

Test 28 – 2014

These are Married Filing Joint taxpayers with 6 children. Taxpayer is a partner and owns 4 rental properties. The spouse has an IRA distribution, gambling income, and a W-2.

Federal Forms: 1040, W-2 (1), 1099-R (1), W-2G (1), Schedule E (2), Schedule EIC, 5329, 4562

Wisconsin Forms: Form 1, Schedule I, Schedule CR, Schedule CF, Schedule JT, Form EIC-A

Address:

2135 Rimrock Road
Madison, WI 53713

Taxpayer:

Rental Investor
Social Security Number: 400-00-5428
Date of Birth: 02/28/1974

Spouse:

Lucky Gambler
Social Security Number: 400-00-5498
Date of Birth: 03/12/1974
Wisconsin Wages: \$3,500.00 Wisconsin Withholding: \$0.00
IRA distribution: \$12,200.00
Gambling Winnings: \$16,500.00

Filing Status: Married Filing Joint

Dependents:

Slot Machine: Social Security Number: 400-00-5463	Date of Birth: 04/01/2003
Black Jack: Social Security Number: 400-00-5462	Date of Birth: 05/01/2001
Poker Table: Social Security Number: 400-00-5461	Date of Birth: 06/01/1999
Horse Racing: Social Security Number: 400-00-5460	Date of Birth: 07/01/1997
Sports Book: Social Security Number: 400-00-5459	Date of Birth: 08/01/1996
Bingo Hall: Social Security Number: 400-00-5458	Date of Birth: 09/01/1995

1 Wisconsin income tax

2014

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

Complete form using **BLACK INK**

beginning _____, 2014 ending _____, 20____.

Note: See page 35 before assembling return DO NOT STAPLE

Your legal last name INVESTOR	Legal first name RENTAL	M.I.	Your social security number 400 00 5428
If a joint return, spouse's legal last name GAMBLER	Spouse's legal first name LUCKY	M.I.	Spouse's social security number 400 00 5498
Home address (number and street). If you have a PO Box, see page 7. 2135 RIMROCK RD		Apt. no.	
City or post office MADISON	State WI	Zip code 53713	
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 <input type="checkbox"/> Head of household (see page 8). Also, check here if married...		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 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 → **0 1 2 3 4 5 6 7 8 9** Not like this → **Ø 1 4 7** **NO COMMAS; NO CENTS**

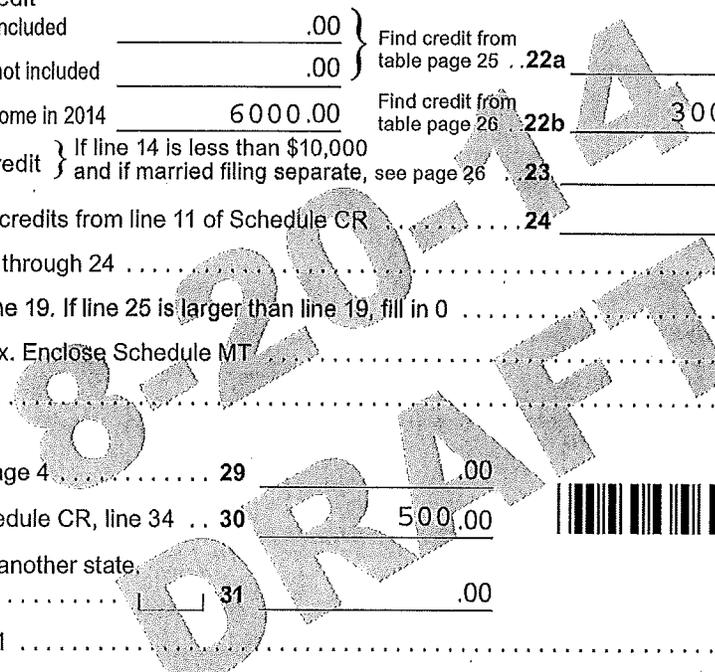
1	Federal adjusted gross income (see page 9)	1		29990.00
	Form W-2 wages included in line 1		▶	3500.00
2	State and municipal interest (see page 9)	2		.00
3	Capital gain/loss addition (see page 10)	3		.00
4	Other additions } Fill in code number and amount, see page 10. } Fill in total other additions on line 4.		13	1000 .00
	<u>52</u> <u>500</u> .00 .00 .00 .00 .00	4		1500.00
5	Add the amounts in the right column for lines 1 through 4	5		31490.00
6	Taxable refund of state income tax (from Form 1040, line 10) ...	6		.00
7	United States government interest	7		.00
8	Unemployment compensation (see page 12)	8		.00
9	Social security adjustment (see page 12)	9		.00
10	Capital gain/loss subtraction (see page 12)	10		.00
11	Other subtractions } Fill in code number and amount, see page 12. } Fill in total other subtractions on line 11.			
	_____ .00 _____ .00 _____ .00			
	_____ .00 _____ .00	11		.00
12	Add lines 6 through 11	12		.00
13	Subtract line 12 from line 5. This is your Wisconsin income	13		31490.00

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NO COMMAS; NO CENTS

14	Wisconsin income from line 13	14	31490.00
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	16002.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	15488.00
17	Exemptions (Caution: See page 22)		
a	Fill in exemptions from your federal return <u>8</u> x \$700 .. 17a	5600.00	
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	5600.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	18	9888.00
19	Tax (see table on page 40)	19	394.00
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>6000.00</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	300.00
26	Subtract line 25 from line 19. If line 25 is larger than line 19, fill in 0	26	94.00
27	Alternative minimum tax. Enclose Schedule MT	27	.00
28	Add lines 26 and 27	28	94.00
29	Married couple credit. Enclose Schedule 2, page 4	29	.00
30	Other credits from Schedule CR, line 34	30	500.00
31	Net income tax paid to another state. Enclose Schedule OS	31	.00
32	Add lines 29, 30, and 31	32	500.00
33	Subtract line 32 from line 28. If line 32 is larger than line 28, fill in 0. This is your net tax	33	0.00
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>1000.00</u> x .33 =	36	330.00
37	Credit repayments and other penalties (see page 30)	37	.00
38	Add lines 33, 34, 35k, 36 and 37	38	330.00



Name(s) shown on Form 1 INVESTOR		Your social security number 400 00 5428	
RENTAL			
NO COMMAS; NO CENTS			
39	Amount from line 38	39	330.00
40	Wisconsin tax withheld. Enclose withholding statements	40	.00
41	2014 estimated tax payments and amount applied from 2013 return	41	.00
42	Earned income credit. Number of qualifying children ... Federal credit. <u>1586.00</u> x <u>34</u> % =	42	539.00
43	Farmland preservation credit. a Schedule FC, line 18	43a	.00
	b Schedule FC-A, line 13	43b	.00
44	Repayment credit (see page 32)	44	.00
45	Homestead credit. Enclose Schedule H or H-EZ	45	.00
46	Eligible veterans and surviving spouses property tax credit	46	.00
47	Other credits from Schedule CR, line 38. Enclose Schedule CR ..	47	1000.00
48	Add lines 40 through 47	48	1539.00
49	If line 48 is larger than line 39, subtract line 39 from line 48. This is the AMOUNT YOU OVERPAID	49	1209.00
50	Amount of line 49 you want REFUNDED TO YOU	50	1209.00
51	Amount of line 49 you want APPLIED TO YOUR 2015 ESTIMATED TAX	51	.00
52	If line 48 is smaller than line 39, subtract line 48 from line 39. This is the AMOUNT YOU OWE . Paper clip payment to front of return	52	.00
53	Underpayment interest. Fill in exception code - See Sch. U <u> </u> Also include on line 52 (see page 34)	53	.00

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 35)? Yes Complete the following. No

Designee's name ▶ _____ Phone no. ▶ () _____

Personal identification number (PIN) ▶

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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 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



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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.



SCHEDULE I

Adjustments To Convert 2014 Federal Adjusted Gross Income and Itemized Deductions To The Amounts Allowable for Wisconsin

2014

Wisconsin Department of Revenue

◆ Enclose with Wisconsin Form 1 or Form 1NPR ◆

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

Your social security number

RENTAL INVESTOR & LUCKY GAMBLER

400 00 5428

PART I – Federal Adjusted Gross Income

(Read instructions before completing Schedule I)

- 1. Fill in your 2014 federal adjusted gross income from line 37, Form 1040 (line 21, Form 1040A) 1 32200
- 2. Capital gains and losses (federal Schedule D)
 - a. Fill in any loss claimed on line 13, Form 1040, as a positive amount 2a _____
 - b. Fill in any gain reported on line 13, Form 1040 2b (_____)
 - c. Fill in revised capital gain or (loss) from line 13 of revised Form 1040 (attach revised Schedule D, Form 8949, and any accompanying forms and schedules) 2c _____
 - d. Combine lines 2a, 2b, and 2c—indicate a loss by parentheses 2d _____
- 3. Supplemental schedule of gains or losses (federal Forms 4797 and 4684)
 - a. Fill in any loss claimed on line 14, Form 1040, as a positive amount 3a _____
 - b. Fill in any gain reported on line 14, Form 1040 3b (_____)
 - c. Fill in revised gain or (loss) from line 14 of revised Form 1040 (attach revised Form 4797, Form 4684, and any accompanying forms and schedules) 3c _____
 - d. Combine lines 3a, 3b, and 3c—indicate a loss by parentheses 3d _____
- 4. Combine lines 1, 2d, and 3d 4 32200
- 5. Other adjustments:

Description	COL. I Amount per 2014 federal return	COL. II Amount determined under IRC in effect for Wisconsin	COL. III Difference (see line 5 instructions)
a. ABC COMPANY - 8582	(4385)	(6595)	(2210)
b. _____			
c. _____			
d. _____			
e. _____			
f. _____			
g. _____			
h. _____			
i. Total difference (combine amounts in Col. III) 5i			<u>(2210)</u>

- 6. Federal adjusted gross income as computed under the Internal Revenue Code in effect for Wisconsin (combine lines 4 and 5i). Fill in here and on line 1 of Wisconsin Form 1 or line 33 of Form 1NPR. (Note: The above figures must also be used to complete Columns A and B for each of the lines 1 through 31 of Form 1NPR.) 6 29990

PART II – Itemized Deductions

(Complete this part only for those federal itemized deductions which may be used in computing the Wisconsin itemized deduction credit.)

Who must complete Part II:

This part should be completed only by individuals claiming the Wisconsin itemized deduction credit. Whenever adjustments have been made in Part I, federal itemized deductions which are based on federal adjusted gross income are affected. Part II must be completed to report the difference in the amount of the deduction based on the revised federal adjusted gross income. Part II must also be completed whenever specific items require adjustment.

7. Adjustments:

	Description	COL. I Amount per 2014 federal return	COL. II Amount determined under IRC in effect for Wisconsin
a.	Medical expense		
b.	Contributions		
c.	Interest		

The amounts in Col. II should be used to compute the Wisconsin itemized deduction credit (Schedule 1 of Form 1 or Form 1NPR).

6-19-14
DRAFT

Name RENTAL INVESTOR & LUCKY GAMBLER	Identifying Number 400005428
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Part I Credits for Individuals, Fiduciaries, and Corporations

A. Nonrefundable Credits (claimed before alternative minimum tax)		
1 Postsecondary education credit carryforward (Schedule CF)	1	.00
2 Water consumption credit carryforward (Schedule CF)	2	.00
3 Biodiesel fuel production credit carryforward (Schedule CF)	3	.00
4 Health insurance risk-sharing plan assessments credit –		
• Corporations (see line 41 to claim this credit)		
• Fiduciaries (see instructions) – Beneficiaries portion00
• Individuals (enter amount from Schedule 2K-1, 3K-1, or 5K-1)	4	.00
5 Veteran employment credit carryforward (Schedule CF)	5	.00
6 Film production company investment credit carryforward (Schedule CF)	6	.00
7 Community rehabilitation program credit (Schedule CM, line 7)	7	.00
8 Research facilities credit carryforward (Schedule CF)	8	.00
9 Research facilities credit related to internal combustion engines carryforward (Schedule CF)	9	.00
10 Research facilities credit related to energy efficient products carryforward (Schedule CF) . . .	10	.00
11 Add lines 1 through 10 and enter on line 11 –		
• Individuals and Fiduciaries: Enter this amount on line 24 of Form 1, line 50 of Form 1NPR, line 7 of Form 2, or line 20 of Form 4T.		
• Corporations: Enter this amount on line 39 of Part II	11	.00
B. Nonrefundable Credits		
12 Supplement to federal historic rehabilitation credit (Schedule HR, line 10)	12	.00
13 Manufacturing credit (Schedule MA-M, line 20 or 22 for individuals)	13	.00
14 Agriculture credit (Schedule MA-A, line 20 or 22 for individuals)	14	.00
15 State historic rehabilitation credit – Individuals only (Schedule HR, line 14)	15	.00
16 Research expense credit (Schedule R, line 32)	16	.00
17 Research expense credit related to internal combustion engines (Sch. R-1, line 31)	17	.00
18 Research expense credit related to energy efficient products (Sch. R-2, line 31)	18	.00
19 Film production services credit carryforward (Schedule CF)	19	.00
20 Manufacturer's sales tax credit carryforward (Schedule MS, line 3)	20	.00
21 Manufacturing investment credit (Schedule MI, line 6)	21	.00
22 Dairy and livestock farm investment credit carryforward (Schedule CF)	22	.00
23 Ethanol and biodiesel fuel pump credit carryforward (Schedule CF)	23	.00
24 Opportunity zone investment credit carryforward (Schedule CF)	24	.00
25 Technology zone credit (Schedule TC, line 8)	25	.00
26 Add lines 12-25. Fill in here and on line 27 at the top of page 2	26	.00



Name	Identifying number
RENTAL INVESTOR & LUCKY GAMBLER	400005428

Part I Credits for Individuals, Fiduciaries, and Corporations (continued)

B. Nonrefundable Credits (continued)

27	Fill in the amount from line 26	27	_____	.00
28	Development zones credit (Schedule DC, lines 7 and 15)	28	_____	.00
29	Economic development tax credit (Schedule ED, line 8)	29	_____	.00
30	Early stage seed investment credit (Schedule VC, line 15)	30	_____	.00
31	Angel investment credit – Individuals only (Schedule VC, line 6)	31	_____	.00
32	Electronic medical records carryforward (Schedule CF)	32	_____	500 .00
33	Internet equipment credit carryforward (Schedule CF)	33	_____	.00
34	Add lines 27 through 33 and enter on line 34 –			
	• Individuals and Fiduciaries: Enter this amount on line 30 of Form 1, line 56 of Form 1NPR, line 11 of Form 2, or line 20 of Form 4T.			
	• Corporations: Enter this amount on line 40 of Part II	34	_____	500 .00
C. Refundable Credits				
35	Enterprise zone jobs credit (Schedule EC, line 3 or 3b for fiduciaries)	35	_____	.00
36	Woody biomass harvesting and processing credit (Schedule WB, line 5 or 5b for fiduciaries) ..	36	_____	.00
37	Jobs tax credit (Schedule JT, line 5 or 5b for fiduciaries)	37	_____	1000 .00
38	Add lines 35 through 37 and enter on line 38.			
	• Individuals and Fiduciaries: Enter this amount on line 47 of Form 1, line 72 of Form 1NPR, line 19 of Form 2, or line 31 of Form 4T.			
	• Corporations: Enter this amount on line 45 of Part II	38	_____	1000 .00

Part II Credits for Corporations Only

A. Nonrefundable Credits

39	Amount from Part I, line 11	39	_____	.00
40	Amount from Part I, line 34	40	_____	.00
41	Health insurance risk-sharing plan assessments credit (Schedule HI, line 6)	41	_____	.00
42	Super research and development credit carryover (Schedule CF)	42	_____	.00
43	Community development finance credit carryover (Schedule CF)	43	_____	.00
44	Add lines 39 through 43. Enter here and on line 19 of Form 4 or line 11 of Form 4T	44	_____	.00
B. Refundable Credits				
45	Amount from Part I, line 38	45	_____	.00
46	Farmland preservation credit. a Schedule FC, line 18	46a	_____	.00
	b Schedule FC-A, line 13	46b	_____	.00
47	Add lines 45 and 46a and b. Enter here and on line 28 of Form 4 or line 31 of Form 4T	47	_____	.00



SCHEDULE CF

Carryforward of Unused Credits

2014

Wisconsin
Department of Revenue

Enclose with Wisconsin Form 1, 1NPR, 2, 4, 4T or 6

Name INVESTOR, RENTAL & GAMBLER, LUCKY	Identifying number 400005428
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Code number Name of credit ELECTRONIC MEDICAL RECORDS CREDIT

(a) Year	(b) Credit Computed	(c) Credit Used Through 2013	(d) Credit Available for 2014	(e) Credit Used in 2014	(f) Remaining Credit Available for 2015
1999	.00	.00	.00	.00	
2000	.00	.00	.00	.00	.00
2001	.00	.00	.00	.00	.00
2002	.00	.00	.00	.00	.00
2003	.00	.00	.00	.00	.00
2004	.00	.00	.00	.00	.00
2005	.00	.00	.00	.00	.00
2006	.00	.00	.00	.00	.00
2007	.00	.00	.00	.00	.00
2008	.00	.00	.00	.00	.00
2009	.00	.00	.00	.00	.00
2010	.00	.00	.00	.00	.00
2011	.00	.00	.00	.00	.00
2012	.00	.00	.00	.00	.00
2013	500.00	0.00	500.00	94.00	406.00
2014	.00	.00	.00	.00	.00
Total	500.00	.00	500.00	94.00	406.00



Wisconsin Jobs Tax Credit

File with Wisconsin Form 1, 1NPR, 2, 3, 4, 4T, 5S, or 6

2014

Wisconsin Department
of Revenue

Read instructions before filling in this schedule

Name INVESTOR, RENTAL & GAMBLER, LUCKY	Identifying Number 400005428
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Round Amounts to Nearest Dollar

1 Enter amount of wage tax benefits awarded by the Wisconsin Economic Development Corporation.	1	.00
2 Enter amount awarded by the Wisconsin Economic Development Corporation for costs incurred to undertake training activities	2	.00
3 Add lines 1 and 2	3	.00
4 Jobs tax credit passed through from other entities:		
4a Entity Name <u>ABC COMPANY</u>		
FEIN <u>757575757</u>	Amount 4a	1000.00
4b Entity Name _____		
FEIN _____	Amount 4b	.00
4c Total pass through credits from additional schedule. 4c		1000.00
4d Total credits (add lines 4a through 4c)	4d	1000.00
5 Add lines 3 and 4d. This is your 2014 jobs tax credit.	5	1000.00
5a Fiduciaries - enter the amount of credit allocated to beneficiaries	5a	.00
5b Fiduciaries - subtract line 5a from line 5	5b	.00

Instructions for 2014 Schedule JT

Purpose of Schedule JT

Use Schedule JT to claim the jobs tax credit, which is available for taxpayers who are certified by the Wisconsin Economic Development Corporation (WEDC). For information regarding how to become certified, visit the WEDC web site at inwisconsin.com or call 1-855-469-4249.

Credits are Refundable

If the amount of credit exceeds the tax otherwise due, the amount of the claim not used to offset the tax due will be refunded.

Caution: If you recklessly or fraudulently claim a false credit, you may be ineligible to claim it for up to 10 years and you may owe a penalty. See pages 24 and 25 of [Wisconsin Tax Bulletin #180](#) for further details.

Who is Eligible to Compute the Credit

Any individual, estate, trust, partnership, limited liability company (LLC), tax-option (S) corporation, corporation or tax-exempt organization that is certified by the WEDC is eligible to compute the credit.



Who is Eligible to Claim the Credit

Individuals and corporations may claim the credit.

Estates, trusts, partnerships, LLCs treated as partnerships, and tax-option (S) corporations cannot claim the credit, but the credit amount attributable to the entity's business operations passes through to the beneficiaries partners, members or shareholders. No credit is allowed unless the claimant satisfies the following requirements:

- The claimant is certified by the WEDC.
- The claimant has received from the WEDC notice of eligibility to receive tax benefits that reports the amount of tax benefit for which the claimant is eligible.

The credit is based on wages paid to an eligible employee and costs incurred to undertake training activities.

Credit is Income

The credit you compute on Schedule JT is income and must be reported on your Wisconsin franchise or income tax return in the year computed.

Specific Line Instructions

Line 1: Enter the amount of wage tax benefits reported on the notice of eligibility received from the WEDC.

Line 2: Enter the amount awarded by the WEDC for costs incurred to undertake training activities.

Line 4: Enter the amount of jobs tax credit passed through from tax-option (S) corporations, partnerships, LLCs treated as partnerships, estates, or trusts. The pass-through credit is shown on Schedule 5K-1 for shareholders of tax-option (S) corporations, Schedule 3K-1 for partners and LLC members, and Schedule 2K-1 for beneficiaries of estates or trusts.

Line 5: This is the total current year jobs tax credit.

- Enter the amount of credit from line 5 on the appropriate line of Schedule CR.

If the claimant is a combined group member, enter the amount of credit on Form 6, Part III, line 13 instead of Schedule CR.

Special Instructions for Pass-Through Entities:

- **Tax-option (S) corporations, partnerships, and LLCs treated as partnerships:** Prorate the jobs tax credit on line 5 among the shareholders, partners, or members. Show the credit for each shareholder on Schedule 5K-1 and for each partner or LLC member on Schedule 3K-1.
- **Fiduciaries:** Complete lines 5a and 5b.

Line 5a: Fiduciaries - Prorate the credit from line 5 between the entity and its beneficiaries in proportion to the income allocable to each. Show the beneficiaries' portion of the credit on line 5a. Show the credit for each beneficiary on Schedule 2K-1.

Line 5b: Fiduciaries - Subtract line 5a from line 5. This is the estate or trusts portion of the credit. Enter the amount of credit from line 5b on the appropriate line of Schedule CR.

Required Attachments to Return

File your completed Schedule JT with your Wisconsin franchise or income tax return. Also include a copy of your certification to claim tax benefits and the notice of eligibility that reports the amount of tax benefits that you obtain from the WEDC. Shareholders of tax-option (S) corporations, partners of partnerships, members of LLCs treated as partnerships, and beneficiaries of estates or trusts must file a copy of Schedule 5K-1, 3K-1, or 2K-1, as appropriate, with Schedule JT instead of the certification to claim tax benefits and notice of eligibility.

Additional Information

For more information, you may:

- E-mail your question to corp@revenue.wi.gov
- Call (608) 266-2772 [TTY: Call the Wisconsin Telecommunications Relay System at 711]
- Send a FAX to (608) 267-0834
- Write to the Audit Bureau, Wisconsin Department of Revenue, Mail Stop 5-144, PO Box 8906, Madison WI 53708-8906.

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	Slot Machine	Black Jack	Poker Table
2 Child's social security number	400 - 00 - 5463	400 - 00 - 5462	400 - 00 - 5461
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 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 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
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>	<div style="display: flex; justify-content: space-around; width: 100%;"> 1 2 </div>	<div style="display: flex; justify-content: space-around; width: 100%;"> 1 2 </div>	<div style="display: flex; justify-content: space-around; width: 100%;"> 1 2 </div>
5 Child's year of birth	2 0 0 3	2 0 0 1	1 9 9 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 400-00-5498		OMB No. 1545-0008			
b Employer identification number (EIN) 23-4567890			1 Wages, tips, other compensation 3,500.00		2 Federal income tax withheld 350.00		
c Employer's name, address, and ZIP code FOREIGN CAR DEALER 2300 RIMROCK RD MADISON WI 53713			3 Social security wages 3,500.00		4 Social security tax withheld 217.00		
			5 Medicare wages and tips 3,500.00		6 Medicare tax withheld 51.00		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial LUCKY		Last name GAMBLER	Suff.	11 Nonqualified plans		12a	
2135 RIMROCK RD MADISON WI 53713			13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b	
			14 Other			12c	
						12d	
f Employee's address and ZIP code							
15 State WI	Employer's state ID number 036-6546546546-06		16 State wages, tips, etc. 3,500.00	17 State income tax 0.00	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

3232

 VOID CORRECTED

OMB No. 1545-0238

2014**Form W-2G****Certain
Gambling
Winnings**For Privacy Act and
Paperwork Reduction
Act
Notice, see the 2014
General
Instructions for
Certain Information
Returns.

File with Form 1096

Copy A
For Internal Revenue
Service Center

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Gross winnings	2 Date won
UBET TRIBAL CASINO & HOTEL		\$ 16,500.00	09/14/2014
1573 STATE ROAD 142		3 Type of wager	4 Federal income tax withheld
KENOSHA WI 53142		SLOTS	\$ 1,450.00
PAYER'S federal identification number		5 Transaction	6 Race
67-6767676	PAYER'S telephone number	7 Winnings from identical wagers	8 Cashier
262-442-6253		\$	
WINNER'S name		9 Winner's taxpayer identification no.	10 Window
LUCKY GAMBLER		400-00-5498	
Street address (including apt. no.)		11 First I.D.	12 Second I.D.
2135 RIMROCK RD			
City or town, province or state, country, and ZIP or foreign postal code		13 State/Payer's state identification no.	14 State winnings
MADISON WI 53713			\$ 16,500.00
		15 State income tax withheld	16 Local winnings
		\$ 0	\$
		17 Local income tax withheld	18 Name of locality
		\$	

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ►

Date ►

Form **W-2G**

Cat. No. 10138V

www.irs.gov/w2g

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page - Do Not Cut or Separate Forms on This Page

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code BANK OF NO INTEREST		1 Gross distribution \$ 12,200.00 2a Taxable amount \$ 12,200.00	OMB No. 1545-0119 2014 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S federal identification number 45-4545454	RECIPIENT'S identification number 400-00-5498	3 Capital gain (Included in box 2a) \$	4 Federal Income tax withheld \$ 1,000.00	Copy 1 For State, City, or Local Tax Department	
RECIPIENT'S name LUCKY GAMBLER Street address (Including apt. no.) 2135 RIMROCK RD City or town, state or province, country, and ZIP or foreign postal code MADISON WI 53713		5 Employee contributions / Designated Roth contributions or Insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) 1 <input type="checkbox"/> IRA/SEP/SIMPLE	8 Other \$ %		
		9a Your percentage of total distribution %	9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 State tax withheld \$ 0.00	13 State/Payer's state no. 036-4564896488-02	14 State distribution \$ 12,200.00	
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$	

Form **1099-R**

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

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

Your first name and initial RENTAL Last name INVESTOR Your social security number 4 0 0 | 0 0 5 4 2 8

If a joint return, spouse's first name and initial LUCKY Last name GAMBLER Spouse's social security number 4 0 0 | 0 0 5 4 9 8

Home address (number and street). If you have a P.O. box, see instructions. 2135 RIMROCK RD Apt. no. Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). MADISON, WI 53713 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 2. No. of children on 6c who: lived with you 6; did not live with you due to divorce or separation (see instructions). Dependents on 6c not entered above. Add numbers on lines above 8.

Income table with columns for line number, description, and amounts. Includes rows for Wages (3500), Taxable interest, Dividends, and Total income (32200).

Adjusted Gross Income table with columns for line number, description, and amounts. Includes rows for deductions like IRA, moving expenses, and self-employment tax, leading to an adjusted gross income of 32200.

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

OMB No. 1545-0074

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

2014

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

RENTAL INVESTOR & LUCKY GAMBLER

400-00-5428

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

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

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

1a Physical address of each property (street, city, state, ZIP code)

A 123 FIRST ST MADISON WI 53701

B 123 SECOND ST MADISON WI 53701

C

1b	Type of Property (from list below)	2	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days		Personal Use Days		QJV
				A	B	A	B	
A	1			365		0		<input type="checkbox"/>
B	1			365		0		<input type="checkbox"/>
C	1			365		0		<input type="checkbox"/>

Type of Property:

- 1 Single Family Residence
- 2 Multi-Family Residence
- 3 Vacation/Short-Term Rental
- 4 Commercial
- 5 Land
- 6 Royalties
- 7 Self-Rental
- 8 Other (describe)

Income:		Properties:		A		B		C	
		3	4						
3	Rents received			9500	00	8400	00	9600	00
4	Royalties received			0		0		0	

Expenses:		Properties:		A		B		C	
		5	6						
5	Advertising			50		30			
6	Auto and travel (see instructions)								
7	Cleaning and maintenance					250		650	
8	Commissions								
9	Insurance			425		450		450	
10	Legal and other professional fees			50					
11	Management fees								
12	Mortgage interest paid to banks, etc. (see instructions)			4500		3600		2500	
13	Other interest								
14	Repairs			250		450		960	
15	Supplies								
16	Taxes			3000		2000		3500	
17	Utilities							200	
18	Depreciation expense or depletion			35		200		130	
19	Other (list) ▶								
20	Total expenses. Add lines 5 through 19			8310		6980		8390	

21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198

21				1190		1420		1210	
-----------	--	--	--	------	--	------	--	------	--

22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)

22	()	()	()						
-----------	-----	-----	-----	--	--	--	--	--	--

23a	Total of all amounts reported on line 3 for all rental properties	23a	36400	
b	Total of all amounts reported on line 4 for all royalty properties	23b		
c	Total of all amounts reported on line 12 for all properties	23c	16200	
d	Total of all amounts reported on line 18 for all properties	23d	365	
e	Total of all amounts reported on line 20 for all properties	23e	32015	

24 **Income.** Add positive amounts shown on line 21. Do not include any losses

24				4385
-----------	--	--	--	------

25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here

25	()	()	()	
-----------	-----	-----	-----	--

26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2

26				4385
-----------	--	--	--	------

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. Yes No

Table with 5 columns: (a) Name, (b) Enter P for partnership, S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Row A: ABC COMPANY, P, 52-6555555.

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Row A: 4385, Totals: 4385, 30: 0, 31: 4385, 32: (4385).

Part III Income or Loss From Estates and Trusts

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Row A: Totals, 35: Add columns (d) and (f) of line 34a, 36: Add columns (c) and (e) of line 34b, 37: Total estate and trust income or (loss).

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

Part V Summary

Summary table with 4 columns: Line number, Description, Amount, and another column. Rows 40-43: Net farm rental income, Total income, Reconciliation of farming and fishing income, Reconciliation for real estate professionals.

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2014

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040NR, or Form 1041.

Attachment
Sequence No. **13**

▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

Name(s) shown on return

Your social security number

RENTAL INVESTOR & LUCKY GAMBLER

400-00-5428

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions) Yes No
B If "Yes," did you or will you file required Forms 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)
A 123 FOURTH ST MADISON WI 53701
B
C

1b	Type of Property (from list below)	2	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days		Personal Use Days		QJV
				A	B	A	B	
A	1			365		0		<input type="checkbox"/>
B								<input type="checkbox"/>
C								<input type="checkbox"/>

Type of Property:

- 1 Single Family Residence
- 2 Multi-Family Residence
- 3 Vacation/Short-Term Rental
- 4 Commercial
- 5 Land
- 6 Royalties
- 7 Self-Rental
- 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3	8900	00	
4 Royalties received	4	0		
Expenses:				
5 Advertising	5	35		
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7	200		
8 Commissions.	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12	5600		
13 Other interest.	13			
14 Repairs.	14			
15 Supplies	15			
16 Taxes	16	2500		
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	8335		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	565		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	()	()
23a Total of all amounts reported on line 3 for all rental properties	23a			
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e			
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	()		
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.	26			

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. Yes No

Table with 5 columns: (a) Name, (b) Enter P for partnership, S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Rows A, B, C, D.

Passive Income and Loss

Nonpassive Income and Loss

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Rows A, B, C, D, 29a Totals, b Totals, 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B.

Passive Income and Loss

Nonpassive Income and Loss

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, 34a Totals, b Totals, 35, 36, 37.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Rows 38, 39.

Part V Summary

Table with 2 columns: Description, Amount. Rows 40, 41, 42, 43.

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information

OMB No. 1545-0074

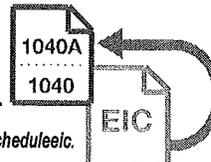
2014

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

RENTAL INVESTOR & LUCKY GAMBLER

Your social security number

400-00-5428

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

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	SLOT MACHINE		BLACK JACK		POKER TABLE	
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.	400-00-5463		400-00-5462		400-00-5461	
3 Child's year of birth	Year <u>2</u> <u>0</u> <u>0</u> <u>3</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 <u>2</u> <u>0</u> <u>0</u> <u>1</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 <u>1</u> <u>9</u> <u>9</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>	
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.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.
	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.
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.
	Go to line 5.	The child is not a qualifying child.	Go to line 5.	The child is not a qualifying child.	Go to line 5.	The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	DAUGHTER		SON		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."	<u>12</u> months <i>Do not enter more than 12 months.</i>		<u>12</u> months <i>Do not enter more than 12 months.</i>		<u>12</u> months <i>Do not enter more than 12 months.</i>	

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.
▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Name(s) shown on return

Business or activity to which this form relates
SCH E P1 SINGLE FAMILY RESIDENCE

Identifying number
400-00-5428

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1
2	Total cost of section 179 property placed in service (see instructions)	2
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5
6	(a) Description of property	(b) Cost (business use only)
		(c) Elected cost
7	Listed property. Enter the amount from line 29	7
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8
9	Tentative deduction. Enter the smaller of line 5 or line 8	9
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562	10
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12	▶ 13

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14
15	Property subject to section 168(f)(1) election	15
16	Other depreciation (including ACRS)	16

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>	

Section B—Assets Placed in Service During 2014 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		1000	5	HY	200 DB	200
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	▶ 23

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) **25**

26 Property used more than 50% in a qualified business use:

	%
	%
	%
	%

27 Property used 50% or less in a qualified business use:

	%	S/L-
	%	S/L-
	%	S/L-
	%	S/L-

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 **28**

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 **29**

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No										
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
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42 Amortization of costs that begins during your 2014 tax year (see instructions):

43 Amortization of costs that began before your 2014 tax year **43**

44 Total. Add amounts in column (f). See the instructions for where to report **44**

**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

2014

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**
▶ **Information about Form 5329 and its separate instructions is at www.irs.gov/form5329.**

Attachment
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Your social security number
400-00-5498

LUCKY GAMBLER

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

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

If this is an amended return, check here

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 57.

Part I Additional Tax on Early Distributions

Complete this part if you took a taxable distribution before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	12200	00
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: <u>12</u>	2	2200	00
3	Amount subject to additional tax. Subtract line 2 from line 1	3	10000	00
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57 Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).	4	1000	00

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs	5		
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6		
7	Amount subject to additional tax. Subtract line 6 from line 5	7		
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	8		

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2014 than is allowable or you had an amount on line 17 of your 2013 Form 5329.

9	Enter your excess contributions from line 16 of your 2013 Form 5329 (see instructions). If zero, go to line 15	9		
10	If your traditional IRA contributions for 2014 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10		
11	2014 traditional IRA distributions included in income (see instructions)	11		
12	2014 distributions of prior year excess contributions (see instructions)	12		
13	Add lines 10, 11, and 12	13		
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14		
15	Excess contributions for 2014 (see instructions)	15		
16	Total excess contributions. Add lines 14 and 15	16		
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	17		

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2014 than is allowable or you had an amount on line 25 of your 2013 Form 5329.

18	Enter your excess contributions from line 24 of your 2013 Form 5329 (see instructions). If zero, go to line 23	18		
19	If your Roth IRA contributions for 2014 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19		
20	2014 distributions from your Roth IRAs (see instructions)	20		
21	Add lines 19 and 20	21		
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22		
23	Excess contributions for 2014 (see instructions)	23		
24	Total excess contributions. Add lines 22 and 23	24		
25	Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2014 (including 2014 contributions made in 2015). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	25		

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2014 were more than is allowable or you had an amount on line 33 of your 2013 Form 5329.

Form section for Part V with lines 26-33. Includes instructions for entering excess contributions and calculating additional tax at 6%.

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2014 than is allowable or you had an amount on line 41 of your 2013 Form 5329.

Form section for Part VI with lines 34-41. Includes instructions for entering excess contributions and calculating additional tax at 6%.

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs)

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2014 than is allowable or you had an amount on line 49 of your 2013 Form 5329.

Form section for Part VII with lines 42-49. Includes instructions for entering excess contributions and calculating additional tax at 6%.

Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

Form section for Part VIII with lines 50-53. Includes instructions for entering required distributions and calculating additional tax at 50%.

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature and Date fields for the preparer.

Preparer information section including Print/Type preparer's name, Preparer's signature, Date, Check self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, and Phone no.