

**ATS Test 3**

**Filing Status:** MFJ

**Residency Status:** one is full year WI resident, one is part year (moved out of WI)

**Forms:** 1040EZ, 1NPR, W-2 (2)

**Taxpayer Information:**

	<b>Taxpayer:</b>	<b>Spouse:</b>
<b>First name:</b>	Test	Sally
<b>Middle name:</b>		M
<b>Last Name:</b>	Mustang	Mustang
<b>Address Line 1:</b>	4321 Circle Sq	1234 Square Cir
<b>Address Line 2:</b>		
<b>City:</b>	What Cheer	Milwaukee
<b>State:</b>	IA	WI
<b>Zip Code:</b>	50268	53210
<b>SSN:</b>	400-00-5403	400-00-5473

Nonresident & part-year resident Wisconsin income tax

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

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

DO NOT STAPLE

Form with fields for: Your legal last name (MUSTANG), Legal first name (TEST), M.I., Your social security number (400 00 5403), Spouse's legal last name (MUSTANG), Spouse's legal first name (SALLY), M.I. (M), Spouse's social security number (400 00 5473), Home address (4321 CIRCLE SQ), City or post office (WHAT CHEER), State (IA), Zip code (50268), Filing status (Married filing joint return), Special conditions, Tax district (MILWAUKEE), County of (MILWAUKEE), School district number (3619).

PAPER CLIP withholding statements here

Resident status Check the status that applies

- You Spouse
Full-year resident of Wisconsin
Nonresident of Wisconsin; state of residence (2-letter state abbreviation)
Part-year resident of Wisconsin from 01 01 2014 to 06 28 2014



PAPER CLIP check or money order here

Table with columns: Income, Print numbers like this (0123456789), NO COMMAS NO CENTS, A. Federal column, B. Wisconsin column. Rows include Wages, salaries, tips, etc. (67980.00), Taxable interest (.00), Ordinary dividends (.00), Taxable refunds, credits, or offsets of state and local income taxes (.00), Alimony received (.00), Business income or (loss) (.00), Capital gain or (loss) (.00), Other gains or (losses) (.00), IRA distributions (.00), Pensions and annuities (.00), Rental real estate, royalties, partnerships, S corporations, trusts, etc. (.00), Farm income or (loss) (.00), Unemployment compensation (.00), Social security benefits (.00), Other income (.00), Add lines 1 through 15 (67980.00).

**Adjustments to Income**

A. Federal column      B. Wisconsin column

<b>17</b> Reserved .....	<b>17</b>	Not deductible for Wisconsin	
<b>18</b> Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 22) .....	<b>18</b>	.00	.00
<b>19</b> Health savings account deduction (see page 22) .....	<b>19</b>	.00	.00
<b>20</b> Moving expenses (see page 22) .....	<b>20</b>	.00	.00
<b>21</b> Deductible part of self-employment tax (see page 22) .....	<b>21</b>	.00	.00
<b>22</b> Self-employed SEP, SIMPLE, and qualified plans (see page 22) .....	<b>22</b>	.00	.00
<b>23</b> Self-employed health insurance deduction (see page 23) .....	<b>23</b>	.00	.00
<b>24</b> Penalty on early withdrawal of savings (see page 23) .....	<b>24</b>	.00	.00
<b>25</b> Alimony paid (see page 23) .....	<b>25</b>	.00	.00
<b>26</b> IRA deduction (see page 23) .....	<b>26</b>	.00	.00
<b>27</b> Student loan interest deduction (see page 23) .....	<b>27</b>	.00	.00
<b>28</b> Reserved .....	<b>28</b>	Not deductible for Wisconsin	
<b>29</b> Domestic production activities deduction (see page 23) .....	<b>29</b>	Not deductible for Wisconsin	
<b>30</b> Other adjustments included in Form 1040, line 36 (see page 23) (list type and amount) .....	<b>30</b>	.00	.00
<b>31</b> Total adjustments to income. Add lines 17 through 30 .....	<b>31</b>	.00	.00

**Adjusted Gross Income**

<b>32</b> Wisconsin income. Subtract line 31, column B from line 16, column B ..	<b>32</b>		45800.00
<b>33</b> Federal income. Subtract line 31, column A from line 16, column A ...	<b>33</b>	67980.00	
<b>34</b> Divide line 32 by line 33. Carry the decimal to four places. If amount on line 32 is more than amount on line 33, fill in 1.0000. (See page 23)	<b>34</b>	0.6737	

**Tax Computation**

<b>35</b> Fill in the <b>larger</b> of Wisconsin income from line 32, column B or federal income from line 33, column A. <b>But</b> , if Wisconsin income from line 32 is zero or less, fill in 0 (zero) .....	<b>35</b>	67980.00	
<b>36a</b> If you (or your spouse) can be claimed as a dependent on anyone else's return, check here and see the "Exception" in the instructions for line 36c on page 24 .....	<b>36a</b>	<input type="checkbox"/>	
<b>36b</b> Aliens (see page 24 to determine if you must check line 36b) .....	<b>36b</b>	<input type="checkbox"/>	
<b>36c</b> Find the standard deduction for amount on line 33 using table on page 39 .....	<b>36c</b>	8783.00	
<b>37</b> Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero) .....	<b>37</b>	59197.00	
<b>38</b> Exemptions (Caution: see page 24)			
<b>a</b> Fill in exemptions from your federal return      2 x \$700 ..	<b>38a</b>	1400.00	
<b>b</b> Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <input type="checkbox"/> x \$250 ..	<b>38b</b>	.00	
<b>c</b> Add lines 38a and 38b .....	<b>38c</b>	1400.00	
<b>39</b> Subtract line 38c from line 37. If line 38c is more than line 37, fill in 0 (zero) .....	<b>39</b>	57797.00	
<b>40</b> Tax (see table on page 42) .....	<b>40</b>	3228.00	
<b>41</b> Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR) .....	<b>41</b>	.00	
<b>42</b> School property tax credits (part-year and full-year residents only)			
<b>a</b> Rent paid in 2014—heat included      .00 } Find credit from table page 26 .....	<b>42a</b>	.00	
Rent paid in 2014—heat not included      .00 }			
<b>b</b> Property taxes paid on home in 2014      .00 } Find credit from table page 27 .....	<b>42b</b>	.00	
<b>43</b> Add credits on lines 41, 42a, and 42b .....	<b>43</b>	.00	
<b>44</b> Subtract line 43 from line 40. If line 43 is more than line 40, fill in 0 (zero) .....	<b>44</b>	3228.00	
<b>45</b> Fill in ratio from line 34 .....	<b>45</b>	0.6737	
<b>46</b> Multiply line 44 by ratio on line 45 .....	<b>46</b>	2175.00	



Name(s) shown on Form 1NPR <b>MUSTANG</b>		TEST		Your social security number 400 00 5403	
<b>47</b>	Fill in amount from line 46			<b>47</b>	2175.00
<b>48</b>	Armed forces member credit. (Full-year Wisconsin residents only)	<b>48</b>	.00		
<b>49</b>	Working families tax credit. (Full-year Wisconsin residents only)	<b>49</b>	.00		
<b>50</b>	Certain nonrefundable credits from line 11 of Schedule CR	<b>50</b>	.00		
<b>51</b>	Add lines 48 through 50	<b>51</b>	.00		
<b>52</b>	Subtract line 51 from line 47. If line 51 is more than line 47, fill in 0 (zero)	<b>52</b>	2175.00		
<b>53</b>	Alternative minimum tax. Enclose Schedule MT	<b>53</b>	.00		
<b>54</b>	Add lines 52 and 53	<b>54</b>	2175.00		
<b>55</b>	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR)	<b>55</b>	480.00		
<b>56</b>	Other credits from Schedule CR, line 34. Enclose Schedule CR	<b>56</b>	.00		
<b>57</b>	Net income tax paid to another state. Enclose Schedule OS	<b>57</b>	.00		
<b>58</b>	Add lines 55, 56, and 57	<b>58</b>	480.00		
<b>59</b>	Subtract line 58 from line 54. If line 58 is more than line 54, fill in 0 (zero). This is your net tax	<b>59</b>	1695.00		
<b>60</b>	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 30) If you certify that no sales or use tax is due, check here <input checked="" type="checkbox"/>	<b>60</b>	.00		
<b>61</b>	Donations (decreases refund or increases amount owed)				
	a Endangered resources	1.00		f Firefighters memorial	6.00
	b Packers football stadium	2.00		g Military family relief	7.00
	c Cancer research	3.00		h Second Harvest/Feeding Amer.	8.00
	d Veterans trust fund	4.00		i Red Cross WI Disaster Relief	9.00
	e Multiple sclerosis	5.00		j Special Olympics Wisconsin	10.00
				Total (add lines a through j)	55.00
<b>62</b>	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 29)	.00	x .33 =	<b>62</b>	.00
<b>63</b>	Credit repayments and other penalties (see page 29)	<b>63</b>	.00		
<b>64</b>	Add lines 59 through 63	<b>64</b>	1750.00		

**Payments and Credits**

<b>65</b>	Wisconsin income tax withheld. Enclose readable withholding statements	<b>65</b>	2066.00		
<b>66</b>	2014 Wisconsin estimated tax paid and amount applied from 2013 return	<b>66</b>	.00		
<b>67</b>	Earned income credit. (Full-year Wisconsin residents only)				
	Number of qualifying children				
	Federal credit	.00	x % =	<b>67</b>	.00
<b>68</b>	Farmland preservation credit.				
	a. Schedule FC, line 18	<b>68a</b>	.00		
	b. Schedule FC-A, line 13	<b>68b</b>	.00		
<b>69</b>	Repayment credit	<b>69</b>	.00		
<b>70</b>	Homestead credit. (Full-year Wisconsin residents only)	<b>70</b>	.00		
<b>71</b>	Eligible veterans and surviving spouses property tax credit	<b>71</b>	.00		
<b>72</b>	Refundable credits from Schedule CR, line 38	<b>72</b>	.00		
<b>73</b>	AMENDED RETURN ONLY – amount previously paid (see page 34)	<b>73</b>	.00		
<b>74</b>	Add lines 65 through 73	<b>74</b>	2066.00		
<b>75</b>	AMENDED RETURN ONLY – amounts previously refunded (see page 34)	<b>75</b>	.00		
<b>76</b>	Subtract line 75 from line 74	<b>76</b>	2066.00		



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

**Refund or Amount You Owe**

<b>77</b>	If line 76 is more than line 64, subtract line 64 from line 76. This is the <b>AMOUNT OVERPAID</b> . . .	<b>77</b>	<u>316.00</u>
<b>78</b>	Amount of line 77 you want <b>REFUNDED TO YOU</b> . . . . .	<b>78</b>	<u>316.00</u>
<b>79</b>	Amount of line 77 to be <b>APPLIED TO YOUR 2015 ESTIMATED TAX</b> . . .	<b>79</b>	<u>.00</u>
<b>80</b>	If line 76 is less than line 64, subtract line 76 from line 64 . . . This is the <b>AMOUNT YOU OWE</b>	<b>80</b>	<u>.00</u>
<b>81</b>	Underpayment interest. Fill in exception code – see Sch. U → <u>    </u>	<b>81</b>	<u>.00</u>

Also include on line 80 (see page 35).

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

Designee's name ▶ \_\_\_\_\_ Phone no. ▶ (      ) Personal identification number (PIN) ▶ 

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

**Sign here** ▶ Your signature \_\_\_\_\_ Spouse's signature (if filing jointly, BOTH must sign) \_\_\_\_\_ Date \_\_\_\_\_

Mail your return to: Wisconsin Department of Revenue

<i>(if tax is due)</i>	<i>(if refund or no tax due)</i>	<i>(if amended return)</i>	<i>For Department Use Only</i>								
PO Box 268 Madison WI 53790-0001	PO Box 59 Madison WI 53785-0001	PO Box 8991 Madison WI 53708-8991	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td></tr></table>								

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

<b>1</b>	Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions . . .	<b>1</b>	<u>.00</u>
<b>2</b>	Interest paid from lines 10-12 and 14, federal Schedule A. See instructions for exceptions . . . . .	<b>2</b>	<u>.00</u>
<b>3</b>	Gifts to charity from line 19, federal Schedule A. See instructions for exceptions . . . . .	<b>3</b>	<u>.00</u>
<b>4</b>	Casualty losses from line 20, federal Schedule A <u>only</u> if the loss is directly related to a federally-declared disaster . . . . .	<b>4</b>	<u>.00</u>
<b>5</b>	Add lines 1 through 4 . . . . .	<b>5</b>	<u>.00</u>
<b>6a</b>	Wisconsin standard deduction from Form 1NPR, line 36c . . . . .	<b>6a</b>	<u>.00</u>
<b>6b</b>	Ratio from Form 1NPR, line 34 . . . . .	<b>6b</b>	<u>0.6737</u>
<b>6c</b>	Multiply line 6a by ratio on line 6b. Fill in the result on line 6c . . . . .	<b>6c</b>	<u>.00</u>
<b>7</b>	Subtract line 6c from line 5. If line 6c is more than line 5, fill in 0 (zero) . . . . .	<b>7</b>	<u>.00</u>
<b>8</b>	Rate of credit is .05 (5%) . . . . .	<b>8</b>	<u>x .05</u>
<b>9</b>	Multiply line 7 by line 8. Fill in here and on line 41 of Form 1NPR . . . . .	<b>9</b>	<u>.00</u>

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

	(A) YOURSELF	(B) YOUR SPOUSE
<b>1</b> Wages, salaries, tips, etc., included in column B of line 1 on Form 1NPR. Do not include deferred compensation (even though reported on a W-2) or taxable scholarships or fellowships not reported on a W-2 . . . . .	<u>22900.00</u>	<u>22900.00</u>
<b>2</b> 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 included in column B on Form 1NPR . . . . .	<u>.00</u>	<u>.00</u>
<b>3</b> Combine lines 1 and 2. This is your total Wisconsin earned income . . . . .	<u>22900.00</u>	<u>22900.00</u>
<b>4</b> Add amounts on Form 1NPR, lines 18, 22, 26, and 30, column B. Fill in the total of these adjustments that apply to your or your spouse's earned income . . . . .	<u>.00</u>	<u>.00</u>
<b>5</b> Subtract line 4 from line 3. This is your qualified earned income . . . . .	<u>22900.00</u>	<u>22900.00</u>
<b>6</b> Compare the amount in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000. . . . .	<u>16000.00</u>	
<b>7</b> Rate of credit is .03 (3%). . . . .	<u>x .03</u>	
<b>8</b> Multiply line 6 by line 7. Round the result and fill in here and on line 55 of Form 1NPR. Do not fill in more than \$480. . . . .	<u>480.00</u>	



## LEGAL RESIDENCE (DOMICILE) QUESTIONNAIRE

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

NAME(S) TEST MUSTANG, SALLY MUSTANG SOCIAL SECURITY NUMBER 400-00-5403 400-00-5473

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

You Spouse

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

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

1. a. On what date did you move from Wisconsin? 06/28/2014  
 b. When you moved from Wisconsin, did you intend to move back to Wisconsin? no If yes, when? \_\_\_\_\_  
 c. If you moved back to Wisconsin, indicate date and explain the circumstances under which you moved back to Wisconsin. \_\_\_\_\_
2. Did you establish a legal residence in another state? yes If yes, in which state and on what date? Iowa, 06/28/2014
3. After establishing legal residency in the new state, list the dates you were in Wisconsin. 12/23/2014-12/29/2014
4. When were you physically present in your new state of legal residence (please list dates)? 06/28/2014-present
5. Did your spouse and dependent children (if any) move to your new state of legal residence? yes If yes, when? 01/03/2015
6. a. On what date did you begin working in your new state of legal residence? 07/01/2014  
 b. Was your job  permanent,  temporary, or  seasonal? Check one and explain Permanent job relocation
7. In your new state of legal residence, referred to in question 2, did you:
  - a. Register to vote? no If yes, when? \_\_\_\_\_ If no, why not? no election
  - b. Purchase a home? yes If yes, when? 06/14/2014 If no, why not? \_\_\_\_\_
  - c. Obtain a driver's license? yes If yes, when? 06/28/2014 If no, why not? \_\_\_\_\_
  - d. Register an auto or other vehicle? yes If yes, when? 06/28/2014 If no, why not? \_\_\_\_\_
  - e. File resident income tax returns? yes If yes, what years filed? 2014 If no, why not? \_\_\_\_\_
8. Since changing your legal residence from Wisconsin, have you:
  - a. Performed services for income in Wisconsin? no If yes, when? \_\_\_\_\_
  - b. Purchased/renewed Wisconsin auto license plates? no If yes, when? \_\_\_\_\_
  - c. Renewed a Wisconsin driver's license? no If yes, when? \_\_\_\_\_
  - d. Voted in Wisconsin, in person or by absentee ballot? no If yes, when? \_\_\_\_\_
  - e. Attended or sent your children to Wisconsin schools? no If yes, when? \_\_\_\_\_
  - f. Purchased a Wisconsin resident hunting, fishing, or trapping license? no If yes, when? \_\_\_\_\_  
 Type of license? \_\_\_\_\_ County purchased in? \_\_\_\_\_
  - g. Listed Wisconsin as your state of legal residence for purposes of your auto insurance? no
  - h. Listed Wisconsin as your state of legal residence for purposes of your will? no
  - i. Listed Wisconsin as your state of legal residence for purposes of any legal proceedings? no If yes, when? \_\_\_\_\_
  - j. Obtained or renewed any Wisconsin trade or professional licenses or union memberships? no If yes, when? \_\_\_\_\_
9. If you answered "yes" to any of the questions 8a through 8j, please explain why you have taken such action. \_\_\_\_\_
10. Did you or your spouse own the real estate you occupied as your home while living in Wisconsin? yes If yes, have you disposed of it? yes If yes, when? 01/03/2015 If you still own the Wisconsin home, what use do you make of it and how often? \_\_\_\_\_
11. If you established a legal residence in a new state but are using a Wisconsin address on your 2014 tax returns, please explain. \_\_\_\_\_

22222		a Employee's social security number 400-00-5473		OMB No. 1545-0008							
b Employer identification number (EIN) 31-1234567			1 Wages, tips, other compensation 22,900.00		2 Federal income tax withheld 2,061.00						
c Employer's name, address, and ZIP code Green Capital Cooperative 123 Random St Chicago, IL 60610			3 Social security wages 22,900.00		4 Social security tax withheld 1,419.80						
			5 Medicare wages and tips 22,900.00		6 Medicare tax withheld 332.05						
			7 Social security tips		8 Allocated tips						
d Control number			9		10 Dependent care benefits						
e Employee's first name and initial Sally M		Last name Mustang		Suff.		11 Nonqualified plans		12a			
1234 Square Cir Milwaukee, WI 53210		f Employee's address and ZIP code		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b		12c			
				14 Other		12d		12e			
15 State WI		Employer's state ID number 036-123456789-03		16 State wages, tips, etc. 22,900.00		17 State income tax 732.80		18 Local wages, tips, etc.		19 Local income tax	20 Locality name

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

2014

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 400-00-5403		OMB No. 1545-0008					
b Employer identification number (EIN) 31-1234567			1 Wages, tips, other compensation 45,080.00		2 Federal income tax withheld 4,508.00				
c Employer's name, address, and ZIP code Green Capital Cooperative 123 Random St Chicago, IL 60610			3 Social security wages 45,080.00		4 Social security tax withheld 2,794.96				
			5 Medicare wages and tips 45,080.00		6 Medicare tax withheld 653.66				
			7 Social security tips		8 Allocated tips				
d Control number			9		10 Dependent care benefits				
e Employee's first name and initial Test		Last name Mustang		Suff.		11 Nonqualified plans		12a	
1234 Square Cir Milwaukee, WI 53210			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	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
WI	036-234567898-03		22,900.00	1,332.80					
IA	311234567001		22,180.00	709.76					

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

2014

Department of the Treasury - Internal Revenue Service

Form 1040EZ

Income Tax Return for Single and Joint Filers With No Dependents (99)

2014

OMB No. 1545-0074

Personal information section including name (Test), spouse name (Sally M), address (4321 Circle Sq, What Cheer, IA 50268), and social security numbers.

Income section line 1: Wages, salaries, and tips. Amount: 67980.00

Income section line 2: Taxable interest. Amount: 0.00

Income section line 3: Unemployment compensation and Alaska Permanent Fund dividends. Amount: 0.00

Income section line 4: Adjusted gross income. Amount: 67980.00

Income section line 5: Dependents. Amount: 20300.00

Income section line 6: Taxable income. Amount: 47680.00

Income section line 7: Federal income tax withheld. Amount: 47680.00

Income section line 8a: Earned income credit (EIC). Amount: 6569.00

Income section line 9: Total payments and credits. Amount: 6569.00

Income section line 10: Tax. Amount: 6569.00

Income section line 11: Health care: individual responsibility. Amount: 6244.50

Income section line 12: Total tax. Amount: 6244.50

Income section line 13a: Refund. Amount: 324.50

Income section line 14: Amount you owe. Amount: 0.00

Third Party Designee section: Do you want to allow another person to discuss this return with the IRS? No.

Sign Here section: Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Sign Here section: Signature and occupation of preparer (Tax return tester) and spouse.

Paid Preparer Use Only section: Print/Type preparer's name, signature, date, and firm information.

Use this form if

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see instructions.
- You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2014. If you were born on January 1, 1950, you are considered to be age 65 at the end of 2014.
- You do not claim any dependents. For information on dependents, see Pub. 501.
- Your taxable income (line 6) is less than \$100,000.
- You do not claim any adjustments to income. For information on adjustments to income, use the TeleTax topics listed under *Adjustments to Income* at [www.irs.gov/taxtopics](http://www.irs.gov/taxtopics) (see instructions).
- The only tax credit you can claim is the earned income credit (EIC). The credit may give you a refund even if you do not owe any tax. You do not need a qualifying child to claim the EIC. For information on credits, use the TeleTax topics listed under *Tax Credits* at [www.irs.gov/taxtopics](http://www.irs.gov/taxtopics) (see instructions). If you received a Form 1098-T or paid higher education expenses, you may be eligible for a tax credit or deduction that you must claim on Form 1040A or Form 1040. For more information on tax benefits for education, see Pub. 970. If you can claim the premium tax credit or you received or benefited from payments of the advance premium tax credit, you must use Form 1040A or Form 1040.
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see instructions). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions.

Filling in your return

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the instructions before filling in the form. Also, see the instructions if you received a Form 1099-INT showing federal income tax withheld or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

For tips on how to avoid common mistakes, see instructions.

Remember, you must report all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Worksheet for Line 5 — Dependents Who Checked One or Both Boxes

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, see Pub. 501.

A. Amount, if any, from line 1 on front . . . . .

+ 350.00 Enter total ▶

B. Minimum standard deduction . . . . . A. \_\_\_\_\_

C. Enter the **larger** of line A or line B here . . . . . B. 1,000

D. Maximum standard deduction. If **single**, enter \$6,200; if **married filing jointly**, enter \$12,400 . . . . . C. \_\_\_\_\_

E. Enter the **smaller** of line C or line D here. This is your standard deduction . . . . . D. \_\_\_\_\_

F. Exemption amount. . . . . E. \_\_\_\_\_

- If single, enter -0-.
- If married filing jointly and —
  - both you and your spouse can be claimed as dependents, enter -0-.
  - only one of you can be claimed as a dependent, enter \$3,950.

} F. \_\_\_\_\_

G. Add lines E and F. Enter the total here and on line 5 on the front . . . . . G. \_\_\_\_\_

(keep a copy for your records)

**If you did not check any boxes on line 5**, enter on line 5 the amount shown below that applies to you.

- Single, enter \$10,150. This is the total of your standard deduction (\$6,200) and your exemption (\$3,950).
- Married filing jointly, enter \$20,300. This is the total of your standard deduction (\$12,400), your exemption (\$3,950), and your spouse's exemption (\$3,950).

Mailing Return

Mail your return by April 15, 2015. Mail it to the address shown on the last page of the instructions.