

**ATS Test 5**

**Filing Status:** MFJ

**Residency Status:** both taxpayers are part-year WI residents (moved out)

**Other Items of Note:** Taxpayers have investment, retirement and rental income, a pension not taxable by WI, and claim credit for taxes paid to another state, claiming a refund

**Applicable WI Forms:** 1NPR, Legal Residency Questionnaire, Schedules CR, M, CF, JT, OS, & WD

**Applicable Income Forms:** 1099-R (2), 1099-SSA (1, but not included herein)

**Applicable Federal Forms:** 1040, Schedules A, B, D, E

**Taxpayer Information:**

Taxpayer: Test Dolphin SSN: 400-00-5405 DOB: 01/10/1938

Spouse: Betsy Dolphin SSN: 400-00-5475 DOB: 05/01/1939

Address line 1: 111 Main St

City: Quinton

State: AL

Zip code: 35130

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

Notes

DO NOT STAPLE

PAPER CLIP withholding statements here

PAPER CLIP check or money order here

1-050

Form with fields for: Your legal last name (DOLPHIN), Legal first name (TEST), M.I., Your social security number (400 00 5405), Spouse's legal first name (BETSY), Spouse's social security number (400 00 5475), Home address (111 MAIN ST), City or post office (QUINTON), State (AL), Zip code (35130), Filing status (Married filing joint return), Special conditions, Tax district (LA CROSSE), City, village, or town (LA CROSSE), County of (LA CROSSE), School district number (2849).



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 09 30 2014 Note: Complete residence questionnaire, page 49.

Table with 5 columns: Income, Print numbers like this (0123456789), NO COMMAS NO CENTS, A. Federal column, B. Wisconsin column. Rows 1-16 listing various income types and amounts.

Adjustments to Income		A. Federal column	B. Wisconsin column
17	Reserved	Not deductible for Wisconsin	
18	Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 22)	.00	.00
19	Health savings account deduction (see page 22)	.00	.00
20	Moving expenses (see page 22)	.00	.00
21	Deductible part of self-employment tax (see page 22)	.00	.00
22	Self-employed SEP, SIMPLE, and qualified plans (see page 22)	.00	.00
23	Self-employed health insurance deduction (see page 23)	.00	.00
24	Penalty on early withdrawal of savings (see page 23)	.00	.00
25	Alimony paid (see page 23)	.00	.00
26	IRA deduction (see page 23)	.00	.00
27	Student loan interest deduction (see page 23)	.00	.00
28	Reserved	Not deductible for Wisconsin	
29	Domestic production activities deduction (see page 23)	Not deductible for Wisconsin	
30	Other adjustments included in Form 1040, line 36 (see page 23) (list type and amount)	.00	.00
31	Total adjustments to income. Add lines 17 through 30	.00	.00
<b>Adjusted Gross Income</b>			
32	Wisconsin income. Subtract line 31, column B from line 16, column B		26585.00
33	Federal income. Subtract line 31, column A from line 16, column A	56880.00	
34	Divide line 32 by line 33. Carry the decimal to four places. If amount on line 32 is more than amount on line 33, fill in 1.0000. (See page 23)	0.4674	

**Tax Computation**

35	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)	35	56880.00
36a	If you (or your spouse) can be claimed as a dependent on anyone else's return, check here and see the "Exception" in the instructions for line 36c on page 24	36a	<input type="checkbox"/>
36b	Aliens (see page 24 to determine if you must check line 36b)	36b	<input type="checkbox"/>
36c	Find the standard deduction for amount on line 33 using table on page 39	36c	10959.00
37	Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero)	37	45921.00
38	Exemptions (Caution: see page 24)		
a	Fill in exemptions from your federal return <u>2</u> x \$700	38a	1400.00
b	Check if 65 or older <input checked="" type="checkbox"/> You + <input checked="" type="checkbox"/> Spouse = <u>2</u> x \$250	38b	500.00
c	Add lines 38a and 38b	38c	1900.00
39	Subtract line 38c from line 37. If line 38c is more than line 37, fill in 0 (zero)	39	44021.00
40	Tax (see table on page 42)	40	2369.00
41	Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR)	41	.00
42	School property tax credits (part-year and full-year residents only)		
a	Rent paid in 2014-heat included <u>.00</u> } Find credit from table page 26	42a	.00
	Rent paid in 2014-heat not included <u>.00</u> }		
b	Property taxes paid on home in 2014 <u>3200.00</u> } Find credit from table page 27	42b	300.00
43	Add credits on lines 41, 42a, and 42b	43	300.00
44	Subtract line 43 from line 40. If line 43 is more than line 40, fill in 0 (zero)	44	2069.00
45	Fill in ratio from line 34	45	0.4674
46	Multiply line 44 by ratio on line 45	46	967.00



Name(s) shown on Form 1NPR <b>DOLPHIN</b>	TEST	Your social security number 400 00 5405
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<b>47</b>	Fill in amount from line 46 .....	<b>47</b>	967.00
<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>	500.00
<b>51</b>	Add lines 48 through 50 .....	<b>51</b>	500.00
<b>52</b>	Subtract line 51 from line 47. If line 51 is more than line 47, fill in 0 (zero) .....	<b>52</b>	467.00
<b>53</b>	Alternative minimum tax. Enclose Schedule MT .....	<b>53</b>	.00
<b>54</b>	Add lines 52 and 53 .....	<b>54</b>	467.00
<b>55</b>	Married couple credit. Complete Schedule 2 (page 4, Form 1NPR) .....	<b>55</b>	.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 ... <u> MN </u>	<b>57</b>	83.00
<b>58</b>	Add lines 55, 56, and 57 .....	<b>58</b>	83.00
<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>	384.00
<b>60</b>	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 30) ..	<b>60</b>	.00
	If you certify that no sales or use tax is due, check here .....		
<b>61</b>	Donations (decreases refund or increases amount owed)		
	<b>a</b> Endangered resources <u> 10.00 </u>		
	<b>b</b> Packers football stadium <u> 9.00 </u>		
	<b>c</b> Cancer research <u> 8.00 </u>		
	<b>d</b> Veterans trust fund <u> 7.00 </u>		
	<b>e</b> Multiple sclerosis <u> 6.00 </u>		
	<b>f</b> Firefighters memorial <u> 5.00 </u>		
	<b>g</b> Military family relief <u> 4.00 </u>		
	<b>h</b> Second Harvest/Feeding Amer. <u> 3.00 </u>		
	<b>i</b> Red Cross WI Disaster Relief <u> 2.00 </u>		
	<b>j</b> Special Olympics Wisconsin <u> 1.00 </u>		
	Total (add lines a through j) .. →	<b>61k</b>	55.00
<b>62</b>	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 29) ▶ <u> .00 </u> 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>	439.00

**Payments and Credits**

<b>65</b>	Wisconsin income tax withheld. Enclose readable withholding statements ..	<b>65</b>	500.00
<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 .....	<b>67</b>	.00
<b>68</b>	Farmland preservation credit. <b>a.</b> Schedule FC, line 18 .....	<b>68a</b>	.00
	<b>b.</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>	2500.00
<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>	3000.00
<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>	3000.00



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

Refund or Amount You Owe

Table with 4 rows: 77 Amount overpaid 2561.00, 78 Amount refunded 2561.00, 79 Applied to tax .00, 80 Amount you owe .00, 81 Underpayment interest .00

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

Form fields for Third Party Designee: name, phone number, and personal identification number (PIN)

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 section with signature lines for taxpayer and spouse, and date field

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

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

Table for Schedule 1 with 9 rows: Medical/dental, interest, gifts, casualty losses, add lines, 6a standard deduction, 6b ratio, 6c result, 7 subtraction, 8 rate of credit (.05), 9 final result

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

Table for Schedule 2 with 8 rows: 1 Wages, 2 Net profit, 3 Combine lines, 4 Add adjustments, 5 Subtract line 4, 6 Compare amounts, 7 Rate of credit (.03), 8 Multiply line 6 by line 7



## 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 DOLPHIN & BETSY DOLPHIN SOCIAL SECURITY NUMBER 400-00-5405, 400-00-5475

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

You Spouse

- |                                     |                                     |   |
|-------------------------------------|-------------------------------------|---|
| <input type="checkbox"/>            | <input type="checkbox"/>            | Full-year Wisconsin resident; did not change domicile from Wisconsin during 2014.   |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Changed legal residence from Wisconsin during 2014; have not moved back to Wisconsin.   |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Changed legal residence from Wisconsin during or before 2014; have moved back to Wisconsin.   |
| <input type="checkbox"/>            | <input type="checkbox"/>            | 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. |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Was a nonresident of Wisconsin for all of 2014. Resident of _____<br>(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? 09/30/2014  
 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? AL 10/01/2014
3. After establishing legal residency in the new state, list the dates you were in Wisconsin. \_\_\_\_\_
4. When were you physically present in your new state of legal residence (please list dates)? 10/01/2014-12/31/2014
5. Did your spouse and dependent children (if any) move to your new state of legal residence? yes If yes, when? 10/01/2014
6. a. On what date did you begin working in your new state of legal residence? retired  
 b. Was your job  permanent,  temporary, or  seasonal? Check one and explain \_\_\_\_\_
7. In your new state of legal residence, referred to in question 2, did you:
  - a. Register to vote? yes If yes, when? 10/15/2014 If no, why not? \_\_\_\_\_
  - b. Purchase a home? yes If yes, when? 09/26/2014 If no, why not? \_\_\_\_\_
  - c. Obtain a driver's license? yes If yes, when? 10/12/2014 If no, why not? \_\_\_\_\_
  - d. Register an auto or other vehicle? yes If yes, when? 10/12/2014 If no, why not? \_\_\_\_\_
  - e. File resident income tax returns? yes If yes, what years filed? 2013 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? no If yes, when? \_\_\_\_\_ If you still own the Wisconsin home, what use do you make of it and how often? Son still lives in Wisconsin house
11. If you established a legal residence in a new state but are using a Wisconsin address on your 2014 tax returns, please explain. \_\_\_\_\_

Name TEST DOLPHIN & BETSY DOLPHIN	Social security number 400 00 5405
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See the instructions for line 15 of Form 1NPR for further information on these additions and subtractions.

**Additions to Income**

<u>1</u> Income from line 21 of federal Form 1040 <i>Nonresidents</i> – fill in any other income from line 21 of federal Form 1040 that you received from Wisconsin sources. <i>Part-year and full-year residents</i> – Figure the amount of any other income from line 21 of federal Form 1040 you received while a Wisconsin resident. Add to that figure any other income you received from Wisconsin sources while a nonresident (Note: If the amount you would enter on line 1 is a negative number, enter the amount on line 19 as a positive number instead.)	<b>1</b>	.00
<u>2</u> Farmland preservation credit	<b>2</b>	.00
<u>3</u> Enterprise zone jobs credit	<b>3</b>	.00
<u>4</u> Development zones credit	<b>4</b>	.00
<u>5</u> Technology zones credit	<b>5</b>	.00
<u>6</u> Manufacturing investment credit	<b>6</b>	.00
<u>7</u> Economic development tax credit	<b>7</b>	.00
<u>8</u> Jobs tax credit	<b>8</b>	2500.00
<u>9</u> Woody biomass harvesting and processing credit	<b>9</b>	.00
<u>10</u> Community rehabilitation program credit	<b>10</b>	.00
<u>11</u> Research expense credit	<b>11</b>	.00
<u>12</u> Manufacturing / Agriculture credit	<b>12</b>	.00
<u>13</u> Federal net operating loss carryover (only if included on line 1 or 31 of this schedule)	<b>13</b>	.00
<u>14</u> Passive foreign investment company	<b>14</b>	.00
<u>15</u> Addition for certain expenses paid to related entities	<b>15</b>	.00
<u>16</u> Distributions from EdVest and Tomorrow's Scholar accounts	<b>16</b>	.00
<u>17</u> Addition for difference in federal and Wisconsin basis of assets	<b>17</b>	.00
<u>18</u> Add lines 1 through 17. This is your total additions to income	<b>18</b>	2500.00

Now go to page 2 →



Name	Social security number
TEST DOLPHIN & BETSY DOLPHIN	400 0 5405

**Subtractions from Income**

<b>19</b> See line 1 on page 1	<b>19</b>	.00
<b>20</b> Farm loss carryover	<b>20</b>	.00
<b>21</b> Recoveries of federal itemized deductions (only if included on line 1 or 19 of this schedule)	<b>21</b>	.00
<b>22</b> Wisconsin net operating loss carryforward	<b>22</b>	.00
<b>23</b> Medical care insurance	<b>23</b>	2500.00
<b>24</b> Long-term care insurance	<b>24</b>	.00
<b>25</b> Retirement income exclusion	<b>25</b>	.00
<b>26</b> Amounts not taxable by Wisconsin (only if included in column B of Form 1NPR or line 1 or 19 of this schedule)	<b>26</b>	.00
<b>27</b> Adoption expenses	<b>27</b>	.00
<b>28</b> Tuition and fee expenses	<b>28</b>	.00
<b>29</b> Contributions to a Wisconsin state-sponsored college savings program	<b>29</b>	.00
<b>30</b> Child and dependent care expenses	<b>30</b>	.00
<b>31</b> Distributions from Wisconsin state-sponsored college tuition program (only if included on line 1 or 19 of this schedule)	<b>31</b>	.00
<b>32</b> Sale of business assets or assets used in farming to a related person	<b>32</b>	.00
<b>33</b> Repayment of income previously taxed	<b>33</b>	.00
<b>34</b> Human organ donation	<b>34</b>	.00
<b>35</b> ATV corridors (only if included in column B of Form 1NPR or line 1 or 19 of this schedule)	<b>35</b>	.00
<b>36</b> Subtraction for certain expenses paid to related entities	<b>36</b>	.00
<b>37</b> Interest, rental payments, intangible expenses, and management fees, reported as income by a related entity	<b>37</b>	.00
<b>38</b> Sales of certain insurance policies (only if included in column B of Form 1NPR or line 1 or 19 of this schedule)	<b>38</b>	.00
<b>39</b> Relocated business	<b>39</b>	.00
<b>40</b> Job creation	<b>40</b>	.00
<b>41</b> Combat zone related death	<b>41</b>	.00
<b>42</b> Private school tuition	<b>42</b>	.00
<b>43</b> Physician or psychiatrist grant (only if included in column B of Form 1NPR or line 1 or 19 of this schedule)	<b>43</b>	.00
<b>44</b> Subtraction for difference in federal and Wisconsin basis of assets	<b>44</b>	.00
<b>45</b> Add lines 19 through 44. This is your total subtractions from income	<b>45</b>	2500.00
<b>46</b> Fill in the amount from line 18	<b>46</b>	2500.00
<b>47</b> If line 45 is more than line 46, subtract line 46 from line 45. Fill in here and on line 15, column B, of Form 1NPR and put a minus sign ( - ) in front of the number	<b>47</b>	.00
<b>48</b> If line 46 is more than line 45, subtract line 45 from line 46. Fill in here and on line 15, column B, of Form 1NPR	<b>48</b>	.00



Name TEST DOLPHIN & BETSY DOLPHIN	Identifying Number 400-00-5405
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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 – • <b>Corporations</b> (see line 41 to claim this credit) • <b>Fiduciaries</b> (see instructions) – Beneficiaries portion <u>.00</u> • <b>Individuals</b> (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	500.00
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 – • <b>Individuals and Fiduciaries:</b> 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. • <b>Corporations:</b> Enter this amount on line 39 of Part II . . . . .	11	500.00

**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
TEST DOLPHIN & BETSY DOLPHIN	400-00-5405

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

<b>B. Nonrefundable Credits (continued)</b>		
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 .00
33	Internet equipment credit carryforward (Schedule CF)	33 .00
34	Add lines 27 through 33 and enter on line 34 –	
	• <b>Individuals and Fiduciaries:</b> 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.	
	• <b>Corporations:</b> Enter this amount on line 40 of Part II	34 .00
<b>C. Refundable Credits</b>		
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 2500 .00
38	Add lines 35 through 37 and enter on line 38.	
	• <b>Individuals and Fiduciaries:</b> 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.	
	• <b>Corporations:</b> Enter this amount on line 45 of Part II	38 2500 .00

**Part II Credits for Corporations Only**

<b>A. Nonrefundable Credits</b>		
39	Amount from Part I, line 11	39 500 .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>B. Refundable Credits</b>		
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 TEST DOLPHIN & BETSY DOLPHIN	Identifying number 400-00-5405
--------------------------------------	-----------------------------------

Code number 25

Name of credit RESEARCH FACILITIES CREDIT CARRYFORWARD

(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	.00	500.00	500.00	.00
2014	.00	.00	.00	.00	.00
Total	.00	.00	.00	.00	.00



# 2014

## CAPITAL GAINS AND LOSSES

## SCHEDULE **WD**

◆ Enclose with your Wisconsin income tax return ◆

Wisconsin Department of Revenue

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

Your social security number

TEST DOLPHIN & BETSY DOLPHIN

400 00 5405

### Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

Note: Please round and use whole dollars on this form.	(d) Proceeds (sales price)	(e) Cost or other basis	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments. If you chose to report all these transactions on federal Form 8949, leave this line blank and go to line 1b .	1200	1000		200
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				4
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				5
<b>6</b> Adjustment from Wisconsin Schedule T (see Basis Difference in instructions) . . . . .				6
<b>7</b> Short-term capital loss carryover from 2013 Wisconsin Schedule WD, line 34 . . . . .				7 ( )
<b>8</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 7 in column (h) . . . . .				8 200

### Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

Note: Please round and use whole dollars on this form.	(d) Proceeds (sales price)	(e) Cost or other basis	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>9a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments. If you chose to report all these transactions on federal Form 8949, leave this line blank and go to line 9b .	36800	27500		9300
<b>9b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>11</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>12</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				12
<b>13</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				13
<b>14</b> Capital gain distributions . . . . .				14
<b>15</b> Adjustment from Wisconsin Schedule T (see Basis Difference in instructions) . . . . .				15
<b>16</b> Long-term capital loss carryover from 2013 Wisconsin Schedule WD, line 39 . . . . .				16 ( )
<b>17</b> <b>Net long-term capital gain or (loss).</b> Combine lines 9a through 16 in column (h). Then go to Part III on the back . . . . .				17 9300

Name(s) shown on Form 1 or Form 1NPR <b>TEST DOLPHIN &amp; BETSY DOLPHIN</b>	Your social security number <b>400 0 5405</b>
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**Part III Summary of Parts I and II** (see instructions)

18 Combine lines 8 and 17, and fill in the net gain or (loss) here (if line 18 is a loss, go to line 28) . . .	<b>18</b>	9500
19 If line 18 shows a gain, fill in the smaller of line 17 or 18. Fill in -0- if there is a loss or no entry on line 17 . . . . .	<b>19</b>	9300
20 Fill in 30% of line 19 . . . . .	<b>20</b>	2790
21 Fill in the amount of long-term capital gain from the sale of farm assets listed on Form 8949 and taxable to Wisconsin plus gain from the sale of farm assets that is included in line 12 or 13 of Schedule WD. If zero, skip lines 22-25 and fill in the amount from line 20 on line 26 . . . . .	<b>21</b>	
22 Fill in the amount of long-term capital gain included in line 17. Do not include any losses in this amount . . .	<b>22</b>	
23 Divide line 21 by line 22. Carry the decimal to 4 places . . .	<b>23</b>	
24 Multiply line 19 by the decimal amount on line 23 . . .	<b>24</b>	
25 Fill in 30% of line 24 . . . . .	<b>25</b>	
26 Add lines 20 and 25 . . . . .	<b>26</b>	2790
27 Subtract line 26 from line 18 . . . . .	<b>27</b>	6710
28 If line 18 shows a loss, fill in the smaller of (a) The loss on line 18, (b) \$500, or (c) Wisconsin ordinary income (see instructions) . . .	<b>28</b>	

**Note:** When figuring whether 28a, 28b, or 28c is smaller, treat all numbers as if they are positive. If filing Form 1, complete Part IV. If filing Form 1NPR, fill in amount from line 27 or 28, on line 7, column B of Form 1NPR.

**Part IV Computation of Wisconsin Adjustment to Income** (Do not complete this part if you are filing on Form 1NPR.)

29 Adjustment (see instructions for Part IV)		
a Fill in gain from federal Form 1040, line 13 (if a loss, fill in -0-) . . . . .	<b>29a</b>	
b Fill in gain from Wisconsin Schedule WD, line 27 (if blank, fill in -0-) . . . . .	<b>29b</b>	
c If line 29b is more than 29a, subtract line 29a from line 29b. Fill in result here and on line 3 of Form 1 . . . . .	<b>29c</b>	
d If line 29b is less than 29a, subtract line 29b from line 29a. Fill in result here and on line 10 of Form 1 . . . . .	<b>29d</b>	
e Fill in loss from federal Form 1040, line 13 as a positive amount (if a gain, fill in -0-) . . . . .	<b>29e</b>	
f Fill in loss from Wisconsin Schedule WD, line 28 as a positive amount (if blank, fill in -0-) . . . . .	<b>29f</b>	
g If line 29f is more than line 29e, subtract line 29e from line 29f. Fill in result here and on line 10 of Form 1 as a positive amount (if you also have an amount on line 29d, add the amounts on lines 29d and 29g, and fill in only the total on line 10 of Form 1) . . . . .	<b>29g</b>	
h If line 29f is less than line 29e, subtract line 29f from line 29e. Fill in result here and on line 3 of Form 1 as a positive amount (if you also have an amount on line 29c, add the amounts on lines 29c and 29h, and fill in only the total on line 3 of Form 1) . . . . .	<b>29h</b>	

**Part V Computation of Capital Loss Carryovers from 2014 to 2015** (Complete this part if the loss on line 18 is more than the loss on line 28.)

<b>Short-Term Capital Loss Carryover</b>		
30 Fill in loss shown on line 8 as a positive amount. If none, fill in -0- and skip lines 31 through 34 . . .	<b>30</b>	
31 Fill in gain shown on line 17. If that line is blank or shows a loss, fill in -0- . . . . .	<b>31</b>	
32 Subtract line 31 from line 30 . . . . .	<b>32</b>	
33 Fill in the smaller of line 28 or line 32, treating both as positive amounts . . . . .	<b>33</b>	
34 Subtract line 33 from line 32. This is your short-term capital loss carryover from 2014 to 2015 . . .	<b>34</b>	
<b>Long-Term Capital Loss Carryover</b>		
35 Fill in loss from line 17 as a positive amount. If none, fill in -0- and skip lines 36 through 39 . . . . .	<b>35</b>	
36 Fill in gain shown on line 8. If that line is blank or shows a loss, fill in -0- . . . . .	<b>36</b>	
37 Subtract line 36 from line 35 . . . . .	<b>37</b>	
38 Subtract line 33 from line 28, treating both as positive amounts. (Note: If you skipped lines 31 through 34, fill in amount from line 28 as a positive amount.) . . . . .	<b>38</b>	
39 Subtract line 38 from line 37. This is your long-term capital loss carryover from 2014 to 2015 . . .	<b>39</b>	

Name <b>TEST DOLPHIN &amp; BETSY DOLPHIN</b>	Identifying Number <b>400005405</b>
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Round Amounts to Nearest Dollar

<b>1</b> Enter amount of wage tax benefits awarded by the Wisconsin Economic Development Corporation. . . . .	<b>1</b>	<u>.00</u>
<b>2</b> Enter amount awarded by the Wisconsin Economic Development Corporation for costs incurred to undertake training activities . . . . .	<b>2</b>	<u>.00</u>
<b>3</b> Add lines 1 and 2 . . . . .	<b>3</b>	<u>.00</u>
<b>4</b> Jobs tax credit passed through from other entities:		
<b>4a</b> Entity Name <u>JT MANAGEMENT INC</u>		
FEIN <u>306543217</u> Amount <b>4a</b> <u>2500.00</u>		
<b>4b</b> Entity Name _____		
FEIN _____ Amount <b>4b</b> <u>.00</u>		
<b>4c</b> Total pass through credits from additional schedule. <b>4c</b> <u>2500.00</u>		
<b>4d</b> Total credits (add lines 4a through 4c) . . . . .	<b>4d</b>	<u>2500.00</u>
<b>5</b> Add lines 3 and 4d. This is your 2014 jobs tax credit. . . . .	<b>5</b>	<u>2500.00</u>
<b>5a</b> Fiduciaries - enter the amount of credit allocated to beneficiaries . . . . .	<b>5a</b>	<u>.00</u>
<b>5b</b> Fiduciaries - subtract line 5a from line 5. . . . .	<b>5b</b>	<u>.00</u>

**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](http://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](mailto: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.

**SCHEDULE OS**

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

**2014**

Wisconsin Department of Revenue

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

Name(s) shown on Form 1, 1NPR, or 2 <b>TEST DOPLPHIN &amp; BESTSY DOLPHIN</b>	Identifying number <b>400005405</b>
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To be eligible for this credit, you must have been a full-year Wisconsin resident or part-year resident in 2014 and have paid 2014 state income tax **on the same income** to Wisconsin and another state.

**Be sure to enclose a copy of your tax return from the other state(s).**

**NO COMMAS  
NO CENTS**



<b>■ PART I – Income From Other State</b>	State 1 <u>  M  </u> <u>  N  </u> Postal abbr. ↑	State 2 <u>    </u> <u>    </u> Postal abbr. ↑	State 3 <u>    </u> <u>    </u> Postal abbr. ↑	State 4 <u>    </u> <u>    </u> Postal abbr. ↑
<u>  1  </u> Wages, salaries, tips, etc. . . . .	.00	.00	.00	.00
<u>  2  </u> Taxable interest . . . . .	.00	.00	.00	.00
<u>  3  </u> Ordinary dividends . . . . .	.00	.00	.00	.00
<u>  4  </u> Business income / loss . . . . .	.00	.00	.00	.00
<u>  5  </u> Capital gain / loss . . . . .	.00	.00	.00	.00
<u>  6  </u> Other gains / losses . . . . .	.00	.00	.00	.00
<u>  7  </u> IRA distributions, pensions, and annuities . . . . .	.00	.00	.00	.00
<u>  8  </u> Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . .	2000 .00	.00	.00	.00
<u>  9  </u> Farm income / loss . . . . .	.00	.00	.00	.00
<u>10</u> Unemployment compensation . . . . .	.00	.00	.00	.00
<u>11</u> Social security benefits . . . . .	.00	.00	.00	.00
<u>12</u> Other income . . . . .	.00	.00	.00	.00
<u>13</u> Add lines 1 through 12 in each column . . . . .	.00	.00	.00	.00
<b>Adjustments to Income</b>				
<u>14</u> Archer MSA or health savings accounts deduction . . . . .	.00	.00	.00	.00
<u>15</u> Business expenses of reservists, performing artists, and fee-basis public officials . . . . .	.00	.00	.00	.00
<u>16</u> Moving expenses . . . . .	.00	.00	.00	.00
<u>17</u> Deductible part of self-employment tax . . . . .	.00	.00	.00	.00
<u>18</u> Self-employed SEP, SIMPLE, and qualified plans . . . . .	.00	.00	.00	.00
<u>19</u> Self-employed health insurance deduction . . . . .	.00	.00	.00	.00
<u>20</u> IRA deduction . . . . .	.00	.00	.00	.00
<u>21</u> Student loan interest deduction . . . . .	.00	.00	.00	.00
<u>22</u> Other adjustments to income . . . . .	.00	.00	.00	.00
<u>23</u> Add lines 14 through 22 in each column . . . . .	.00	.00	.00	.00
<u>24</u> Total income taxed by other state – subtract line 23 from line 13 . . . . .	2000 .00	.00	.00	.00

Name(s) shown on Form 1, 1NPR, or 2 <b>TEST DOPLPHIN &amp; BESTSY DOLPHIN</b>	Identifying number <b>400005405</b>
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**NO COMMAS; NO CENTS**

<b>■ PART II – Calculation of Credit</b>	<b>State 1</b>	<b>State 2</b>	<b>State 3</b>	<b>State 4</b>
<b>25</b> Postal abbreviation for state to which tax was paid	<u>  M  </u> <u>  N  </u>			
<b>26</b> Income taxable to both Wisconsin and other state (see instructions)	1500.00	.00	.00	.00
<b>27</b> Total income taxed by the other state before subtracting any standard or itemized deductions or personal exemptions (see instructions)	2000.00	.00	.00	.00
<b>28</b> From the income tax return of the other state, fill in the net tax amount after subtracting all nonrefundable and refundable credits. Do not include tax withheld or estimated tax payments as a credit	110.00	.00	.00	.00
<b>29</b> Are the amounts on lines 26 and 27 the same? • If YES, leave line 29 blank and fill in the amount from line 28 on line 30 • If NO and line 26 is less than line 27, divide line 26 by line 27. Carry the decimal to four places and fill in on line 29. If line 27 is less than line 26, fill in 1.0000	0.75	.	.	.
<b>30</b> Multiply line 28 by line 29. Round the result to the nearest dollar	83.00	.00	.00	.00
<b>31</b> Income and franchise tax (see instructions)	.00	.00	.00	.00
<b>32</b> Add lines 30 and 31 in each column	83.00	.00	.00	.00
<b>33</b> Add the amounts in each column of line 32. Fill in the total here	<b>33</b>			83.00
<b>34</b> If you have tax paid to more than 4 states, fill in the amount from line 33 of any additional Schedules OS				<b>34</b> .00
<b>35</b> Add lines 33 and 34				<b>35</b> 83.00
<b>36</b> Fill in the amount from: • Line 28 of Form 1 less the amounts on lines 29 and 30 of Form 1, or • Line 54 of Form 1NPR less the amounts on lines 55 and 56 of Form 1NPR, or • Line 10 of Form 2 less the amount on line 11 of Form 2				<b>36</b> 467.00
<b>37</b> Fill in the smaller of line 35 or line 36. This is your credit for tax paid to another state (see instructions)				<b>37</b> 83.00



VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Retiree Pension Fund 123 Main St Madison, WI 53706		1 Gross distribution \$ 14,000.00	OMB No. 1545-0119  <b>2014</b>  Form 1099-R		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
		2a Taxable amount \$ 14,000.00	2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		
PAYER'S federal identification number  31-1234567	RECIPIENT'S identification number  400-00-5405	3 Capital gain (Included in box 2a) \$	4 Federal income tax withheld \$ 2,500.00		<b>Copy 1 For State, City, or Local Tax Department</b>
RECIPIENT'S name Test Dolphin  Street address (including apt. no.) 111 Main Street  City or town, state or province, country, and ZIP or foreign postal code Quinton, AL 35150		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
		7 Distribution code(s) 1	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
		9a Your percentage of total distribution %	9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of deslg. Roth contrib.	12 State tax withheld \$ 175.00 \$ 500.00	13 State/Payer's state no. AL WI	14 State distribution \$ 3,500.00 \$ 10,500.00	
Account number (see Instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$	

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code WI No Tax Retirement 321 Go St Madison, WI 53706		<b>1</b> Gross distribution \$ 10,000.00	OMB No. 1545-0119  <b>2014</b>  Form <b>1099-R</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>	
		<b>2a</b> Taxable amount \$ 10,000.00	<b>2b</b> Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>			
PAYER'S federal identification number  <b>31-1234567</b>	RECIPIENT'S identification number  <b>400-00-5475</b>	<b>3</b> Capital gain (included in box 2a) \$	<b>4</b> Federal income tax withheld \$ 1,000.00		<b>Copy 1 For State, City, or Local Tax Department</b>	
RECIPIENT'S name <b>Betsy Dolphin</b>  Street address (including apt. no.) <b>111 Main Street</b>  City or town, state or province, country, and ZIP or foreign postal code Quinton, AL 35150		<b>5</b> Employee contributions / Designated Roth contributions or insurance premiums \$	<b>6</b> Net unrealized appreciation in employer's securities \$			
		<b>7</b> Distribution code(s) 2	IRA/SEP/SIMPLE <input type="checkbox"/>	<b>8</b> Other \$ %		
		<b>9a</b> Your percentage of total distribution %	<b>9b</b> Total employee contributions \$			
<b>10</b> Amount allocable to IRR within 5 years \$	<b>11</b> 1st year of desig. Roth contrib.	<b>12</b> State tax withheld \$	<b>13</b> State/Payer's state no. WI	<b>14</b> State distribution \$ 10,000.00		
Account number (see instructions)		<b>15</b> Local tax withheld \$	<b>16</b> Name of locality	<b>17</b> Local distribution \$		

Form **1099-R**

[www.irs.gov/form1099r](http://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 Last name Your social security number
Test Dolphin 4 0 0 | 0 0 5 4 0 5

If a joint return, spouse's first name and initial Last name Spouse's social security number
Betsy Dolphin 4 0 0 | 0 0 5 4 7 5

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
111 Main St 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). Presidential Election Campaign
Quinton, AL 35130 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.

Foreign country name Foreign province/state/county Foreign postal code
You Spouse

Filing Status 1 Single 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.
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above and full 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) if child under age 17 qualifying for child tax credit (see instructions)
d Total number of exemptions claimed

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2
8a Taxable interest. Attach Schedule B if required
b Tax-exempt interest. Do not include on line 8a
9a Ordinary dividends. Attach Schedule B if required
b Qualified dividends
10 Taxable refunds, credits, or offsets of state and local income taxes
11 Alimony received
12 Business income or (loss). Attach Schedule C or C-EZ
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here
14 Other gains or (losses). Attach Form 4797
15a IRA distributions 15a b Taxable amount
16a Pensions and annuities 16a b Taxable amount
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
18 Farm income or (loss). Attach Schedule F
19 Unemployment compensation
20a Social security benefits 20a 12800 b Taxable amount
21 Other income. List type and amount
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income

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

**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](http://www.irs.gov/schedulea).  
▶ Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

<b>Medical and Dental Expenses</b>		<b>Caution.</b> Do not include expenses reimbursed or paid by others.			
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			
<b>Taxes You Paid</b>					
5	State and local	5			
a	<input type="checkbox"/> Income taxes				
b	<input checked="" type="checkbox"/> RESERVED				
6	Real estate taxes (see instructions)	6			
7	Personal property taxes	7			
8	Other taxes. List type and amount ▶	8			
9	Add lines 5 through 8	9			8000
<b>Interest You Paid</b>					
10	Home mortgage interest and points reported to you on Form 1098	10			
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			
<b>Note.</b> Your mortgage interest deduction may be limited (see instructions).					
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			
<b>Gifts to Charity</b>					
16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16		350	
17	Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500	17			
18	Carryover from prior year	18			
19	Add lines 16 through 18	19			350
<b>Casualty and Theft Losses</b>					
20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20			
<b>Job Expenses and Certain Miscellaneous Deductions</b>					
21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ Educational class for job	21		5000	
22	Tax preparation fees	22		2038	
23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23			
24	Add lines 21 through 23	24		7038	
25	Enter amount from Form 1040, line 38	25		56880	
26	Multiply line 25 by 2% (.02)	26		1138	
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27			5900
<b>Other Miscellaneous Deductions</b>					
28	Other—from list in instructions. List type and amount ▶	28			
<b>Total Itemized Deductions</b>					
29	Is Form 1040, line 38, over \$152,525? <input checked="" type="checkbox"/> <b>No.</b> 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"/> <b>Yes.</b> Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29			14250
30	If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>	30			



**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.  
▶ Information about Schedule D and its separate instructions is at [www.irs.gov/scheduled](http://www.irs.gov/scheduled).  
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

**2014**  
Attachment  
Sequence No. 12

Name(s) shown on return: **Test Dolphin & Betsy Dolphin**  
Your social security number: **400-00-5405**

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below.  
This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	1200	1000		200
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				4
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				5
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				6 ( )
<b>7</b> <b>Net short-term capital gain or (loss)</b> . Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				7 200

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

See instructions for how to figure the amounts to enter on the lines below.  
This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	36800	27500		9300
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				11
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				12
<b>13</b> Capital gain distributions. See the instructions . . . . .				13
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				14 ( )
<b>15</b> <b>Net long-term capital gain or (loss)</b> . Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .				15 9300

**Part III Summary**

**16** Combine lines 7 and 15 and enter the result . . . . . **16** **9500**

- If line 16 is a **gain**, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
- If line 16 is a **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

**17** Are lines 15 and 16 **both** gains?  
 **Yes.** Go to line 18.  
 **No.** Skip lines 18 through 21, and go to line 22.

**18** Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** in the instructions . . . ▶ **18**

**19** Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions . . . ▶ **19**

**20** Are lines 18 and 19 **both** zero or blank?  
 **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). **Do not** complete lines 21 and 22 below.  
 **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Do not** complete lines 21 and 22 below.

**21** If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of:  
 • The loss on line 16 or  
 • (\$3,000), or if married filing separately, (\$1,500) } . . . . . **21** ( )

**Note.** When figuring which amount is smaller, treat both amounts as positive numbers.

**22** Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?  
 **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).  
 **No.** Complete the rest of Form 1040 or Form 1040NR.

**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](http://www.irs.gov/schedulee).

Attachment  
Sequence No. **13**

Name(s) shown on return

Your social security number

Test Dolphin & Betsy Dolphin

400-00-5405

**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** 3232 Upscale Ln, Money Creek, MN 55971

**B**

**C**

1b	Type of Property (from list below)	2	Fair Rental Days	Personal Use Days	QJV
A	1	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.	360	5	<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
<b>3</b> Rents received . . . . .	<b>3</b>	12000		
<b>4</b> Royalties received . . . . .	<b>4</b>			
<b>Expenses:</b>				
<b>5</b> Advertising . . . . .	<b>5</b>			
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b>			
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b>	1900		
<b>8</b> Commissions. . . . .	<b>8</b>			
<b>9</b> Insurance . . . . .	<b>9</b>			
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>			
<b>11</b> Management fees . . . . .	<b>11</b>			
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>	6300		
<b>13</b> Other interest. . . . .	<b>13</b>			
<b>14</b> Repairs. . . . .	<b>14</b>			
<b>15</b> Supplies . . . . .	<b>15</b>			
<b>16</b> Taxes . . . . .	<b>16</b>	1800		
<b>17</b> Utilities. . . . .	<b>17</b>			
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b>			
<b>19</b> Other (list) ▶ . . . . .	<b>19</b>			
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>	10000		
<b>21</b> 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 . . . . .	<b>21</b>	2000		
<b>22</b> Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . .	<b>22</b>	( )	( )	( )
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>	12000		
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>			
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>	6300		
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>			
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>	10000		
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. Do not include any losses . . . . .	<b>24</b>		2000	
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b>	( )		( )
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> 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. . . . .	<b>26</b>		2000	

Name(s) shown on return. Do not enter name and social security number if shown on other side. Your social security number
Test Dolphin & Betsy Dolphin 400-00-5405

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 include Research Enterprises and JT Management INC.

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. Includes sub-rows for Totals and summary lines 30-32.

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. Includes sub-rows for Totals and summary lines 35-37.

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. Includes summary line 39.

Part V Summary

Summary table with 2 columns: Description and Amount. Includes lines 40 (Net farm rental income), 41 (Total income or loss), 42 (Reconciliation of farming and fishing income), and 43 (Reconciliation for real estate professionals).