

TEST 27 – 2014

This is a single taxpayer who worked part of the year and ran a day care out of her home the rest of the year. She is a widow with one child.

Federal Forms: 1040, W-2 (1), Schedule A, Schedule C, Schedule SE, 2441, Schedule EIC

Wisconsin Forms: 1, EIC-A

Address:

5050 Johnson Street
Madison, WI 53703

Taxpayer:

Baby Sitter

SS#: 400-00-5427

DOB: 12/21/1976

W-2 WI wage: \$13,200, withholding \$250, WI ID#: 036-9898666654-02

Filing status: Head of Household

Dependent:

John Doe SS#:400-00-5455 DOB: 3/19/2009

Daycare Provider for John:

Tiny Tots

222 State Street

Madison, WI 53703

EIN: 41-5555555

Amount paid: \$5,000

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

Complete form using **BLACK INK**

Note

See page 35 before assembling return

DO NOT STAPLE

Your legal last name SITTER	Legal first name BABY	M.I.	Your social security number 400 00 5427
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.	Spouse's social security number
Home address (number and street). If you have a PO Box, see page 7. 5050 JOHNSON ST		Apt. no.	
City or post office MADISON		State WI	Zip code 53703
Filing status Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here		Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2014. <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town ▶ MADISON County of ▶ DANE School district number See page 39 3269	
<input checked="" type="checkbox"/> Head of household (see page 8). Also, check here if married...		If married, fill in spouse's SSN above and full name here	
		Special conditions <input type="checkbox"/>	

Print numbers like this → 0123456789 Not like this → 0147 NO COMMAS; NO CENTS

1 Federal adjusted gross income (see page 9)	1	27803.00
Form W-2 wages included in line 1		13200.00
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	27803.00
6 Taxable refund of state income tax (from Form 1040, line 10) ...	6	.00
7 United States government interest	7	.00
8 Unemployment compensation (see page 12)	8	.00
9 Social security adjustment (see page 12)	9	.00
10 Capital gain/loss subtraction (see page 12)	10	.00
11 Other subtractions } Fill in code number and amount, see page 12. } Fill in total other subtractions on line 11.		
28,3000 .00 .00 .00		
.00 .00	11	3000.00
12 Add lines 6 through 11	12	3000.00
13 Subtract line 12 from line 5. This is your Wisconsin income	13	24803.00

PAPER CLIP payment here



NO COMMAS; NO CENTS

14	Wisconsin income from line 13	14	24803.00
15	Standard deduction. See table on page 47, OR If someone else can claim you (or your spouse) as a dependent, see page 22 and check here	15	10719.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	14084.00
17	Exemptions (Caution: See page 22)		
a	Fill in exemptions from your federal return <u>2</u> x \$700 .. 17a	17a	1400.00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <u> </u> x \$250 .. 17b	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	12684.00
19	Tax (see table on page 40)	19	538.00
20	Itemized deduction credit. Enclose Schedule 1, page 4	20	.00
21	Armed forces member credit (must be stationed outside U.S. See page 23)	21	.00
22	School property tax credit		
a	Rent paid in 2014-heat included <u>.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>1257.00</u>	} Find credit from table page 26 .. 22b	152.00
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	152.00
26	Subtract line 25 from line 19. If line 25 is larger than line 19, fill in 0	26	386.00
27	Alternative minimum tax. Enclose Schedule MT	27	.00
28	Add lines 26 and 27	28	386.00
29	Married couple credit. Enclose Schedule 2, page 4	29	.00
30	Other credits from Schedule CR, line 34	30	.00
31	Net income tax paid to another state. Enclose Schedule OS	31	.00
32	Add lines 29, 30, and 31	32	.00
33	Subtract line 32 from line 28. If line 32 is larger than line 28, fill in 0. This is your net tax	33	386.00
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 <u>.00</u>	f	Firefighters memorial <u>.00</u>
b	Packers football stadium <u>.00</u>	g	Military family relief <u>.00</u>
c	Cancer research <u>.00</u>	h	Second Harvest/Feeding Amer. <u>.00</u>
d	Veterans trust fund <u>.00</u>	i	Red Cross WI Disaster Relief <u>.00</u>
e	Multiple sclerosis <u>.00</u>	j	Special Olympics Wisconsin <u>.00</u>
	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	386.00



8-2014 DRAFT

Name(s) shown on Form 1 SITTER		Your social security number BABY 400 00 5427	
NO COMMAS; NO CENTS			
39	Amount from line 38	39	386.00
40	Wisconsin tax withheld. Enclose withholding statements	40	250.00
41	2014 estimated tax payments and amount applied from 2013 return	41	200.00
42	Earned income credit. Number of qualifying children ... 1 Federal credit. 1708.00 x 4 % =	42	68.00
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	518.00
49	If line 48 is larger than line 39, subtract line 39 from line 48. This is the AMOUNT YOU OVERPAID	49	132.00
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	132.00
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	.00
53	Underpayment interest. Fill in exception code - See Sch. U ()	53	.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 ▶ _____ Phone no. ▶ () _____

Personal identification number (PIN) ▶

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

Sign here

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

Your signature _____ Spouse's signature (if filing jointly, BOTH must sign) _____ Date _____ Daytime phone () _____

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

For Department Use Only

C

Do Not Submit Photocopies



NO COMMAS; NO CENTS

Schedule 1 – Itemized Deduction Credit (see page 23)

1	Medical and dental expenses from line 4 of federal Schedule A. See instructions for exceptions	1	_____	.00
2	Interest paid from lines 10-12 and 14 of federal Schedule A. Do not include interest paid to purchase a second home located outside Wisconsin or a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities	2	_____	.00
3	Gifts to charity from line 19 of federal Schedule A. See instructions for exceptions	3	_____	.00
4	Casualty losses from line 20 of federal Schedule A, <u>only</u> if the loss is directly related to a federally-declared disaster	4	_____	.00
5	Add lines 1 through 4	5	_____	.00
6	Fill in your standard deduction from line 15 on page 2 of Form 1	6	_____	.00
7	Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0.	7	_____	.00
8	Rate of credit is .05 (5%).	8	_____	x .05
9	Multiply line 7 by line 8. Fill in here and on line 20 on page 2 of Form 1	9	_____	.00

▶ You must submit this page with Form 1 if you claim either of these credits ◀

Schedule 2 – Married Couple Credit When Both Spouses Are Employed (see page 27)

When completing this schedule, be sure to fill in your income in column (A) and your spouse's income in column (B)

	(A) YOURSELF	(B) SPOUSE
1	Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income	
	.00	.00
2	Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income	
	.00	.00
3	Combine lines 1 and 2. This is earned income	
	.00	.00
4	Add the amounts from federal Form 1040, lines 24, 28 and 32, plus repayment of supplemental unemployment benefits, and contributions to secs. 403(b) and 501(c)(18) pension plans, included in line 36, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to your or your spouse's income	
	.00	.00
5	Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0	
	.00	.00
6	Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000.	
	.00	.00
7	Rate of credit is .03 (3%).	x .03
8	Multiply line 6 by line 7. Fill in here and on line 29 on page 2 of Form 1	.00

Do not fill in more than \$480.



2014 Wisconsin Form EIC-A

Earned Income Credit Information for up to three qualifying children

Instructions

Complete the information for each qualifying child for the Wisconsin Earned Income Credit. If you have more than three qualifying children, you only have to list three to get the maximum credit.

Qualifying Child Information	Child 1	Child 2	Child 3
	First Last	First Last	First Last
1 Child's name	JOHN DOE		
2 Child's social security number	400 - 00 - 5455	- - -	- - -
3 Child's relationship to you <i>(check one)</i>	<input checked="" type="checkbox"/> Son or Daughter <input type="checkbox"/> Grandchild <input type="checkbox"/> Brother or Sister <input type="checkbox"/> Nephew or Niece <input type="checkbox"/> Foster Child	<input type="checkbox"/> Son or Daughter <input type="checkbox"/> Grandchild <input type="checkbox"/> Brother or Sister <input type="checkbox"/> Nephew or Niece <input type="checkbox"/> Foster Child	<input type="checkbox"/> Son or Daughter <input type="checkbox"/> Grandchild <input type="checkbox"/> Brother or Sister <input type="checkbox"/> Nephew or Niece <input type="checkbox"/> Foster Child
4 Number of months child lived with you in the United States during 2014 <small>NOTE: If the child lived with you for more than half of 2014, but less than 7 months, enter "7". If the child was born or died in 2014, and your home was the child's for the entire time he or she was alive during 2014, enter "12".</small>	1 2	- -	- -
5 Child's year of birth	2 0 0 9	- - - -	- - - -
6 If the child was born before 1996 –			
a Was the child under age 24 at the end of 2014 and a full time student?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
b Was the child permanently and totally disabled during any part of 2014?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

22222		a Employee's social security number 400-00-5427		OMB No. 1545-0008		
b Employer identification number (EIN) 98-7654321			1 Wages, tips, other compensation 13,200.00		2 Federal income tax withheld 1,200.00	
c Employer's name, address, and ZIP code CLEARENUF WINDOW WASHING 1435 UNIVERSITY AVE MADISON WI 53701			3 Social security wages 13,200.00		4 Social security tax withheld	
			5 Medicare wages and tips 13,200.00		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 BABY		Last name SITTER	Suff.	11 Nonqualified plans		
5050 JOHNSON ST MADISON WI 53703			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a	
			14 Other		12b	
					12c	
f Employee's address and ZIP code					12d	
15 State WI	Employer's state ID number 036-989866654-02	16 State wages, tips, etc. 13,200.00	17 State income tax 250.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

2014

Department of the Treasury—Internal Revenue Service

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

Your first name and initial **BABY** Last name **SITTER** Your social security number **4 0 0 | 0 0 5 4 2 7**

If a joint return, spouse's first name and initial _____ Last name _____ Spouse's social security number _____

Home address (number and street). If you have a P.O. box, see instructions. **5050 JOHNSON ST** Apt. no. _____

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **MADISON, WI 53703**

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

▲ Make sure the SSN(s) above and on line 6c are correct.
Presidential Election Campaign
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

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.
 b Spouse
 c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)
JOHN DOE		4 0 0 0 0 5 4 5 5		<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here

d Total number of exemptions claimed **2**

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	13200	00
8a	Taxable interest. Attach Schedule B if required	8a		
b	Tax-exempt interest. Do not include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required	9a		
b	Qualified dividends	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes	10		
11	Alimony received	11		
12	Business income or (loss). Attach Schedule C or C-EZ	12	15713	00
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13		
14	Other gains or (losses). Attach Form 4797	14		
15a	IRA distributions	15a		
b	Taxable amount	15b		
16a	Pensions and annuities	16a		
b	Taxable amount	16b		
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17		
18	Farm income or (loss). Attach Schedule F	18		
19	Unemployment compensation	19		
20a	Social security benefits	20a		
b	Taxable amount	20b		
21	Other income. List type and amount	21		
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	28913	00

Adjusted Gross Income

23	Reserved	23		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		
25	Health savings account deduction. Attach Form 8889	25		
26	Moving expenses. Attach Form 3903	26		
27	Deductible part of self-employment tax. Attach Schedule SE	27	1110	00
28	Self-employed SEP, SIMPLE, and qualified plans	28		
29	Self-employed health insurance deduction	29		
30	Penalty on early withdrawal of savings	30		
31a	Alimony paid b Recipient's SSN ▶	31a		
32	IRA deduction	32		
33	Student loan interest deduction	33		
34	Reserved	34		
35	Domestic production activities deduction. Attach Form 8903	35		
36	Add lines 23 through 35	36	1110	00
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	27803	00

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2014

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

▶ Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

▶ Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

BABY SITTER

400005427

Caution. Do not include expenses reimbursed or paid by others.						
Medical and Dental Expenses	1	Medical and dental expenses (see instructions)	1			
	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	3			
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			
Taxes You Paid	5	State and local	5	450		
	a	<input type="checkbox"/> Income taxes				
	b	<input type="checkbox"/> RESERVED				
	6	Real estate taxes (see instructions)	6	1257	00	
	7	Personal property taxes	7	2300	00	
	8	Other taxes. List type and amount ▶	8			
	9	Add lines 5 through 8	9		4007 00	
	Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	3388	00
		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 ▶	11		
12		Points not reported to you on Form 1098. See instructions for special rules	12			
13		RESERVED	13			
14		Investment interest. Attach Form 4952 if required. (See instructions.)	14			
15		Add lines 10 through 14	15		3388 00	
Gifts to Charity		16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	2250	00
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	4600	00	
	18	Carryover from prior year	18			
	19	Add lines 16 through 18	19		6850 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.) ▶	21			
	22	Tax preparation fees	22	365	00	
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23			
	24	Add lines 21 through 23	24	365	00	
	25	Enter amount from Form 1040, line 38	25	27803	00	
	26	Multiply line 25 by 2% (.02)	26	556	00	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27		0 00	
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? <input checked="" type="checkbox"/> 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. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29		14245 00	
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>				

DO NOT FILE August 15 2014

**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
BABY SITTER

Social security number (SSN)
400005427

A Principal business or profession, including product or service (see instructions)
CHILD CARE SERVICES; DAY CARE

B Enter code from instructions
▶ **6 2 4 4 1 0**

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.) ▶ **222 NURSERY LN**
City, town or post office, state, and ZIP code **MADISON, WI 53704**

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	26000	00
2 Returns and allowances . . .	2		
3 Subtract line 2 from line 1 . . .	3	26000	00
4 Cost of goods sold (from line 42) . . .	4		
5 Gross profit. Subtract line 4 from line 3 . . .	5	26000	00
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	26000	00

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

8 Advertising	8	235	00	18 Office expense (see instructions)	18	51	00
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	6500	00
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			25 Utilities	25		
				26 Wages (less employment credits) . . .	26		
				27a Other expenses (from line 48) . . .	27a		
				b Reserved for future use	27b		

28 Total expenses before expenses for business use of home. Add lines 8 through 27a ▶	28	6786	00
29 Tentative profit or (loss). Subtract line 28 from line 7	29	19214	00

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	3501	00
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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	15713	00
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32 If you have a loss, check the box that describes your investment in this activity (see instructions).

- If you checked 32a, enter the loss 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 the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**.
- If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

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

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

► Information about Schedule SE and its separate instructions is at www.irs.gov/schedulese.
► Attach to Form 1040 or Form 1040NR.

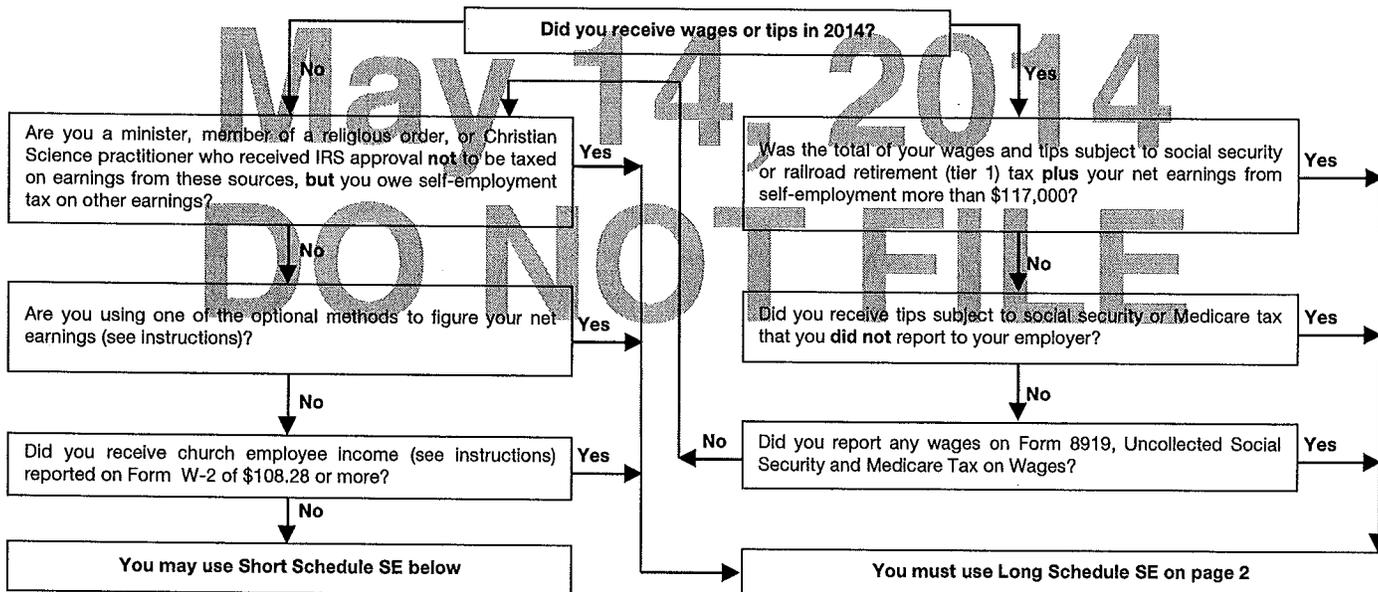
2014
Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040 or Form 1040NR) BABY SITTER	Social security number of person with self-employment income ►	400-00-5427
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Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a			
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	()	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	15713	00	
3 Combine lines 1a, 1b, and 2	3	15713	00	
4 Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b ► Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4	14511	00	
5 Self-employment tax. If the amount on line 4 is: • \$117,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55 • More than \$117,000, multiply line 4 by 2.9% (.029). Then, add \$14,508 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55	5	2220	00	
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6	1110	00	

Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)

Social security number of person with self-employment income

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships—Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions).

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z.

2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method (see instructions).

3 Combine lines 1a, 1b, and 2.

4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here.

c Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue.

5a Enter your church employee income from Form W-2. See instructions for definition of church employee income.

b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-.

6 Add lines 4c and 5b.

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2014. 117,000 00

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$117,000 or more, skip lines 8b through 10, and go to line 11.

b Unreported tips subject to social security tax (from Form 4137, line 10).

c Wages subject to social security tax (from Form 8919, line 10).

d Add lines 8a, 8b, and 8c.

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11.

10 Multiply the smaller of line 6 or line 9 by 12.4% (.124).

11 Multiply line 6 by 2.9% (.029).

12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55.

13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27.

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method only if (a) your gross farm income¹ was not more than \$7,200, or (b) your net farm profits² were less than \$5,198.

14 Maximum income for optional methods. 4,800 00

15 Enter the smaller of: two-thirds (2/3) of gross farm income¹ (not less than zero) or \$4,800. Also include this amount on line 4b above.

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$5,198 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution. You may use this method no more than five times.

16 Subtract line 15 from line 14.

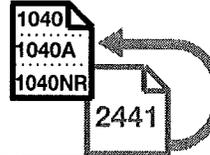
17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above.

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.
² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Child and Dependent Care Expenses



2014

Attachment Sequence No. **21**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
▶ Information about Form 2441 and its separate instructions is at www.irs.gov/form2441.

Name(s) shown on return

Your social security number

BABY SITTER

400-00-5427

Part I Persons or Organizations Who Provided the Care—You must complete this part.
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	TINY TOTS	222 STATE ST MADISON, WI 53704	41-5555555	5000 00

Did you receive dependent care benefits? **No** → Complete only Part II below.
Yes → Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 60a, or Form 1040NR, line 59a.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2014 for the person listed in column (a)	
First	Last			
JOHN	DOE	400-00-5455	5000	00

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 **3** 3000 00

4 Enter your **earned income**. See instructions **4** 27803 00

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 **5** 27803 00

6 Enter the **smallest** of line 3, 4, or 5 **6** 3000 00

7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. **7** 27803 00

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:			If line 7 is:		
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is
\$0—15,000		.35	\$29,000—31,000		.27
15,000—17,000		.34	31,000—33,000		.26
17,000—19,000		.33	33,000—35,000		.25
19,000—21,000		.32	35,000—37,000		.24
21,000—23,000		.31	37,000—39,000		.23
23,000—25,000		.30	39,000—41,000		.22
25,000—27,000		.29	41,000—43,000		.21
27,000—29,000		.28	43,000—No limit		.20

9 Multiply line 6 by the decimal amount on line 8. If you paid 2013 expenses in 2014, see the instructions **9** 840 00

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. **10** 623 00

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47 **11** 623 00

Part III Dependent Care Benefits

12 Enter the total amount of dependent care benefits you received in 2014. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership

12

13 Enter the amount, if any, you carried over from 2013 and used in 2014 during the grace period. See instructions

13

14 Enter the amount, if any, you forfeited or carried forward to 2015. See instructions

14

15 Combine lines 12 through 14. See instructions

15

16 Enter the total amount of qualified expenses incurred in 2014 for the care of the qualifying person(s)

16

17 Enter the smaller of line 15 or 16

17

18 Enter your earned income. See instructions

18

19 Enter the amount shown below that applies to you.

19

• If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).

• If married filing separately, see instructions.

• All others, enter the amount from line 18.

20 Enter the smallest of line 17, 18, or 19

20

21 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19).

21

22 Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.)

No. Enter -0-.

Yes. Enter the amount here

22

23 Subtract line 22 from line 15

23

24 Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions

24

25 Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21

25

26 Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB".

26

To claim the child and dependent care credit, complete lines 27 through 31 below.

27 Enter \$3,000 (\$6,000 if two or more qualifying persons)

27

28 Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25

28

29 Subtract line 28 from line 27. If zero or less, stop. You cannot take the credit. Exception. If you paid 2013 expenses in 2014, see the instructions for line 9

29

30 Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here

30

31 Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11

31

Noncash Charitable Contributions

▶ Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.

▶ Information about Form 8283 and its separate instructions is at www.irs.gov/form8283.

OMB No. 1545-0908

Attachment Sequence No. **155**

Name(s) shown on your income tax return

BABY SITTER

Identifying number

400-00-5427

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities—List in this section only items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities even if the deduction is more than \$5,000 (see instructions).

Part I Information on Donated Property—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached)	(c) Description of donated property (For a vehicle, enter the year, make, model, and mileage. For securities, enter the company name and the number of shares.)
A	MY CHARITY 2033 FISH HATCHERY RD, MADISON, WI	<input type="checkbox"/>	CLOTHING AND HOUSEHOLD ITEMS
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

Note. If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	09/15/2013	VARIOUS	PURCHASED	22500 00	4600 00	THRIFT STORE VALUE
B						
C						
D						
E						

Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

- 2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ _____
 If Part II applies to more than one property, attach a separate statement.
- b Total amount claimed as a deduction for the property listed in Part I: (1) For this tax year ▶ _____
 (2) For any prior tax years ▶ _____
- c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):
 Name of charitable organization (donee) _____
 Address (number, street, and room or suite no.) _____
 City or town, state, and ZIP code _____
- d For tangible property, enter the place where the property is located or kept ▶ _____
- e Name of any person, other than the donee organization, having actual possession of the property ▶ _____

	Yes	No
3a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?		
b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?		
c Is there a restriction limiting the donated property for a particular use?		

Name(s) shown on your income tax return

Identifying number

Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities) - Complete this section for one item (or one group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of publicly traded securities reported in Section A). Provide a separate form for each property donated unless it is part of a group of similar items. An appraisal is generally required for property listed in Section B. See instructions.

Part I Information on Donated Property - To be completed by the taxpayer and/or the appraiser.

- 4 Check the box that describes the type of property donated:
a Art* (contribution of \$20,000 or more)
b Qualified Conservation Contribution
c Equipment
d Art* (contribution of less than \$20,000)
e Other Real Estate
f Securities
g Collectibles**
h Intellectual Property
i Vehicles
j Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

Table with 3 columns: (a) Description of donated property, (b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift, (c) Appraised fair market value. Rows A, B, C, D.

Table with 6 columns: (d) Date acquired by donor, (e) How acquired by donor, (f) Donor's cost or adjusted basis, (g) For bargain sales, enter amount received, (h) Amount claimed as a deduction, (i) Date of contribution. Rows A, B, C, D.

Part II Taxpayer (Donor) Statement - List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions.

Signature of taxpayer (donor) Date

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign Here Signature Title Date

Business address (including room or suite no.) Identifying number

City or town, state, and ZIP code

Part IV Donee Acknowledgment - To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date

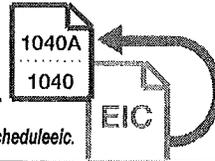
Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? Yes No

Table with 3 columns: Name of charitable organization (donee), Employer identification number, Address (number, street, and room or suite no.), City or town, state, and ZIP code, Authorized signature, Title, Date.

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information



OMB No. 1545-0074

2014

Attachment Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

- ▶ Complete and attach to Form 1040A or 1040 only if you have a qualifying child.
- ▶ Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleeic.

Name(s) shown on return

Your social security number

Before you begin:

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



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

Qualifying Child Information

Child 1

Child 2

Child 3

1 Child's name

If you have more than three qualifying children, you have to list only three to get the maximum credit.

First name	Last name	First name	Last name	First name	Last name
JOHN	DOE				

2 Child's SSN

The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2014. If your child was born and died in 2014 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.

400-00-5455		
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3 Child's year of birth

Year <u>2</u> <u>0</u> <u>0</u> <u>9</u> <i>If born after 1995 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 1995 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 1995 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
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4 a Was the child under age 24 at the end of 2014, a student, and younger than you (or your spouse, if filing jointly)?

<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>
--	--	--

b Was the child permanently and totally disabled during any part of 2014?

<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>The child is not a qualifying child.</i>
--	---	--	---

5 Child's relationship to you

(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)

SON		
-----	--	--

6 Number of months child lived with you in the United States during 2014

- If the child lived with you for more than half of 2014 but less than 7 months, enter "7."
- If the child was born or died in 2014 and your home was the child's home for more than half the time he or she was alive during 2014, enter "12."

12 months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>
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Purpose of Schedule

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

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

Taking the EIC when not eligible. If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the

EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties.

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

TIP

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

Qualifying Child

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

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

AND

was . . .

Under age 19 at the end of 2014 and younger than you (or your spouse, if filing jointly)

or

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

or

Any age and permanently and totally disabled

AND

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

AND

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



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