

ATS Test 21

Filing Status: MFJ

Residency Status: Test Buttercup is a full-year resident of WI; spouse moved into WI on 08/01/2014

Applicable WI Forms: 1NPR, Legal Residency Questionnaire, Sch OS

Applicable Income Forms: W-2 (4)

Applicable Federal Forms: 1040, Sch A, Sch C

Taxpayer Information:

Taxpayer: Test Buttercup

SSN: 400-00-5421

DOB: 07/01/1958

Taxpayer Spouse: Anna Buttercup

SSN: 400-00-5491

DOB: 07/01/1966

Address line 1: 1616 Main St

City: Green Bay

State: WI

Zip code: 54303

Other Information: Test Buttercup deceased 10/01/2014

Nonresident & part-year resident Wisconsin income tax

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

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

DO NOT STAPLE

Personal information fields: Your legal last name BUTTERCUP, Legal first name TEST, M.I., Your social security number 400 00 5421, Spouse's legal first name ANNA, Spouse's social security number 400 00 5491, Home address 1616 MAIN ST, State WI, Zip code 54303, City or post office GREEN BAY, Tax district.

Filing status: Married filing joint return (checked), Special conditions 06, Date 10/01/2014, City, village, or town GREEN BAY, County of BROWN, School district number 2289.

PAPER CLIP withholding statements here

Resident status: Check the status that applies. You Full-year resident of Wisconsin.



PAPER CLIP check or money order here

Income table with columns: Income, Print numbers like this (0123456789), NO COMMAS NO CENTS, A. Federal column, B. Wisconsin column. Rows include Wages, salaries, tips, etc. (84073.00), Taxable interest (1.00), Ordinary dividends (596.00), Taxable refunds (1475.00), Alimony received (.00), Business income or (loss) (-746.00), Capital gain or (loss) (.00), Other gains or (losses) (.00), IRA distributions (.00), Pensions and annuities (.00), Rental real estate, royalties, partnerships, S corporations, trusts, etc. (.00), Farm income or (loss) (.00), Unemployment compensation (.00), Social security benefits (.00), Other income (.00), Add lines 1 through 15 (85399.00 / 59138.00).

Adjustments to Income		A. Federal column	B. Wisconsin column
17	Reserved	Not deductible for Wisconsin	
18	Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 22)	.00	.00
19	Health savings account deduction (see page 22)	.00	.00
20	Moving expenses (see page 22)	.00	.00
21	Deductible part of self-employment tax (see page 22)	.00	.00
22	Self-employed SEP, SIMPLE, and qualified plans (see page 22)	.00	.00
23	Self-employed health insurance deduction (see page 23)	.00	.00
24	Penalty on early withdrawal of savings (see page 23)	.00	.00
25	Alimony paid (see page 23)	.00	.00
26	IRA deduction (see page 23)	.00	.00
27	Student loan interest deduction (see page 23)	530.00	530.00
28	Reserved	Not deductible for Wisconsin	
29	Domestic production activities deduction (see page 23)	Not deductible for Wisconsin	
30	Other adjustments included in Form 1040, line 36 (see page 23) (list type and amount)	.00	.00
31	Total adjustments to income. Add lines 17 through 30	530.00	530.00
Adjusted Gross Income			
32	Wisconsin income. Subtract line 31, column B from line 16, column B		58608.00
33	Federal income. Subtract line 31, column A from line 16, column A	84869.00	
34	Divide line 32 by line 33. Carry the decimal to four places. If amount on line 32 is more than amount on line 33, fill in 1.0000. (See page 23)	0.6906	

Tax Computation

35	Fill in the larger of Wisconsin income from line 32, column B or federal income from line 33, column A. But, if Wisconsin income from line 32 is zero or less, fill in 0 (zero)	35	84869.00
36a	If you (or your spouse) can be claimed as a dependent on anyone else's return, check here and see the "Exception" in the instructions for line 36c on page 24	36a	<input type="checkbox"/>
36b	Aliens (see page 24 to determine if you must check line 36b)	36b	<input type="checkbox"/>
36c	Find the standard deduction for amount on line 33 using table on page 39	36c	5421.00
37	Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero)	37	79448.00
38	Exemptions (Caution: see page 24)		
a	Fill in exemptions from your federal return <u>2</u> x \$700	38a	1400.00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <input type="checkbox"/> x \$250	38b	.00
c	Add lines 38a and 38b	38c	1400.00
39	Subtract line 38c from line 37. If line 38c is more than line 37, fill in 0 (zero)	39	78048.00
40	Tax (see table on page 42)	40	4501.00
41	Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR)	41	135.00
42	School property tax credits (part-year and full-year residents only)		
a	Rent paid in 2014—heat included <u>.00</u> } Find credit from table page 26	42a	.00
	Rent paid in 2014—heat not included <u>.00</u> }		
b	Property taxes paid on home in 2014 <u>2295.00</u> } Find credit from table page 27	42b	275.00
43	Add credits on lines 41, 42a, and 42b	43	410.00
44	Subtract line 43 from line 40. If line 43 is more than line 40, fill in 0 (zero)	44	4091.00
45	Fill in ratio from line 34	45	0.6906
46	Multiply line 44 by ratio on line 45	46	2825.00



Name(s) shown on Form 1NPR
BUTTERCUP

TEST

Your social security number
400 00 5421

47	Fill in amount from line 46		47	
48	Armed forces member credit. (Full-year Wisconsin residents only)	48	.00	2825.00
49	Working families tax credit. (Full-year Wisconsin residents only)	49	.00	
50	Certain nonrefundable credits from line 11 of Schedule CR	50	.00	
51	Add lines 48 through 50	51	.00	
52	Subtract line 51 from line 47. If line 51 is more than line 47, fill in 0 (zero)	52		2825.00
53	Alternative minimum tax. Enclose Schedule MT	53	.00	
54	Add lines 52 and 53	54		2825.00
55	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	55	8.00	
56	Other credits from Schedule CR, line 34. Enclose Schedule CR	56	.00	
57	Net income tax paid to another state. Enclose Schedule OS	IA 57	1644.00	
58	Add lines 55, 56, and 57	58		1652.00
59	Subtract line 58 from line 54. If line 58 is more than line 54, fill in 0 (zero). This is your net tax	59		1173.00
60	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 30) If you certify that no sales or use tax is due, check here	60		.00
61	Donations (decreases refund or increases amount owed)			
	a Endangered resources .00	f Firefighters memorial .00		
	b Packers football stadium .00	g Military family relief .00		
	c Cancer research .00	h Second Harvest/Feeding Amer. .00		
	d Veterans trust fund .00	i Red Cross WI Disaster Relief .00		
	e Multiple sclerosis .00	j Special Olympics Wisconsin .00		
	Total (add lines a through j) . . . →			61k .00
62	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 29)▶	.00 x .33 =	62	.00
63	Credit repayments and other penalties (see page 29)		63	.00
64	Add lines 59 through 63		64	1173.00

Payments and Credits

65	Wisconsin income tax withheld. Enclose readable withholding statements	65	2791.00	
66	2014 Wisconsin estimated tax paid and amount applied from 2013 return	66	.00	
67	Earned income credit. (Full-year Wisconsin residents only) Number of qualifying children ▶ _____ Federal credit ▶ _____ .00 x _____ % =	67	.00	
68	Farmland preservation credit. a. Schedule FC, line 18	68a	.00	
	b. Schedule FC-A, line 13	68b	.00	
69	Repayment credit	69	.00	
70	Homestead credit. (Full-year Wisconsin residents only)	70	.00	
71	Eligible veterans and surviving spouses property tax credit	71	.00	
72	Refundable credits from Schedule CR, line 38	72	.00	
73	AMENDED RETURN ONLY – amount previously paid (see page 34)	73	.00	
74	Add lines 65 through 73	74	2791.00	
75	AMENDED RETURN ONLY – amounts previously refunded (see page 34)	75	.00	
76	Subtract line 75 from line 74	76		2791.00

I-050a



Paper clip a copy of your federal income tax return and schedules to this return.

Refund or Amount You Owe

Table with 2 columns: Line number and Amount. Rows include 77 (AMOUNT OVERPAID 1618.00), 78 (REFUNDED TO YOU 1618.00), 79 (APPLIED TO YOUR 2015 ESTIMATED TAX .00), 80 (AMOUNT YOU OWE .00), and 81 (Underpayment interest .00).

Third Party Designee: Do you want to allow another person to discuss this return with the department (see page 36)? Yes/No

Designee's name, Phone no., and Personal identification number (PIN) fields.

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

Sign here: Your signature, Spouse's signature (if filing jointly, BOTH must sign), and Date.

Mail your return to: Wisconsin Department of Revenue. Includes addresses for tax due, refund, amended return, and department use only.

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

Table for Schedule 1 with 2 columns: Line number and Amount. Rows include medical/dental expenses, interest paid, gifts to charity, casualty losses, and standard deduction.

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

Table for Schedule 2 with 3 columns: Line number, (A) YOURSELF, and (B) YOUR SPOUSE. Rows include wages/salaries, net profit/loss, and qualified earned income.



LEGAL RESIDENCE (DOMICILE) QUESTIONNAIRE

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

NAME(S) TEST BUTTERCUP

SOCIAL SECURITY NUMBER 400-00-5421

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

You Spouse

- Full-year Wisconsin resident; did not change domicile from Wisconsin during 2014.
- Changed legal residence from Wisconsin during 2014; have not moved back to Wisconsin.
- Changed legal residence from Wisconsin during or before 2014; have moved back to Wisconsin.
- Changed legal residence to Wisconsin from NY (state) on 08/01/2014 (date) during 2014; no previous Wisconsin residency. If you check this box, do not complete the rest of the questionnaire.
- Was a nonresident of Wisconsin for all of 2014. Resident of _____
(Nonresident alien; please indicate country)

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

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

SCHEDULE OS

Wisconsin
Department of Revenue

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

2014

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

Name(s) shown on Form 1, 1NPR, or 2

TEST BUTTERCUP

Identifying number

400005483

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>IA</u> Postal abbr. ↑	State 2 _____ Postal abbr. ↑	State 3 _____ Postal abbr. ↑	State 4 _____ Postal abbr. ↑
1 Wages, salaries, tips, etc.	43833 .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 ...	43833 .00	.00	.00	.00
Adjustments to Income				
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	43833 .00	.00	.00	.00

Name(s) shown on Form 1, 1NPR, or 2 TEST BUTTERCUP	Identifying number 400005483
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NO COMMAS; NO CENTS

	State 1	State 2	State 3	State 4
■ PART II – Calculation of Credit				
25 Postal abbreviation for state to which tax was paid	<u>I A</u>	---	---	---
26 Income taxable to both Wisconsin and other state (see instructions)	43833 .00	.00	.00	.00
27 Total income taxed by the other state before subtracting any standard or itemized deductions or personal exemptions (see instructions)	43833 .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	1644 .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	1.0000	.	.	.
30 Multiply line 28 by line 29. Round the result to the nearest dollar	1644 .00	.00	.00	.00
31 Income and franchise tax (see instructions) .....	.00	.00	.00	.00
32 Add lines 30 and 31 in each column	1644 .00	.00	.00	.00
33 Add the amounts in each column of line 32. Fill in the total here				33 1644 .00
34 If you have tax paid to more than 4 states, fill in the amount from line 33 of any additional Schedules OS				34 .00
35 Add lines 33 and 34				35 1644 .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				36 2817 .00
37 Fill in the smaller of line 35 or line 36. This is your credit for tax paid to another state (see instructions)				37 1644 .00



22222		a Employee's social security number 400-00-5483		OMB No. 1645-0008								
b Employer identification number (EIN) 53-9990123			1 Wages, tips, other compensation 48,324.00		2 Federal income tax withheld 8,716.00							
c Employer's name, address, and ZIP code Construction, Inc. 3434 Machinery Row Green Bay, WI 54303			3 Social security wages 48,324.00		4 Social security tax withheld 2,996.00							
			5 Medicare wages and tips 48,324.00		6 Medicare tax withheld 701.00							
			7 Social security tips		8 Allocated tips							
d Control number			9		10 Dependent care benefits							
e Employee's first name and initial Test		Last name Buttercup		Suff.		11 Nonqualified plans		12a				
1616 Main St Green Bay, WI 54303		f Employee's address and ZIP code		13 Statutory employee <input type="checkbox"/>		Retirement plan <input checked="" 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
IA		0236547		40,674.00		1,839.00						
WI		1089658		7,650.00		905.00						

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 400-00-5483		OMB No. 1545-0008				
b Employer identification number (EIN) 53-9990123			1 Wages, tips, other compensation 3,159.00		2 Federal income tax withheld 610.00			
c Employer's name, address, and ZIP code Electric, Inc. PO Box 987 Iron Mountain, MI 49801			3 Social security wages 3,159.00		4 Social security tax withheld 196.00			
			5 Medicare wages and tips 3,159.00		6 Medicare tax withheld 46.00			
			7 Social security tips		8 Allocated tips			
d Control number			9		10 Dependent care benefits			
e Employee's first name and initial Test		Last name Buttercup		Suff.		11 Nonqualified plans		12a
1616 Main St Green bay, WI 54303		f Employee's address and ZIP code		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b		12c
				14 Other		12d		
15 State IA	Employer's state ID number 205565986210		16 State wages, tips, etc. 3,159.00	17 State income tax 216.00	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 400-00-5483		OMB No. 1545-0008				
b Employer identification number (EIN) 53-9990123			1 Wages, tips, other compensation 7,401.00		2 Federal income tax withheld			
c Employer's name, address, and ZIP code More Construction 5000 Center Rd Lombard, IL 60148			3 Social security wages 7,401.00		4 Social security tax withheld 459.00			
			5 Medicare wages and tips 7,401.00		6 Medicare tax withheld 107.00			
			7 Social security tips		8 Allocated tips			
d Control number			9		10 Dependent care benefits			
e Employee's first name and Initial Test		Last name Buttercup		Suff.		11 Nonqualified plans		12a
1616 Main St Green bay, WI 54303		f Employee's address and ZIP code		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b		12c
				14 Other		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	35-12345678-02		7,401.00	1,886.00				

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 400-00-5483		OMB No. 1545-0008								
b Employer identification number (EIN) 53-9990123			1 Wages, tips, other compensation 25,189.00		2 Federal income tax withheld 1,785.00							
c Employer's name, address, and ZIP code St. Nicholas Hospital 123 Jolly Ln New York, NY 10001			3 Social security wages 28,199.00		4 Social security tax withheld 1,748.00							
			5 Medicare wages and tips 28,199.00		6 Medicare tax withheld 409.00							
			7 Social security tips		8 Allocated tips							
d Control number			9		10 Dependent care benefits							
e Employee's first name and initial Anna		Last name Buttercup		Suff.		11 Nonqualified plans		12a E | 3,010.00				
f Employee's address and ZIP code 1616 Main St Green bay, WI 54303			13 Statutory employee <input type="checkbox"/>		Retirement plan <input checked="" type="checkbox"/>		Third-party sick pay <input type="checkbox"/>		12b DD | 7,077.00			
			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
NY		16-223545		24,189.00		1,123.00						
WI		32612345		1,000.00								

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

2014

Department of the Treasury—Internal Revenue Service

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

, 2014, ending , 20

Personal information section including name (Test/Anna), address (1616 Main St, Green Bay, WI 54303), and filing status (Married filing jointly).

Filing Status section with checkboxes for Single, Married filing jointly, Head of household, etc.

Exemptions section including checkboxes for Yourself and Spouse, and a table for dependents.

Income section with a table listing various income sources (Wages, Interest, Dividends, etc.) and their taxable amounts.

Adjusted Gross Income section with a table listing deductions (IRA, Student loan, etc.) and the final adjusted gross income of 84869.

**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.

2014

Attachment
Sequence No. **07**

Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

400-00-5421

Test Buttercup

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** 84869
- 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 **3** 8487
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-

1	2775
2	84869
3	8487

4	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

5	5969
6	2295
7	
8	

4	0
---	---

August 15 2014

- 9 Add lines 5 through 8

9	
---	--

8264

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

10	5119
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8264

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

- 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

11	
12	
13	
14	

5119

Gifts to Charity

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

- 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

16	824
17	499
18	

5119

Casualty and Theft Losses

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

20	
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1323

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** 84869
- 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	4678
22	200
23	1537
24	6415
26	1697

4718

Other Miscellaneous Deductions

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

27	
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4718

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.

19424

- 30 If you elect to itemize deductions even though they are less than your standard deduction, check here

**SCHEDULE C
(Form 1040)**

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

OMB No. 1545-0074

2014

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

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

Name of proprietor
Anna Buttercup

Social security number (SSN)
400-00-5491

A Principal business or profession, including product or service (see instructions)
Home-Based Sales

B Enter code from instructions
9 9 9 9 9 9

C Business name. If no separate business name, leave blank.

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

E Business address (including suite or room no.) ▶ **1616 Main St**
City, town or post office, state, and ZIP code **Green Bay, WI 54303**

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

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

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

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

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

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/>	1	121
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	121
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	121
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	121

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

8 Advertising	8	323	18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	156
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	
17 Legal and professional services	17	388	25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28		26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	867	27a Other expenses (from line 48)	27a	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	(746)	27b Reserved for future use	27b	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	(746)			

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

