

Note: \$200 of the amount on line 11g of the Schedule H is the claimant's share of depreciation used in computing the S corporation loss shown on Schedule E. The other \$500 is the Sec. 179 expense from line 29b of Schedule E.

Please attach a document to your submission, if possible, to allow us to test the MeF attachment functionality.

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

Complete form using **BLACK INK**

beginning _____, 2014 ending _____, 20____.

See page 35 before assembling return

DO NOT STAPLE

| | | | |
|--|---------------------------------|---|--|
| Your legal last name BLUEJAY | Legal first name TEST | M.I. | Your social security number 400 00 5407 |
| If a joint return, spouse's legal last name | Spouse's legal first name | M.I. | Spouse's social security number |
| Home address (number and street). If you have a PO Box, see page 7. 11177 COUNTY RD Z | | | Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2014. <input type="checkbox"/> City <input type="checkbox"/> Village <input checked="" type="checkbox"/> Town City, village, or town ▶ BAGLEY |
| City or post office SURING | State WI | Zip code 54174 | |
| Filing status Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here ▶ | | | County of ▶ OCONTO |
| <input checked="" type="checkbox"/> Head of household (see page 8). Also, check here if married... ▶ | | Legal last name Legal first name M.I. | |
| If married, fill in spouse's SSN above and full name here ↑ | | | School district number See page 39 5670 |
| Special conditions <input type="checkbox"/> | | | |

Print numbers like this → **0 1 2 3 4 5 6 7 8 9** Not like this → ~~0 1 4 7~~ **NO COMMAS; NO CENTS**

| | | | |
|--|----|---|----------|
| 1 Federal adjusted gross income (see page 9) | 1 | | 11900.00 |
| Form W-2 wages included in line 1 | | ▶ | .00 |
| 2 State and municipal interest (see page 9) | 2 | | 300.00 |
| 3 Capital gain/loss addition (see page 10) | 3 | | .00 |
| 4 Other additions } Fill in code number and amount, see page 10. } Fill in total other additions on line 4. | | | .00 |
| .00 .00 .00 .00 ... | 4 | | .00 |
| 5 Add the amounts in the right column for lines 1 through 4 | 5 | | 12200.00 |
| 6 Taxable refund of state income tax (from Form 1040, line 10) ... | 6 | | .00 |
| 7 United States government interest | 7 | | .00 |
| 8 Unemployment compensation (see page 12) | 8 | | .00 |
| 9 Social security adjustment (see page 12) | 9 | | .00 |
| 10 Capital gain/loss subtraction (see page 12) | 10 | | 1000.00 |
| 11 Other subtractions } Fill in code number and amount, see page 12. } Fill in total other subtractions on line 11. | | | .00 |
| 01, 4500 .00 02, 1500 .00 .00 | | | .00 |
| .00 .00 | 11 | | 6000.00 |
| 12 Add lines 6 through 11 | 12 | | 7000.00 |
| 13 Subtract line 12 from line 5. This is your Wisconsin income | 13 | | 5200.00 |

PAPER CLIP payment here



NO COMMAS; NO CENTS

| | | | |
|----|--|-----|---|
| 14 | Wisconsin income from line 13 | 14 | 5200.00 |
| 15 | Standard deduction. See table on page 47, OR <input type="checkbox"/> If someone else can claim you (or your spouse) as a dependent, see page 22 and check here <input type="checkbox"/> | 15 | 13020.00 |
| 16 | Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0 | 16 | 0.00 |
| 17 | Exemptions (Caution: See page 22) | | |
| a | Fill in exemptions from your federal return <u>2</u> x \$700 | 17a | 1400.00 |
| b | Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <u> </u> x \$250 | 17b | .00 |
| c | Add lines 17a and 17b | 17c | 1400.00 |
| 18 | Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income | 18 | 0.00 |
| 19 | Tax (see table on page 40) | 19 | 0.00 |
| 20 | Itemized deduction credit. Enclose Schedule 1, page 4 | 20 | .00 |
| 21 | Armed forces member credit (must be stationed outside U.S. See page 23) | 21 | .00 |
| 22 | School property tax credit | | |
| a | Rent paid in 2014-heat included <u>.00</u> } Find credit from table page 25 | 22a | .00 |
| | Rent paid in 2014-heat not included <u>.00</u> } | | |
| b | Property taxes paid on home in 2014 <u>.00</u> } Find credit from table page 26 | 22b | .00 |
| 23 | Working families tax credit } If line 14 is less than \$10,000 and if married filing separate, see page 26 | 23 | .00 |
| 24 | Certain nonrefundable credits from line 11 of Schedule CR | 24 | .00 |
| 25 | Add credits on lines 20 through 24 | 25 | .00 |
| 26 | Subtract line 25 from line 19. If line 25 is larger than line 19, fill in 0 | 26 | 0.00 |
| 27 | Alternative minimum tax. Enclose Schedule MT | 27 | .00 |
| 28 | Add lines 26 and 27 | 28 | 0.00 |
| 29 | Married couple credit. Enclose Schedule 2, page 4 | 29 | .00 |
| 30 | Other credits from Schedule CR, line 34 | 30 | .00 |
| 31 | Net income tax paid to another state. Enclose Schedule OS | 31 | .00 |
| 32 | Add lines 29, 30, and 31 | 32 | .00 |
| 33 | Subtract line 32 from line 28. If line 32 is larger than line 28, fill in 0. This is your net tax | 33 | 0.00 |
| 34 | Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 29) If you certify that no sales or use tax is due, check here <input checked="" type="checkbox"/> | 34 | .00 |
| 35 | Donations (decreases refund or increases amount owed) | | |
| a | Endangered resources <u>.00</u> | f | Firefighters memorial <u>.00</u> |
| b | Packers football stadium <u>.00</u> | g | Military family relief <u>.00</u> |
| c | Cancer research <u>.00</u> | h | Second Harvest/Feeding Amer. <u>.00</u> |
| d | Veterans trust fund <u>.00</u> | i | Red Cross WI Disaster Relief <u>.00</u> |
| e | Multiple sclerosis <u>.00</u> | j | Special Olympics Wisconsin <u>.00</u> |
| | Total (add lines a through j) | 35k | .00 |
| 36 | Penalties on IRAs, retirement plans, MSAs, etc. (see page 30) <u>.00</u> x .33 = | 36 | .00 |
| 37 | Credit repayments and other penalties (see page 30) | 37 | .00 |
| 38 | Add lines 33, 34, 35k, 36 and 37 | 38 | 0.00 |



| | | |
|--|------------|---|
| Name(s) shown on Form 1 BLUEJAY TEST | | Your social security number 400 00 5407 |
| NO COMMAS; NO CENTS | | |
| 39 Amount from line 38 | 39 | 0 .00 |
| 40 Wisconsin tax withheld. Enclose withholding statements | 40 | .00 |
| 41 2014 estimated tax payments and amount applied from 2013 return | 41 | .00 |
| 42 Earned income credit. Number of qualifying children ... Federal credit.00 x % = | 42 | .00 |
| 43 Farmland preservation credit. a Schedule FC, line 18 | 43a | .00 |
| b Schedule FC-A, line 13 | 43b | .00 |
| 44 Repayment credit (see page 32) | 44 | .00 |
| 45 Homestead credit. Enclose Schedule H or H-EZ | 45 | 564 .00 |
| 46 Eligible veterans and surviving spouses property tax credit | 46 | .00 |
| 47 Other credits from Schedule CR, line 38. Enclose Schedule CR .. | 47 | .00 |
| 48 Add lines 40 through 47 | 48 | 564 .00 |
| 49 If line 48 is larger than line 39, subtract line 39 from line 48. This is the AMOUNT YOU OVERPAID | 49 | 564 .00 |
| 50 Amount of line 49 you want REFUNDED TO YOU | 50 | 564 .00 |
| 51 Amount of line 49 you want APPLIED TO YOUR 2015 ESTIMATED TAX | 51 | .00 |
| 52 If line 48 is smaller than line 39, subtract line 48 from line 39. This is the AMOUNT YOU OWE . Paper clip payment to front of return | 52 | .00 |
| 53 Underpayment interest. Fill in exception code--See Sch. U _____ Also include on line 52 (see page 34) | 53 | .00 |

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

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

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
|--|--|--|--|--|--|

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

Sign here

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

| | | | |
|----------------|--|------|----------------|
| Your signature | Spouse's signature (if filing jointly, BOTH must sign) | Date | Daytime phone |
| | | | (608) 644-0123 |

I-010a

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

For Department Use Only

| | | |
|---|--|--|
| C | | |
| | | |

Do Not Submit Photocopies



| | | | | |
|--|---------------------------------|---------------------------------|---|---|
| Claimant's social security number 400 00 5407 | | Spouse's social security number | | Check below then fill in either the name of city, village, or town, and the county in which you lived at the end of 2014. <input type="checkbox"/> City <input type="checkbox"/> Village <input checked="" type="checkbox"/> Town City, village, or town <input type="checkbox"/> <u>BAGLEY</u> County of <input type="checkbox"/> <u>OCONTO</u> |
| Claimant's legal last name <u>BLUEJAY</u> | Legal first name <u>TEST</u> | M.I. | | |
| Spouse's legal last name | Spouse's legal first name | M.I. | | |
| Current home address (number and street) <u>11177 COUNTY RD Z</u> | | Apt. no. | | |
| City or post office <u>SURING</u> | State <u>WI</u> | Zip code <u>54174</u> | Special conditions <input type="checkbox"/> (See page 7.) | |

- 1a** What was your age as of December 31, 2014? (If you were under 18, you do not qualify for homestead credit for 2014.) **1a** Fill in age
- b** If your spouse was age 65 or over as of December 31, 2014, check where indicated **1b** Check here
- 2** Were you a legal resident of Wisconsin from 1-1-14 through 12-31-14? (If "No," you do not qualify.) **2** Yes No
- 3** Were you claimed or will you be claimed as a dependent on someone else's 2014 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2014, you do not qualify.) **3** Yes No
- 4a** Are you now living in a nursing home? (If "Yes," indicate the date you entered _____ and the nursing home name and address _____) **4a** Yes No
- b** If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) **4b** Yes No
- 5** Did you become married or divorced in 2014? (If "Yes," fill in date _____; see page 16.) **5** Yes No
- 6a** If married for any part of 2014, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 15.) **6a** Yes No
- b** If you and your spouse maintained separate homes while married during 2014, did either spouse notify the other of their marital property income? (See page 15.) **6b** Yes No

Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → ~~0 1 4 7~~ **NO COMMAS; NO CENTS**

| Household Income | | Include all 2014 income as listed below. If married, include the incomes of both spouses. See pages 7 to 11. | |
|-------------------------|---|--|----------------|
| 7 | Wisconsin income from your 2014 income tax return. If you already filed your tax return, attach a copy marked "Duplicate." (See page 5, Part C.1, paragraph 3.) | 7 | <u>5200.00</u> |
| 8 | If you or you and your spouse are not filing a 2014 Wisconsin return, fill in Wisconsin taxable income on lines 8a and 8b. | | |
| a | Wages <u>.00</u> + Interest <u>.00</u> + Dividends <u>.00</u> = | 8a | <u>.00</u> |
| b | Other taxable income. Attach a schedule listing each income item | 8b | <u>.00</u> |
| 9 | Nontaxable household income. Do not include amounts filled in on line 7, 8a, or 8b. | | |
| a | Unemployment compensation | 9a | <u>.00</u> |
| b | Social security, federal and state SSI, SSI-E, SSD, and CTS payments. Include Medicare premium deductions (see page 8) | 9b | <u>.00</u> |
| c | Railroad retirement benefits. Include Medicare premium deductions | 9c | <u>.00</u> |
| d | Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 9) | 9d | <u>500.00</u> |
| e | Contributions to deferred compensation plans (see box 12 of wage statements, and page 9) | 9e | <u>.00</u> |
| f | Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans | 9f | <u>2000.00</u> |
| g | Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds | 9g | <u>400.00</u> |
| h | Scholarships, fellowships, grants (see page 9), and military compensation or cash benefits | 9h | <u>.00</u> |
| i | Child support, maintenance payments, and other support money (court ordered) | 9i | <u>.00</u> |
| j | Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 9) | 9j | <u>.00</u> |
| 10 | Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2 | 10 | <u>8100.00</u> |





| | | |
|---|------------|-----------------|
| 11 a Enter amount from line 10 here | 11a | <u>8100.00</u> |
| b Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay) | 11b | <u>.00</u> |
| c Gain from sale of home excluded for federal tax purposes (see instructions) | 11c | <u>.00</u> |
| d Other capital gains not taxable | 11d | <u>.00</u> |
| e Net operating loss carryforward or carryback and capital loss carryforward | 11e | <u>2500.00</u> |
| f Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income | 11f | <u>.00</u> |
| g Partner's, LLC member's, and S corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name | 11g | <u>700.00</u> |
| h Car or truck depreciation (standard mileage rate) | 11h | <u>776.00</u> |
| i Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs .. | 11i | <u>5100.00</u> |
| 12 a Subtotal. Add lines 11a through 11i (if less than the total of lines 13, 14a, and 14c, see page 11) ... | 12a | <u>17176.00</u> |
| b Number of qualifying dependents. Do not count yourself or your spouse (see page 11) <u>1</u> x \$500 = | 12b | <u>500.00</u> |
| c Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed) | 12c | <u>16676.00</u> |

Taxes and/or Rent See pages 11 to 14.

- A** Check here if your home was located on more than one acre of land and was not part of a farm; see Schedule 1, page 3 A
- B** Check here if your home was located on more than one acre of land and was part of a farm B
- C** Check here if your home was used for other than personal or farm purposes while you lived there in 2014; see Schedule 2, page 3 .. C
- D** Check here if you received Wisconsin Works (W2) payments or county relief during 2014; see Schedule 3, page 3 D

| | | |
|---|------------|---|
| 13 Homeowners – Net 2014 property taxes on your homestead, whether paid or not | 13 | <u>1460.00</u> |
| 14 Renters—Rent from your rent certificate(s), line 8a (or Shared Living Expenses Schedule). See pages 12 to 14. | | |
| Heat included (8b of rent certificate is "Yes") | 14a | <u>.00</u> x .20 (20%) = 14b <u>.00</u> |
| Heat not included (8b of rent certificate is "No") | 14c | <u>1460.00</u> x .25 (25%) = 14d <u>365.00</u> |
| 15 Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3) | 15 | <u>1825.00</u> |

Don't delay your refund:

- A** • 2014 tax bill(s) (or closing statement) and/or original rent certificate(s).
- T** • ownership document (if the tax bill lists names other than yours). See page 12.
- A** • Schedule H behind Form 1, 1A, or 1NPR (if filing a Wisconsin tax return).
- C** • A complete copy of your federal income tax return and schedules (if filing Form 1 or 1NPR).
- H**

Credit Computation

| | | |
|---|-----------|----------------|
| 16 Fill in the smaller of (a) amount on line 15 or (b) \$1,460 | 16 | <u>1460.00</u> |
| 17 Using the amount on line 12c, fill in the appropriate amount from Table A (page 17) | 17 | <u>753.00</u> |
| 18 Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0; no credit is allowable) | 18 | <u>707.00</u> |
| 19 Homestead credit – Using the amount on line 18, fill in the credit from Table B (page 18) | 19 | <u>564.00</u> |

If filing a Wisconsin income tax return, fill in your homestead credit (line 19) on line 31 of Form 1A; line 45 of Form 1; or line 70 of Form 1NPR. You cannot file Form WI-Z with a homestead credit claim.

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

| | | | |
|----------------------|--------------------|------|----------------------|
| Claimant's signature | Spouse's signature | Date | Daytime phone number |
| Sign Here ▶ | | | (608) 644-0123 |

Mail to:
 Wisconsin Department of Revenue
 PO Box 34
 Madison WI 53786-0001

STOP DON'T file this claim UNLESS a rent certificate or property tax bill (or closing statement) is included.

For Department Use Only
 C

| | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

Homestead Credit Notes and Attachments Checklist

1. Check all boxes that apply.
2. Fill in appropriate spaces.
3. Enter required notes and explanations in #31 data field.
4. When copies of documents are required, attach them to the Form W-RA, Required Attachments for Electronic Filing, that must be submitted.

The Schedule H instruction booklet page number for the description is indicated in the page column.

| | Description | Page |
|-------------------------------------|---|------|
| <input type="checkbox"/> | 1 Former spouse must pay a tax liability owed to the Department of Revenue per attached divorce judgement | 5 |
| <input type="checkbox"/> | 2 Sources of income reported on Line 8b of Schedule H note is attached | 8 |
| <input type="checkbox"/> | 3 The distributive share of partnership, limited liability company (LLC), and tax-option (S) corporation depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs is "None" | 10 |
| <input checked="" type="checkbox"/> | 4 Car or truck expenses claimed using the standard mileage rate. Fill in the number of miles <u>3,528</u> | 10 |
| <input type="checkbox"/> | 5 Adjusted basis of car or truck reached zero using standard mileage rate | 10 |
| <input type="checkbox"/> | 6 Car or truck expenses claimed using the actual expense method | 10 |
| <input type="checkbox"/> | 7 The computation of gain from the sale or exchange of a principal residence excluded from taxable income under Section 121 of the Internal Revenue Code note is attached. | 10 |
| <input type="checkbox"/> | 8 Claimant or spouse are age 65 or over and received no social security, SSI, or railroad retirement benefits | 11 |
| <input type="checkbox"/> | 9 All or part of a pension or annuity distribution includes a rollover or a tax-free exchange | 9 |
| <input type="checkbox"/> | 10 Nontaxable repaid amounts note is attached | 11 |
| <input type="checkbox"/> | 11 Very little or no household income note is attached | 11 |
| <input type="checkbox"/> | 12 Ownership of property document is attached | 12 |
| <input type="checkbox"/> | 13 Partial ownership interest was inherited with terms of the will requiring payment of all the property taxes. Copy of will is attached. | 12 |
| <input type="checkbox"/> | 14 Personal property tax bill is for a mobile or manufactured home | 12 |
| <input checked="" type="checkbox"/> | 15 Two or more property tax bills. Drawing showing description, size, and location of each parcel is attached | 12 |
| <input type="checkbox"/> | 16 No lottery and gaming credit on property tax bill. Fill in the amount claimed \$ _____ | 12 |
| <input type="checkbox"/> | 17 No lottery and gaming credit on property tax bill. Lottery and gaming credit not claimed by homeowner. | 12 |
| <input type="checkbox"/> | 18 Landlord will not sign rent certificate. Rent verification is attached | 13 |
| <input type="checkbox"/> | 19 Claimant moved during the year. Note of the address of each dwelling and the dates lived there is attached | 13 |
| <input type="checkbox"/> | 20 Less than 12 month's property taxes and/or rent are claimed. Note of where claimant lived for the balance of the year is attached | 13 |
| <input type="checkbox"/> | 21 When more than one acre of land is rented, note from landlord indicating the amount of rent for home and one acre of land is attached | 14 |
| <input type="checkbox"/> | 22 Moved to tax-exempt housing. Claiming property taxes for up to 12 months after the move note is attached. | 14 |
| <input type="checkbox"/> | 23 Married but separated all year: Claimant and spouse did not reside together at all during the year and neither the claimant or claimant's spouse notified each other of marital property income | 15 |
| <input type="checkbox"/> | 24 Married but separated all year: Claimant and spouse did not reside together at all during the year and one or both spouses notified the other spouse of marital property income. Required information is attached | 15 |
| <input type="checkbox"/> | 25 Married but separated part of year: Required information is attached. | 15 |
| <input type="checkbox"/> | 26 Marriage took place during year: Required information is attached. | 16 |
| <input type="checkbox"/> | 27 Divorce took place during year: Claimant and spouse did not reside together at all during the year and neither the claimant or claimant's spouse notified each other of marital property income | 16 |
| <input type="checkbox"/> | 28 Divorce took place during year: Claimant and spouse did reside together for part of the year and/or one or both spouses notified the other spouse of marital property income. Required information is attached. | 16 |
| <input type="checkbox"/> | 29 Spouse died during year: Date of death - ____/____/2014 | 16 |
| <input type="checkbox"/> | 30 Claimant resided in property address shown on tax bill but used a different mailing address on tax return. | - |
| <input type="checkbox"/> | 31 Required notes and explanations in following data fields | - |

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

TEST BLUEJAY

Your social security number

400 00 5407

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) |
|---|----------------------------------|-------------------------------|---|---|
| 1a 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 . | | | | |
| 1b Totals for all transactions reported on Form(s) 8949 with Box A checked | | | | |
| 2 Totals for all transactions reported on Form(s) 8949 with Box B checked | | | | |
| 3 Totals for all transactions reported on Form(s) 8949 with Box C checked | | | | |
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 4 |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 5 |
| 6 Adjustment from Wisconsin Schedule T (see Basis Difference in instructions) | | | | 6 |
| 7 Short-term capital loss carryover from 2013 Wisconsin Schedule WD, line 34 | | | | 7 () |
| 8 Net short-term capital gain or (loss). Combine lines 1a through 7 in column (h) | | | | 8 |

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) |
|--|----------------------------------|-------------------------------|--|---|
| 9a 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 . | | | | |
| 9b Totals for all transactions reported on Form(s) 8949 with Box D checked | 3000 | 1000 | | 2000 |
| 10 Totals for all transactions reported on Form(s) 8949 with Box E checked | | | | |
| 11 Totals for all transactions reported on Form(s) 8949 with Box F checked | | | | |
| 12 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 |
| 13 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 13 |
| 14 Capital gain distributions | | | | 14 |
| 15 Adjustment from Wisconsin Schedule T (see Basis Difference in instructions) | | | | 15 |
| 16 Long-term capital loss carryover from 2013 Wisconsin Schedule WD, line 39 | | | | 16 (4000) |
| 17 Net long-term capital gain or (loss). Combine lines 9a through 16 in column (h). Then go to Part III on the back | | | | 17 (2000) |

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

Your social security number

TEST BLUEJAY

400 00 5407

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) . . . | 18 | (2000) |
| 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 | 19 | |
| 20 | Fill in 30% of line 19 | 20 | |
| 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 | 21 | |
| 22 | Fill in the amount of long-term capital gain included in line 17. Do not include any losses in this amount | 22 | |
| 23 | Divide line 21 by line 22. Carry the decimal to 4 places | 23 | |
| 24 | Multiply line 19 by the decimal amount on line 23 | 24 | |
| 25 | Fill in 30% of line 24 | 25 | |
| 26 | Add lines 20 and 25 | 26 | |
| 27 | Subtract line 26 from line 18 | 27 | |
| 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) | 28 | 500 |

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-). | 29a | 500 |
| b | Fill in gain from Wisconsin Schedule WD, line 27 (if blank, fill in -0-). | 29b | |
| 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 | 29c | |
| 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 | 29d | 500 |
| e | Fill in loss from federal Form 1040, line 13 as a positive amount (if a gain, fill in -0-). | 29e | |
| f | Fill in loss from Wisconsin Schedule WD, line 28 as a positive amount (if blank, fill in -0-). | 29f | 500 |
| 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) | 29g | 500 |
| 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) | 29h | |

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.)

| | | | |
|--|---|----|------|
| Short-Term Capital Loss Carryover | | | |
| 30 | Fill in loss shown on line 8 as a positive amount. If none, fill in -0- and skip lines 31 through 34 | 30 | |
| 31 | Fill in gain shown on line 17. If that line is blank or shows a loss, fill in -0- | 31 | |
| 32 | Subtract line 31 from line 30 | 32 | |
| 33 | Fill in the smaller of line 28 or line 32, treating both as positive amounts | 33 | |
| 34 | Subtract line 33 from line 32. This is your short-term capital loss carryover from 2014 to 2015 | 34 | |
| Long-Term Capital Loss Carryover | | | |
| 35 | Fill in loss from line 17 as a positive amount. If none, fill in -0- and skip lines 36 through 39 | 35 | 2000 |
| 36 | Fill in gain shown on line 8. If that line is blank or shows a loss, fill in -0- | 36 | |
| 37 | Subtract line 36 from line 35 | 37 | 2000 |
| 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.) | 38 | 500 |
| 39 | Subtract line 38 from line 37. This is your long-term capital loss carryover from 2014 to 2015 | 39 | 1500 |

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

See separate instructions.

Your first name and initial
TEST Last name
BLUEJAY Your social security number
4 0 0 | 0 0 5 4 0 7

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

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
11177 COUNTY RD Z **▲** 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
SURING WI 54174 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

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

Filing Status

1 Single
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above and full name here. ▶
4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a.
b Spouse

| c Dependents: | | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions) |
|----------------|----------------|--|-------------------------------------|--|
| (1) First name | Last name | | | |
| HOLLY | BLUEJAY | 4 0 0 0 0 5 4 4 0 | DAUGHTER | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |

If more than four dependents, see instructions and check here

Boxes checked on 6a and 6b **1**
No. of children on 6c who:
• lived with you **1**
• did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above
Add numbers on lines above **2**

Income

| | | | |
|-----|---|-----|-------|
| 7 | Wages, salaries, tips, etc. Attach Form(s) W-2 | 7 | |
| 8a | Taxable interest. Attach Schedule B if required | 8a | 300 |
| b | Tax-exempt interest. Do not include on line 8a | 8b | 700 |
| 9a | Ordinary dividends. Attach Schedule B if required | 9a | |
| b | Qualified dividends | 9b | |
| 10 | Taxable refunds, credits, or offsets of state and local income taxes | 10 | |
| 11 | Alimony received | 11 | |
| 12 | Business income or (loss). Attach Schedule C or C-EZ | 12 | 1900 |
| 13 | Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/> | 13 | 500 |
| 14 | Other gains or (losses). Attach Form 4797 | 14 | |
| 15a | IRA distributions | 15a | |
| b | Taxable amount | 15b | |
| 16a | Pensions and annuities | 16a | 3386 |
| b | Taxable amount | 16b | 2886 |
| 17 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | 17 | 1060 |
| 18 | Farm income or (loss). Attach Schedule F | 18 | 7950 |
| 19 | Unemployment compensation | 19 | |
| 20a | Social security benefits | 20a | |
| b | Taxable amount | 20b | |
| 21 | Other income. List type and amount | 21 | |
| 22 | Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ | 22 | 14596 |

Adjusted Gross Income

| | | | |
|-----|--|-----|-------|
| 23 | Reserved | 23 | |
| 24 | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ | 24 | |
| 25 | Health savings account deduction. Attach Form 8889 | 25 | |
| 26 | Moving expenses. Attach Form 3903 | 26 | |
| 27 | Deductible part of self-employment tax. Attach Schedule SE | 27 | 696 |
| 28 | Self-employed SEP, SIMPLE, and qualified plans | 28 | 2000 |
| 29 | Self-employed health insurance deduction | 29 | |
| 30 | Penalty on early withdrawal of savings | 30 | |
| 31a | Alimony paid b Recipient's SSN ▶ | 31a | |
| 32 | IRA deduction | 32 | |
| 33 | Student loan interest deduction | 33 | |
| 34 | Reserved | 34 | |
| 35 | Domestic production activities deduction. Attach Form 8903 | 35 | |
| 36 | Add lines 23 through 35 | 36 | 2696 |
| 37 | Subtract line 36 from line 22. This is your adjusted gross income ▶ | 37 | 11900 |

Instructions

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



Before you begin, see General Instructions in the 2014 Instructions for Schedule C.

You can use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship or qualified joint venture, or you were a statutory employee and you have met all the requirements listed in Schedule C-EZ, Part I.

For more information on electing to be taxed as a qualified joint venture (including the possible social security benefits of this election), see *Qualified Joint Venture* in the instructions for Schedule C. You can also go to IRS.gov and enter "qualified joint venture" in the search box.

Line A

Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.

Line B

Enter the six-digit code that identifies your principal business or professional activity. See the Instructions for Schedule C for the list of codes.

Line D

Enter on line D the employer identification number (EIN) that was issued to you and in your name as a sole proprietor. If you are filing Form 1041, enter the EIN issued to the estate or trust. Do not enter your SSN. Do not enter another taxpayer's EIN (for example, from any Forms 1099-MISC that you received). If you are the sole owner of a limited liability company (LLC), **do not** enter on line D the EIN issued to the LLC, if any. **If you do not have an EIN, leave line D blank.**

You need an EIN only if you have a qualified retirement plan or are required to file an employment, excise, alcohol, tobacco, or firearms tax return, are a payer of gambling winnings, or are filing Form 1041 for an estate or trust. If you need an EIN, see the Instructions for Form SS-4.

Line E

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

Line F

See the instructions for line I in the Instructions for Schedule C to help determine if you are required to file any Forms 1099.

Line 1

Enter gross receipts from your trade or business. Include amounts you received in your trade or business that were properly shown on Form 1099-MISC. If the total amounts that were reported in box 7 of Forms 1099-MISC are more than the total you are reporting on line 1, attach a statement explaining the difference. You must show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Do not offset this amount by any losses.

Line 2

Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance, interest, legal and professional services, office expenses, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, the allowable percentage of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Parts II and V. You can use the optional worksheet below to record your expenses. Enter on lines **b** through **f** the type and amount of expenses not included on line **a**.

If you claim car or truck expenses, be sure to complete Schedule C-EZ, Part III.

Line 3

Nonresident aliens using Form 1040NR should also enter the total on Schedule SE, line 2, if you are covered under the U.S. social security system due to an international social security agreement currently in effect. See the Instructions for Schedule SE for information on international social security agreements.

Line 5b

Generally, commuting is travel between your home and a work location. If you converted your vehicle during the year from personal to business use (or vice versa), enter your commuting miles only for the period you drove your vehicle for business. For information on certain travel that is considered a business expense rather than commuting, see the Instructions for Form 2106.

Optional Worksheet for Line 2 (keep a copy for your records)

| | | | | |
|----------|--|----------|--|--|
| a | Deductible meals and entertainment (see the instructions for Schedule C, line 24b) | a | | |
| b | ----- | b | | |
| c | ----- | c | | |
| d | ----- | d | | |
| e | ----- | e | | |
| f | ----- | f | | |
| g | Total. Add lines a through f . Enter here and on line 2 | g | | |

**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.
▶ 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 BLUEJAY

Your social security number
400-00-5407

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) |
|--|----------------------------------|---------------------------------|---|---|
| 1a 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 | | | | |
| 1b Totals for all transactions reported on Form(s) 8949 with Box A checked | | | | |
| 2 Totals for all transactions reported on Form(s) 8949 with Box B checked | | | | |
| 3 Totals for all transactions reported on Form(s) 8949 with Box C checked | | | | |
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 4 |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 5 |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions | | | | 6 () |
| 7 Net short-term capital gain or (loss) . 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 |

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) |
|---|----------------------------------|---------------------------------|--|---|
| 8a 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 | | | | |
| 8b Totals for all transactions reported on Form(s) 8949 with Box D checked | 3000 | 1000 | | 2000 |
| 9 Totals for all transactions reported on Form(s) 8949 with Box E checked | | | | |
| 10 Totals for all transactions reported on Form(s) 8949 with Box F checked | | | | |
| 11 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 |
| 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 12 |
| 13 Capital gain distributions. See the instructions | | | | 13 |
| 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions | | | | 14 (1500) |
| 15 Net long-term capital gain or (loss) . Combine lines 8a through 14 in column (h). Then go to Part III on the back | | | | 15 500 |

Part III Summary

16 Combine lines 7 and 15 and enter the result **16** 500

- 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**

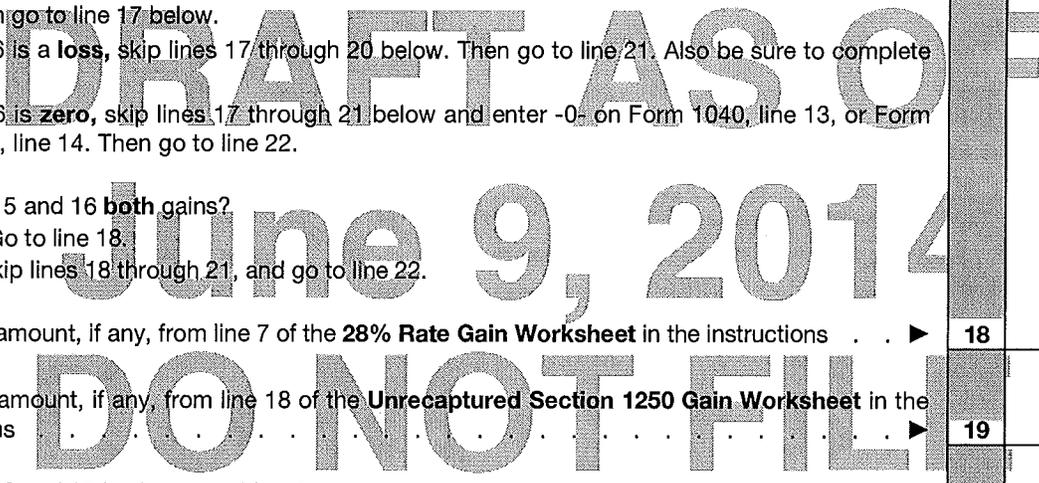
19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions . . . ▶ **19**

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

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

OMB No. 1545-0074

2014

Attachment
Sequence No. **13**

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.

Name(s) shown on return

Your social security number

TEST BLUEJAY

400-00-5407

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

Type of Property:

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

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

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

Your social security number

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

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

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

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Row A: BLUEJAY, S, [], 39-111111, []

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. Totals: 2000, 500, 2000, 500, (2500)

Part III Income or Loss From Estates and Trusts

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

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. Totals: 35, 36, 37

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

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

Part V Summary

Table with 2 columns: Description, Amount. Rows 40-43. Totals: 40 (3560), 41 (1060), 42 (6000), 43

**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
▶ Information about Schedule F and its separate instructions is at www.irs.gov/schedulef.

OMB No. 1545-0074

2014
Attachment
Sequence No. **14**

| | | | |
|---|--|---|---|
| Name of proprietor TEST BLUEJAY | | Social security number (SSN) 400-00-5407 | |
| A Principal crop or activity GRAINS | B Enter code from Part IV 1 1 2 1 2 0 | C Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual | D Employer ID number (EIN), (see instr) |
| E Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on passive losses | | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |
| F Did you make any payments in 2014 that would require you to file Form(s) 1099 (see instructions)? | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |
| G If "Yes," did you or will you file required Forms 1099? | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method, Complete Parts II and III, and Part I, line 9.)

| | | | |
|---|----|---------------------------|-------------------|
| 1a Sales of livestock and other resale items (see instructions) | 1a | | |
| b Cost or other basis of livestock or other items reported on line 1a | 1b | | |
| c Subtract line 1b from line 1a | 1c | | |
| 2 Sales of livestock, produce, grains, and other products you raised | 2 | | 80000 |
| 3a Cooperative distributions (Form(s) 1099-PATR) | 3a | 100 | 3b Taxable amount |
| | | | 100 |
| 4a Agricultural program payments (see instructions) | 4a | 1000 | 4b Taxable amount |
| | | | 1000 |
| 5a Commodity Credit Corporation (CCC) loans reported under election | 5a | | |
| b CCC loans forfeited | 5b | | 5c Taxable amount |
| | | | |
| 6 Crop insurance proceeds and federal crop disaster payments (see instructions) | | | |
| a Amount received in 2014 | 6a | | 6b Taxable amount |
| | | | |
| c If election to defer to 2015 is attached, check here <input type="checkbox"/> | 6d | Amount deferred from 2013 | |
| 7 Custom hire (machine work) income | 7 | | |
| 8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) | 8 | | 150 |
| 9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions) | 9 | | 81250 |

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses (see instructions).

| | | | | | |
|--|-----|-------|---------------------------------------|-----|-------|
| 10 Car and truck expenses (see instructions). Also attach Form 4562 | 10 | 1636 | 23 Pension and profit-sharing plans | 23 | |
| 11 Chemicals | 11 | | 24 Rent or lease (see instructions): | | |
| 12 Conservation expenses (see instructions) | 12 | | a Vehicles, machinery, equipment | 24a | |
| 13 Custom hire (machine work) | 13 | | b Other (land, animals, etc.) | 24b | 11164 |
| 14 Depreciation and section 179 expense (see instructions) | 14 | 4500 | 25 Repairs and maintenance | 25 | |
| 15 Employee benefit programs other than on line 23 | 15 | | 26 Seeds and plants | 26 | 20000 |
| 16 Feed | 16 | 10000 | 27 Storage and warehousing | 27 | |
| 17 Fertilizers and lime | 17 | 8000 | 28 Supplies | 28 | |
| 18 Freight and trucking | 18 | | 29 Taxes | 29 | 6000 |
| 19 Gasoline, fuel, and oil | 19 | 5000 | 30 Utilities | 30 | |
| 20 Insurance (other than health) | 20 | | 31 Veterinary, breeding, and medicine | 31 | |
| 21 Interest: | | | 32 Other expenses (specify): | | |
| a Mortgage (paid to banks, etc.) | 21a | 7000 | a ----- | 32a | |
| b Other | 21b | | b ----- | 32b | |
| 22 Labor hired (less employment credits) | 22 | | c ----- | 32c | |
| | | | d ----- | 32d | |
| | | | e ----- | 32e | |
| | | | f ----- | 32f | |
| 33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions | 33 | | | 33 | 73300 |
| 34 Net farm profit or (loss). Subtract line 33 from line 9 | 34 | | | 34 | 7950 |
| If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. | | | | | |
| 35 Did you receive an applicable subsidy in 2014? (see instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | | | |
| 36 Check the box that describes your investment in this activity and see instructions for where to report your loss. | | | | | |
| a <input type="checkbox"/> All investment is at risk. b <input type="checkbox"/> Some investment is not at risk. | | | | | |

Part III Farm Income—Accrual Method (see instructions).

| | | | | | | | |
|-----|--|-----|----|-----|----------------|-----|--|
| 37 | Sales of livestock, produce, grains, and other products (see instructions) | | | | 37 | | |
| 38a | Cooperative distributions (Form(s) 1099-PATR) | 38a | | 38b | Taxable amount | 38b | |
| 39a | Agricultural program payments | 39a | | 39b | Taxable amount | 39b | |
| 40 | Commodity Credit Corporation (CCC) loans: | | | | | | |
| a | CCC loans reported under election | | | 40a | | | |
| b | CCC loans forfeited | 40b | | 40c | Taxable amount | 40c | |
| 41 | Crop insurance proceeds | | | 41 | | | |
| 42 | Custom hire (machine work) income | | | 42 | | | |
| 43 | Other income (see instructions) | | | 43 | | | |
| 44 | Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43) | | | 44 | | | |
| 45 | Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797 | | 45 | | | | |
| 46 | Cost of livestock, produce, grains, and other products purchased during the year | | 46 | | | | |
| 47 | Add lines 45 and 46 | | 47 | | | | |
| 48 | Inventory of livestock, produce, grains, and other products at end of year | | 48 | | | | |
| 49 | Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47* | | | 49 | | | |
| 50 | Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9 | | | 50 | | | |

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes



Do not file Schedule F (Form 1040) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

Crop Production

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

Animal Production

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Aquaculture
- 112900 Other animal production

Forestry and Logging

- 113000 Forestry and logging (including forest nurseries and timber tracts)

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

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

2014
Attachment
Sequence No. **17**

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

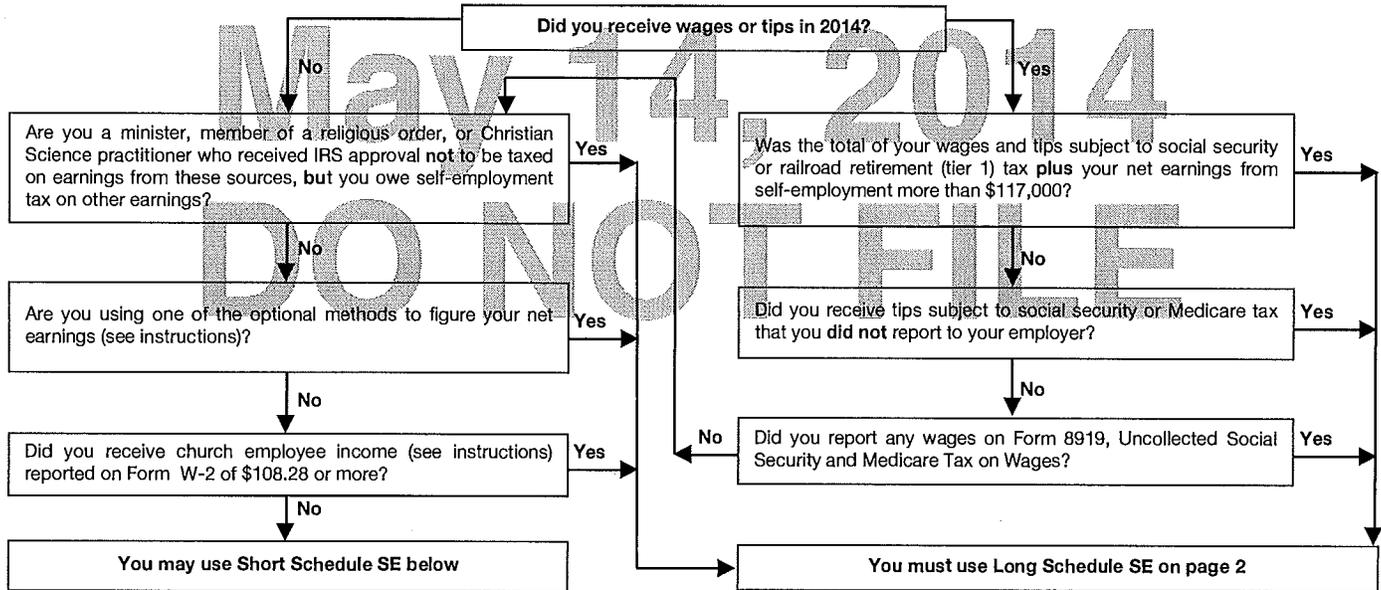
Social security number of person with self-employment income ►

400-00-5407

Before you begin: To determine if you must file Schedule SE, see the instructions.

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

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



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

| | | |
|---|-----------|------|
| 1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A | 1a | 7950 |
| b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z | 1b | () |
| 2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report | 2 | 1900 |
| 3 Combine lines 1a, 1b, and 2 | 3 | 9850 |
| 4 Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b ► | 4 | 9096 |
| Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. | | |
| 5 Self-employment tax. If the amount on line 4 is: • \$117,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55 • More than \$117,000, multiply line 4 by 2.9% (.029). Then, add \$14,508 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55 | 5 | 1392 |
| 6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 | 6 | 696 |

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

Social security number of person with self-employment income

Section B—Long Schedule SE

Part I Self-Employment Tax

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

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

Table with 13 rows (1a-13) for self-employment tax calculation. Includes fields for net farm profit, social security retirement, net profit, and self-employment tax. Total tax shown as 117,000.00.

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

Table for Farm Optional Method with rows 14 and 15. Row 14 shows maximum income of 4,800.00.

Table for Nonfarm Optional Method with rows 16 and 17.

Footnotes 1-4 explaining income sources for lines 14-17.

VOID CORRECTED

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

| | | | | | |
|--|--|---|--|-----------------------------|--|
| PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code MUTUAL INSURANCE CO 3000 FIRST ST MILWAUKEE WI 53222 | | 1 Gross distribution \$ 3,386.00 | OMB No. 1545-0119 2014 | | Form 1099-R |
| | | 2a Taxable amount \$ 2,886.00 | 2b Taxable amount not determined <input type="checkbox"/> | | |
| PAYER'S federal identification number 39-4444444 | RECIPIENT'S identification number 400-00-5407 | 3 Capital gain (included in box 2a) \$ | 4 Federal income tax withheld \$ 20.00 | | Copy 1 For State, City, or Local Tax Department |
| RECIPIENT'S name TEST BLUEJAY | | 5 Employee contributions / Designated Roth contributions or insurance premiums \$ 500.00 | 6 Net unrealized appreciation in employer's securities \$ | | |
| Street address (including apt. no.) 11177 COUNTY RD Z | | 7 Distribution code(s) 7 | IRA/SEP/SIMPLE <input type="checkbox"/> | 8 Other \$ % | |
| City or town, state or province, country, and ZIP or foreign postal code SURING WI 54174 | | 9a Your percentage of total distribution % | 9b Total employee contributions \$ | | |
| 10 Amount allocable to IRR within 5 years \$ | 11 1st year of desig. Roth contrib. | 12 State tax withheld \$ | 13 State/Payer's state no. | 14 State distribution \$ | |
| Account number (see instructions) | | 15 Local tax withheld \$ | 16 Name of locality | 17 Local distribution \$ | |

Form **1099-R**

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

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

| | | |
|--|---|--|
| Name(s) shown on return TEST BLUEJAY | Business or activity to which this form relates FARMING - SCH F | Identifying number 400-00-5407 |
|--|---|--|

Part I Election To Expense Certain Property Under Section 179

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

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

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

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

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

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

Section A

| | | | |
|----|--|-----------|-------------|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2014 | 17 | 4500 |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> | | |

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

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

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

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

Part IV Summary (See instructions.)

| | | | |
|----|--|-----------|-------------|
| 21 | Listed property. Enter amount from line 28 | 21 | |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions | 22 | 4500 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs | 23 | |

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

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

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

| 24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | 24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | |
|---|-------------------------------|---|----------------------------|--|---|--------------------------|-------------------------------|---------------------------------|--|
| (a) Type of property (list vehicles first) | (b) Date placed in service | (c) Business/investment use percentage | (d) Cost or other basis | (e) Basis for depreciation (business/investment use only) | (f) Recovery period | (g) Method/Convention | (h) Depreciation deduction | (i) Elected section 179 cost | |
| 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . | | | | | | | | 25 | |
| 26 Property used more than 50% in a qualified business use: | | | | | | | | | |
| TRUCK | 01012010 | 100 % | | | | | | | |
| | | % | | | | | | | |
| | | % | | | | | | | |
| 27 Property used 50% or less in a qualified business use: | | | | | | | | | |
| | | % | | | | S/L- | | | |
| | | % | | | | S/L- | | | |
| | | % | | | | S/L- | | | |
| 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . | | | | | | | | 28 | |
| 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 . | | | | | | | | 29 | |

Section B—Information on Use of Vehicles

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

| | (a) Vehicle 1 | | (b) Vehicle 2 | | (c) Vehicle 3 | | (d) Vehicle 4 | | (e) Vehicle 5 | | (f) Vehicle 6 | |
|--|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|
| | Yes | No |
| 30 Total business/investment miles driven during the year (do not include commuting miles) . | 2921 | | | | | | | | | | | |
| 31 Total commuting miles driven during the year | | | | | | | | | | | | |
| 32 Total other personal (noncommuting) miles driven | | | | | | | | | | | | |
| 33 Total miles driven during the year. Add lines 30 through 32 | 2921 | | | | | | | | | | | |
| 34 Was the vehicle available for personal use during off-duty hours? | ✓ | | | | | | | | | | | |
| 35 Was the vehicle used primarily by a more than 5% owner or related person? | ✓ | | | | | | | | | | | |
| 36 Is another vehicle available for personal use? | ✓ | | | | | | | | | | | |

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

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

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

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

Part VI Amortization

| (a) Description of costs | (b) Date amortization begins | (c) Amortizable amount | (d) Code section | (e) Amortization period or percentage | (f) Amortization for this year |
|--|---------------------------------|---------------------------|---------------------|--|-----------------------------------|
| 42 Amortization of costs that begins during your 2014 tax year (see instructions): | | | | | |
| | | | | | |
| 43 Amortization of costs that began before your 2014 tax year | | | | | 43 |
| 44 Total. Add amounts in column (f). See the instructions for where to report | | | | | 44 |

Farm Rental Income and Expenses
 (Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
 (Income not subject to self-employment tax)
 ▶ Attach to Form 1040 or Form 1040NR.
 ▶ Information about Form 4835 and its instructions is at www.irs.gov/form4835.

Department of the Treasury
 Internal Revenue Service (99)

Name(s) shown on tax return
TEST BLUEJAY

Your social security number
400-00-5407

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2014 (see instructions)? Yes No

Part I Gross Farm Rental Income—Based on Production. Include amounts converted to cash or the equivalent.

| | | | |
|-----------|--|-----------|---------------------------|
| 1 | Income from production of livestock, produce, grains, and other crops. | 1 | 5000 |
| 2a | Cooperative distributions (Form(s) 1099-PATR) | 2a | |
| 2b | Taxable amount | 2b | |
| 3a | Agricultural program payments (see instructions) | 3a | |
| 3b | Taxable amount | 3b | |
| 4 | Commodity Credit Corporation (CCC) loans (see instructions): | | |
| a | CCC loans reported under election | 4a | |
| b | CCC loans forfeited | 4b | |
| 4c | Taxable amount | 4c | |
| 5 | Crop insurance proceeds and federal crop disaster payments (see instructions): | | |
| a | Amount received in 2014 | 5a | |
| 5b | Taxable amount | 5b | |
| c | If election to defer to 2015 is attached, check here <input type="checkbox"/> | 5d | Amount deferred from 2013 |
| 5d | | 5d | |
| 6 | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) | 6 | 1000 |
| 7 | Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. | 7 | 6000 |

Part II Expenses—Farm Rental Property. Do not include personal or living expenses.

| | | | | | | | |
|-----------|--|------------|---|-----------|---|------------|------|
| 8 | Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562 | 8 | | 21 | Pension and profit-sharing plans | 21 | |
| 9 | Chemicals | 9 | | 22 | Rent or lease: | | |
| 10 | Conservation expenses (see instructions) | 10 | | a | Vehicles, machinery, and equipment (see instructions) | 22a | |
| 11 | Custom hire (machine work) | 11 | | b | Other (land, animals, etc.) | 22b | |
| 12 | Depreciation and section 179 expense deduction not claimed elsewhere | 12 | 600 | 23 | Repairs and maintenance | 23 | 1000 |
| 13 | Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions) | 13 | | 24 | Seeds and plants | 24 | |
| 14 | Feed | 14 | | 25 | Storage and warehousing | 25 | |
| 15 | Fertilizers and lime | 15 | | 26 | Supplies | 26 | |
| 16 | Freight and trucking | 16 | | 27 | Taxes | 27 | 300 |
| 17 | Gasoline, fuel, and oil | 17 | | 28 | Utilities | 28 | |
| 18 | Insurance (other than health) | 18 | | 29 | Veterinary, breeding, and medicine | 29 | |
| 19 | Interest: | | | 30 | Other expenses (specify): | | |
| a | Mortgage (paid to banks, etc.) | 19a | 500 | a | TELEPHONE | 30a | 30 |
| b | Other | 19b | | b | DUES | 30b | 10 |
| 20 | Labor hired (less employment credits) (see Schedule F (Form 1040) instructions) | 20 | | c | | 30c | |
| | | | | d | | 30d | |
| | | | | e | | 30e | |
| | | | | f | | 30f | |
| | | | | g | | 30g | |
| 31 | Total expenses. Add lines 8 through 30g (see instructions) | 31 | 2440 | | | | |
| 32 | Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to lines 33 and 34 | 32 | 3560 | | | | |
| 33 | Did you receive an applicable subsidy in 2014? (see instructions) | 33 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | | |
| 34 | If line 32 is a loss, check the box that describes your investment in this activity (see instructions) | 34a | <input type="checkbox"/> All investment is at risk. | | | | |
| | | 34b | <input type="checkbox"/> Some investment is not at risk. | | | | |
| c | You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40 | 34c | | | | | |

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side
TEST BLUEJAY

Social security number or taxpayer identification number
400-00-5407

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

Part II Long-Term. Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

Note. You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

| 1 | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions | Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. | | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|---|--|---|--|--|--|--|--------------------------------|---|
| | | | | | | (f) Code(s) from instructions | (g) Amount of adjustment | |
| | XYZ STOCK | 01011997 | 02012014 | 3000 | 1000 | | | 2000 |
| | | | | | | | | |
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| | | | | | | | | |
| 2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ▶ | | | | 3000 | 1000 | | | 2000 |

Note. If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.