Last name, (2) Dependent's social security number, (3) Dependent's relationship to you, (4) if child under age 17 qualifying for child tax credit (see instructions). Row 1: Notyet Employed, 5 0 0 | 0 0 5 4 1 2, Son, []

d Total number of exemptions claimed 2

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 8a Taxable interest. Attach Schedule B if required 8a b Tax-exempt interest. Do not include on line 8a 8b 9a Ordinary dividends. Attach Schedule B if required 9a b Qualified dividends 9b 10 Taxable refunds, credits, or offsets of state and local income taxes 10 11 Alimony received 11 12 Business income or (loss). Attach Schedule C or C-EZ 12 40195 00 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here [] 13 14 Other gains or (losses). Attach Form 4797 14 500 00 15a IRA distributions 15a b Taxable amount 15b 16a Pensions and annuities 16a b Taxable amount 16b 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 29400 00 18 Farm income or (loss). Attach Schedule F 18 19 Unemployment compensation 19 20a Social security benefits 20a b Taxable amount 20b 21 Other income. List type and amount 21 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 70095 00

Adjusted Gross Income 23 Reserved 23 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 25 Health savings account deduction. Attach Form 8889 25 26 Moving expenses. Attach Form 3903 26 27 Deductible part of self-employment tax. Attach Schedule SE 27 2840 00 28 Self-employed SEP, SIMPLE, and qualified plans 28 29 Self-employed health insurance deduction 29 30 Penalty on early withdrawal of savings 30 31a Alimony paid b Recipient's SSN 31a 32 IRA deduction 32 33 Student loan interest deduction 33 34 Reserved 34 35 Domestic production activities deduction. Attach Form 8903 35 36 Add lines 23 through 35 36 2840 00 37 Subtract line 36 from line 22. This is your adjusted gross income 37 67255 00

**SCHEDULE C
(Form 1040)**

**Profit or Loss From Business
(Sole Proprietorship)**

OMB No. 1545-0074

2014

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ **Information about Schedule C and its separate instructions is at www.irs.gov/schedulec.**
▶ **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

Name of proprietor
SELF EMPLOYED

Social security number (SSN)
400-00-5412

A Principal business or profession, including product or service (see instructions)
FOOD PRESERVING - SPECIALTY FOODS

B Enter code from instructions
3 1 1 4 0 0

C Business name. If no separate business name, leave blank.
D Employer ID number (EIN), (see instr.)

E Business address (including suite or room no.) ▶ **456 MY BUSINESS WAY**
City, town or post office, state, and ZIP code **MILWAUKEE, WI 53011**

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses. Yes No

H If you started or acquired this business during 2014, check here

I Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions) Yes No

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

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/>	1	45000	00
2	Returns and allowances	2		
3	Subtract line 2 from line 1	3	45000	00
4	Cost of goods sold (from line 42)	4	5000	00
5	Gross profit. Subtract line 4 from line 3	5	40000	00
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6		
7	Gross income. Add lines 5 and 6	7	40000	00

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	50	00	18	Office expense (see instructions)	18		
9	Car and truck expenses (see instructions)	9			19	Pension and profit-sharing plans	19		
10	Commissions and fees	10			20	Rent or lease (see instructions):	20a		
11	Contract labor (see instructions)	11			20b	a Vehicles, machinery, and equipment	20b		
12	Depletion	12			21	b Other business property	21	650	00
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	300	00	22	Repairs and maintenance	22	1055	00
14	Employee benefit programs (other than on line 19)	14			23	Supplies (not included in Part III)	23		
15	Insurance (other than health)	15			24	Taxes and licenses	24a		
16	Interest:	16a			24b	Travel, meals, and entertainment:	24b		
a	Mortgage (paid to banks, etc.)	16b			25	a Travel	25		
b	Other	17	150	00	26	b Deductible meals and entertainment (see instructions)	26	7500	
17	Legal and professional services	17	150	00	27a	Utilities	27a		
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28			27b	Wages (less employment credits)	27b		
29	Tentative profit or (loss). Subtract line 28 from line 7	29			27a	Other expenses (from line 48)	27a		
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30			27b	Reserved for future use	27b		
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	30,295	00					
32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.								

32a All investment is at risk.
32b Some investment is not at risk.

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

▶ Information about Schedule C and its separate instructions is at www.irs.gov/schedulec.
▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2014

Attachment
Sequence No. **09**

Name of proprietor
SELF EMPLOYED

Social security number (SSN)
400-00-5412

A Principal business or profession, including product or service (see instructions)
MUSICIAN, PERFORMANCE ARTIST

B Enter code from instructions
▶ **7 1 1 5 1 0**

C Business name. If no separate business name, leave blank.
MUSIC TO YOUR EARS

D Employer ID number (EIN), (see instr.)

E Business address (including suite or room no.) ▶ **456 MY BUSINESS WAY**
City, town or post office, state, and ZIP code **WASHINGTON, DC 20011**

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses . . . Yes No

H If you started or acquired this business during 2014, check here . . .

I Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions) . . . Yes No

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

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . <input type="checkbox"/>	1	12300	00
2 Returns and allowances . . .	2		
3 Subtract line 2 from line 1 . . .	3	12300	00
4 Cost of goods sold (from line 42) . . .	4		
5 Gross profit. Subtract line 4 from line 3 . . .	5	12300	00
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . .	6		
7 Gross income. Add lines 5 and 6 . . . ▶	7	12300	00

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising . . .	8			18 Office expense (see instructions)	18		
9 Car and truck expenses (see instructions) . . .	9			19 Pension and profit-sharing plans . . .	19		
10 Commissions and fees . . .	10			20 Rent or lease (see instructions):	20a		
11 Contract labor (see instructions) . . .	11			a Vehicles, machinery, and equipment	20a		
12 Depletion . . .	12			b Other business property . . .	20b		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . .	13			21 Repairs and maintenance . . .	21		
14 Employee benefit programs (other than on line 19) . . .	14			22 Supplies (not included in Part III) . . .	22		
15 Insurance (other than health) . . .	15			23 Taxes and licenses . . .	23		
16 Interest:				24 Travel, meals, and entertainment:			
a Mortgage (paid to banks, etc.)	16a			a Travel . . .	24a	2400	00
b Other . . .	16b			b Deductible meals and entertainment (see instructions) . . .	24b		
17 Legal and professional services	17			25 Utilities . . .	25		
28 Total expenses before expenses for business use of home. Add lines 8 through 27a . . . ▶	28	2400	00	26 Wages (less employment credits) . . .	26		
29 Tentative profit or (loss). Subtract line 28 from line 7 . . .	29	9900	00	27a Other expenses (from line 48) . . .	27a		
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____ . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . .	30			27b Reserved for future use . . .	27b		
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	9900	00				
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.				32a <input type="checkbox"/> All investment is at risk. 32b <input type="checkbox"/> Some investment is not at risk.			

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2014

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.

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

400-00-5412

SELF EMPLOYED

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 2014 that would require you to file Form(s) 1099? (see instructions) Yes No

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

1a Physical address of each property (street, city, state, ZIP code)

A _____

B _____

C _____

1b Type of Property (from list below) **2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.

	Fair Rental Days	Personal Use Days	QJV
A			<input type="checkbox"/>
B			<input type="checkbox"/>
C			<input type="checkbox"/>

A _____

B _____

C _____

Type of Property:

- 1 Single Family Residence
- 2 Multi-Family Residence
- 3 Vacation/Short-Term Rental
- 4 Commercial
- 5 Land
- 6 Royalties
- 7 Self-Rental
- 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3			
4 Royalties received	4			

5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶ _____	19			
20 Total expenses. Add lines 5 through 19	20			
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21			
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	()	()

Expenses:

5 Advertising

6 Auto and travel (see instructions)

7 Cleaning and maintenance

8 Commissions

9 Insurance

10 Legal and other professional fees

11 Management fees

12 Mortgage interest paid to banks, etc. (see instructions)

13 Other interest

14 Repairs

15 Supplies

16 Taxes

17 Utilities

18 Depreciation expense or depletion

19 Other (list) ▶ _____

20 Total expenses. Add lines 5 through 19

21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198

22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)

23a Total of all amounts reported on line 3 for all rental properties

23b Total of all amounts reported on line 4 for all royalty properties

23c Total of all amounts reported on line 12 for all properties

23d Total of all amounts reported on line 18 for all properties

23e Total of all amounts reported on line 20 for all properties

24 **Income.** Add positive amounts shown on line 21. Do not include any losses

25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here

26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2

23a _____

23b _____

23c _____

23d _____

23e _____

24 _____

25 () ()

26 _____

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

OMB No. 1545-0074

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

2014

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.

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

SELF EMPLOYED

400-00-5412

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 2014 that would require you to file Form(s) 1099? (see instructions) Yes No
B If "Yes," did you or will you file required Form(s) 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)

A
B
C

1b	Type of Property (from list below)	2	Fair Rental Days	Personal Use Days	QJV
A		For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	A		<input type="checkbox"/>
B			B		<input type="checkbox"/>
C			C		<input type="checkbox"/>

Type of Property:

- 1 Single Family Residence
- 2 Multi-Family Residence
- 3 Vacation/Short-Term Rental
- 4 Commercial
- 5 Land
- 6 Royalties
- 7 Self-Rental
- 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3			
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions.	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest.	13			
14 Repairs.	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20			
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21			
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	()	()
23a Total of all amounts reported on line 3 for all rental properties	23a			
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e			
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	()		
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			

**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.

► Attach to Form 1040 or Form 1040NR.

2014
Attachment
Sequence No. **17**

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

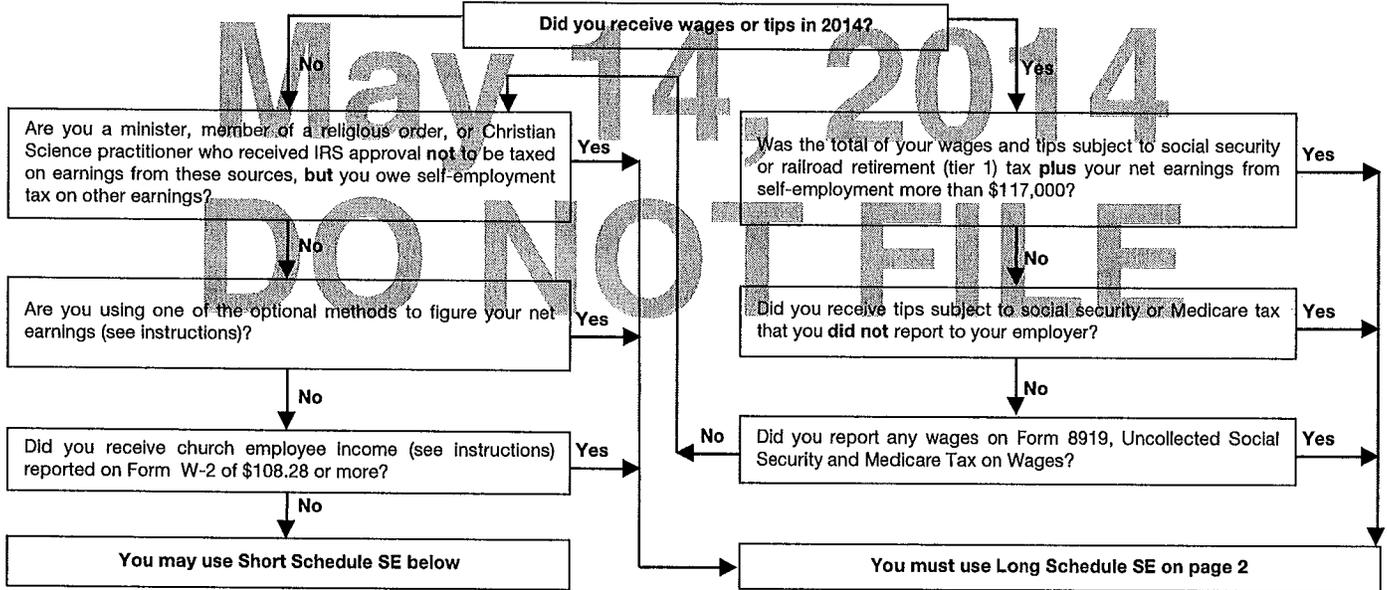
Social security number of person
with self-employment income ►

400-00-5412

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		
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		
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	40195	00
3	Combine lines 1a, 1b, and 2	40195	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.	37120	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	5679	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	2840	00

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Information about Form 4797 and its separate instructions is at www.irs.gov/form4797.

Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

SELF EMPLOYED

400-00-5412

1 Enter the gross proceeds from sales or exchanges reported to you for 2014 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) **1**

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

June 13, 2014

3 Gain, if any, from Form 4684, line 39 **3**

4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 **4**

5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 **5**

6 Gain, if any, from line 32, from other than casualty or theft. **6**

7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: **7**

Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years (see instructions) **8**

9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) **9**

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

	01-01-2014	06-13-2014	15500	15000	500
HORN					

11 Loss, if any, from line 7 **11** ()

12 Gain, if any, from line 7 or amount from line 8, if applicable **12**

13 Gain, if any, from line 31 **13**

14 Net gain or (loss) from Form 4684, lines 31 and 38a **14**

15 Ordinary gain from installment sales from Form 6252, line 25 or 36 **15**

16 Ordinary gain or (loss) from like-kind exchanges from Form 8824. **16**

17 Combine lines 10 through 16 **17** **500**

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions **18a**

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 **18b** **500**