

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

Complete form using **BLACK INK**

beginning \_\_\_\_\_, 2014 ending \_\_\_\_\_, 20\_\_\_\_\_.

1016

See page 35 before assembling return

Your legal last name <b>CARDINAL</b>	Legal first name <b>TEST</b>	M.I.	Your social security number <b>400 00 5408</b>
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. <b>6204 S HIGHLAND AVE</b>			Apt. no.
City or post office <b>MADISON</b>		State <b>WI</b>	Zip code <b>53705</b>
<b>Filing status</b> Check <input checked="" type="checkbox"/> below <input checked="" 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 ..... <input type="checkbox"/> Head of household (see page 8). Also, check here if married... <input type="checkbox"/>			<b>Tax district</b> Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2014.  <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <b>▶ MADISON</b>  County of <b>▶ DANE</b>  School district number See page 39 <b>3269</b>  Special conditions <input type="checkbox"/>
Legal last name Legal first name M.I. If married, fill in spouse's SSN above and full name here			

**Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → 0147 NO COMMAS; NO CENTS**

1	Federal adjusted gross income (see page 9) .....	1		5009.00
	Form W-2 wages included in line 1 .....		▶	.00
2	State and municipal interest (see page 9) .....	2		.00
3	Capital gain/loss addition (see page 10) .....	3		.00
4	Other additions } Fill in code number and amount, see page 10. } Fill in total other additions on line 4.		02 2510 .00	
	..... .00 ..... .00 ..... .00 ..... .00 ...	4		2510.00
5	Add the amounts in the right column for lines 1 through 4 .....	5		7519.00
6	Taxable refund of state income tax (from Form 1040, line 10) ...	6		.00
7	United States government interest .....	7		1010.00
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		300.00
11	Other subtractions } Fill in code number and amount, see page 12. } Fill in total other subtractions on line 11.			
	..... .00 ..... .00 ..... .00			
	..... .00 ..... .00	11		.00
12	Add lines 6 through 11 .....	12		1310.00
13	Subtract line 12 from line 5. This is your Wisconsin income .....	13		6209.00

PAPER CLIP payment here



NO COMMAS; NO CENTS

14	Wisconsin income from line 13	14	6209.00
15	Standard deduction. See table on page 47, OR If someone else can claim you (or your spouse) as a dependent, see page 22 and check here	15	10080.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	0.00
17	<b>Exemptions</b> (Caution: See page 22)		
a	Fill in exemptions from your federal return <u>1</u> x \$700 .. 17a	17a	700.00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <u>        </u> x \$250 .. 17b	17b	.00
c	Add lines 17a and 17b	17c	700.00
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>1700.00</u>	} Find credit from table page 26 .. 22b	206.00
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	206.00
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 <b>CARDINAL TEST</b>		Your social security number <b>400 00 5408</b>	
<b>NO COMMAS; NO CENTS</b>			
<b>39</b>	Amount from line 38 .....	<b>39</b>	0 .00
<b>40</b>	Wisconsin tax withheld. Enclose withholding statements .....	<b>40</b>	.00
<b>41</b>	2014 estimated tax payments and amount applied from 2013 return .....	<b>41</b>	.00
<b>42</b>	Earned income credit. Number of qualifying children ... Federal credit. .... .00 x % = .....	<b>42</b>	.00
<b>43</b>	Farmland preservation credit. a Schedule FC, line 18 .....	<b>43a</b>	.00
	b Schedule FC-A, line 13 .....	<b>43b</b>	.00
<b>44</b>	Repayment credit (see page 32) .....	<b>44</b>	.00
<b>45</b>	Homestead credit. Enclose Schedule H or H-EZ .....	<b>45</b>	412 .00
<b>46</b>	Eligible veterans and surviving spouses property tax credit .....	<b>46</b>	.00
<b>47</b>	Other credits from Schedule CR, line 38. Enclose Schedule CR ..	<b>47</b>	.00
<b>48</b>	Add lines 40 through 47 .....	<b>48</b>	412 .00
<b>49</b>	If line 48 is larger than line 39, subtract line 39 from line 48. This is the <b>AMOUNT YOU OVERPAID</b> .....	<b>49</b>	412 .00
<b>50</b>	Amount of line 49 you want <b>REFUNDED TO YOU</b> .....	<b>50</b>	412 .00
<b>51</b>	Amount of line 49 you want <b>APPLIED TO YOUR 2015 ESTIMATED TAX</b> .....	<b>51</b>	.00
<b>52</b>	If line 48 is smaller than line 39, subtract line 48 from line 39. This is the <b>AMOUNT YOU OWE</b> . Paper clip payment to front of return .....	<b>52</b>	.00
<b>53</b>	Underpayment interest. Fill in exception code-See Sch. U _____ Also include on line 52 (see page 34)	<b>53</b>	.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) 333-4444

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	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>

**Do Not Submit Photocopies**



**NO COMMAS; NO CENTS**

**Schedule 1 – Itemized Deduction Credit (see page 23)**

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

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

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

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

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

Do not fill in more than \$480.



Claimant's social security number 400 00 5408		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.	
Claimant's legal last name CARDINAL		Legal first name TEST	M.I.	<input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input checked="" type="checkbox"/> MADISON	
Spouse's legal last name		Spouse's legal first name		County of <input checked="" type="checkbox"/> DANE	
Current home address (number and street) 6204 S HIGHLAND AVE			Apt. no.		
City or post office MADISON		State WI	Zip code 53705		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** → 0147    **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.	
<b>7</b>	Wisconsin income from your 2014 income tax return. If you <b>already filed</b> your tax return, <b>attach a copy marked "Duplicate."</b> (See page 5, Part C.1, paragraph 3.)	<b>7</b>	6209.00
<b>8</b>	If you or you and your spouse <b>are not filing</b> a 2014 Wisconsin return, fill in Wisconsin taxable income on lines 8a and 8b.		
<b>a</b>	Wages _____ .00 + Interest _____ .00 + Dividends _____ .00 = ...	<b>8a</b>	.00
<b>b</b>	Other taxable income. Attach a schedule listing each income item	<b>8b</b>	.00
<b>9</b>	<b>Nontaxable household income. Do not include amounts filled in on line 7, 8a, or 8b.</b>		
<b>a</b>	Unemployment compensation	<b>9a</b>	.00
<b>b</b>	Social security, federal and state SSI, SSI-E, SSD, and CTS payments. Include Medicare premium deductions (see page 8)	<b>9b</b>	.00
<b>c</b>	Railroad retirement benefits. Include Medicare premium deductions	<b>9c</b>	.00
<b>d</b>	Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 9)	<b>9d</b>	.00
<b>e</b>	Contributions to deferred compensation plans (see box 12 of wage statements, and page 9)	<b>9e</b>	.00
<b>f</b>	Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans	<b>9f</b>	3000.00
<b>g</b>	Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds	<b>9g</b>	1010.00
<b>h</b>	Scholarships, fellowships, grants (see page 9), and military compensation or cash benefits	<b>9h</b>	.00
<b>i</b>	Child support, maintenance payments, and other support money (court ordered)	<b>9i</b>	.00
<b>j</b>	Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 9)	<b>9j</b>	.00
<b>10</b>	Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2	<b>10</b>	10219.00





<b>11 a</b> Enter amount from line 10 here .....	<b>11a</b>	<u>10219.00</u>
<b>b</b> Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay) .....	<b>11b</b>	<u>.00</u>
<b>c</b> Gain from sale of home excluded for federal tax purposes (see instructions) .....	<b>11c</b>	<u>2000.00</u>
<b>d</b> Other capital gains not taxable .....	<b>11d</b>	<u>300.00</u>
<b>e</b> Net operating loss carryforward or carryback and capital loss carryforward .....	<b>11e</b>	<u>.00</u>
<b>f</b> 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 .....	<b>11f</b>	<u>.00</u>
<b>g</b> 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 .....	<b>11g</b>	<u>.00</u>
<b>h</b> Car or truck depreciation (standard mileage rate) .....	<b>11h</b>	<u>.00</u>
<b>i</b> Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs ..	<b>11i</b>	<u>5364.00</u>
<b>12 a</b> Subtotal. Add lines 11a through 11i (if less than the total of lines 13, 14a, and 14c, see page 11) ...	<b>12a</b>	<u>17883.00</u>
<b>b</b> Number of qualifying dependents. Do not count yourself or your spouse (see page 11) x \$500 =	<b>12b</b>	<u>.00</u>
<b>c</b> Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed) .....	<b>12c</b>	<u>17883.00</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**

<b>13</b> Homeowners – Net 2014 property taxes on your homestead, whether paid or not .....	<b>13</b>	<u>1379.00</u>
<b>14</b> 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") .....	<b>14a</b>	<u>.00</u> x .20 (20%) = <b>14b</b> <u>.00</u>
Heat not included (8b of rent certificate is "No") .....	<b>14c</b>	<u>.00</u> x .25 (25%) = <b>14d</b> <u>.00</u>
<b>15</b> Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3) .....	<b>15</b>	<u>1379.00</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**

<b>16</b> Fill in the <b>smaller</b> of (a) amount on line 15 or (b) \$1,460 .....	<b>16</b>	<u>1379.00</u>
<b>17</b> Using the amount on line 12c, fill in the appropriate amount from Table A (page 17) .....	<b>17</b>	<u>864.00</u>
<b>18</b> Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0; no credit is allowable) ....	<b>18</b>	<u>515.00</u>
<b>19</b> Homestead credit – Using the amount on line 18, fill in the credit from Table B (page 18) .....	<b>19</b>	<u>412.00</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
<b>Sign Here</b> ▶			(608) 333-4444

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



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

For Department Use Only

**C**

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**Note:** Include this page as part of Schedule H only if Schedule 1, 2, and/or 3 is completed.

<b>Schedule 1 Allowable Taxes – Home on More Than One Acre of Land</b>	
<ul style="list-style-type: none"> <li><b>Homeowners:</b> Complete this schedule if your home was on more than one acre of land and was not part of a farm (as defined on page 5 of the instructions). Claim only the property taxes on one acre of land and the buildings on it.</li> <li><b>Renters:</b> If your home was on more than one acre of land and was not part of a farm, do not complete Schedule 1, but see exception 4 under "Exceptions: Homeowners and/or Renters" (page 14) for instructions.</li> <li>Do <b>not</b> complete this schedule if your home was part of a farm. You may claim the property taxes on up to 120 acres of land adjoining your home and all improvements on those 120 acres.</li> <li>If you wish to use a different method to prorate your property taxes, attach to Schedule H your computation of allowable property taxes.</li> </ul>	1 Assessed value of land (from tax bill) . . . . 1 <u>          .00</u> 2 Number of acres of land . . . . . 2 <u>          </u> 3 Divide line 1 by line 2 . . . . . 3 <u>          .00</u> 4 Assessed value of improvements (from tax bill) . . . . . 4 <u>          .00</u> 5 Add line 3 and line 4 . . . . . 5 <u>          .00</u> 6 Add line 1 and line 4 (total assessed value) . . 6 <u>          .00</u> 7 Divide line 5 by line 6 (carry the decimal to four places) . . . . . 7 <u>          </u> 8 Net 2014 property taxes (see instructions for line 13 of Schedule H, on pages 11 to 14) . . 8 <u>          .00</u> 9 Multiply line 8 by line 7. Fill in here and on line 13 of Schedule H or line 1 of Schedule 2 or 3 below . . . . . 9 <u>          .00</u>

<b>Schedule 2 Allowable Taxes/Rent – Home Used Partly for Purposes Other Than Farm or Personal Use</b>	
<ul style="list-style-type: none"> <li>Complete this schedule if your homestead (as defined on page 5 of the instructions) was not part of a farm but was used partly for purposes other than personal use while you lived there in 2014. Only the personal portion of your property taxes/rent may be claimed.</li> <li>"Other uses" include part business or rental use where a deduction is allowed or allowable for tax purposes, and a separate unit occupied by others rent free. See paragraph 3 under "Exceptions: Homeowners and/or Renters" (page 13) for examples and additional information.</li> </ul>	1 Net 2014 property taxes/rent or amount from line 9 of Schedule 1 (see pages 11 to 14) . . . . . 1 <u>          1622.00</u> 2 Percentage of homestead used solely for personal purposes . . . . . 2 <u>          85 %</u> 3 Multiply line 1 by line 2. Fill in here and on line 13, 14a, or 14c of Schedule H, or on line 1 or 2 of Schedule 3 below . . . 3 <u>          1379.00</u>

<b>Schedule 3 Taxes/Rent Reduction – Wisconsin Works (W2) or County Relief Recipients</b>	
<p>Complete this schedule if, for any month of 2014, you received a) Wisconsin Works (W2) payments of any amount, or b) county relief payments of \$400 or more. If you received these payments for all 12 months of 2014, do not complete Schedule H; you do not qualify for homestead credit.</p> <p>Example: You received Wisconsin Works payments for 4 months in 2014. Rent paid for 2014 was \$4,500, and heat was included.</p> <p><b>Line</b></p> <p>2 20% of rent paid (\$4,500 x .20) . . . . . \$900            4 Monthly rent (\$900 ÷ 12) . . . . . \$ 75            5 Number of months <b>no</b> Wisconsin Works received . . . . . 8            6 Reduced rent (\$75 x 8 months) . . . . . \$600</p> <p>In this example, \$600 would be filled in on line 15 of Schedule H.</p>	1 Homeowners – fill in the net 2014 property taxes on your homestead or the amount from line 3 of Schedule 2 . . . . . 1 <u>          .00</u> 2 Renters – if heat <b>was</b> included, fill in 20% (.20), or if heat <b>was not</b> included, fill in 25% (.25), of rent from line 8a of the rent certificate(s) or line 3 of Schedule 2 . . 2 <u>          .00</u> 3 Add line 1 and line 2; fill in the <b>smaller</b> of a) the total of lines 1 and 2, or b) \$1,460 . . 3 <u>          .00</u> 4 Divide line 3 by 12. . . . . 4 <u>          .00</u> 5 Number of months in 2014 for which you did <b>not</b> receive a) any Wisconsin Works (W2) payments, or b) county relief payments of \$400 or more . . . . . 5 <u>          </u> 6 Multiply line 4 by line 5. Fill in here and on line 15 of Schedule H. Do not fill in line 13 or 14 . . . . . 6 <u>          .00</u>

**Note** Homeowners Age 65 or Older – The **Property Tax Deferral Loan Program** provides loans to help individuals age 65 or older pay their property taxes. Qualified applicants may participate even if they receive homestead credit. For more information, contact the Wisconsin Housing and Economic Development Authority at (608) 266-7884 (Madison), (414) 227-4039 (Milwaukee), or 1-800-755-7835.

# 2014 Property Tax Bill / Closing Statement and Sale of Home Information

**Claimant purchased home during 2014:**

Enter the dates occupied during 2014 ▶ From: 0 4 / 0 1 To: 1 2 / 3 1  
mo / day mo / day

**Claimant sold home during 2014:**

Enter the dates occupied during 2014 ▶ From: 0 1 / 0 1 To: 0 3 / 3 1  
mo / day mo / day

**SECTION 1 Tax Bill Information for Your Home (If more than one tax bill, see Section 2)**

- 1 Year on property tax bill (must be 2014 property tax bill) ..... 2014
- 2 Name of owner(s) as shown on property tax bill TEST CARDINAL
- 3 Type of owner(s) (check only one box) If box 3b is checked, answer 3b1, 3b2 (and 3b3 when applicable)
- a  Self and/or spouse, include life estate, lease, or use by self and/or spouse (e.g. ET UX, ET UM, HW, WF, LE, L EST, LF TEN, LU, LC, VNE)
- b  Self and/or spouse AND OTHERS (e.g., ET AL, multiple owners names)
- 3b1 Enter your ownership percentage \_\_\_\_\_ %
- 3b2 Enter amount of 2014 net property taxes you paid or will pay ... \$ \_\_\_\_\_ .00
- 3b3 If all of the other owner(s) occupied your home during 2014, check box
- c  Trust (e.g., TR, TRSE, TRS, TRST, UDT)
- d  Estate (e.g., EST)
- e  Partnership
- f  Corporation, Subchapter S Corporation, or Limited Liability Company
- g  Other If Other, fill in owner(s) type \_\_\_\_\_
- 4 Address of property 6204 S HIGHLAND AVE MADISON WI 53705
- 5 Assessed value of land ..... \$ 10000.00
- 6 Assessed value of improvements ..... \$ 70000.00
- 7 Number of acres of land (include decimals) ..... 1.00
- 8 Property taxes (without special assessments/charges and before first dollar credit and lottery/gaming credit) .. \$ 1880.00
- 9 Sum of first dollar credit and lottery/gaming credit ..... \$ 60.00
- 10 Net property taxes after sum of first dollar credit and lottery/gaming credit ..... \$ 1820.00

**SECTION 2 Additional Tax Bill Information for Adjoining Property**

	Tax Bill 2	Tax Bill 3	Tax Bill 4	Tax Bill 5	Tax Bill 6
1 Number of acres of land (include decimals) .....	.	.	.	.	.
2 Assessed value of land .....	.00	.00	.00	.00	.00
3 Assessed value of improvements .....	.00	.00	.00	.00	.00
4 Net taxes (without special assessments/charges and after first dollar credit) .....	.00	.00	.00	.00	.00

**SECTION 3 Closing Statement and Sale of Home Information**

- 1 Date home was sold ..... 04/30/2014
- 2 Name of seller(s) as shown on closing statement TEST CARDINAL AND JOE SMITH
- 3 Type of seller(s) (check only one box) If box 3b is checked, answer 3b1 (and 3b2 when applicable)
- a  Self and/or spouse
- b  Self and/or spouse AND OTHERS 3b1 Enter your ownership percentage 50 %
- 3b2 If all of the other owner(s) occupied your home before it was sold, check box
- c  Other If Other, fill in seller(s) type \_\_\_\_\_
- 4 Address of home sold 2222 TWEET LN MADISON WI 53705
- 5 Property taxes allocated to seller(s) on closing statement ..... \$ 670.00
- 6 Selling price of home (do not include personal property items you sold with your home) ..... \$ 30000.00
- 7 Expense of sale (commissions, advertising, attorney fees, etc.) ..... \$ 2500.00
- 8 Adjusted basis of home sold (purchase price, improvements, etc.) ..... \$ 25500.00

## 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.

	<b>Description</b>	<b>Page</b>
<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 type="checkbox"/>	4 Car or truck expenses claimed using the standard mileage rate. <b>Fill in the number of miles</b> _____ . . . . .	10
<input type="checkbox"/>	5 Adjusted basis of car or truck reached zero using standard mileage rate . . . . .	10
<input checked="" type="checkbox"/>	6 Car or truck expenses claimed using the actual expense method . . . . .	10
<input checked="" 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 checked="" 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 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. <b>Fill in the amount claimed \$</b> _____ . . . . .	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 checked="" 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 <b>Married but separated all year:</b> 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 <b>Married but separated all year:</b> 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 <b>Married but separated part of year:</b> Required information is attached. . . . .	15
<input type="checkbox"/>	26 <b>Marriage took place during year:</b> Required information is attached. . . . .	16
<input type="checkbox"/>	27 <b>Divorce took place during year:</b> 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 <b>Divorce took place during year:</b> 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 <b>Spouse died during year:</b> 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 checked="" type="checkbox"/>	31 Required notes and explanations in following data fields . . . . .	-
	<u>The claimant resided at 2222 Tweet Ln from 1/1/14 through 3/31/14 and at 6204 S Highland Ave from 4/1/14 through 12/31/14.</u>	

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 CARDINAL Your social security number 4 0 0 | 0 0 5 4 0 8

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. 6204 S HIGHLAND AVE Apt. no. Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). MADISON WI 53705 Presidential Election Campaign

Foreign country name Foreign province/state/county Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status

- 1 Single (checked)
2 Married filing jointly
3 Married filing separately
4 Head of household
5 Qualifying widow(er) with dependent child

Exemptions

Table with columns for dependents (1-4) and rows for exemptions. Total number of exemptions claimed is 1.

Income

Table for income reporting with rows 7-22. Total income is 8787.

Adjusted Gross Income

Table for adjusted gross income with rows 23-37. Adjusted gross income is 5009.

**Tax and Credits**

38 Amount from line 37 (adjusted gross income) **38** 5009

39a Check  You were born before January 2, 1950,  Blind.  Spouse was born before January 2, 1950,  Blind. Total boxes checked **39a**

b If your spouse itemizes on a separate return or you were a dual-status alien, check here **39b**

**Standard Deduction for—**

- People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
- All others: Single or Married filing separately, \$6,200
- Married filing jointly or Qualifying widow(er), \$12,400
- Head of household, \$9,100

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) **40** 6200

41 Subtract line 40 from line 38 **41** (1191)

42 Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions **42** 3950

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43** 0

44 Tax (see instructions). Check if any from: a  Form(s) 8814 b  Form 4972 c  **44** 0

45 Alternative minimum tax (see instructions). Attach Form 6251 **45**

46 Excess advance premium tax credit repayment. Attach Form 8962 **46**

47 Add lines 44, 45, and 46 **47** 0

48 Foreign tax credit. Attach Form 1116 if required **48**

49 Credit for child and dependent care expenses. Attach Form 2441 **49**

50 Education credits from Form 8863, line 19 **50**

51 Retirement savings contributions credit. Attach Form 8880 **51**

52 Child tax credit. Attach Schedule 8812, if required **52**

53 Residential energy credit. Attach Form 5695 **53**

54 Other credits from Form: a  3800 b  8801 c  **54**

55 Add lines 48 through 54. These are your total credits **55**

56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- **56**

**Other Taxes**

57 Self-employment tax. Attach Schedule SE **57** 1557

58 Unreported social security and Medicare tax from Form: a  4137 b  8919 **58**

59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **59**

60a Household employment taxes from Schedule H **60a**

b First-time homebuyer credit repayment. Attach Form 5405 if required **60b**

61 Health care: individual responsibility (see instructions) Full-year coverage  **61**

62 Taxes from: a  Form 8959 b  Form 8960 c  Instructions; enter code(s) **62**

63 Add lines 56 through 62. This is your total tax **63** 1557

**Payments**

64 Federal income tax withheld from Forms W-2 and 1099 **64**

65 2014 estimated tax payments and amount applied from 2013 return **65** 1600

66a Earned income credit (EIC) **66a**

b Nontaxable combat pay election **66b**

67 Additional child tax credit. Attach Schedule 8812 **67**

68 American opportunity credit from Form 8863, line 8 **68**

69 Net premium tax credit. Attach Form 8962 **69**

70 Amount paid with request for extension to file **70**

71 Excess social security and tier 1 RRTA tax withheld **71**

72 Credit for federal tax on fuels. Attach Form 4136 **72**

73 Credits from Form: a  2439 b  Reserved c  Reserved d  **73**

74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments **74** 1600

**Refund**

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid **75** 43

76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here  **76a** 43

b Routing number  **76b** c Type:  Checking  Savings

d Account number

77 Amount of line 75 you want applied to your 2015 estimated tax **77**

**Amount You Owe**

78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions **78**

79 Estimated tax penalty (see instructions) **79**

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)?  Yes. Complete below.  No

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

**Sign Here**

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

Joint return? See instructions. Keep a copy for your records.

Your signature  Date  Your occupation  Daytime phone number **608-333-4444**

Spouse's signature. If a joint return, both must sign.  Date  Spouse's occupation  If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**

Print/Type preparer's name  Preparer's signature  Date  Check  if self-employed PTIN

Firm's name  Firm's EIN

Firm's address  Phone no.

**SCHEDULE B**  
(Form 1040A or 1040)

**Interest and Ordinary Dividends**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040A or 1040.  
▶ Information about Schedule B and its instructions is at [www.irs.gov/scheduleb](http://www.irs.gov/scheduleb).

**2014**  
Attachment  
Sequence No. **08**

Name(s) shown on return  
**TEST CARDINAL**

Your social security number  
**400-00-5408**

**Part I**  
**Interest**

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

**Note.** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

	Amount
<b>1</b> List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶ M&I BANK OF WISCONSIN SOUTHERN BANK - US GOVT INTEREST WILLOW STATE BANK	100 1010 400
<b>2</b> Add the amounts on line 1 . . . . .	<b>1510</b>
<b>3</b> Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . .	
<b>4</b> Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a . . . . . ▶	<b>1510</b>

**Note.** If line 4 is over \$1,500, you must complete Part III.

**Part II**  
**Ordinary Dividends**

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

**Note.** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

	Amount
<b>5</b> List name of payer ▶	
<b>6</b> Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a . . . . . ▶	

**Note.** If line 6 is over \$1,500, you must complete Part III.

**Part III**  
**Foreign Accounts and Trusts**

(See instructions on back.)

	Yes	No
<b>7a</b> At any time during 2014, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions . . . . .		✓
If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements . . . . .		
<b>b</b> If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶		
<b>8</b> During 2014, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back . . . . .		✓

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Future Developments

For the latest information about developments related to Schedule B (Form 1040A or 1040) and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/scheduleb](http://www.irs.gov/scheduleb).

### Purpose of Form

Use Schedule B if any of the following applies.

- You had over \$1,500 of taxable interest or ordinary dividends.
- You received interest from a seller-financed mortgage and the buyer used the property as a personal residence.
- You have accrued interest from a bond.
- You are reporting original issue discount (OID) in an amount less than the amount shown on Form 1099-OID.
- You are reducing your interest income on a bond by the amount of amortizable bond premium.
- You are claiming the exclusion of interest from series EE or I U.S. savings bonds issued after 1989.
- You received interest or ordinary dividends as a nominee.
- You had a financial interest in, or signature authority over, a financial account in a foreign country or you received a distribution from, or were a grantor of, or transferor to, a foreign trust. Part III of the schedule has questions about foreign accounts and trusts.

## Specific Instructions

**TIP** You can list more than one payer on each entry space for lines 1 and 5, but be sure to clearly show the amount paid next to the payer's name. Add the separate amounts paid by the payers listed on an entry space and enter the total in the "Amount" column. If you still need more space, attach separate statements that are the same size as the printed schedule. Use the same format as lines 1 and 5, but show your totals on Schedule B. Be sure to put your name and social security number (SSN) on the statements and attach them at the end of your return.

### Part I. Interest

**Line 1.** Report on line 1 all of your taxable interest. Taxable interest should be shown on your Forms 1099-INT, Forms 1099-OID, or substitute statements. Include interest from series EE, H, HH, and I U.S. savings bonds. List each payer's name and show the amount. Do not report on this line any tax-exempt interest from box 8 or box 9 of Form 1099-INT. Instead, report the amount from box 8 on line 8b of Form 1040A or 1040. If an amount is shown in box 9 of Form 1099-INT, you generally must report it on line 12 of Form 6251. See the Instructions for Form 6251 for more details.

**Seller-financed mortgages.** If you sold your home or other property and the buyer used the property as a personal residence, list first any interest the buyer paid you on a mortgage or other form of seller financing. Be sure to show the buyer's name, address, and SSN. You must also let the buyer know your SSN. If you do not show the buyer's name, address, and SSN, or let the buyer know your SSN, you may have to pay a \$50 penalty.

**Nominees.** If you received a Form 1099-INT that includes interest you received as a nominee (that is, in your name, but the interest actually belongs to someone else), report the total on line 1. Do this even if you later distributed some or all of this income to others. Under your last entry on line 1, put a subtotal of all interest listed on line 1. Below this subtotal, enter "Nominee Distribution" and show the total interest you received as a nominee. Subtract this amount from the subtotal and enter the result on line 2.



**TIP** If you received interest as a nominee, you must give the actual owner a Form 1099-INT unless the owner is your spouse. You must also file a Form 1096 and a Form 1099-INT with the IRS. For more details, see the General Instructions for Certain Information Returns and the Instructions for Forms 1099-INT and 1099-OID.

**Accrued interest.** When you buy bonds between interest payment dates and pay accrued interest to the seller, this interest is taxable to the seller. If you received a Form 1099 for interest as a purchaser of a bond with accrued interest, follow the rules earlier under *Nominees* to see how to report the accrued interest. But identify the amount to be subtracted as "Accrued Interest."

**Original issue discount (OID).** If you are reporting OID in an amount less than the amount shown on Form 1099-OID, follow the rules earlier under *Nominees* to see how to report the OID. But identify the amount to be subtracted as "OID Adjustment."

**Amortizable bond premium.** If you are reducing your interest income on a bond by the amount of amortizable bond premium, follow the rules earlier under *Nominees* to see how to report the interest. But identify the amount to be subtracted as "ABP Adjustment."

**Line 3.** If, during 2014, you cashed series EE or I U.S. savings bonds issued after 1989 and you paid qualified higher education expenses for yourself, your spouse, or your dependents, you may be able to exclude part or all of the interest on those bonds. See Form 8815 for details.

### Part II. Ordinary Dividends

**TIP** You may have to file Form 5471 if, in 2014, you were an officer or director of a foreign corporation. You may also have to file Form 5471 if, in 2014, you owned 10% or more of the total (a) value of a foreign corporation's stock, or (b) combined voting power of all classes of a foreign corporation's stock with voting rights. For details, see Form 5471 and its instructions.

**Line 5.** Report on line 5 all of your ordinary dividends. This amount should be shown in box 1a of your Forms 1099-DIV or substitute statements. List each payer's name and show the amount.

**Nominees.** If you received a Form 1099-DIV that includes ordinary dividends you received as a nominee (that is, in your name, but the ordinary dividends actually belong to someone else), report the total on line 5. Do this even if you later distributed some or all of this income to others. Under your last entry on line 5, put a subtotal of all ordinary dividends listed on line 5. Below this subtotal, enter "Nominee Distribution" and show the total ordinary dividends you received as a nominee. Subtract this amount from the subtotal and enter the result on line 6.



**TIP** If you received dividends as a nominee, you must give the actual owner a Form 1099-DIV unless the owner is your spouse. You must also file a Form 1096 and a Form 1099-DIV with the IRS. For more details, see the General Instructions for Certain Information Returns and the Instructions for Form 1099-DIV.

### Part III. Foreign Accounts and Trusts

**TIP** Regardless of whether you are required to file FinCEN Form 114 (FBAR), you may be required to file Form 8938, Statement of Specified Foreign Financial Assets, with your income tax return. Failure to file Form 8938 may result in penalties and extension of the statute of limitations. See [www.irs.gov/form8938](http://www.irs.gov/form8938) for more information.

**Line 7a—Question 1.** Check the "Yes" box if at any time during 2014 you had a financial interest in or signature authority over a financial account located in a foreign country. See the definitions that follow. Check the "Yes" box even if you are not required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).

**Financial account.** A financial account includes, but is not limited to, a securities, brokerage, savings, demand, checking, deposit, time deposit, or other account maintained with a financial institution (or other person performing the services of a financial institution). A financial account also includes a commodity futures or options account, an insurance policy with a cash value (such as a whole life insurance policy), an annuity policy with a cash value, and shares in a mutual fund or similar pooled fund (that is, a fund that is available to the general public with a regular net asset value determination and regular redemptions).

**Financial account located in a foreign country.** A financial account is located in a foreign country if the account is physically located outside of the United States. For example, an account maintained with a branch of a United States bank that is physically located outside of the United States is a foreign financial account. An account maintained with a branch of a foreign bank that is physically located in the United States is not a foreign financial account.

**Signature authority.** Signature authority is the authority of an individual (alone or in conjunction with another individual) to control the disposition of assets held in a foreign financial account by direct communication (whether in writing or otherwise) to the bank or other financial institution that maintains the financial account. See the FinCEN Form 114 instructions for exceptions. Do not consider the exceptions relating to signature authority in answering Question 1 on line 7a.

**Other definitions.** For definitions of "financial interest," "United States," and other relevant terms, see the instructions for FinCEN Form 114.

**Line 7a—Question 2.** See FinCEN Form 114 and its instructions to determine whether you must file the form. Check the "Yes" box if you are required to file the form; check the "No" box if you are not required to file the form.

If you checked the "Yes" box to Question 2 on line 7a, FinCEN Form 114 must be electronically filed with the Financial Crimes Enforcement Network (FinCEN) at the following website: <http://bsaefiling.fincen.treas.gov/main.html>. Do not attach FinCEN Form 114 to your tax return. To be considered timely, FinCEN Form 114 must be received by June 30, 2015.



**CAUTION** If you are required to file FinCEN Form 114 but do not properly do so, you may have to pay a civil penalty up to \$10,000. A person who willfully fails to report an account or provide account identifying information may be subject to a civil penalty equal to the greater of \$100,000 or 50 percent of the balance in the account at the time of the violation. Willful violations may also be subject to criminal penalties.

**Line 7b.** If you are required to file FinCEN Form 114, enter the name of the foreign country or countries in the space provided on line 7b. Attach a separate statement if you need more space.

**Line 8.** If you received a distribution from a foreign trust, you must provide additional information. For this purpose, a loan of cash or marketable securities generally is considered to be a distribution. See Form 3520 for details.

If you were the grantor of, or transferor to, a foreign trust that existed during 2014, you may have to file Form 3520.

Do not attach Form 3520 to Form 1040. Instead, file it at the address shown in its instructions.

If you were treated as the owner of a foreign trust under the grantor trust rules, you are also responsible for ensuring that the foreign trust files Form 3520-A. Form 3520-A is due on March 16, 2015, for a calendar year trust. See the instructions for Form 3520-A for more details.

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business  
(Sole Proprietorship)**

OMB No. 1545-0074

**2014**  
Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

► **Information about Schedule C and its separate instructions is at [www.irs.gov/schedulec](http://www.irs.gov/schedulec).**  
► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

Name of proprietor  
**TEST CARDINAL**

Social security number (SSN)  
**400-00-5408**

**A** Principal business or profession, including product or service (see instructions)  
**BOOKKEEPING**

**B** Enter code from instructions  
5 4 1 2 1 1

**C** Business name. If no separate business name, leave blank.

**D** Employer ID number (EIN), (see instr.)  
3 9 1 1 1 1 1 1 1 1

**E** Business address (including suite or room no.) ► **6204 S HIGHLAND AVE**  
City, town or post office, state, and ZIP code **MADISON WI 53705**

**F** Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) ►

**G** Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses  Yes  No

**H** If you started or acquired this business during 2014, check here

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

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

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	<b>1</b>	<b>35000</b>
<b>2</b> Returns and allowances	<b>2</b>	
<b>3</b> Subtract line 2 from line 1	<b>3</b>	<b>35000</b>
<b>4</b> Cost of goods sold (from line 42)	<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	<b>35000</b>
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6	<b>7</b>	<b>35000</b>

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

<b>8</b> Advertising	<b>8</b>		<b>18</b> Office expense (see instructions)	<b>18</b>	<b>5000</b>
<b>9</b> Car and truck expenses (see instructions)	<b>9</b>	<b>2000</b>	<b>19</b> Pension and profit-sharing plans	<b>19</b>	
<b>10</b> Commissions and fees	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions)	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b> Depletion	<b>12</b>	<b>600</b>	<b>b</b> Other business property	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>	<b>2000</b>	<b>21</b> Repairs and maintenance	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>		<b>22</b> Supplies (not included in Part III)	<b>22</b>	<b>1500</b>
<b>15</b> Insurance (other than health)	<b>15</b>		<b>23</b> Taxes and licenses	<b>23</b>	
<b>16</b> Interest:			<b>24</b> Travel, meals, and entertainment:		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel	<b>24a</b>	
<b>b</b> Other	<b>16b</b>		<b>b</b> Deductible meals and entertainment (see instructions)	<b>24b</b>	
<b>17</b> Legal and professional services	<b>17</b>		<b>25</b> Utilities	<b>25</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	<b>28</b>	<b>22000</b>	<b>26</b> Wages (less employment credits)	<b>26</b>	<b>10000</b>
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>	<b>13000</b>	<b>27a</b> Other expenses (from line 48)	<b>27a</b>	<b>900</b>
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	<b>30</b>	<b>1983</b>	<b>27b</b> <b>Reserved for future use</b>	<b>27b</b>	
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	<b>11017</b>			
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			<b>32a</b> <input type="checkbox"/> All investment is at risk.		
			<b>32b</b> <input type="checkbox"/> Some investment is not at risk.		

**Part III Cost of Goods Sold** (see instructions)

33 Method(s) used to value closing inventory: a  Cost b  Lower of cost or market c  Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation  Yes  No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself.	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 <b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4.	42	

DRAFT AS OF  
June 19, 2014  
DO NOT FILE

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /

44 Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for:

a Business \_\_\_\_\_ b Commuting (see instructions) \_\_\_\_\_ c Other \_\_\_\_\_

45 Was your vehicle available for personal use during off-duty hours?  Yes  No

46 Do you (or your spouse) have another vehicle available for personal use?  Yes  No

47a Do you have evidence to support your deduction?  Yes  No

b If "Yes," is the evidence written?  Yes  No

**Part V Other Expenses.** List below business expenses not included on lines 8-26 or line 30.

BUSINESS PHONE	600
CPA DUES	100
SPONSORSHIP	144
AMORTIZATION	56
48 <b>Total other expenses.</b> Enter here and on line 27a	900

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

Name(s) shown on return

Your social security number

TEST CARDINAL

400-00-5408

**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

<b>1a</b>	Physical address of each property (street, city, state, ZIP code)
<b>A</b>	1110 CTY HWY P WILLOW WI 54914
<b>B</b>	2220 BLUE ST WILLOW WI 54914
<b>C</b>	3333 YELLOW BRICK RD WILLOW WI 54914

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

**Type of Property:**

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

Income:	Properties:	A	B	C
<b>3</b> Rents received . . . . .	<b>3</b>	3000	4000	6500
<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>			
<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>	2250	2660	3470
<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>	1100	1300	1800
<b>17</b> Utilities. . . . .	<b>17</b>			
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b>	600	800	1000
<b>19</b> Other (list) ▶ SNOW REMOVAL . . . . .	<b>19</b>	200	250	300
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>	4150	5010	6570
<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 <b>Form 6198</b> . . . . .	<b>21</b>	(1150)	(1010)	(70)
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	<b>22</b>	(1150)	(1010)	(70)
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>		13500	
<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>		8380	
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>		2400	
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>		15730	
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>			
<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>			(2230)
<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>			(2230)

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

Your social security number

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

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

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

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

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

Part III Income or Loss From Estates and Trusts

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

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, 34a Totals, 34b 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. Row 39.

Part V Summary

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

**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

► Information about Schedule SE and its separate instructions is at [www.irs.gov/schedulese](http://www.irs.gov/schedulese).  
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2014**  
Attachment  
Sequence No. **17**

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

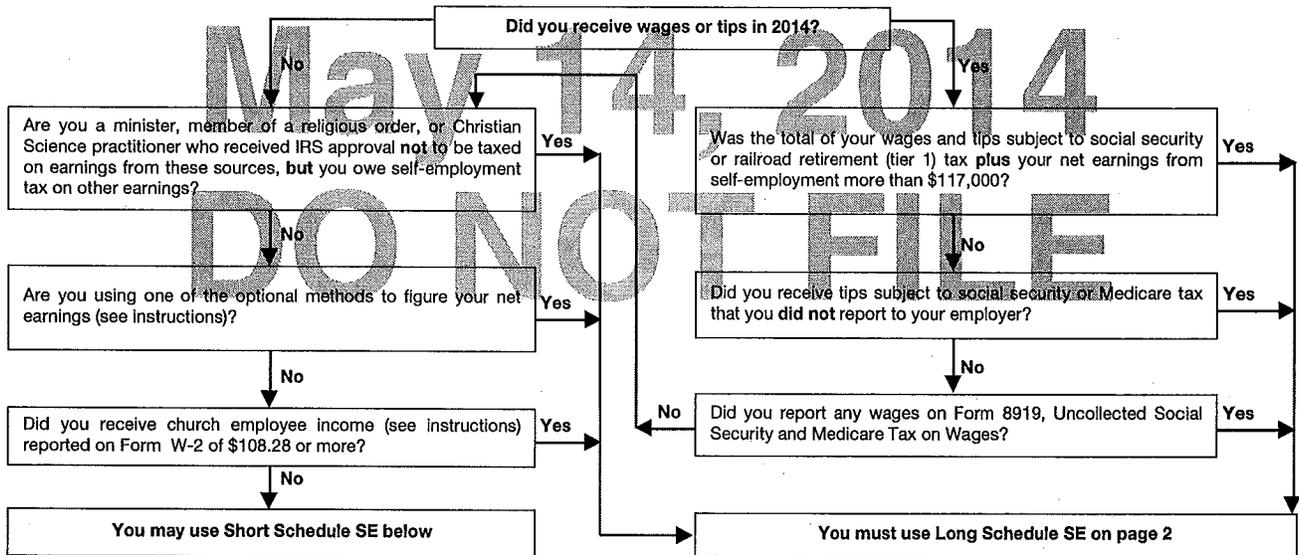
Social security number of person  
with self-employment income ►

**400-00-5408**

**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.

<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>		
<b>b</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 . . . . .	<b>1b</b>	(	)
<b>2</b> 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 . . . . .	<b>2</b>		<b>11017</b>
<b>3</b> Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>		<b>11017</b>
<b>4</b> Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; <b>do not</b> file this schedule unless you have an amount on line 1b . . . . . ► <b>Note.</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	<b>4</b>		<b>10174</b>
<b>5 Self-employment tax.</b> If the amount on line 4 is: • \$117,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 57,</b> or <b>Form 1040NR, line 55</b> • More than \$117,000, multiply line 4 by 2.9% (.029). Then, add \$14,508 to the result. Enter the total here and on <b>Form 1040, line 57,</b> or <b>Form 1040NR, line 55</b> . . . . .	<b>5</b>		<b>1557</b>
<b>6 Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.50). Enter the result here and on <b>Form 1040, line 27,</b> or <b>Form 1040NR, line 27</b> . . . . .	<b>6</b>		<b>778</b>

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 . . . . .

<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip lines 1a and 1b if you use the farm optional method (see instructions)	<b>1a</b>		
<b>b</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	<b>1b</b> ( )		
<b>2</b> 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. <b>Note.</b> Skip this line if you use the nonfarm optional method (see instructions)	<b>2</b>		
<b>3</b> Combine lines 1a, 1b, and 2	<b>3</b>		
<b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. <b>Note.</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	<b>4a</b>		
<b>b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	<b>4b</b>		
<b>c</b> Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had church employee income, enter -0- and continue ▶	<b>4c</b>		
<b>5a</b> Enter your church employee income from Form W-2. See instructions for definition of church employee income	<b>5a</b>		
<b>b</b> Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	<b>5b</b>		
<b>6</b> Add lines 4c and 5b	<b>6</b>		
<b>7</b> Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2014	<b>7</b>	117,000	00
<b>8a</b> Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$117,000 or more, skip lines 8b through 10, and go to line 11	<b>8a</b>		
<b>b</b> Unreported tips subject to social security tax (from Form 4137, line 10)	<b>8b</b>		
<b>c</b> Wages subject to social security tax (from Form 8919, line 10)	<b>8c</b>		
<b>d</b> Add lines 8a, 8b, and 8c	<b>8d</b>		
<b>9</b> Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	<b>9</b>		
<b>10</b> Multiply the smaller of line 6 or line 9 by 12.4% (.124)	<b>10</b>		
<b>11</b> Multiply line 6 by 2.9% (.029)	<b>11</b>		
<b>12</b> Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55	<b>12</b>		
<b>13</b> Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	<b>13</b>		

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

**Farm Optional Method.** You may use this method **only** if (a) your gross farm income<sup>1</sup> was not more than \$7,200, or (b) your net farm profits<sup>2</sup> were less than \$5,198.

<b>14</b> Maximum income for optional methods	<b>14</b>	4,800	00
<b>15</b> Enter the smaller of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) or \$4,800. Also include this amount on line 4b above	<b>15</b>		

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

<b>16</b> Subtract line 15 from line 14	<b>16</b>		
<b>17</b> Enter the smaller of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above	<b>17</b>		

<sup>1</sup> From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

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

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

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

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code  LUTHERAN BROTHERHOOD 222 THOMPSON BLVD CHICAGO IL 60610		1 Gross distribution \$ 60,000.00	OMB No. 1545-0119  <b>2014</b>  Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2a Taxable amount \$	Total distribution <input checked="" type="checkbox"/>			
PAYER'S federal identification number  33-2233445	RECIPIENT'S identification number  400-00-5408	3 Capital gain (Included in box 2a) \$	4 Federal income tax withheld \$		Copy 1 For State, City, or Local Tax Department	
RECIPIENT'S name TEST CARDINAL		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$			
Street address (including apt. no.) 6204 S HIGHLAND AVE		7 Distribution code(s) G	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %		
City or town, state or province, country, and ZIP or foreign postal code MADISON WI 53705		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

VOID  CORRECTED

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 \$ 12,000.00 2a Taxable amount \$	OMB No. 1545-0119  <b>2014</b>  Form <b>1099-R</b>	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S federal identification number  39-4444444		RECIPIENT'S identification number  400-00-5408	2b Taxable amount not determined <input checked="" type="checkbox"/>	Total distribution <input checked="" type="checkbox"/>	Copy 1 For State, City, or Local Tax Department
RECIPIENT'S name TEST CARDINAL  Street address (including apt. no.) 6204 S HIGHLAND AVE  City or town, state or province, country, and ZIP or foreign postal code MADISON WI 53705		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$	5 Employee contributions / Designated Roth contributions or insurance premiums \$	
		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input checked="" 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 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](http://www.irs.gov/form4562).

Name(s) shown on return <b>TEST CARDINAL</b>	Business or activity to which this form relates <b>BOOKKEEPING - SCH C</b>	Identifying number <b>400-00-5408</b>
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**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)	<b>1</b>	<b>25000</b>
2	Total cost of section 179 property placed in service (see instructions)	<b>2</b>	<b>500</b>
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	<b>3</b>	<b>200000</b>
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	<b>0</b>
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	<b>5</b>	<b>25000</b>
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	<b>7</b>	<b>500</b>
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	<b>8</b>	<b>500</b>
9	Tentative deduction. Enter the smaller of line 5 or line 8	<b>9</b>	<b>500</b>
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562	<b>10</b>	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	<b>11</b>	<b>11517</b>
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	<b>12</b>	<b>500</b>
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12	<b>13</b>	

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)	<b>14</b>	
15	Property subject to section 168(f)(1) election	<b>15</b>	
16	Other depreciation (including ACRS)	<b>16</b>	

**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	<b>17</b>	<b>500</b>
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	
i Nonresidential real property			39 yrs.	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	<b>21</b>	<b>1000</b>
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	<b>22</b>	<b>2000</b>
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>	

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
<b>25</b> 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) . . . . . <b>25</b>									
<b>26</b> Property used more than 50% in a qualified business use:									
CAR	01012011	75 %	6945	5209	5	200DB	1000		
COMPUTER	02012014	100 %	500	500				500	
<b>27</b> Property used 50% or less in a qualified business use:									
		%				S/L -			
		%				S/L -			
		%				S/L -			
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . .							<b>28</b>	1000	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .							<b>29</b>		500

**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										
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles) . . . . .	9000											
<b>31</b> Total commuting miles driven during the year . . . . .	3000											
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .	12000											
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	✓											
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .	✓											
<b>36</b> 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
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .		
<b>38</b> 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 . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> 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? . . . . .		
<b>41</b> 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
<b>42</b> Amortization of costs that begins during your 2014 tax year (see instructions):					
<b>43</b> Amortization of costs that began before your 2014 tax year . . . . .				<b>43</b>	56
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report . . . . .				<b>44</b>	56

## Expenses for Business Use of Your Home

OMB No. 1545-0074

▶ **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

▶ **Information about Form 8829 and its separate instructions is at [www.irs.gov/form8829](http://www.irs.gov/form8829).**

**2014**  
 Attachment  
 Sequence No. **176**

Name(s) of proprietor(s) <b>TEST CARDINAL</b>	Your social security number <b>400-00-5408</b>
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### Part I Part of Your Home Used for Business

1 Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions) . . . . .	<b>1</b>	<b>450</b>
2 Total area of home . . . . .	<b>2</b>	<b>3000</b>
3 Divide line 1 by line 2. Enter the result as a percentage . . . . .	<b>3</b>	<b>15 %</b>
<b>For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.</b>		
4 Multiply days used for daycare during year by hours used per day	<b>4</b>	hr.
5 Total hours available for use during the year (365 days x 24 hours) (see instructions)	<b>5</b>	8,760 hr.
6 Divide line 4 by line 5. Enter the result as a decimal amount . . . . .	<b>6</b>	
7 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 . . . . . ▶	<b>7</b>	<b>15 %</b>

### Part II Figure Your Allowable Deduction

8 Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home (see instructions) <b>See instructions for columns (a) and (b) before completing lines 9-21.</b>				<b>8</b>		<b>13000</b>
9 Casualty losses (see instructions) . . . . .	<b>9</b>	(a) Direct expenses	(b) Indirect expenses			
10 Deductible mortgage interest (see instructions)	<b>10</b>		6000			
11 Real estate taxes (see instructions) . . . . .	<b>11</b>		2000			
12 Add lines 9, 10, and 11 . . . . .	<b>12</b>		8000			
13 Multiply line 12, column (b) by line 7 . . . . .	<b>13</b>		1200			
14 Add line 12, column (a) and line 13 . . . . .	<b>14</b>					<b>1200</b>
15 Subtract line 14 from line 8. If zero or less, enter -0-	<b>15</b>					<b>11800</b>
16 Excess mortgage interest (see instructions)	<b>16</b>					
17 Insurance . . . . .	<b>17</b>		300			
18 Rent . . . . .	<b>18</b>					
19 Repairs and maintenance . . . . .	<b>19</b>	100	400			
20 Utilities . . . . .	<b>20</b>		1800			
21 Other expenses (see instructions) . . . . .	<b>21</b>					
22 Add lines 16 through 21 . . . . .	<b>22</b>	100	2500			
23 Multiply line 22, column (b) by line 7 . . . . .	<b>23</b>		375			
24 Carryover of prior year operating expenses (see instructions) . . . . .	<b>24</b>					
25 Add line 22, column (a), line 23, and line 24 . . . . .	<b>25</b>					<b>475</b>
26 Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 25 . . . . .	<b>26</b>					<b>475</b>
27 Limit on excess casualty losses and depreciation. Subtract line 26 from line 15 . . . . .	<b>27</b>					<b>11325</b>
28 Excess casualty losses (see instructions) . . . . .	<b>28</b>					
29 Depreciation of your home from line 41 below . . . . .	<b>29</b>		308			
30 Carryover of prior year excess casualty losses and depreciation (see instructions) . . . . .	<b>30</b>					
31 Add lines 28 through 30 . . . . .	<b>31</b>					<b>308</b>
32 Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 27 or line 31 . . . . .	<b>32</b>					<b>308</b>
33 Add lines 14, 26, and 32. . . . .	<b>33</b>					<b>1983</b>
34 Casualty loss portion, if any, from lines 14 and 32. Carry amount to <b>Form 4684</b> (see instructions)	<b>34</b>					
35 <b>Allowable expenses for business use of your home.</b> Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶	<b>35</b>					<b>1983</b>

### Part III Depreciation of Your Home

36 Enter the <b>smaller</b> of your home's adjusted basis or its fair market value (see instructions) . . . . .	<b>36</b>			<b>100000</b>
37 Value of land included on line 36 . . . . .	<b>37</b>			<b>20000</b>
38 Basis of building. Subtract line 37 from line 36 . . . . .	<b>38</b>			<b>80000</b>
39 Business basis of building. Multiply line 38 by line 7. . . . .	<b>39</b>			<b>12000</b>
40 Depreciation percentage (see instructions). . . . .	<b>40</b>			<b>2.564 %</b>
41 Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	<b>41</b>			<b>308</b>

### Part IV Carryover of Unallowed Expenses to 2015

42 Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0- . . . . .	<b>42</b>			
43 Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	<b>43</b>			