

TEST 20 – 2014

These are MFJ taxpayers. They have 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:

Foreign Address

SS#: 400-00-5420

DOB: 11/24/1972

Bank Two (Employer):

W-2 WI wage: \$440,000, withholding \$10,400, WI ID#: 036-2222334451-02

Fast Food (Employer):

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

Taxpayer:

Jane Address

SS#: 400-00-5490

DOB: 10/24/1972

Helping Out (Employer):

W-2 WI wage: \$5,000, withholding \$125, WI ID#: 036-1122334451-02

Filing status: MFJ (itemizing)

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

Complete form using **BLACK INK**

beginning _____, 2014 ending _____, 20____.

Note

DO NOT STAPLE
See page 35 before assembling return

Your legal last name ADDRESS	Legal first name FOREIGN	M.I. K	Your social security number 400 00 5420
If a joint return, spouse's legal last name ADDRESS	Spouse's legal first name JANE	M.I. L	Spouse's social security number 400 00 5490
Home address (number and street). If you have a PO Box, see page 7. 512 FEMRITE DR		Apt. no.	
City or post office MONONA	State WI	Zip code 53716	
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 checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town MONONA County of DANE School district number See page 39 3675	
<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 → 0147 NO COMMAS; NO CENTS

1	Federal adjusted gross income (see page 9)	1	463967.00
	Form W-2 wages included in line 1		455000.00
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	463967.00
6	Taxable refund of state income tax (from Form 1040, line 10) ...	6	250.00
7	United States government interest	7	500.00
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	11	.00
12	Add lines 6 through 11	12	750.00
13	Subtract line 12 from line 5. This is your Wisconsin income	13	463217.00

PAPER CLIP payment here



NO COMMAS; NO GENTS

14	Wisconsin income from line 13	14	463217.00
15	Standard deduction. See table on page 47, OR <input type="checkbox"/> If someone else can claim you (or your spouse) as a dependent, see page 22 and check here <input type="checkbox"/>	15	0.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	463217.00
17	Exemptions (Caution: See page 22)		
a	Fill in exemptions from your federal return <u>2</u> x \$700	17a	1400.00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <u> </u> x \$250	17b	.00
c	Add lines 17a and 17b	17c	1400.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	18	461817.00
19	Tax (see table on page 40)	19	30517.00
20	Itemized deduction credit. Enclose Schedule 1, page 4	20	655.00
21	Armed forces member credit (must be stationed outside U.S. See page 23)	21	.00
22	School property tax credit		
a	Rent paid in 2014—heat included <u>.00</u> } Find credit from table page 25	22a	.00
	Rent paid in 2014—heat not included <u>.00</u> }		
b	Property taxes paid on home in 2014 <u>4300.00</u> } Find credit from table page 26	22b	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	955.00
26	Subtract line 25 from line 19. If line 25 is larger than line 19, fill in 0	26	29562.00
27	Alternative minimum tax. Enclose Schedule MT	27	.00
28	Add lines 26 and 27	28	29562.00
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	29274.00
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) <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	29274.00



Name(s) shown on Form 1		Your social security number
ADDRESS	FOREIGN	400 00 5420
NO COMMAS; NO CENTS		
39	Amount from line 38	29274.00
40	Wisconsin tax withheld. Enclose withholding statements	10525.00
41	2014 estimated tax payments and amount applied from 2013 return	.00
42	Earned income credit. Number of qualifying children	
	Federal credit	.00
43	Farmland preservation credit. a Schedule FC, line 18	.00
	b Schedule FC-A, line 13	.00
44	Repayment credit (see page 32)	.00
45	Homestead credit. Enclose Schedule H or H-EZ.	.00
46	Eligible veterans and surviving spouses property tax credit	.00
47	Other credits from Schedule CR, line 38. Enclose Schedule CR	.00
48	Add lines 40 through 47	10525.00
49	If line 48 is larger than line 39, subtract line 39 from line 48. This is the AMOUNT YOU OVERPAID	.00
50	Amount of line 49 you want REFUNDED TO YOU	.00
51	Amount of line 49 you want APPLIED TO YOUR 2015 ESTIMATED TAX	.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	18749.00
53	Underpayment interest. Fill in exception code - See Sch. U	0.00
	Also include on line 52 (see page 34)	

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)

5	6	5	4	4
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Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-4) and withholding statements in the order listed on page 35.

Sign here

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

Your signature	Spouse's signature (if filing jointly, BOTH must sign)	Date	Daytime phone ()
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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	8058.00
3	Gifts to charity from line 19 of federal Schedule A. See instructions for exceptions	3	5036.00
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	13094.00
6	Fill in your standard deduction from line 15 on page 2 of Form 1	6	0.00
7	Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0.	7	13094.00
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	655.00

▶ 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 450000.00	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 450000.00	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 450000.00	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.



22222		a Employee's social security number 400-00-5490		OMB No. 1545-0008				
b Employer identification number (EIN) 48-4564898			1 Wages, tips, other compensation 5,000.00		2 Federal income tax withheld 630.00			
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		Last name ADDRESS		Suff.		11 Nonqualified plans		12a
512 FEMRITE DR MONONA WI 53716						13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b
f Employee's address and ZIP code				14 Other				12c
								12d
15 State Employer's state ID number WI 036-1122334451-02		16 State wages, tips, etc. 5,000.00	17 State income tax 125.00	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

22222		a Employee's social security number 400-00-5420		OMB No. 1545-0008				
b Employer identification number (EIN) 45-4564894			1 Wages, tips, other compensation 10,000.00		2 Federal income tax withheld 1,050.00			
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 FOREIGN		Last name ADDRESS		Suff.		11 Nonqualified plans		12a C O D E
512 FEMRITE DR MONONA WI 53716						13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C O D E
						14 Other		12c C O D E
f Employee's address and ZIP code							12d C O D E	
15 State IA	Employer's state ID number 1564489	16 State wages, tips, etc. 10,000.00	17 State income tax 75.00	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

22222		a Employee's social security number 400-00-5420		OMB No. 1545-0008						
b Employer identification number (EIN) 36-1206548			1 Wages, tips, other compensation 440,000.00		2 Federal income tax withheld 150,000.00					
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 FOREIGN		Last name ADDRESS		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	036-2222334451-02		440,000.00	10,400.00						

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

Wisconsin
Department of Revenue

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

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

2014

Name(s) shown on Form 1, 1NPR, or 2 ADDRESS, FOREIGN & JANE	Identifying number 400005420
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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**



■ PART I – Income From Other State	State 1 <u>1</u> <u>A</u>	State 2 _____	State 3 _____	State 4 _____
	Postal abbr. ↑	Postal abbr. ↑	Postal abbr. ↑	Postal abbr. ↑
<u>1</u> Wages, salaries, tips, etc.	10000.00	.00	.00	.00
<u>2</u> Taxable interest .....	.00	.00	.00	.00
<u>3</u> Ordinary dividends .....	.00	.00	.00	.00
<u>4</u> Business income / loss .....	.00	.00	.00	.00
<u>5</u> Capital gain / loss .....	.00	.00	.00	.00
<u>6</u> Other gains / losses .....	.00	.00	.00	.00
<u>7</u> IRA distributions, pensions, and annuities .....	.00	.00	.00	.00
<u>8</u> Rental real estate, royalties, partnerships, S corporations, trusts, etc. ....	.00	.00	.00	.00
<u>9</u> Farm income / loss .....	.00	.00	.00	.00
<u>10</u> Unemployment compensation .....	.00	.00	.00	.00
<u>11</u> Social security benefits .....	.00	.00	.00	.00
<u>12</u> Other income .....	.00	.00	.00	.00
<u>13</u> Add lines 1 through 12 in each column ...	10000.00	.00	.00	.00
Adjustments to Income				
<u>14</u> Archer MSA or health savings accounts deduction .....	.00	.00	.00	.00
<u>15</u> Business expenses of reservists, performing artists, and fee-basis public officials .....	.00	.00	.00	.00
<u>16</u> Moving expenses .....	.00	.00	.00	.00
<u>17</u> Deductible part of self-employment tax ...	.00	.00	.00	.00
<u>18</u> Self-employed SEP, SIMPLE, and qualified plans .....	.00	.00	.00	.00
<u>19</u> Self-employed health insurance deduction	.00	.00	.00	.00
<u>20</u> IRA deduction .....	.00	.00	.00	.00
<u>21</u> Student loan interest deduction .....	.00	.00	.00	.00
<u>22</u> Other adjustments to income .....	.00	.00	.00	.00
<u>23</u> Add lines 14 through 22 in each column ...	0.00	.00	.00	.00
<u>24</u> 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 ADDRESS, FOREIGN & JANE	Identifying number 400005420
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NO COMMAS; NO CENTS

■ PART II – Calculation of Credit	State 1	State 2	State 3	State 4
25 Postal abbreviation for state to which tax was paid	<u>1 A</u>	---	---	---
26 Income taxable to both Wisconsin and other state (see instructions)	10000.00	.00	.00	.00
27 Total income taxed by the other state before subtracting any standard or itemized deductions or personal exemptions (see instructions)	10000.00	.00	.00	.00
28 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
29 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				
30 Multiply line 28 by line 29. Round the result to the nearest dollar	138.00	.00	.00	.00
31 Income and franchise tax (see instructions) .....	.00	.00	.00	.00
32 Add lines 30 and 31 in each column	138.00	.00	.00	.00
33 Add the amounts in each column of line 32. Fill in the total here				138.00
34 If you have tax paid to more than 4 states, fill in the amount from line 33 of any additional Schedules OS .....				.00
35 Add lines 33 and 34				138.00
36 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				2437.00
37 Fill in the smaller of line 35 or line 36. This is your credit for tax paid to another state (see instructions)				138.00



2014

UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS AND FIDUCIARIES

◆ Enclose with your Wisconsin income tax return ◆

Schedule

Wisconsin
Department of Revenue

U

Legal name(s) shown on tax return FOREIGN & JANE ADDRESS	Your social security number or trust ID number 400005420
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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	29274
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	29274
4	Multiply line 3 by 90% (.90)	4	26347
5	Wisconsin tax withheld for 2014	5	10525
6	Subtract line 5 from line 3. If less than \$500, do not complete or file this form	6	18749
7	Fill in your prior year (2013) tax (see instructions)	7	8000
8	Required annual payment. Fill in the smaller of line 4 or line 7 (see instructions)	8	8000

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	10525
10	Fill in the total amount, if any, of estimated tax payments you made	10	
11	Add lines 9 and 10	11	10525
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	0
13	Multiply line 12 by .0796 and fill in the result	13	
14	<ul style="list-style-type: none"> 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: 	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	\$

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: $\frac{\text{Days on line 25}}{365} \times .12 \times \text{Amount on line 22}$	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	\$		

Legal name(s) shown on tax return

Your social security number or trust ID number

FOREIGN & JANE ADDRESS

400005420

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 See separate instructions.

Your first name and initial Last name Your social security number FOREIGN ADDRESS 4 0 0 | 0 0 5 4 2 0

If a joint return, spouse's first name and initial Last name Spouse's social security number JANE ADDRESS 4 0 0 | 0 0 5 4 9 0

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. 512 FEMRITE DR 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 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status 1 Single 2 Married filing jointly (even if only one had income) 3 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 Yourself. If someone can claim you as a dependent, do not check box 6a. 6b Spouse. Boxes checked on 6a and 6b 1. No. of children on 6c who: lived with you 1. did not live with you due to divorce or separation (see instructions). Dependents on 6c not entered above. Add numbers on lines above 2.

Income table with columns for line number, description, and amount. Includes lines 7-22. Total income: 463967 00.

Adjusted Gross Income table with columns for line number, description, and amount. Includes lines 23-37. Adjusted gross income: 463967 00.

38	Amount from line 37 (adjusted gross income)	38	463967	00
39a	Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a			
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b			
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	16356	00
41	Subtract line 40 from line 38	41	47392	00
42	Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions	42	7900	00
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	39492	00
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44		
45	Alternative minimum tax (see instructions). Attach Form 6251	45		
46	Excess advance premium tax credit repayment. Attach Form 8962	46		
47	Add lines 44, 45, and 46 ▶	47		
48	Foreign tax credit. Attach Form 1116 if required	48		
49	Credit for child and dependent care expenses. Attach Form 2441	49		
50	Education credits from Form 8863, line 19	50		
51	Retirement savings contributions credit. Attach Form 8880	51		
52	Child tax credit. Attach Schedule 8812, if required	52		
53	Residential energy credit. Attach Form 5695	53		
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54		
55	Add lines 48 through 54. These are your total credits	55		
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶	56		

57	Self-employment tax. Attach Schedule SE	57		
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58		
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59		
60a	Household employment taxes from Schedule H	60a		
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b		
61	Health care: Individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	61		
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62		
63	Add lines 56 through 62. This is your total tax ▶	63		

64	Federal income tax withheld from Forms W-2 and 1099	64	6680	00
65	2014 estimated tax payments and amount applied from 2013 return	65		
66a	Earned income credit (EIC)	66a		
b	Nontaxable combat pay election 66b			
67	Additional child tax credit. Attach Schedule 8812	67		
68	American opportunity credit from Form 8863, line 8	68		
69	Net premium tax credit. Attach Form 8962	69		
70	Amount paid with request for extension to file	70		
71	Excess social security and tier 1 RRTA tax withheld	71		
72	Credit for federal tax on fuels. Attach Form 4136	72		
73	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input checked="" type="checkbox"/> Reserved d <input type="checkbox"/>	73		
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments ▶	74		

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75		
76a	Amount of line 75 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	76a		
b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number <input type="text"/>			
77	Amount of line 75 you want applied to your 2015 estimated tax ▶	77		

78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ▶	78		
79	Estimated tax penalty (see instructions)	79		

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No

Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶	<input type="text"/>
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Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see Inst.) <input type="text"/>

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
Firm's name ▶	Firm's EIN ▶	Phone no.	PTIN
Firm's address ▶			

