

Test 14 – 2014

Taxpayer is amending return to add unemployment of \$1,500, bank interest of \$750, and a tuition expense of \$850.

This is a single taxpayer with 1 W-2 and alimony.

Federal Forms: 1040, W-2 (1), 1099-G
Wisconsin Forms: 1X, 1

Address:
9477 Lincoln Drive
Oregon, WI 53575

Taxpayer:
Test Osprey
SS#: 400-00-5414
DOB: 05/14/1986
W-2 WI withholding: \$240, WI ID#: 036-9898121254-02

Filing Status: S

Alimony income:
Amount received \$12,000 from Last Husband 400-00-5484

Taxpayer paid medical care insurance totaling \$300 for the year.

For this scenario, the taxpayer has requested the amount owed be direct debited.

Date: 4-13-2015

Bank routing number: 075911852

Bank account number: 9638527410

Checking

1X AMENDED return

Wisconsin income tax



For the year January 1–December 31, 2014, or other tax year beginning _____, 2014 ending _____, 20____

2014

Complete form using **BLACK INK**

DO NOT STAPLE

Your legal last name OSPREY		Legal first name TEST		M.I.	Your social security number 400 00 5414
If a joint return, spouse's legal last name		Spouse's legal first name		M.I.	Spouse's social security number
Current home address (number and street) 9477 LINCOLN DR				Apt. No.	
City or post office OREGON		State WI	Zip code 53575		
If married filing separate, fill in spouse's social security number above and full name here Legal last name		Legal first name		M.I.	Special conditions <input type="checkbox"/>

• **USE THIS FORM TO AMEND 2014 ONLY.**
(See instructions)

• **PART-YEAR RESIDENTS OR NONRESIDENTS MAY NOT USE THIS FORM.**

Filing status (Note You cannot change from joint to separate returns after the due date.)

- On original return ▶ Single Married filing joint Married filing separate Head of household
- On this return ▶ Single Married filing joint Married filing separate Head of household ▶ Also, check here if married

See page 5 before assembling return

Print numbers like this → 0 1 2 3 4 5 6 7 8 9	Not like this → 0147	NO COMMAS; NO CENTS
1 Wisconsin income (see instructions)	1	21800.00
Form W-2 wages included in line 1	▶ 10200.00	
2 Standard deduction. See table on page 8, OR ▼	2	9214.00
If someone else can claim you (or your spouse) as a dependent, see page 2 and check here .. ▶		
3 Subtract line 2 from line 1. If line 2 is larger than line 1, fill in 0	3	12586.00
4 Exemptions (Caution: see instructions, page 2)		
a Fill in exemptions from your federal return 1 x \$700 .. 4a	700.00	
b Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <input type="checkbox"/> x \$250 .. 4b	.00	
c Add lines 4a and 4b	4c	700.00
5 Subtract line 4c from line 3. If line 4c is larger than line 3, fill in 0	5	11886.00
6 Tax (see table on page 10)	6	491.00
7 Itemized deduction credit (see instructions)	7	.00
8 Armed forces member credit	8	.00
9 School property tax credit		
a Rent paid in 2014—heat included 4000.00	} Find credit from table page 6 ..	9a 189.00
Rent paid in 2014—heat not included 3000.00		
b Property taxes paid on home in 2014 .00	} Find credit from table page 7 ..	9b .00
10 Working families tax credit	10	.00
11 Certain nonrefundable credits from Schedule CR, line 11	11	.00
12 Add credits on lines 7 through 11	12	189.00
13 Subtract line 12 from line 6. If line 12 is more than line 6, fill in 0	13	302.00
14 Alternative minimum tax	14	.00
15 Add lines 13 and 14	15	302.00

PAPER CLIP payment here

16	Amount from line 15	16	302.00
17	Married couple credit (see instructions)	17	.00
18	Other credits from Schedule CR, line 34	18	.00
19	Net income tax paid to another state	19	.00
20	Add lines 17 through 19	20	.00
21	Subtract line 20 from line 16. If line 20 is more than line 16, fill in 0	21	302.00
22	Sales and use tax on Internet, mail order, or other out-of-state purchases If you certify that no sales or use tax is due, check here	22	50.00
23	Donations (decreases refund or increases amount owed)		
a	Endangered resources	.00	
b	Packers football stadium	.00	
c	Cancer research	7.00	
d	Veterans trust fund	.00	
e	Multiple sclerosis	.00	
f	Firefighters memorial	.00	
g	Military family relief	.00	
h	Second Harvest/Feeding Amer.	25.00	
i	Red Cross WI Disaster Relief	.00	
j	Special Olympics Wisconsin	3.00	
	Total (add lines a through j)	23k	35.00
24	Penalties on IRAs, other retirement plans, MSAs, etc.	.00 x .33 =	24 .00
25	Credit repayments and other penalties	25	.00
26	Add lines 21, 22, and 23k through 25	26	387.00
27	Wisconsin income tax withheld	27	240.00
28	Wisconsin estimated tax payments for 2014	28	.00
29	Earned income credit. Number of qualifying children		
	Federal credit	.00 x % =	29 .00
30	Farmland preservation credit. a Schedule FC, line 18	30a	.00
	b Schedule FC-A, line 13	30b	.00
31	Repayment credit	31	.00
32	Homestead credit (Enclose Schedule H or H-EZ)	32	.00
33	Eligible veterans and surviving spouses property tax credit	33	.00
34	Other credits from Schedule CR, line 38	34	.00
35	Amount paid with 2014 return, plus additional payments after it was filed (see instructions)	35	70.00
36	Add lines 27 through 35 and fill in total	36	310.00
37	Refund from 2014 return (see instructions)	37	.00
38	Subtract line 37 from line 36 and fill in result	38	310.00



Name(s) shown on Form 1X OSPREY TEST	Your social security number 400 00 5414
--	---

39 Fill in amount from line 26	39	387.00
40 Fill in amount from line 38	40	310.00
41 If line 39 is less than line 40, subtract line 39 from line 40 This is the AMOUNT OVERPAID	41	.00
42 Amount of line 41 you want REFUNDED TO YOU	42	.00
43 Amount to be applied to your 2015 estimated tax (see instructions) ...	43	.00
44 If line 39 plus line 43 is more than line 40, subtract line 40 from the sum of lines 39 and 43 (see instructions) ADDITIONAL TAX	44	77.00
45 Interest charge (see instructions)	45	.00
46 TOTAL AMOUNT DUE – Pay in full with this return	46	77.00
47 Underpayment interest (see instructions) Exception Code → ...	47	.00

Explanation of Changes to Income, Payments, and Credits

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Explanation Codes (see instructions)
--------------------------	--------------------------	--------------------------	--------------------------	--------------------------------------

Indicate the line reference(s) from pages 1 and 2 for which you are reporting a change and explain in detail the reason for the change. Taxpayer is amending return to add unemployment of \$1,500, bank interest of \$750, and a tuition expense of \$850.

Fill in the name used on your 2014 return (if same as name filled in on page 1, write "Same") _____

Sign here

Under penalties of law, I declare that this amended 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 () _____
----------------------	--	------------	-------------------------

Third Party Designee Complete below to allow another person to discuss this return with the Wisconsin Department of Revenue.

Designee's name (print) ▶ _____	Phone no. ▶ () _____	Personal identification number (PIN) ▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
---------------------------------	-----------------------	--

Mail your Form 1X (and make check payable) to:
 Wisconsin Department of Revenue
 PO Box 8991
 Madison WI 53708-8991



For Department Use Only

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

Schedule 1 – Itemized Deduction Credit

(Fill in completely if any item is changed. If this credit was not claimed on your original return, enclose federal Schedule A.)

1	Medical and dental expenses from line 4 of federal Schedule A	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	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	Wisconsin standard deduction from line 2 of Form 1X	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	<input checked="" type="checkbox"/> .05
9	Multiply line 7 by line 8. Fill in here and on line 7 of Form 1X	9	.00

Schedule 2 – Married Couple Credit When Both Spouses Are Employed

(Fill in if changed.)

	(A) Yourself	(B) Your spouse
1 Wages, salaries, tips, and other employee compensation. Do NOT enter 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 Fill in the smaller of column (A) or (B) of line 5. If more than \$16,000, fill in \$16,000	6 .00	.00
7 Rate of credit is .03 (3.0%)	7 <input checked="" type="checkbox"/> .03	
8 Multiply line 6 by line 7. Fill in here and on line 17 of Form 1X. Do not fill in more than \$480	8 .00	



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

beginning _____, 2014 ending _____, 20_____

Complete form using **BLACK INK**

Note

DO NOT STAPLE
See page 35 before assembling return

Your legal last name OSPREY		Legal first name TEST		M.I. K	Your social security number 400 00 5414
If a joint return, spouse's legal last name		Spouse's legal first name		M.I.	Spouse's social security number
Home address (number and street). If you have a PO Box, see page 7. 9477 LINCOLN DR				Apt. no.	
City or post office OREGON		State WI	Zip code 53575		
Filing status Check <input checked="" type="checkbox"/> below <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here ▶				Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2014. <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town ▶ OREGON County of ▶ DANE School district number See page 39 4144	
<input type="checkbox"/> Head of household (see page 8). Also, check here if married... ▶		Legal last name Legal first name		M.I.	Special conditions <input type="checkbox"/>
If married, fill in spouse's SSN above and full name here ↑					

Print numbers like this → **0123456789** Not like this → **Ø147** NO COMMAS; NO CENTS

1	Federal adjusted gross income (see page 9)	1		22200.00
	Form W-2 wages included in line 1		▶	10200.00
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		22200.00
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.			.00
	01 300 .00 14 1500 .00 _____ .00			.00
	_____ .00 _____ .00	11		1800.00
12	Add lines 6 through 11	12		1800.00
13	Subtract line 12 from line 5. This is your Wisconsin income	13		20400.00

PAPER CLIP payment here



NO COMMAS; NO CENTS

14	Wisconsin income from line 13	14	20400.00
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	9394.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	11006.00
17	Exemptions (Caution: See page 22)		
a	Fill in exemptions from your federal return <u>1</u> x \$700	17a	700.00
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	700.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	18	10306.00
19	Tax (see table on page 40)	19	414.00
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>4000.00</u>	} Find credit from table page 25	.22a <u>189.00</u>
	Rent paid in 2014--heat not included <u>3000.00</u>		
b	Property taxes paid on home in 2014 <u>.00</u>	} Find credit from table page 26	.22b <u>.00</u>
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	189.00
26	Subtract line 25 from line 19. If line 25 is larger than line 19, fill in 0	26	225.00
27	Alternative minimum tax. Enclose Schedule MT	27	.00
28	Add lines 26 and 27	28	225.00
29	Married couple credit. Enclose Schedule 2, page 4	29	.00
30	Other credits from Schedule CR, line 34	30	.00
31	Net income tax paid to another state. Enclose Schedule OS <input type="checkbox"/>	31	.00
32	Add lines 29, 30, and 31	32	.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	225.00
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	50.00
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>7.00</u>	h	Second Harvest/Feeding Amer. <u>25.00</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>3.00</u>
	Total (add lines a through j)	35k	35.00
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	310.00



Name(s) shown on Form 1 OSPREY TEST		Your social security number 400 00 5414
NO COMMAS; NO CENTS		
39	Amount from line 38	39 310.00
40	Wisconsin tax withheld. Enclose withholding statements	40 240.00
41	2014 estimated tax payments and amount applied from 2013 return	41 .00
42	Earned income credit. Number of qualifying children ... Federal credit.00 x % =	42 .00
43	Farmland preservation credit. a Schedule FC, line 18	43a .00
	b Schedule FC-A, line 13	43b .00
44	Repayment credit (see page 32)	44 .00
45	Homestead credit. Enclose Schedule H or H-EZ	45 .00
46	Eligible veterans and surviving spouses property tax credit	46 .00
47	Other credits from Schedule CR, line 38. Enclose Schedule CR ..	47 .00
48	Add lines 40 through 47	48 240.00
49	If line 48 is larger than line 39, subtract line 39 from line 48. This is the AMOUNT YOU OVERPAID	49 .00
50	Amount of line 49 you want REFUNDED TO YOU	50 .00
51	Amount of line 49 you want APPLIED TO YOUR 2015 ESTIMATED TAX	51 .00
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 70.00
53	Underpayment interest. Fill in exception code-See Sch. U _____ Also include on line 52 (see page 34)	53 .00

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) ▶

--	--	--	--	--

 **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		

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	_____	.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.



22222		a Employee's social security number 400-00-5414		OMB No. 1545-0008			
b Employer identification number (EIN) 36-1234567			1 Wages, tips, other compensation 10,200.00		2 Federal income tax withheld		
c Employer's name, address, and ZIP code USUK VACUUM CLEANERS 1412 MAIN ST MADISON WI 53702			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 Last name Suff. TEST OSPREY 9477 LINCOLN DR OREGON WI 53575			11 Nonqualified plans		12a DD 600.00		
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b		
			14 Other		12c		
					12d		
f Employee's address and ZIP code							
15 State Employer's state ID number WI 036-9898121254-02		16 State wages, tips, etc. 10,200.00	17 State income tax 240.00	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

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

Your first name and initial TEST	Last name OSPREY	See separate instructions. Your social security number 4 0 0 0 0 5 4 1 4
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.
9477 LINCOLN DRIVE Apt. no. _____

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
OREGON, WI 53575

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

Filing Status

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here. ▶

4 Head of household (with qualifying person). (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 Yourself. If someone can claim you as a dependent, do not check box 6a

b Spouse

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ▶

d Total number of exemptions claimed

Boxes checked on 6a and 6b **1**

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

Add numbers on lines above ▶

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7** 10200 00

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** 12000 00

12 Business income or (loss). Attach Schedule C or C-EZ **12**

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**

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**

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** 22200 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**

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**

37 Subtract line 36 from line 22. This is your adjusted gross income **37** 22200 00

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Test Unemployment 200 King St. Madison, WI 53713		1 Unemployment compensation \$ 1,500.00	OMB No. 1545-0120 2014 Form 1099-G	Certain Government Payments Copy 1 For State Tax Department
PAYER'S federal identification number 01-2345678	RECIPIENT'S identification number 400-00-5414	2 State or local income tax refunds, credits, or offsets \$	3 Box 2 amount is for tax year	
RECIPIENT'S name Test Osprey		4 Federal income tax withheld \$	5 RTAA payments \$	
Street address (including apt. no.) 9477 Lincoln Dr. City or town, state or province, country, and ZIP or foreign postal code Oregon, WI 53575		6 Taxable grants \$	7 Agriculture payments \$	
Account number (see instructions)		8 Check if box 2 is trade or business income <input type="checkbox"/>	9 Market gain \$	
		10a State	10b State identification no.	11 State income tax withheld \$

Form **1099-G**

www.irs.gov/form1099g

Department of the Treasury - Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

2014

▶ Information about Form 8880 and its instructions is at www.irs.gov/form8880.

Attachment
Sequence No. **54**

Name(s) shown on return

Your social security number

TEST OSPREY

400-00-5414

You **cannot** take this credit if **either** of the following applies.



- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$30,000 (\$45,000 if head of household; \$60,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1997, (b) is claimed as a dependent on someone else's 2014 tax return, or (c) was a student (see instructions).

- Traditional and Roth IRA contributions for 2014. **Do not** include rollover contributions.
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2014 (see instructions).
- Add lines 1 and 2.
- Certain distributions received **after** 2011 and **before** the due date (including extensions) of your 2014 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception.
- Subtract line 4 from line 3. If zero or less, enter -0-
- In each column, enter the **smaller** of line 5 or \$2,000
- Add the amounts on line 6. If zero, **stop**; you cannot take this credit
- Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37
- Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
1		
2	100 00	
3	100 00	
4		
5	100 00	
6	100 00	
7		100 00
8	22200 00	

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$18,000	.5	.5	.5
\$18,000	\$19,500	.5	.5	.2
\$19,500	\$27,000	.5	.5	.1
\$27,000	\$29,250	.5	.2	.1
\$29,250	\$30,000	.5	.1	.1
\$30,000	\$36,000	.5	.1	.0
\$36,000	\$39,000	.2	.1	.0
\$39,000	\$45,000	.1	.1	.0
\$45,000	\$60,000	.1	.0	.0
\$60,000	---	.0	.0	.0

Note: If line 9 is zero, **stop**; you cannot take this credit.

- Multiply line 7 by line 9
- Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Form 1040, line 51; Form 1040A, line 34; or Form 1040NR, line 48

7	100 00
9	X .1
10	10 00
11	1354 00
12	10 00

*See Pub. 590-A for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

General Instructions

Section references are to the Internal Revenue Code.

Future Developments

For the latest information about developments related to Form 8880 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8880.

Purpose of Form

Use Form 8880 to figure the amount, if any, of your retirement savings contributions credit (also known as the saver's credit).



This credit can be claimed in addition to any IRA deduction claimed on Form 1040, line 32; Form 1040A, line 17; or Form 1040NR, line 32.

Who Can Take This Credit

You may be able to take this credit if you, or your spouse if filing jointly, made (a) contributions (other than rollover contributions) to a traditional or Roth IRA, (b) elective deferrals to a 401(k), 403(b), governmental 457, SEP, or SIMPLE plan, (c) voluntary employee contributions to a qualified retirement plan as defined in section 4974(c) (including the federal Thrift Savings Plan), or (d) contributions to a 501(c)(18)(D) plan.

However, you cannot take the credit if either of the following applies:

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37, is more than \$30,000 (\$45,000 if head of household; \$60,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1997, (b) is claimed as a dependent on someone else's 2014 tax return, or (c) was a student.



You will need to refigure the amount on Form 1040, line 38, if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico. See Pub. 590-A for details.

You were a student if during any part of 5 calendar months of 2014 you:

- Were enrolled as a full-time student at a school, or
- Took a full-time, on-farm training course given by a school or a state, county, or local government agency.

A school includes technical, trade, and mechanical schools. It does not include on-the-job training courses, correspondence schools, or schools offering courses only through the Internet.

Specific Instructions

Column (b)

Complete column (b) only if you are filing a joint return.

Line 2

Include on line 2 any of the following amounts.

- Elective deferrals to a 401(k) or 403(b) plan (including designated Roth contributions under section 402A), or to a governmental 457, SEP, or SIMPLE plan.
- Voluntary employee contributions to a qualified retirement plan as defined in section 4974(c) (including the federal Thrift Savings Plan).
- Contributions to a 501(c)(18)(D) plan.

These amounts may be shown in box 12 of your Form(s) W-2 for 2014.

Note. Contributions designated under section 414(h)(2) are treated as employer contributions and as such they are not voluntary contributions made by the employee. They do not qualify for the credit and should not be included on line 2.

Line 4

Enter the total amount of distributions you, and your spouse if filing jointly, received after 2011 and before the due date of your 2014 return (including extensions) from any of the following types of plans.

- Traditional or Roth IRAs.
- 401(k), 403(b), governmental 457, 501(c)(18)(D), SEP, or SIMPLE plans.
- Qualified retirement plans as defined in section 4974(c) (including the federal Thrift Savings Plan).

Do not include any:

- Distributions not taxable as the result of a rollover or a trustee-to-trustee transfer.
- Distributions that are taxable as the result of an in-plan rollover to your designated Roth account.
- Distributions from your eligible retirement plan (other than a Roth IRA) rolled over or converted to your Roth IRA.
- Loans from a qualified employer plan treated as a distribution.
- Distributions of excess contributions or deferrals (and income allocable to such contributions or deferrals).
- Distributions of contributions made to an IRA during a tax year and returned (with any income allocable to such contributions) on or before the due date (including extensions) for that tax year.
- Distributions of dividends paid on stock held by an employee stock ownership plan under section 404(k).
- Distributions from a military retirement plan.
- Distributions from an inherited IRA by a nonspousal beneficiary.

If you are filing a joint return, include both spouses' amounts in both columns.

Exception. Do not include your spouse's distributions with yours when entering an amount on line 4 if you and your spouse did not file a joint return for the year the distribution was received.

Example. You received a distribution of \$5,000 from a qualified retirement plan in 2014. Your spouse received a distribution of \$2,000 from a Roth IRA in 2012. You and your spouse file a joint return in 2014, but did not file a joint return in 2012. You would include \$5,000 in column (a) and \$7,000 in column (b).

Line 7

Add the amounts from line 6 columns (a) and (b), and enter the total.

Line 11

Before you complete the following worksheet, figure the amount of any credit for the elderly or the disabled you are claiming on Form 1040, line 54. See Schedule R (Form 1040A or 1040) to figure the credit.

Credit Limit Worksheet

Complete this worksheet to figure the amount to enter on line 11.

1. Enter the amount from Form 1040, line 47; Form 1040A, line 30; Form 1040NR, line 45 1. 1354
2. **Form 1040 filers:** Enter the total of your credits from lines 48 through 50 and Schedule R, line 22.
Form 1040A filers: Enter the total of your credits from lines 31 through 33.
Form 1040NR filers: Enter the total of your credits from lines 46 and 47 2. 0
3. Subtract line 2 from line 1. Also enter this amount on Form 8880, line 11. But if zero or less, **stop**; you cannot take the credit—do not file this form 3. 1354