

Test 15 – 2014

Taxpayers are amending return to add additional wages of \$15,000.00 and withholding of \$350.00.

These are MFJ taxpayers. They itemized deductions and have no children.

Federal Forms: 1040, W-2 (3), Schedule A, Schedule B

Wisconsin Forms: 1, Schedule OS, Schedule U

Address:

512 Femrite Drive  
Monona, WI 53716

Taxpayer:

Test Bluebird

SS#: 400-00-5415

DOB: 11/24/1972

Bank Two (Employer):

W-2 WI wage: \$40,000, withholding: \$400, WI ID#: 036-2222334451-02 & W-2

IL wage: \$4,700, withholding \$25

Fast Food (Employer):

W-2 IA wage: \$10,000, withholding \$75

Taxpayer:

Jane Bluebird

SS#: 400-00-5485

DOB: 10/24/1972

Helping Out (Employer):

W-2 WI withholding: \$125, WI ID#: 036-1122334451-02 & W-2

ABC Restaurant (Employer):

W-2 WI wage: \$15,000, withholding \$350, WI ID#: 036-6988654333-02

Filing Status: MFJ (itemizing)

# 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 <b>BLUEBIRD</b>	Legal first name <b>TEST</b>	M.I.	Your social security number <b>400 00 5415</b>
If a joint return, spouse's legal last name <b>BLUEBIRD</b>	Spouse's legal first name <b>JANE</b>	M.I.	Spouse's social security number <b>400 00 5485</b>
Current home address (number and street) <b>512 FEMRITE DR</b>		Apt. No.	
City or post office <b>MONONA</b>	State <b>WI</b>	Zip code <b>53716</b>	
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	83867.00
Form W-2 wages included in line 1 .....	▶ 74700.00	
2 Standard deduction. See table on page 8, OR ▼ .....	2	5619.00
If someone else can claim you (or your spouse) as a dependent, see page 2 and check here .. ▶	<input type="checkbox"/>	
3 Subtract line 2 from line 1. If line 2 is larger than line 1, fill in 0 .....	3	78248.00
4 Exemptions (Caution: see instructions, page 2)		
a Fill in exemptions from your federal return      2 x \$700 .. 4a	1400.00	
b Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = _____ x \$250 .. 4b	.00	
c Add lines 4a and 4b .....	4c	1400.00
5 Subtract line 4c from line 3. If line 4c is larger than line 3, fill in 0 .....	5	76848.00
6 Tax (see table on page 10) .....	6	4426.00
7 Itemized deduction credit (see instructions) .....	7	499.00
8 Armed forces member credit .....	8	.00
9 School property tax credit		
a Rent paid in 2014–heat included      .00	} Find credit from table page 6 .. 9a	.00
Rent paid in 2014–heat not included      .00		
b Property taxes paid on home in 2014      4300.00	} Find credit from table page 7 .. 9b	300.00
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	799.00
13 Subtract line 12 from line 6. If line 12 is more than line 6, fill in 0 .....	13	3627.00
14 Alternative minimum tax .....	14	.00
15 Add lines 13 and 14 .....	15	3627.00

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16	Amount from line 15	16	3627.00
17	Married couple credit (see instructions)	17	480.00
18	Other credits from Schedule CR, line 34	18	.00
19	Net income tax paid to another state	IA 19	138.00
20	Add lines 17 through 19	20	618.00
21	Subtract line 20 from line 16. If line 20 is more than line 16, fill in 0	21	3009.00
22	Sales and use tax on Internet, mail order, or other out-of-state purchases	22	.00
	If you certify that no sales or use tax is due, check here		<input checked="" type="checkbox"/>
23	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)	23k	.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	3009.00
27	Wisconsin income tax withheld	27	875.00
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	1833.00
36	Add lines 27 through 35 and fill in total	36	2708.00
37	Refund from 2014 return (see instructions)	37	.00
38	Subtract line 37 from line 36 and fill in result	38	2708.00



Name(s) shown on Form 1X <b>BLUEBIRD TEST</b>	Your social security number <b>400 00 5415</b>
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39 Fill in amount from line 26 .....	<b>39</b>	3009.00
40 Fill in amount from line 38 .....	<b>40</b>	2708.00
41 If line 39 is less than line 40, subtract line 39 from line 40 ..... This is the AMOUNT OVERPAID	<b>41</b>	.00
42 Amount of line 41 you want REFUNDED TO YOU .....	<b>42</b>	.00
43 Amount to be applied to your 2015 estimated tax (see instructions) ...	<b>43</b>	.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	<b>44</b>	301.00
45 Interest charge (see instructions) .....	<b>45</b>	.00
46 TOTAL AMOUNT DUE – Pay in full with this return .....	<b>46</b>	.00
47 Underpayment interest (see instructions) Exception Code → ..	<b>47</b>	119.00

**Explanation of Changes to Income, Payments, and Credits**

04				Explanation Codes (see instructions)
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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.  
 Added additional wages of \$15,000.00 and withholding of \$350.00.

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 ( )
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**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) ▶
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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					

**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	9600.00
3	Gifts to charity from line 19 of federal Schedule A	3	6000.00
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	15600.00
6	Wisconsin standard deduction from line 2 of Form 1X	6	5619.00
7	Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0	7	9981.00
8	Rate of credit is .05 (5%)	8	X .05
9	Multiply line 7 by line 8. Fill in here and on line 7 of Form 1X	9	499.00

**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	54700.00	20000.00
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	54700.00	20000.00
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	54700.00	20000.00
6	Fill in the smaller of column (A) or (B) of line 5. If more than \$16,000, fill in \$16,000	6	16000.00	
7	Rate of credit is .03 (3.0%)	7	X .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	480.00	



22222		a Employee's social security number 400-00-5485		OMB No. 1545-0008			
b Employer identification number (EIN)				1 Wages, tips, other compensation 15,000.00		2 Federal income tax withheld 600.00	
c Employer's name, address, and ZIP code ABC RESTAURANT 1235 Main St. Monona, WI 53716				3 Social security wages 15,000.00		4 Social security tax withheld	
				5 Medicare wages and tips 15,000.00		6 Medicare tax withheld	
				7 Social security tips 15,000.00		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial JANE		Last name BLUEBIRD		Suff.		11 Nonqualified plans	
512 Femrite Dr. Monona, WI 53716				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a	
				14 Other		12b	
						12c	
						12d	
f Employee's address and ZIP code				15 State Employer's state ID number WI   036-6988654333-06		16 State wages, tips, etc. 15,000.00	
				17 State income tax 350.00		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

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

2014

Department of the Treasury—Internal Revenue Service

# 2014

## UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS AND FIDUCIARIES

◆ Enclose with your Wisconsin income tax return ◆

**Schedule U**  
Wisconsin  
Department of Revenue

Legal name(s) shown on tax return

TEST BLUEBIRD

Your social security number or trust ID number

400-00-5415

**PART I** Required Annual Payment – All filers must complete this part.

1	Fill in your 2014 net tax (from Form 1, line 33; Form 1A, line 24; Form 1NPR, line 59; or Form 2, line 14) . . . . .	1	3009
2	Other credits (see instructions) . . . . .	2	
3	Subtract line 2 from line 1. If zero or less, do not complete or file this form . . . . .	3	3009
4	Multiply line 3 by 90% (.90) . . . . .	4	2708
5	Wisconsin tax withheld for 2014 . . . . .	5	875
6	Subtract line 5 from line 3. If less than \$500, do not complete or file this form . . . . .	6	2134
7	Fill in your prior year (2013) tax (see instructions) . . . . .	7	2365
8	Required annual payment. Fill in the smaller of line 4 or line 7 (see instructions) . . . . .	8	2365

**PART II** Short Method – You may use this method if you did not make estimated tax payments or if you made estimated tax payments on the due dates and in four equal amounts. Otherwise, use the regular method (Part III).

9	Fill in the amount, if any, from line 5 above . . . . .	9	875
10	Fill in the total amount, if any, of estimated tax payments you made . . . . .	10	
11	Add lines 9 and 10 . . . . .	11	875
12	Total underpayment for year. Subtract line 11 from line 8. If the result is zero or less, stop here; you do not owe underpayment interest . . . . .	12	1490
13	Multiply line 12 by .0796 and fill in the result . . . . .	13	119
14	• If the amount on line 12 was paid on or after 4/15/15, enter -0-. • If the amount on line 12 was paid before 4/15/15, make the following computation to find the amount to enter on line 14: Amount on line 12 x Number of days paid before 4/15/15 x .0003287 . . . . .	14	0
15	Underpayment interest. Subtract line 14 from line 13. Also write this amount on line 53 of Form 1, line 38 of Form 1A, line 81 of Form 1NPR, or line 28 of Form 2. Then increase the amount you owe or decrease your refund accordingly . . . . . <b>Total Due</b> ▶	15	\$ 119

**PART III** Regular Method

		Due Dates of Installments*			
		April 15, 2014	June 16, 2014	Sept. 15, 2014	Jan. 16, 2015
16	Divide line 8 by four (4) and fill in the result in each column (see instructions for exceptions) . . . . .	16			
17	Estimated tax paid (see instructions) . . . . .	17			
18	Tax withheld. Fill in one-fourth of line 5 in each column (see instructions) . . . . .	18			
19	Add lines 17 and 18. This is your total payment . . . . .	19			
20	If line 19 is smaller than line 16, subtract line 19 from line 16. This is your underpayment (see instructions) . . . . .	20			
21	If line 19 is larger than line 16, subtract line 16 from line 19. This is your overpayment . . . . .	21			
22	Carryback of overpayment or late payment (see instructions) . . . . .	22			
23	Carryforward of overpayment (see instructions) . . . . .	23			
24	Subtract the total of lines 22 and 23 from line 20. This is your net underpayment . . . . .	24			
25	Number of days from the due date of the installment to the date carryback amount on line 22 was paid . . . . .	25			
26	Number of days from the due date of the installment to the date balance due on tax return was paid or April 15, 2015, whichever is earlier . . . . .	26			
27	Interest: $\frac{\text{Days on line 25}}{365} \times .12 \times \text{Amount on line 24}$ . . . . .	27	\$	\$	\$
28	Interest: $\frac{\text{Days on line 26}}{365} \times .12 \times \text{Amount on line 24}$ . . . . .	28	\$	\$	\$
29	Underpayment interest. Fill in the sum of all amounts on lines 27 and 28. Also write this amount on line 53 of Form 1, line 38 of Form 1A, line 81 of Form 1NPR, or line 28 of Form 2. Then increase the amount you owe or decrease your refund accordingly . . . . . <b>Total Due</b> ▶	29	\$		

\*The due dates shown are for calendar year taxpayers. Adjust these dates accordingly for fiscal year returns.

Legal name(s) shown on tax return

Your social security number or trust ID number

TEST BLUEBIRD

400-00-5415

**PART IV** Annualized Income Installment Method Worksheet – Complete lines 30 through 54 only if computing installments using annualized income installment method.

(Caution: Complete one column through line 54 before completing the next column.)

(Estates and trusts, do not use the period ending dates shown to the right. Instead, substitute the following: 2/28/14, 4/30/14, 7/31/14, and 11/30/14.)

		1/1/14 to 3/31/14	1/1/14 to 5/31/14	1/1/14 to 8/31/14	1/1/14 to 12/31/14
30	Fill in your Wisconsin income for each period shown (If filing Form 1NPR, see instructions) . . . . .				
31	Annualization amounts. (Estates and trusts, do not use amounts shown to the right. Instead, use 6, 3, 1.71429, and 1.09091.) . . . . .	4	2.4	1.5	1
32	Annualized income (multiply line 30 by line 31) . . . . .				
33	Standard deduction and net operating loss (see instructions) . . . . .				
34	Subtract line 33 from line 32 . . . . .				
35	Fill in your deduction for exemptions (see instructions) . . . . .				
36	Subtract line 35 from line 34 . . . . .				
37	Fill in your tax on the amount on line 36 (see instructions) . . . . .				
38	Fill in your credits (see instructions) . . . . .				
39	Subtract line 38 from line 37. If zero or less, fill in -0- (If filing Form 1NPR, see instructions) . . . . .				
40	Fill in your alternative minimum tax (see instructions) . . . . .				
41	Add lines 39 and 40 . . . . .				
42	Fill in the amount of credit from line 32 of your 2014 Form 1, the total of the credits from lines 51 and 58 of your 2014 Form 1NPR, or the amount of credit from line 13 of the 2014 Form 2 . . . . .				
43	Subtract line 42 from line 41. If zero or less, fill in -0- . . . . .				
44	Other credits (see instructions) . . . . .				
45	Subtract line 44 from line 43. If zero or less, fill in -0-. This is your annualized net tax . . . . .				
46	Applicable percentage . . . . .	22.5%	45%	67.5%	90%
47	Multiply line 45 by line 46 . . . . .				
48	Fill in the combined amounts of line 54 from all preceding columns . . . . .				
49	Subtract line 48 from line 47. If zero or less, fill in -0- . . . . .				
50	Divide line 8 in Part I on page 1 of Schedule U by four (4) and fill in the result in each column . . . . .				
51	Fill in the amount from line 53 of the preceding column of this worksheet . . . . .				
52	Add lines 50 and 51 . . . . .				
53	Subtract line 49 from line 52. If zero or less, fill in -0- . . . . .				
54	Fill in the smaller of line 49 or line 52 here and on line 16 of Schedule U . . . . .				

**CAUTION:**

- The total of the amounts on line 54 should equal line 8 of Part I of Schedule U.
- Period ending dates shown above are for calendar year taxpayers. Adjust these dates accordingly for fiscal year returns.
- If the above worksheet is used to figure the amount to enter in any column of line 16 of Schedule U, it must be used to figure the amounts to enter in all four columns.

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 <b>BLUEBIRD</b>		Legal first name <b>TEST</b>		M.I.	Your social security number <b>400 00 5415</b>
If a joint return, spouse's legal last name <b>BLUEBIRD</b>		Spouse's legal first name <b>JANE</b>		M.I.	Spouse's social security number <b>400 00 5485</b>
Home address (number and street). If you have a PO Box, see page 7. <b>512 FEMRITE DR</b>				Apt. no.	
City or post office <b>MONONA</b>		State <b>WI</b>	Zip code <b>53716</b>		
Filing status Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here .....				Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2014.  <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town ▶ _____ County of ▶ _____ School district number See page 39 _____	
<input type="checkbox"/> Head of household (see page 8). Also, check here if married...				Special conditions <input type="checkbox"/>	
Legal last name _____ Legal first name _____ M.I. _____				If married, fill in spouse's SSN above and full name here ↑ _____	

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

1	Federal adjusted gross income (see page 9) .....	1	69617.00
	Form W-2 wages included in line 1 .....		59700.00
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      .00	4	.00
5	Add the amounts in the right column for lines 1 through 4 .....	5	69617.00
6	Taxable refund of state income tax (from Form 1040, line 10) ...	6	.00
7	United States government interest .....	7	750.00
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
	.00      .00      .00		.00
	.00      .00	11	.00
12	Add lines 6 through 11 .....	12	750.00
13	Subtract line 12 from line 5. This is your Wisconsin income .....	13	68867.00

PAPER CLIP payment here



NO COMMAS; NO CENTS

14	Wisconsin income from line 13	14	68867.00
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	8585.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	60282.00
17	<b>Exemptions</b> (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	58882.00
19	Tax (see table on page 40)	19	3297.00
20	Itemized deduction credit. Enclose Schedule 1, page 4	20	351.00
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	.00
	Rent paid in 2014-heat not included <u>.00</u>		
b	Property taxes paid on home in 2014 <u>4300.00</u>	} Find credit from table page 26	300.00
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	651.00
26	Subtract line 25 from line 19. If line 25 is larger than line 19, fill in 0	26	2646.00
27	Alternative minimum tax. Enclose Schedule MT	27	.00
28	Add lines 26 and 27	28	2646.00
29	Married couple credit. Enclose Schedule 2, page 4	29	150.00
30	Other credits from Schedule CR, line 34	30	.00
31	Net income tax paid to another state. Enclose Schedule OS <u>IA</u>	31	138.00
32	Add lines 29, 30, and 31	32	288.00
33	Subtract line 32 from line 28. If line 32 is larger than line 28, fill in 0. This is your net tax	33	2358.00
34	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 29) If you certify that no sales or use tax is due, check here <input checked="" type="checkbox"/>	34	.00
35	Donations (decreases refund or increases amount owed)		
a	Endangered resources	.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	2358.00



Name(s) shown on Form 1

BLUEBIRD

TEST

Your social security number

400 00 5415

NO COMMAS; NO CENTS

39	Amount from line 38	39	2358.00
40	Wisconsin tax withheld. Enclose withholding statements	40	525.00
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	Farm-land 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	525.00
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	1960.00
53	Underpayment interest. Fill in exception code - See Sch. U Also include on line 52 (see page 34)	53	127.00

**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 ▶ JANE SMITH Phone no. ▶ (888) 608-1234 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 \_\_\_\_\_

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

For Department Use Only

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

**Do Not Submit Photocopies**



NO COMMAS; NO CENTS

**Schedule 1 – Itemized Deduction Credit (see page 23)**

1	Medical and dental expenses from line 4 of federal Schedule A. See instructions for exceptions	1	_____	.00
2	Interest paid from lines 10-12 and 14 of federal Schedule A. Do not include interest paid to purchase a second home located outside Wisconsin or a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities	2	_____	9600.00
3	Gifts to charity from line 19 of federal Schedule A. See instructions for exceptions	3	_____	6000.00
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	_____	15600.00
6	Fill in your standard deduction from line 15 on page 2 of Form 1	6	_____	8585.00
7	Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0.	7	_____	7015.00
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	_____	351.00

▶ 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	54700.00	5000.00
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	54700.00	5000.00
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	54700.00	5000.00
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	5000.00	
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	150.00	Do not fill in more than \$480.



# 2014

## UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS AND FIDUCIARIES

◆ Enclose with your Wisconsin income tax return ◆

### Schedule

# U

Wisconsin  
Department of Revenue

Legal name(s) shown on tax return

TEST BLUEBIRD

Your social security number or trust ID number

400-00-5415

### PART I Required Annual Payment – All filers must complete this part.

1	Fill in your 2014 net tax (from Form 1, line 33; Form 1A, line 24; Form 1NPR, line 59; or Form 2, line 14) . . . . .	1	2358
2	Other credits (see instructions) . . . . .	2	
3	Subtract line 2 from line 1. If zero or less, do not complete or file this form . . . . .	3	2358
4	Multiply line 3 by 90% (.90) . . . . .	4	2122
5	Wisconsin tax withheld for 2014 . . . . .	5	525
6	Subtract line 5 from line 3. If less than \$500, do not complete or file this form . . . . .	6	1833
7	Fill in your prior year (2013) tax (see instructions) . . . . .	7	2365
8	Required annual payment. Fill in the smaller of line 4 or line 7 (see instructions) . . . . .	8	2122

### PART II Short Method – You may use this method if you did not make estimated tax payments or if you made estimated tax payments on the due dates and in four equal amounts. Otherwise, use the regular method (Part III).

9	Fill in the amount, if any, from line 5 above . . . . .	9	525
10	Fill in the total amount, if any, of estimated tax payments you made . . . . .	10	
11	Add lines 9 and 10 . . . . .	11	525
12	Total underpayment for year. Subtract line 11 from line 8. If the result is zero or less, stop here; you do not owe underpayment interest . . . . .	12	1597
13	Multiply line 12 by .0796 and fill in the result . . . . .	13	127
14	• If the amount on line 12 was paid on or after 4/15/15, enter -0-. • If the amount on line 12 was paid before 4/15/15, make the following computation to find the amount to enter on line 14: Amount on line 12 x Number of days paid before 4/15/15 x .0003287 . . . . .	14	
15	Underpayment interest. Subtract line 14 from line 13. Also write this amount on line 53 of Form 1, line 38 of Form 1A, line 81 of Form 1NPR, or line 28 of Form 2. Then increase the amount you owe or decrease your refund accordingly . . . . .	15	\$ 127

### PART III Regular Method

		Due Dates of Installments*			
		April 15, 2014	June 16, 2014	Sept. 15, 2014	Jan. 16, 2015
16	Divide line 8 by four (4) and fill in the result in each column (see instructions for exceptions) . . . . .	16			
17	Estimated tax paid (see instructions) . . . . .	17			
18	Tax withheld. Fill in one-fourth of line 5 in each column (see instructions) . . . . .	18			
19	Add lines 17 and 18. This is your total payment . . . . .	19			
20	If line 19 is smaller than line 16, subtract line 19 from line 16. This is your underpayment (see instructions) . . . . .	20			
21	If line 19 is larger than line 16, subtract line 16 from line 19. This is your overpayment . . . . .	21			
22	Carryback of overpayment or late payment (see instructions) . . . . .	22			
23	Carryforward of overpayment (see instructions) . . . . .	23			
24	Subtract the total of lines 22 and 23 from line 20. This is your net underpayment . . . . .	24			
25	Number of days from the due date of the installment to the date carryback amount on line 22 was paid . . . . .	25			
26	Number of days from the due date of the installment to the date balance due on tax return was paid or April 15, 2015, whichever is earlier . . . . .	26			
27	Interest: $\frac{\text{Days on line 25}}{365} \times .12 \times \text{Amount on line 24}$ . . . . .	27	\$	\$	\$
28	Interest: $\frac{\text{Days on line 26}}{365} \times .12 \times \text{Amount on line 24}$ . . . . .	28	\$	\$	\$
29	Underpayment interest. Fill in the sum of all amounts on lines 27 and 28. Also write this amount on line 53 of Form 1, line 38 of Form 1A, line 81 of Form 1NPR, or line 28 of Form 2. Then increase the amount you owe or decrease your refund accordingly . . . . .	29	\$		

\*The due dates shown are for calendar year taxpayers. Adjust these dates accordingly for fiscal year returns.

Legal name(s) shown on tax return

Your social security number or trust ID number

TEST BLUEBIRD

400-00-5415

**PART IV Annualized Income Installment Method Worksheet** – Complete lines 30 through 54 only if computing installments using annualized income installment method.

(Caution: Complete one column through line 54 before completing the next column.)

(Estates and trusts, do not use the period ending dates shown to the right. Instead, substitute the following: 2/28/14, 4/30/14, 7/31/14, and 11/30/14.)		1/1/14 to 3/31/14	1/1/14 to 5/31/14	1/1/14 to 8/31/14	1/1/14 to 12/31/14
30	Fill in your Wisconsin income for each period shown (If filing Form 1NPR, see instructions) . . . . .				
31	Annualization amounts. (Estates and trusts, do not use amounts shown to the right. Instead, use 6, 3, 1.71429, and 1.09091.) . . . . .	4	2.4	1.5	1
32	Annualized income (multiply line 30 by line 31) . . . . .				
33	Standard deduction and net operating loss (see instructions) . . . . .				
34	Subtract line 33 from line 32 . . . . .				
35	Fill in your deduction for exemptions (see instructions) . . . . .				
36	Subtract line 35 from line 34 . . . . .				
37	Fill in your tax on the amount on line 36 (see instructions) . . . . .				
38	Fill in your credits (see instructions) . . . . .				
39	Subtract line 38 from line 37. If zero or less, fill in -0- (If filing Form 1NPR, see instructions) . . . . .				
40	Fill in your alternative minimum tax (see instructions) . . . . .				
41	Add lines 39 and 40 . . . . .				
42	Fill in the amount of credit from line 32 of your 2014 Form 1, the total of the credits from lines 51 and 58 of your 2014 Form 1NPR, or the amount of credit from line 13 of the 2014 Form 2 . . . . .				
43	Subtract line 42 from line 41. If zero or less, fill in -0- . . . . .				
44	Other credits (see instructions) . . . . .				
45	Subtract line 44 from line 43. If zero or less, fill in -0-. This is your annualized net tax . . . . .				
46	Applicable percentage . . . . .	22.5%	45%	67.5%	90%
47	Multiply line 45 by line 46 . . . . .				
48	Fill in the combined amounts of line 54 from all preceding columns . . . . .				
49	Subtract line 48 from line 47. If zero or less, fill in -0- . . . . .				
50	Divide line 8 in Part I on page 1 of Schedule U by four (4) and fill in the result in each column . . . . .				
51	Fill in the amount from line 53 of the preceding column of this worksheet . . . . .				
52	Add lines 50 and 51 . . . . .				
53	Subtract line 49 from line 52. If zero or less, fill in -0- . . . . .				
54	Fill in the smaller of line 49 or line 52 here and on line 16 of Schedule U . . . . .				

**CAUTION:**

- The total of the amounts on line 54 should equal line 8 of Part I of Schedule U.
- Period ending dates shown above are for calendar year taxpayers. Adjust these dates accordingly for fiscal year returns.
- If the above worksheet is used to figure the amount to enter in any column of line 16 of Schedule U, it must be used to figure the amounts to enter in all four columns.

22222		a Employee's social security number 400-00-5415		OMB No. 1545-0008			
b Employer identification number (EIN) 36-1206548			1 Wages, tips, other compensation 44,700.00		2 Federal income tax withheld 5,000.00		
c Employer's name, address, and ZIP code BANK TWO 1412 MAIN ST MONONA WI 53716			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 TEST BLUEBIRD  512 FEMRITE DR MONONA WI 53716			11 Nonqualified plans		12a		
			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	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
WI	036-2222334451-02	40,000.00	400.00				
IL	48648849	4,700.00	25.00				

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

2014

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 400-00-5415		OMB No. 1545-0008			
b Employer identification number (EIN) 45-4564894			1 Wages, tips, other compensation 10,000.00		2 Federal income tax withheld 700.00		
c Employer's name, address, and ZIP code FAST FOOD 1745 MAIN ST DUBUQUE IA 52001			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 BLUEBIRD  512 FEMRITE DR MONONA WI 53716			11 Nonqualified plans		12a		
			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	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
IA	1564489	10,000.00	75.00				

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

2014

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 400005485		OMB No. 1545-0008			
b Employer identification number (EIN) 484564898			1 Wages, tips, other compensation 5,000.00		2 Federal income tax withheld 380.00		
c Employer's name, address, and ZIP code HELPING OUT 2333 FISH HATCHERY RD MADISON WI 53704			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 JANE BLUEBIRD		Last name Suff.		11 Nonqualified plans		12a	
512 FEMRITE DR MONONA WI 53716		f Employee's address and ZIP code		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		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	036-1122334451-02	5,000.00	125.00				

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

2014

Department of the Treasury—Internal Revenue Service

**SCHEDULE OS**

**Credit for Net Tax Paid to Another State**

**2014**

Wisconsin Department of Revenue

◆ Attach to your Wisconsin Form 1, 1NPR, or 2 ◆

Name(s) shown on Form 1, 1NPR, or 2 <b>BLUEBIRD, TEST &amp; JANE</b>	Identifying number <b>540005415</b>
---	--

To be eligible for this credit, you must have been a full-year Wisconsin resident or part-year resident in 2014 and have paid 2014 state income tax **on the same income** to Wisconsin and another state.

**Be sure to enclose a copy of your tax return from the other state(s).**

**NO COMMAS  
NO CENTS**



<b>■ PART I – Income From Other State</b>	State 1 <u>  I  A  </u> Postal abbr. ↑	State 2 <u>  —  —  </u> Postal abbr. ↑	State 3 <u>  —  —  </u> Postal abbr. ↑	State 4 <u>  —  —  </u> Postal abbr. ↑
1 Wages, salaries, tips, etc. . . . .	10000 .00	.00	.00	.00
2 Taxable interest . . . . .	.00	.00	.00	.00
3 Ordinary dividends . . . . .	.00	.00	.00	.00
4 Business income / loss . . . . .	.00	.00	.00	.00
5 Capital gain / loss . . . . .	.00	.00	.00	.00
6 Other gains / losses . . . . .	.00	.00	.00	.00
7 IRA distributions, pensions, and annuities . . . . .	.00	.00	.00	.00
8 Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . .	.00	.00	.00	.00
9 Farm income / loss . . . . .	.00	.00	.00	.00
10 Unemployment compensation . . . . .	.00	.00	.00	.00
11 Social security benefits . . . . .	.00	.00	.00	.00
12 Other income . . . . .	.00	.00	.00	.00
13 Add lines 1 through 12 in each column . . . . .	10000 .00	.00	.00	.00
<b>Adjustments to Income</b>				
14 Archer MSA or health savings accounts deduction . . . . .	.00	.00	.00	.00
15 Business expenses of reservists, performing artists, and fee-basis public officials . . . . .	.00	.00	.00	.00
16 Moving expenses . . . . .	.00	.00	.00	.00
17 Deductible part of self-employment tax . . . . .	.00	.00	.00	.00
18 Self-employed SEP, SIMPLE, and qualified plans . . . . .	.00	.00	.00	.00
19 Self-employed health insurance deduction . . . . .	.00	.00	.00	.00
20 IRA deduction . . . . .	.00	.00	.00	.00
21 Student loan interest deduction . . . . .	.00	.00	.00	.00
22 Other adjustments to income . . . . .	.00	.00	.00	.00
23 Add lines 14 through 22 in each column . . . . .	.00	.00	.00	.00
24 Total income taxed by other state – subtract line 23 from line 13 . . . . .	10000 .00	.00	.00	.00

Name(s) shown on Form 1, 1NPR, or 2 <b>BLUEBIRD, TEST &amp; JANE</b>	Identifying number <b>540005415</b>
---	--

**NO COMMAS; NO CENTS**

	State 1	State 2	State 3	State 4
<b>■ PART II – Calculation of Credit</b>				
<b>25</b> Postal abbreviation for state to which tax was paid .....	<u>I A</u>	---	---	---
<b>26</b> Income taxable to both Wisconsin and other state (see instructions) .....	10000.00	.00	.00	.00
<b>27</b> Total income taxed by the other state before subtracting any standard or itemized deductions or personal exemptions (see instructions) .....	10000.00	.00	.00	.00
<b>28</b> From the income tax return of the other state, fill in the net tax amount after subtracting all nonrefundable and refundable credits. Do not include tax withheld or estimated tax payments as a credit .....	138.00	.00	.00	.00
<b>29</b> Are the amounts on lines 26 and 27 the same? • If YES, leave line 29 blank and fill in the amount from line 28 on line 30 • If NO and line 26 is less than line 27, divide line 26 by line 27. Carry the decimal to four places and fill in on line 29. If line 27 is less than line 26, fill in 1.0000 .....				
<b>30</b> Multiply line 28 by line 29. Round the result to the nearest dollar .....	138.00	.00	.00	.00
<b>31</b> Income and franchise tax (see instructions) .....	.00	.00	.00	.00
<b>32</b> Add lines 30 and 31 in each column .....	138.00	.00	.00	.00
<b>33</b> Add the amounts in each column of line 32. Fill in the total here .....				<b>33</b> 138.00
<b>34</b> If you have tax paid to more than 4 states, fill in the amount from line 33 of any additional Schedules OS .....				<b>34</b> .00
<b>35</b> Add lines 33 and 34 .....				<b>35</b> 138.00
<b>36</b> Fill in the amount from: • Line 28 of Form 1 less the amounts on lines 29 and 30 of Form 1, or • Line 54 of Form 1NPR less the amounts on lines 55 and 56 of Form 1NPR, or • Line 10 of Form 2 less the amount on line 11 of Form 2 .....				<b>36</b> 2358.00
<b>37</b> Fill in the smaller of line 35 or line 36. This is your credit for tax paid to another state (see instructions) .....				<b>37</b> 138.00



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

, 2014, ending , 20

See separate instructions.

Your first name and initial TEST Last name BLUEBIRD Your social security number 4 0 0 | 0 0 5 4 1 5

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

Home address (number and street). If you have a P.O. box, see instructions. 512 FEMRITE DR 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). MONONA, WI 53716 Presidential Election Campaign

Foreign country name Foreign province/state/county Foreign postal code 06579 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 [x] Married filing jointly (even if only one had income) 3 [ ] Married filing separately. Enter spouse's SSN above and full name here. 4 [ ] Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 [ ] Qualifying widow(er) with dependent child

Exemptions 6a [x] Yourself. If someone can claim you as a dependent, do not check box 6a. 6b [x] Spouse. Boxes checked on 6a and 6b 2. 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 2

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

Income

Table with 4 columns: Line number, Description, Amount, and Taxable amount. Includes lines 7-22 for various income types.

Adjusted Gross Income

Table with 4 columns: Line number, Description, Amount, and Taxable amount. Includes lines 23-37 for adjustments to gross income.

**SCHEDULE A  
(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

► Information about Schedule A and its separate instructions is at [www.irs.gov/schedulea](http://www.irs.gov/schedulea).  
► Attach to Form 1040.

**2014**  
Attachment  
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number  
**400-00-5415**

**TEST & JANE BLUEBIRD**

**Caution.** Do not include expenses reimbursed or paid by others.

**Medical and Dental Expenses**

- 1 Medical and dental expenses (see instructions)
- 2 Enter amount from Form 1040, line 38 **2**
- 3 Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-

**Taxes You Paid**

- 5 State and local
  - a  Income taxes
  - b  RESERVED
- 6 Real estate taxes (see instructions)
- 7 Personal property taxes
- 8 Other taxes. List type and amount ► FOREIGN INCOME TAX - \$125
- 9 Add lines 5 through 8.

1			
2			
3			
4			
5	1250	00	
6	4300	00	
7			
8	125	00	
9			5675 00

**Interest You Paid**

- 10 Home mortgage interest and points reported to you on Form 1098
- 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►
- 12 Points not reported to you on Form 1098. See instructions for special rules.
- 13 RESERVED
- 14 Investment interest. Attach Form 4952 if required. (See instructions.)
- 15 Add lines 10 through 14.

**Note.**  
Your mortgage interest deduction may be limited (see instructions).

10	9600	00	
11			
12			
13			
14			
15			9600 00

**Gifts to Charity**

- 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions.
- 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500.
- 18 Carryover from prior year
- 19 Add lines 16 through 18.

If you made a gift and got a benefit for it, see instructions.

16	6000	00	
17			
18			
19			6000 00

**Casualty and Theft Losses**

- 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)

20			
----	--	--	--

**Job Expenses and Certain Miscellaneous Deductions**

- 21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►
- 22 Tax preparation fees
- 23 Other expenses—investment, safe deposit box, etc. List type and amount ►
- 24 Add lines 21 through 23
- 25 Enter amount from Form 1040, line 38 **25**
- 26 Multiply line 25 by 2% (.02)
- 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-

21			
22			
23			
24			
25			
26			
27			

**Other Miscellaneous Deductions**

- 28 Other—from list in instructions. List type and amount ►

28			
----	--	--	--

**Total Itemized Deductions**

- 29 Is Form 1040, line 38, over \$152,525?
  - No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.
  - Yes.** Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.
- 30 If you elect to itemize deductions even though they are less than your standard deduction, check here

29			21275 00
30			

**SCHEDULE B**  
(Form 1040A or 1040)

**Interest and Ordinary Dividends**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040A or 1040.

▶ Information about Schedule B and its instructions is at [www.irs.gov/scheduleb](http://www.irs.gov/scheduleb).

**2014**  
Attachment  
Sequence No. **08**

Name(s) shown on return

TEST & JANE BLUEBIRD

Your social security number

400-00-5415

**Part I**  
**Interest**

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

**Note.** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶

COOPER BANK

NATIONAL BANK

ROME BANK

**Amount**

7647 00

720 00

550 00

June 18, 2014

DO NOT FILE

2 Add the amounts on line 1 . . . . .

8917 00

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . .

4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a . . . . . ▶

8917 00

**Note.** If line 4 is over \$1,500, you must complete Part III.

**Part II**

**Ordinary Dividends**

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

**Note.** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

5 List name of payer ▶

**Amount**

6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a . . . . . ▶

6

**Note.** If line 6 is over \$1,500, you must complete Part III.

**Part III**  
**Foreign Accounts and Trusts**

(See instructions on back.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

7a At any time during 2014, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions . . . . .

**Yes No**

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements . . . . .

b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶

8 During 2014, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back . . . . .

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Future Developments

For the latest information about developments related to Schedule B (Form 1040A or 1040) and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/scheduleb](http://www.irs.gov/scheduleb).

### Purpose of Form

Use Schedule B if any of the following applies.

- You had over \$1,500 of taxable interest or ordinary dividends.
- You received interest from a seller-financed mortgage and the buyer used the property as a personal residence.
- You have accrued interest from a bond.
- You are reporting original issue discount (OID) in an amount less than the amount shown on Form 1099-OID.
- You are reducing your interest income on a bond by the amount of amortizable bond premium.
- You are claiming the exclusion of interest from series EE or I U.S. savings bonds issued after 1989.
- You received interest or ordinary dividends as a nominee.
- You had a financial interest in, or signature authority over, a financial account in a foreign country or you received a distribution from, or were a grantor of, or transferor to, a foreign trust. Part III of the schedule has questions about foreign accounts and trusts.

## Specific Instructions

**TIP** You can list more than one payer on each entry space for lines 1 and 5, but be sure to clearly show the amount paid next to the payer's name. Add the separate amounts paid by the payers listed on an entry space and enter the total in the "Amount" column. If you still need more space, attach separate statements that are the same size as the printed schedule. Use the same format as lines 1 and 5, but show your totals on Schedule B. Be sure to put your name and social security number (SSN) on the statements and attach them at the end of your return.

### Part I. Interest

**Line 1.** Report on line 1 all of your taxable interest. Taxable interest should be shown on your Forms 1099-INT, Forms 1099-OID, or substitute statements. Include interest from series EE, H, HH, and I U.S. savings bonds. List each payer's name and show the amount. Do not report on this line any tax-exempt interest from box 8 or box 9 of Form 1099-INT. Instead, report the amount from box 8 on line 8b of Form 1040A or 1040. If an amount is shown in box 9 of Form 1099-INT, you generally must report it on line 12 of Form 6251. See the Instructions for Form 6251 for more details.

**Seller-financed mortgages.** If you sold your home or other property and the buyer used the property as a personal residence, list first any interest the buyer paid you on a mortgage or other form of seller financing. Be sure to show the buyer's name, address, and SSN. You must also let the buyer know your SSN. If you do not show the buyer's name, address, and SSN, or let the buyer know your SSN, you may have to pay a \$50 penalty.

**Nominees.** If you received a Form 1099-INT that includes interest you received as a nominee (that is, in your name, but the interest actually belongs to someone else), report the total on line 1. Do this even if you later distributed some or all of this income to others. Under your last entry on line 1, put a subtotal of all interest listed on line 1. Below this subtotal, enter "Nominee Distribution" and show the total interest you received as a nominee. Subtract this amount from the subtotal and enter the result on line 2.



**TIP** If you received interest as a nominee, you must give the actual owner a Form 1099-INT unless the owner is your spouse. You must also file a Form 1096 and a Form 1099-INT with the IRS. For more details, see the General Instructions for Certain Information Returns and the Instructions for Forms 1099-INT and 1099-OID.

**Accrued interest.** When you buy bonds between interest payment dates and pay accrued interest to the seller, this interest is taxable to the seller. If you received a Form 1099 for interest as a purchaser of a bond with accrued interest, follow the rules earlier under *Nominees* to see how to report the accrued interest. But identify the amount to be subtracted as "Accrued Interest."

**Original issue discount (OID).** If you are reporting OID in an amount less than the amount shown on Form 1099-OID, follow the rules earlier under *Nominees* to see how to report the OID. But identify the amount to be subtracted as "OID Adjustment."

**Amortizable bond premium.** If you are reducing your interest income on a bond by the amount of amortizable bond premium, follow the rules earlier under *Nominees* to see how to report the interest. But identify the amount to be subtracted as "ABP Adjustment."

**Line 3.** If, during 2014, you cashed series EE or I U.S. savings bonds issued after 1989 and you paid qualified higher education expenses for yourself, your spouse, or your dependents, you may be able to exclude part or all of the interest on those bonds. See Form 8815 for details.

### Part II. Ordinary Dividends



**TIP** You may have to file Form 5471 if, in 2014, you were an officer or director of a foreign corporation. You may also have to file Form 5471 if, in 2014, you owned 10% or more of the total (a) value of a foreign corporation's stock, or (b) combined voting power of all classes of a foreign corporation's stock with voting rights. For details, see Form 5471 and its instructions.

**Line 5.** Report on line 5 all of your ordinary dividends. This amount should be shown in box 1a of your Forms 1099-DIV or substitute statements. List each payer's name and show the amount.

**Nominees.** If you received a Form 1099-DIV that includes ordinary dividends you received as a nominee (that is, in your name, but the ordinary dividends actually belong to someone else), report the total on line 5. Do this even if you later distributed some or all of this income to others. Under your last entry on line 5, put a subtotal of all ordinary dividends listed on line 5. Below this subtotal, enter "Nominee Distribution" and show the total ordinary dividends you received as a nominee. Subtract this amount from the subtotal and enter the result on line 6.



**TIP** If you received dividends as a nominee, you must give the actual owner a Form 1099-DIV unless the owner is your spouse. You must also file a Form 1096 and a Form 1099-DIV with the IRS. For more details, see the General Instructions for Certain Information Returns and the Instructions for Form 1099-DIV.

### Part III. Foreign Accounts and Trusts



**TIP** Regardless of whether you are required to file FinCEN Form 114 (FBAR), you may be required to file Form 8938, Statement of Specified Foreign Financial Assets, with your income tax return. Failure to file Form 8938 may result in penalties and extension of the statute of limitations. See [www.irs.gov/form8938](http://www.irs.gov/form8938) for more information.

**Line 7a-Question 1.** Check the "Yes" box if at any time during 2014 you had a financial interest in or signature authority over a financial account located in a foreign country. See the definitions that follow. Check the "Yes" box even if you are not required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).

**Financial account.** A financial account includes, but is not limited to, a securities, brokerage, savings, demand, checking, deposit, time deposit, or other account maintained with a financial institution (or other person performing the services of a financial institution). A financial account also includes a commodity futures or options account, an insurance policy with a cash value (such as a whole life insurance policy), an annuity policy with a cash value, and shares in a mutual fund or similar pooled fund (that is, a fund that is available to the general public with a regular net asset value determination and regular redemptions).

**Financial account located in a foreign country.** A financial account is located in a foreign country if the account is physically located outside of the United States. For example, an account maintained with a branch of a United States bank that is physically located outside of the United States is a foreign financial account. An account maintained with a branch of a foreign bank that is physically located in the United States is not a foreign financial account.

**Signature authority.** Signature authority is the authority of an individual (alone or in conjunction with another individual) to control the disposition of assets held in a foreign financial account by direct communication (whether in writing or otherwise) to the bank or other financial institution that maintains the financial account. See the FinCEN Form 114 instructions for exceptions. Do not consider the exceptions relating to signature authority in answering Question 1 on line 7a.

**Other definitions.** For definitions of "financial interest," "United States," and other relevant terms, see the instructions for FinCEN Form 114.

**Line 7a-Question 2.** See FinCEN Form 114 and its instructions to determine whether you must file the form. Check the "Yes" box if you are required to file the form; check the "No" box if you are not required to file the form.

If you checked the "Yes" box to Question 2 on line 7a, FinCEN Form 114 must be electronically filed with the Financial Crimes Enforcement Network (FinCEN) at the following website: <http://bsaefiling.fincen.treas.gov/main.html>. Do not attach FinCEN Form 114 to your tax return. To be considered timely, FinCEN Form 114 must be received by June 30, 2015.



**CAUTION** If you are required to file FinCEN Form 114 but do not properly do so, you may have to pay a civil penalty up to \$10,000. A person who willfully fails to report an account or provide account identifying information may be subject to a civil penalty equal to the greater of \$100,000 or 50 percent of the balance in the account at the time of the violation. Willful violations may also be subject to criminal penalties.

**Line 7b.** If you are required to file FinCEN Form 114, enter the name of the foreign country or countries in the space provided on line 7b. Attach a separate statement if you need more space.

**Line 8.** If you received a distribution from a foreign trust, you must provide additional information. For this purpose, a loan of cash or marketable securities generally is considered to be a distribution. See Form 3520 for details.

If you were the grantor of, or transferor to, a foreign trust that existed during 2014, you may have to file Form 3520.

Do not attach Form 3520 to Form 1040. Instead, file it at the address shown in its instructions.

If you were treated as the owner of a foreign trust under the grantor trust rules, you are also responsible for ensuring that the foreign trust files Form 3520-A. Form 3520-A is due on March 16, 2015, for a calendar year trust. See the instructions for Form 3520-A for more details.