ATS Test 13

Filing Status: Head of Household – Married (WI); Head of Household (federal)
Residency Status: Mary is a part-year resident of WI (moved in); spouse is a nonresident of WI
Other Items of Note: Mary was discharged from active duty military service on 1-Feb-2014, and subsequently moved to WI with her dependent child for the rest of the year. She provided more than ½ the cost of keeping the home for the child, and lived apart from her spouse for the rest of the year.
Applicable WI Forms: 1NPR, Legal Residency Questionnaire
Applicable Income Forms: W-2 (2)
Applicable Federal Forms: 1040A, Schedule EIC

Taxpayer Information:

Taxpayer: Mary N. Sorrel	SSN: 400-00-5483	DOB: 04/15/1972
Taxpayer Spouse: Test Sorrel	SSN: 400-00-5413	DOB: 08/16/1970

Address line 1: 123 Anywhere Ave
City: Cataract
State: WI
Zip code: 54656

Dependent Information:

Dependent 1
First name: Sunny
Middle name:
Last name: Sorrel
Address line 1: 123 Anywhere Ave
City: Cataract
State: WI
Zip code: 54656
SSN: 400-00-5443
DOB: 12/30/2003

1NPR

2014

Nonresident & part-year resident Wisconsin income tax

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

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

DO NOT STAPLE

PAPER CLIP withholding statements here

Your legal last name	Legal first name	M.I.	Your social security number
SORREL	MARY	N	400 00 5483
If a joint return, spouse's legal last name	**Spouse's legal first name**	**M.I.**	**Spouse's social security number**
			400 00 5413

Home address (number and street). If you have a PO Box, see page 7	Apt. no.
123 ANYWHERE AVE	

City or post office	State	Zip code
CATARACT	WI	54656

Filing status

☐ Single

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

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

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

Special conditions 14 5000

Legal last name	Legal first name	M.I.
SORREL	TEST	

Tax district

Check below then fill in either the name of Wisconsin city, village, or town, and the county in which you lived at the end of 2014 or before leaving Wisconsin (nonresidents leave blank).

☐ City ☐ Village ☑ Town

City, village, or town ▶ LITTLE FALLS

County of ▶ MONROE

School district number See page 41 3682

Resident status Check the status that applies

You	Spouse	
☐	☐	Full-year resident of Wisconsin
☐	☐	Nonresident of Wisconsin; state of residence ____ (2-letter state abbreviation)
☑	☐	Part-year resident of Wisconsin from 02 01 2014 (mm dd yyyy) to 12 31 2014 (mm dd yyyy) **Note:** Complete residence questionnaire, page 49.

PAPER CLIP check or money order here

Income	Print numbers like this → 0123456789 Not like this → Ø147	NO COMMAS NO CENTS	A. Federal column	B. Wisconsin column
1	Wages, salaries, tips, etc. (see page 10)	1	20000.00	15000.00
2	Taxable interest (see page 11)	2	.00	.00
3	Ordinary dividends (see page 12)	3	.00	.00
4	Taxable refunds, credits, or offsets of state and local income taxes (from federal Form 1040, line 10)	4	.00	Not taxable
5	Alimony received (see page 12)	5	.00	.00
6	Business income or (loss) (see page 13)	6	.00	.00
7	Capital gain or (loss) (see page 13)	7	.00	.00
8	Other gains or (losses) (see page 13)	8	.00	.00
9	IRA distributions (see page 13)	9	.00	.00
10	Pensions and annuities (see page 13)	10	.00	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see page 14)	11	.00	.00
12	Farm income or (loss) (see page 15)	12	.00	.00
13	Unemployment compensation (see page 15)	13	.00	.00
14	Social security benefits (see page 16)	14	.00	Not taxable
15	Other income (see pages 16-22). Enclose Schedule M	15	.00	.00
16	Add lines 1 through 15	16	20000.00	15000.00

I-050

Adjustments to Income		A. Federal column	B. Wisconsin column
17 Reserved	17	Not deductible for Wisconsin	
18 Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 22)	18	.00	.00
19 Health savings account deduction (see page 22)	19	.00	.00
20 Moving expenses (see page 22)	20	.00	.00
21 Deductible part of self-employment tax (see page 22)	21	.00	.00
22 Self-employed SEP, SIMPLE, and qualified plans (see page 22)	22	.00	.00
23 Self-employed health insurance deduction (see page 23)	23	.00	.00
24 Penalty on early withdrawal of savings (see page 23)	24	.00	.00
25 Alimony paid (see page 23)	25	.00	.00
26 IRA deduction (see page 23)	26	.00	.00
27 Student loan interest deduction (see page 23)	27	.00	.00
28 Reserved	28	Not deductible for Wisconsin	
29 Domestic production activities deduction (see page 23)	29	Not deductible for Wisconsin	
30 Other adjustments included in Form 1040, line 36 (see page 23) (list type and amount) _____	30	.00	.00
31 Total adjustments to income. Add lines 17 through 30	31	.00	.00
Adjusted Gross Income			
32 Wisconsin income. Subtract line 31, column B from line 16, column B	32		15000.00
33 Federal income. Subtract line 31, column A from line 16, column A	33	20000.00	
34 Divide line 32 by line 33. Carry the decimal to four places. If amount on line 32 is more than amount on line 33, fill in 1.0000. (See page 23)	34	0.7500	

Tax Computation

35 Fill in the **larger** of Wisconsin income from line 32, column B or federal income from line 33, column A. **But**, if Wisconsin income from line 32 is zero or less, fill in 0 (zero)	35	20000.00
36a If you (or your spouse) can be claimed as a dependent on anyone else's return, check here ▶ and see the "Exception" in the instructions for line 36c on page 24	36a	☐
36b Aliens (see page 24 to determine if you must check line 36b)	36b	☐
36c Find the standard deduction for amount on line **33** using table on page 39	36c	11732.00
37 Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero)	37	8268.00
38 Exemptions (Caution: see page 24)		
a Fill in exemptions from your federal return 2 x $700	38a	1400.00
b Check if 65 or older ☐ You + ☐ Spouse = ____ x $250	38b	.00
c Add lines 38a and 38b	38c	1400.00
39 Subtract line 38c from line 37. If line 38c is more than line 37, fill in 0 (zero)	39	6868.00
40 Tax (see table on page 42)	40	274.00
41 Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR)	41	.00
42 School property tax credits (part-year and full-year residents only)		
a Rent paid in 2014–heat included 3300.00; Rent paid in 2014–heat not included .00. Find credit from table page 26	42a	80.00
b Property taxes paid on home in 2014 .00. Find credit from table page 27	42b	.00
43 Add credits on lines 41, 42a, and 42b	43	80.00
44 Subtract line 43 from line 40. If line 43 is more than line 40, fill in 0 (zero)	44	194.00
45 Fill in ratio from line 34	45	0.7500
46 Multiply line 44 by ratio on line 45	46	146.00

Name(s) shown on Form 1NPR: SORREL MARY | Your social security number: 400 00 5483

47	Fill in amount from line 46			47	146.00
48	Armed forces member credit. (Full-year Wisconsin residents only)	48	.00		
49	Working families tax credit. (Full-year Wisconsin residents only)	49	.00		
50	Certain nonrefundable credits from line 11 of Schedule CR	50	.00		
51	Add lines 48 through 50			51	.00
52	Subtract line 51 from line 47. If line 51 is more than line 47, fill in 0 (zero)			52	146.00
53	Alternative minimum tax. Enclose Schedule MT			53	.00
54	Add lines 52 and 53			54	146.00
55	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	55	.00		
56	Other credits from Schedule CR, line 34. Enclose Schedule CR	56	.00		
57	Net income tax paid to another state. Enclose Schedule OS [ ]	57	.00		
58	Add lines 55, 56, and 57			58	.00
59	Subtract line 58 from line 54. If line 58 is more than line 54, fill in 0 (zero). This is your net tax			59	146.00
60	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 30). If you certify that no sales or use tax is due, check here ▶ [✓]			60	.00

61 Donations (decreases refund or increases amount owed)

a Endangered resources	.00	f Firefighters memorial	.00
b Packers football stadium	.00	g Military family relief	.00
c Cancer research	.00	h Second Harvest/Feeding Amer.	.00
d Veterans trust fund	.00	i Red Cross WI Disaster Relief	.00
e Multiple sclerosis	.00	j Special Olympics Wisconsin	.00

Total (add lines a through j) → 61k .00

62	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 29) ▶ .00 x .33 =			62	.00
63	Credit repayments and other penalties (see page 29)			63	.00
64	Add lines 59 through 63			64	146.00

Payments and Credits

65	Wisconsin income tax withheld. Enclose readable withholding statements			65	427.00
66	2014 Wisconsin estimated tax paid and amount applied from 2013 return			66	.00
67	Earned income credit. (Full-year Wisconsin residents only) Number of qualifying children ▶ [ ] Federal credit ▶ .00 x [ ] % =			67	.00
68	Farmland preservation credit. a. Schedule FC, line 18			68a	.00
	b. Schedule FC-A, line 13			68b	.00
69	Repayment credit			69	.00
70	Homestead credit. (Full-year Wisconsin residents only)			70	.00
71	Eligible veterans and surviving spouses property tax credit			71	.00
72	Refundable credits from Schedule CR, line 38			72	.00
73	AMENDED RETURN ONLY – amount previously paid (see page 34)			73	.00
74	Add lines 65 through 73			74	427.00
75	AMENDED RETURN ONLY – amounts previously refunded (see page 34)			75	.00
76	Subtract line 75 from line 74			76	427.00

I-050a

Refund or Amount You Owe

77	If line 76 is more than line 64, subtract line 64 from line 76. This is the **AMOUNT OVERPAID** . .	77	281.00
78	Amount of line 77 you want **REFUNDED TO YOU**	78	81.00
79	Amount of line 77 to be **APPLIED TO YOUR 2015 ESTIMATED TAX** . . . 79 200.00		
80	If line 76 is less than line 64, subtract line 76 from line 64 . . . This is the **AMOUNT YOU OWE**	80	.00
81	Underpayment interest. Fill in exception code – see Sch. U → ____ 81 .00 Also include on line 80 (see page 35).		

Third Party Designee Do you want to allow another person to discuss this return with the department *(see page 36)*? ____ Yes Complete the following. ____ No

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

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

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

Mail your return to: Wisconsin Department of Revenue

(if tax is due)	*(if refund or no tax due)*	*(if amended return)*
PO Box 268	PO Box 59	PO Box 8991
Madison WI 53790-0001	Madison WI 53785-0001	Madison WI 53708-8991

For Department Use Only C

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

1	Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions . . .	1	.00
2	Interest paid from lines 10-12 and 14, federal Schedule A. See instructions for exceptions	2	.00
3	Gifts to charity from line 19, federal Schedule A. See instructions for exceptions	3	.00
4	Casualty losses from line 20, federal Schedule A only if the loss is directly related to a federally-declared disaster	4	.00
5	Add lines 1 through 4	5	.00
6a	Wisconsin standard deduction from Form 1NPR, line 36c . . . . . 6a .00		
6b	Ratio from Form 1NPR, line 34 . . . . . 6b 0.7500		
6c	Multiply line 6a by ratio on line 6b. Fill in the result on line 6c	6c	.00
7	Subtract line 6c from line 5. If line 6c is more than line 5, fill in 0 (zero)	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 41 of Form 1NPR	9	.00

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

		(A) YOURSELF	(B) YOUR SPOUSE
1	Wages, salaries, tips, etc., included in column B of line 1 on Form 1NPR. Do not include deferred compensation (even though reported on a W-2) or taxable scholarships or fellowships not reported on a W-2 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 included in column B on Form 1NPR 2	.00	.00
3	Combine lines 1 and 2. This is your total Wisconsin earned income 3	.00	.00
4	Add amounts on Form 1NPR, lines 18, 22, 26, and 30, column B. Fill in the total of these adjustments that apply to your or your spouse's earned income 4	.00	.00
5	Subtract line 4 from line 3. This is your qualified earned income 5	.00	.00

6	Compare the amount 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
7	Rate of credit is .03 (3%).	7	x .03
8	Multiply line 6 by line 7. Round the result and fill in here and on line 55 of Form 1NPR. Do not fill in more than $480.	8	.00

LEGAL RESIDENCE (DOMICILE) QUESTIONNAIRE

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

NAME(S) MARY SORREL SOCIAL SECURITY NUMBER 400-00-5483

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

You	Spouse	
☐	☐	Full-year Wisconsin resident; did not change domicile from Wisconsin during 2014.
☐	☐	Changed legal residence from Wisconsin during 2014; have not moved back to Wisconsin.
☐	☐	Changed legal residence from Wisconsin during or before 2014; have moved back to Wisconsin.
☑	☐	Changed legal residence to Wisconsin from MN *(state)* on 02/01/2014 *(date)* during 2014; no previous Wisconsin residency. If you check this box, do not complete the rest of the questionnaire.
☐	☐	Was a nonresident of Wisconsin for all of 2014. Resident of _____ *(Nonresident alien; please indicate country)*

If you changed your legal residence from Wisconsin during 2013 or 2014 and you did not previously complete a questionnaire for that change, answer the following questions.

1. a. On what date did you move from Wisconsin?_____
   b. When you moved from Wisconsin, did you intend to move back to Wisconsin?_____ If yes, when?_____
   c. If you moved back to Wisconsin, indicate date and explain the circumstances under which you moved back to Wisconsin.
   _____
2. Did you establish a legal residence in another state?_____ If yes, in which state and on what date?_____
   _____
3. After establishing legal residency in the new state, list the dates you were in Wisconsin._____
4. When were you physically present in your new state of legal residence (please list dates)?_____
5. Did your spouse and dependent children (if any) move to your new state of legal residence?_____ If yes, when? _____
6. a. On what date did you begin working in your new state of legal residence?_____
   b. Was your job ☐ permanent, ☐ temporary, or ☐ seasonal? Check one and explain _____
   _____
7. In your new state of legal residence, referred to in question 2, did you:
   a. Register to vote?_____ If yes, when?_____ If no, why not?_____
   b. Purchase a home?_____ If yes, when?_____ If no, why not?_____
   c. Obtain a driver's license? _____ If yes, when?_____ If no, why not?_____
   d. Register an auto or other vehicle?_____ If yes, when?_____ If no, why not?_____
   e. File resident income tax returns?_____ If yes, what years filed?_____ If no, why not?_____
8. Since changing your legal residence from Wisconsin, have you:
   a. Performed services for income in Wisconsin?_____ If yes, when?_____
   b. Purchased/renewed Wisconsin auto license plates?_____ If yes, when?_____
   c. Renewed a Wisconsin driver's license? _____ If yes, when?_____
   d. Voted in Wisconsin, in person or by absentee ballot? _____ If yes, when?_____
   e. Attended or sent your children to Wisconsin schools?_____ If yes, when?_____
   f. Purchased a Wisconsin resident hunting, fishing, or trapping license?_____ If yes, when?_____
      Type of license?_____ County purchased in?_____
   g. Listed Wisconsin as your state of legal residence for purposes of your auto insurance?_____
   h. Listed Wisconsin as your state of legal residence for purposes of your will?_____
   i. Listed Wisconsin as your state of legal residence for purposes of any legal proceedings? _____ If yes, when?_____
   j. Obtained or renewed any Wisconsin trade or professional licenses or union memberships?_____ If yes, when?_____
9. If you answered "yes" to any of the questions 8a through 8j, please explain why you have taken such action. _____
   _____
10. Did you or your spouse own the real estate you occupied as your home while living in Wisconsin?_____ If yes, have you disposed of it?_____ If yes, when?_____ If you still own the Wisconsin home, what use do you make of it and how often?_____
11. If you established a legal residence in a new state but are using a Wisconsin address on your 2014 tax returns, please explain.

22222	a Employee's social security number 400-00-5483	OMB No. 1545-0008

b Employer identification number (EIN)	1 Wages, tips, other compensation	2 Federal income tax withheld
53-9990123	5,000.00	2,600.00
c Employer's name, address, and ZIP code DFAS - Military 1240 East Ninth Street Cleveland, OH 44199	**3** Social security wages: 10,328.00	**4** Social security tax withheld: 640.00
	5 Medicare wages and tips: 10,328.00	**6** Medicare tax withheld: 150.00
	7 Social security tips	**8** Allocated tips
d Control number	**9**	**10** Dependent care benefits
e Employee's first name and initial: Mary N; Last name: Sorrel; Suff.	**11** Nonqualified plans	**12a** Code Q: 5,328.00
3rd Light Armored Recon BN 2nd Mar Div BCX 123456 Camp Pendleton, CA 92055-5564 DSSN 9246 RDC 12800 MCC 2GR PLT CHQT	**13** Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	**12b** Code
	14 Other	**12c** Code
		12d Code
f Employee's address and ZIP code		

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
MN	5216876	5,000.00	62.00			

Form **W-2** **Wage and Tax Statement** 2014 Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

22222	a Employee's social security number 400-00-5483	OMB No. 1645-0008	
b Employer identification number (EIN) 39-1245789		1 Wages, tips, other compensation 15,000.00	2 Federal income tax withheld 1,000.00
c Employer's name, address, and ZIP code Cheapo-Mart 66 Industrial Way Sparta, WI 54656		3 Social security wages 15,000.00	4 Social security tax withheld 930.00
		5 Medicare wages and tips 15,000.00	6 Medicare tax withheld 217.00
		7 Social security tips	8 Allocated tips
d Control number		9	10 Dependent care benefits
e Employee's first name and initial Mary N Last name Sorrel Suff. 123 Anywhere Ave Cataract, WI 54656 f Employee's address and ZIP code		11 Nonqualified plans	12a
		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b
		14 Other	12c
			12d

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
WI	036-1234567890-05	15,000.00	427.00			

Form **W-2** **Wage and Tax Statement** 2014

Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

Form **1040A**

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (99) 2014

IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Your first name and initial	Last name	Your social security number
Mary N	Sorrel	4 0 0 0 0 5 4 8 3
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

123 Anywhere Ave

▲ 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).

Cataract, WI 54656

Foreign country name | Foreign province/state/county | Foreign postal code

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

DRAFT as of July 24, 2014

Filing status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☑ Head of household (with qualifying person). (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 (see instructions)

Exemptions

If more than six dependents, see instructions.

6a ☑ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.

b ☐ **Spouse**

c **Dependents:**

(1) First name / Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
Sunny Sorrel	400-00-5443	Daughter	☑
			☐
			☐
			☐
			☐
			☐

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

d Total number of exemptions claimed.

Income

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7	20000
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 (see instructions). 9b		
10	Capital gain distributions (see instructions).	10	
11a	IRA distributions. 11a — **11b** Taxable amount (see instructions).	11b	
12a	Pensions and annuities. 12a — **12b** Taxable amount (see instructions).	12b	
13	Unemployment compensation and Alaska Permanent Fund dividends.	13	
14a	Social security benefits. 14a — **14b** Taxable amount (see instructions).	14b	
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶	15	20000

Adjusted gross income

16	Reserved 16		
17	IRA deduction (see instructions). 17		
18	Student loan interest deduction (see instructions). 18		
19	Reserved 19		
20	Add lines 16 through 19. These are your **total adjustments.**	20	
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶	21	20000

Tax, credits, and payments

22	Enter the amount from line 21 (adjusted gross income).		22	20000
23a	Check if: ☐ **You** were born before January 2, 1950, ☐ Blind ☐ **Spouse** was born before January 2, 1950, ☐ Blind } **Total boxes checked** ▶ 23a			
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b ☐			
24	Enter your **standard deduction.**		24	9100
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.		25	10900
26	**Exemptions.** Multiply $3,950 by the number on line 6d.		26	7900
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.**		▶ 27	3000
28	**Tax,** including any alternative minimum tax (see instructions).	28 300		
29	Excess advance premium tax credit repayment. Attach Form 8962.	29		
30	Add lines 28 and 29.		30	300
31	Credit for child and dependent care expenses. Attach Form 2441.	31 300		
32	Credit for the elderly or the disabled. Attach Schedule R.	32		
33	Education credits from Form 8863, line 19.	33		
34	Retirement savings contributions credit. Attach Form 8880.	34		
35	Child tax credit. Attach Schedule 8812, if required.	35		
36	Add lines 31 through 35. These are your **total credits.**		36	300
37	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.		37	0
38	Health care: individual responsibility (see instructions). Full-year coverage ☑		38	
39	Add line 37 and line 38. This is your **total tax.**		39	0
40	Federal income tax withheld from Forms W-2 and 1099.	40 3600		
41	2014 estimated tax payments and amount applied from 2013 return.	41		
42a	**Earned income credit (EIC).**	42a 2954		
b	Nontaxable combat pay election. 42b			
43	Additional child tax credit. Attach Schedule 8812.	43 1000		
44	American opportunity credit from Form 8863, line 8.	44		
45	Net premium tax credit. Attach Form 8962.	45		
46	Add lines 40, 41, 42a, 43, 44, and 45. These are your **total payments.**		▶ 46	7554

Standard Deduction for—
- People who check any box on line 23a or 23b **or** who can be claimed as a dependent, see instructions.
- All others: Single or Married filing separately, $6,200; Married filing jointly or Qualifying widow(er), $12,400; Head of household, $9,100

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.

47	If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you **overpaid.**	47	7554
48a	Amount of line 47 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	48a	7554
▶ b	Routing number ☐☐☐☐☐☐☐☐☐ ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐		
49	Amount of line 47 you want **applied to your 2015 estimated tax.** 49		

Amount you owe

50	**Amount you owe.** Subtract line 46 from line 39. For details on how to pay, see instructions.	▶ 50	
51	Estimated tax penalty (see instructions). 51		

Third party designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete the following. ☐ **No**

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

Sign here

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

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

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ☐☐☐☐☐☐

Paid preparer use only

Print/type preparer's name	Preparer's signature	Date	Check ▶ ☐ if self-employed	PTIN
Michele Taxpro				P13333333
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

COPY AS OF July 24, 2015 DO NOT FILE

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

▶ Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

▶ Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleeic.

OMB No. 1545-0074

2014

Attachment Sequence No. **43**

Name(s) shown on return

Mary Sorrel

Your social security number

400-00-5483

DRAFT COPY

Before you begin:

- See the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

CAUTION

- *If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.*
- *It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.*

June 3, 2014

DO NOT FILE

Qualifying Child Information	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name: Sunny Last name: Sorrel	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2014. If your child was born and died in 2014 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	400-00-5443		
3 Child's year of birth	Year 2003 *If born after 1995 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ____ *If born after 1995 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ____ *If born after 1995 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
4 a Was the child under age 24 at the end of 2014, a student, and younger than you (or your spouse, if filing jointly)?	☑ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*
b Was the child permanently and totally disabled during any part of 2014?	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	Daughter		
6 Number of months child lived with you in the United States during 2014 • If the child lived with you for more than half of 2014 but less than 7 months, enter "7." • If the child was born or died in 2014 and your home was the child's home for more than half the time he or she was alive during 2014, enter "12."	11 months *Do not enter more than 12 months.*	____ months *Do not enter more than 12 months.*	____ months *Do not enter more than 12 months.*

Purpose of Schedule

After you have figured your earned income credit (EIC), use Schedule EIC to give the IRS information about your qualifying child(ren).

To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b.

Taking the EIC when not eligible. If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties.

Future developments. For the latest information about developments related to Schedule EIC (Form 1040A or 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/scheduleeic.*

DRAFT AS OF June 3, 2014 DO NOT FILE

TIP *You may also be able to take the additional child tax credit if your child was your dependent and under age 17 at the end of 2014. For more details, see the instructions for line 43 of Form 1040A or line 67 of Form 1040.*

Qualifying Child

A qualifying child for the EIC is a child who is your . . .

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was . . .

Under age 19 at the end of 2014 and younger than you (or your spouse, if filing jointly)
or
Under age 24 at the end of 2014, a student, and younger than you (or your spouse, if filing jointly)
or
Any age and permanently and totally disabled

AND

Who is not filing a joint return for 2014
or is filing a joint return for 2014 only to claim
a refund of withheld income tax or estimated tax paid

AND

Who lived with you in the United States for more than half of 2014. If the child did not live with you for the required time, see *Exception to time lived with you* in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b.

CAUTION *If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return), special rules apply. For details, see* Married child *or* Qualifying child of more than one person *in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b.*