

**NOTE:** The 2014 rent certificate has been redesigned. We have changed the rent certificate in this test case to reflect the changes in the form.

# 1A Wisconsin income tax



# 2014

Complete form using **BLACK INK**

DO NOT STAPLE

Your legal last name <b>HAWK</b>		Legal first name <b>TEST</b>		M.I.	Your social security number <b>400 00 5409</b>
If a joint return, spouse's legal last name <b>HAWK</b>		Spouse's legal first name <b>JOY</b>		M.I.	Spouse's social security number <b>400 00 5479</b>
Home address (number and street). If you have a PO Box, see page 6. <b>1510 WESTERN ST</b>				Apt. No.	
City or post office <b>OSHKOSH</b>		State <b>WI</b>	Zip code <b>54901</b>		
<b>Filing status</b> <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing joint return (even if only one had income) <input type="checkbox"/> Head of household <span style="margin-left: 100px;">Fill in qualifying person's name ▼</span> 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>OSHKOSH</b> <b>County of</b> <b>WINNEBAGO</b> <b>School district number</b> (see page 23) <b>4179</b> <b>Special conditions</b> <input type="checkbox"/>	

Print numbers like this → **0123456789** Not like this → **0147** **NO COMMAS; NO CENTS**

ENCLOSE withholding statements

<b>1</b>	Wages, salaries, tips, etc. (see page 7)	<b>1</b>	<b>6000.00</b>
<b>2</b>	Interest (see page 7)	<b>2</b>	<b>200.00</b>
<b>3</b>	Ordinary dividends (from line 9a of federal Form 1040A or 1040)	<b>3</b>	<b>.00</b>
<b>4</b>	Capital gain distributions (see page 8)	<b>4</b>	<b>700.00</b>
<b>5</b>	Unemployment compensation (from worksheet, page 8)	<b>5</b>	<b>.00</b>
<b>6</b>	Taxable IRA distributions, pensions, and annuities (see page 8)	<b>6</b>	<b>900.00</b>
<b>7</b>	Add lines 1 through 6	<b>7</b>	<b>7800.00</b>
<b>8</b>	IRA deduction (see page 10)	<b>8</b>	<b>.00</b>
<b>9</b>	Student loan interest deduction (see page 10)	<b>9</b>	<b>.00</b>
<b>10</b>	Medical care insurance deduction (see page 10)	<b>10</b>	<b>.00</b>
<b>11</b>	Add lines 8 through 10	<b>11</b>	<b>.00</b>
<b>12</b>	Subtract line 11 from line 7. This is your Wisconsin income	<b>12</b>	<b>7800.00</b>
<b>13</b>	If your parent (or someone else) can claim you (or your spouse) as a dependent, check here	<b>13</b>	<input type="checkbox"/>
<b>14</b>	Fill in the <b>standard deduction</b> for your filing status from table, page 31. <b>But if</b> you checked line 13, fill in amount from worksheet, page 11	<b>14</b>	<b>18150.00</b>
<b>15</b>	Subtract line 14 from line 12. If line 14 is larger than line 12, fill in 0	<b>15</b>	<b>0.00</b>
<b>16</b>	<b>Exemptions</b> (Caution: see page 11)		
	a Fill in exemptions from your federal return <b>4</b> x \$700	<b>16a</b>	<b>2800.00</b>
	b Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <input type="checkbox"/> x \$250	<b>16b</b>	<b>.00</b>
	c Add lines 16a and 16b	<b>16c</b>	<b>2800.00</b>
<b>17</b>	Subtract line 16c from line 15. If line 16c is larger than line 15, fill in 0. This is your taxable income	<b>17</b>	<b>0.00</b>
<b>18</b>	Tax. Use amount on line 17 to find your tax using table, page 24	<b>18</b>	<b>0.00</b>
<b>19</b>	Armed forces member credit (must be stationed outside U.S., see page 11)	<b>19</b>	<b>.00</b>
<b>20</b>	School property tax credit		
	a Rent paid in 2014—heat included <b>.00</b>	} Find credit from table page 12 ..	<b>20a</b> <b>98.00</b>
	Rent paid in 2014—heat not included <b>3225.00</b>		
	b Property taxes paid on home in 2014 <b>.00</b>	} Find credit from table page 13 ..	<b>20b</b> <b>.00</b>
<b>21</b>	Married couple credit. Complete schedule on reverse side	<b>21</b>	<b>30.00</b>
<b>22</b>	Add lines 19 through 21. This is the total of your credits	<b>22</b>	<b>128.00</b>
<b>23</b>	Subtract line 22 from line 18. If line 22 is larger than line 18, fill in 0. This is your net tax	<b>23</b>	<b>0.00</b>

PAPER CLIP payment here

**NO COMMAS; NO CENTS**

24 Fill in net tax from line 23 ..... 24 0.00

25 Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 14) 25 .00  
 If you certify that no sales or use tax is due, check here .....

26 Donations (decreases refund or increases amount owed)

a Endangered resources ..... .00	f Firefighters memorial ..... .00
b Packers football stadium ..... .00	g Military family relief ..... .00
c Cancer research ..... .00	h Second Harvest/Feeding Amer. .... .00
d Veterans trust fund ... .00	i Red Cross WI Disaster Relief ..... .00
e Multiple sclerosis ..... .00	j Special Olympics Wisconsin ..... .00

Total (add lines a through j) ..... 26k .00

27 Add lines 24, 25, and 26k ..... 27 .00

28 Wisconsin income tax withheld. Enclose withholding statements ..... 28 414.00

29 2014 estimated tax payments and amount applied from 2013 return ... 29 .00

30 Earned income credit (see page 16)  
 Qualifying Federal children ▶ 2 credit .. 2410.00 x 11 % = . 30 265.00

31 Homestead credit. Attach Schedule H or H-EZ ..... 31 420.00

32 Eligible veterans and surviving spouses property tax credit (see page 16) 32 .00

33 Add lines 28 through 32 ..... 33 1099.00

34 If line 33 is more than line 27, subtract line 27 from line 33. This is the AMOUNT YOU OVERPAID 34 1099.00

35 Amount of line 34 you want REFUNDED TO YOU ..... 35 1099.00

36 Amount of line 34 you want applied to your 2015 estimated tax ..... 36 .00

37 If line 33 is less than line 27, subtract line 33 from line 27. This is the AMOUNT YOU OWE ... 37 .00

38 Underpayment interest. Fill in exception code – See Sch. U → 38 .00  
 (See page 18)

**Third Party Designee** Do you want to allow another person to discuss this return with the department (see page 19)?  Yes Complete the following.  No

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

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**Sign below** 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

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

**Married Couple Credit When Both Spouses Are Employed**

	(A) YOURSELF	(B) YOUR SPOUSE
1 Wages, salaries, tips, and other employee compensation from line 1 of Form 1A. Do not include deferred compensation or scholarships and fellowships that are not reported on a W-2. .... 1	5000.00	1000.00
2 IRA deduction, if any, from line 8 of Form 1A. .... 2	.00	.00
3 Subtract line 2 from line 1. .... 3	5000.00	1000.00
4 Compare amounts in columns (A) and (B) of line 3. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000. .... 4		1000.00
5 Rate of credit is .03 (3%) ..... 5		X .03
6 Multiply line 4 by line 5. Round the result and fill in here and on line 21 of Form 1A ..... Do NOT fill in more than \$480 6		30.00

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Claimant's social security number 400 00 5409		Spouse's social security number 400 00 5479		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 <input checked="" type="checkbox"/> OSHKOSH  County of <input checked="" type="checkbox"/> WINNEBAGO	
Claimant's legal last name HAWK		Legal first name TEST			M.I.
Spouse's legal last name HAWK		Spouse's legal first name JOY			M.I.
Current home address (number and street) 1510 WESTERN ST			Apt. no.		
City or post office OSHKOSH		State WI	Zip code 54901		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>	7800.00
<b>8</b>	If you or you and your spouse <b>are not filing</b> a 2014 Wisconsin return, fill in Wisconsin <b>taxable</b> 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>	5440.00
<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>	600.00
<b>e</b>	Contributions to deferred compensation plans (see box 12 of wage statements, and page 9) . . . . .	<b>9e</b>	500.00
<b>f</b>	Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>9f</b>	.00
<b>g</b>	Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds . . . . .	<b>9g</b>	150.00
<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>	200.00
<b>j</b>	Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 9) . . . . .	<b>9j</b>	300.00
<b>10</b>	Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2 . . . . .	<b>10</b>	14990.00





<b>11 a</b> Enter amount from line 10 here .....	<b>11a</b>	<u>14990.00</u>
<b>b</b> Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay) .....	<b>11b</b>	<u>300.00</u>
<b>c</b> Gain from sale of home excluded for federal tax purposes (see instructions) .....	<b>11c</b>	<u>.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>.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>15590.00</u>
<b>b</b> Number of qualifying dependents. Do not count yourself or your spouse (see page 11) <u>2</u> x \$500 =	<b>12b</b>	<u>1000.00</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>14590.00</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>.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>1098.00</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).

**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>1098.00</u>
<b>17</b> Using the amount on line 12c, fill in the appropriate amount from <b>Table A</b> (page 17) .....	<b>17</b>	<u>571.00</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>527.00</u>
<b>19</b> Homestead credit – Using the amount on line 18, fill in the credit from <b>Table B</b> (page 18) .....	<b>19</b>	<u>420.00</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.

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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>20000.00</u> 2 Number of acres of land . . . . . 2 <u>5</u> 3 Divide line 1 by line 2 . . . . . 3 <u>4000.00</u> 4 Assessed value of improvements (from tax bill) . . . . . 4 <u>80000.00</u> 5 Add line 3 and line 4 . . . . . 5 <u>84000.00</u> 6 Add line 1 and line 4 (total assessed value) . . 6 <u>100000.00</u> 7 Divide line 5 by line 6 (carry the decimal to four places) . . . . . 7 <u>. 84</u> 8 Net 2014 property taxes (see instructions for line 13 of Schedule H, on pages 11 to 14) . . 8 <u>857.00</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>720.00</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>.00</u> 2 Percentage of homestead used solely for personal purposes . . . . . 2 <u>%</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>.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>720.00</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>806.00</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>1460.00</u> 4 Divide line 3 by 12. . . . . 4 <u>122.00</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>9</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>1098.00</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.

# Rent Certificate

# 2014

Wisconsin Department of Revenue

**NOTE:** • Attach to Schedule H or H-EZ  
• Alterations (whiteouts, erasures, etc.) or errors void this rent certificate.



**Renter (Claimant) – Enter Social Security Number AFTER your landlord fills in section below and signs.**

Legal last name HAWK	Legal first name TEST	M.I.	Social security number 400-00-5409
Address of rental property (property must be in Wisconsin) 251 TIMBER LN	City WEST BEND	State WI	Zip 53095

Time you actually lived at this address in 2014 From 0 1 0 1 2014 To 0 5 1 5 2014  
M M D D M M D D

Do NOT sign your rent certificate.

If your landlord won't sign, complete fields above and below and lines 1 to 8, attach rent verification (see instructions), and check here.

**Landlord or Authorized Representative**

Name of property owner HOLLY JAMES	Telephone number (608)355-0111
Address 25 SMITH DR	City MADISON
	State WI
	Zip 53705

- 1 Is the rental property a long-term care facility, CBRF or nursing home? 1  Yes  No
- 2a Is the above rental property subject to property taxes? 2a  Yes  No
- b If 2a is "No" and you are a sec. 66.1201 municipal housing authority that makes payments in lieu of taxes, check here ..... 2b
- 3 Is this certificate for rent of a mobile/manufactured: a Home? 3a  Yes  No  
b Home site/Lot? 3b  Yes  No
- c Mobile or manufactured home taxes or municipal permit fees you collected from this renter for 2014 ..... 3c \_\_\_\_\_ .00
- 4a Total rent collected for this rental unit for 2014 ..... 4a 3225.00
- b If monthly rent did not change during the year, go to line 5.  
Otherwise, enter monthly amounts below.
- |                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| Jan. <u>715.00</u> | Feb. <u>715.00</u> | Mar. <u>715.00</u> | Apr. <u>720.00</u> |
| May <u>360.00</u>  | June <u>.00</u>    | July <u>.00</u>    | Aug. <u>.00</u>    |
| Sept. <u>.00</u>   | Oct. <u>.00</u>    | Nov. <u>.00</u>    | Dec. <u>.00</u>    |
- 5 Number of occupants in this rental unit – do NOT count spouse or children under 18 ..... 5 1
- 6 This renter's share of total 2014 rent ..... 6 3225.00
- 7 Value of food and services provided by landlord (this renter's share) ..... 7 .00
- 8a Rent paid for occupancy only – Subtract line 7 from line 6 ..... 8a 3225.00
- b Was heat included in the rent? ..... 8b  Yes  No

I certify that the information shown on this rent certificate is true, correct, and complete to the best of my knowledge.

Signature (by hand) of landlord or authorized representative	Date 1/15/2015	Name of landlord or authorized representative (print)
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**■ Shared Living Expenses Schedule** – To be completed by renter **only** if line 5 on page one is 2 or more and each occupant did not pay an equal share of the living expenses.

**Step 1:** List name(s) of other occupants:

\_\_\_\_\_

\_\_\_\_\_

**Step 2:** List the total amount (not the monthly amount) of all shared living expenses (rent, food, utilities, and other) paid by all occupants and the amount that you paid:

Shared Living Expenses	Total Paid by All Occupants	Amount You Paid
Rent	1a) .00	1b) .00
Food	2a) .00	2b) .00
Utilities	3a) .00	3b) .00
Other	4a) .00	4b) .00
<b>Total</b>	<b>5a) .00</b>	<b>5b) .00</b>

**Step 3:** Using the amounts listed in Step 2, compute your allowable rent paid for occupancy only:

1 Total rent paid (line 1a) .....	1	.00
2 Shared living expenses you paid (line 5b) .....	2	.00
3 Total shared living expenses (line 5a) .....	3	.00
4 Divide line 2 by line 3. Fill in decimal amount .....	4	x .
5 Multiply line 1 by line 4 .....	5	.00
6 Value of food and services provided by landlord (line 7 of page 1) .....	6	.00
7 Subtract line 6 from line 5. This is your allowable rent. Fill in here and on line 14a or 14c of Schedule H (line 9a or 9c of Schedule H-EZ) .....	7	.00

**Instructions for Renter (Claimant)**

Complete all fields except the social security number. Then give to your landlord to complete and sign.

If your landlord won't sign, place a checkmark in the designated area. Complete the "Landlord or Authorized Representative" section, and attach a copy of each canceled check or bank money order you have to verify your rent. Any portion not verified will not be allowed.

After your landlord returns the completed rent certificate, enter your social security number and then fill in the allowable amounts from lines 3b and 8a on Schedule H or H-EZ, as appropriate.



**Instructions for Landlord/Authorized Representative**

**Lines 2a and 2b** If you checked "No" on line 2a, do not complete the rent certificate unless line 2b applies.

**Line 4a** Fill in the total rent collected for this unit for the time occupied by this renter in 2014. Include any separate amounts the renter paid to you for items such as parking, a garage, utilities, appliances, or furnishings. Do not include rent for a prior year or amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., for the unit (except amounts an agency paid as a claimant's representative payee).

**Line 7** Fill in this renter's share of the value of food and personal services (medical, laundry, transportation, counseling, grooming, recreational, therapeutic, etc.) you provided for this rental unit.

**Signature** Review the rent certificate to be sure that all applicable fields and lines have an entry. Sign (by hand) and date, print your name, and return the rent certificate to the renter. Only an original signature is acceptable.



## 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 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 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 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>I lived at 251 Timber Ln from 01/01/2014 through 05/15/2014 and at 1510 Western St from 05/16/2014 through 12/31/2014.</u>	

# 2014 Wisconsin Form EIC-A

## Earned Income Credit Information for up to three qualifying children

### Instructions

Complete the information for each qualifying child for the Wisconsin Earned Income Credit. If you have more than three qualifying children, you only have to list three to get the maximum credit.

Qualifying Child Information	Child 1		Child 2		Child 3	
	First	Last	First	Last	First	Last
<b>1 Child's name</b>	WILLIAM	JONES	ELIZABETH	HAWK		
<b>2 Child's social security number</b>	400 - 00 - 5441		400 - 00 - 5442		- - -	
<b>3 Child's relationship to you</b> <i>(check one)</i>	<input checked="" type="checkbox"/> Son or Daughter <input type="checkbox"/> Grandchild <input type="checkbox"/> Brother or Sister <input type="checkbox"/> Nephew or Niece <input type="checkbox"/> Foster Child		<input checked="" type="checkbox"/> Son or Daughter <input type="checkbox"/> Grandchild <input type="checkbox"/> Brother or Sister <input type="checkbox"/> Nephew or Niece <input type="checkbox"/> Foster Child		<input type="checkbox"/> Son or Daughter <input type="checkbox"/> Grandchild <input type="checkbox"/> Brother or Sister <input type="checkbox"/> Nephew or Niece <input type="checkbox"/> Foster Child	
<b>4 Number of months child lived with you in the United States during 2014</b> NOTE: If the child lived with you for more than half of 2014, but less than 7 months, enter "7". If the child was born or died in 2014, and your home was the child's for the entire time he or she was alive during 2014, enter "12".	1 2		1 2		- -	
<b>5 Child's year of birth</b>	1 9 9 9		2 0 0 2		- - - -	
<b>6 If the child was born before 1996 –</b>						
<b>a Was the child under age 24 at the end of 2014 and a full time student?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>b Was the child permanently and totally disabled during any part of 2014?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No	

Your first name and initial <b>TEST</b>	Last name <b>HAWK</b>	OMB No. 1545-0074 Your social security number <b>4 0 0   0 0   5 4 0 9</b>
If a joint return, spouse's first name and initial <b>JOY</b>	Last name <b>HAWK</b>	Spouse's social security number <b>4 0 0   0 0   5 4 7 9</b>
Home address (number and street). If you have a P.O. box, see instructions. <b>1510 WESTERN ST</b>		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). <b>OSHKOSH WI 54901</b>		<b>Presidential Election Campaign</b> 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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/country	

**Filing status** Check only one box.

<input type="checkbox"/> 1 Single	<input type="checkbox"/> 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. ▶
<input checked="" type="checkbox"/> 2 Married filing jointly (even if only one had income)	
<input type="checkbox"/> 3 Married filing separately. Enter spouse's SSN above and full name here. ▶	<input type="checkbox"/> 5 Qualifying widow(er) with dependent child (see instructions)

**Exemptions**

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

**b**  Spouse

**c Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)
WILLIAM JONES		400-00-5441	SON	<input checked="" type="checkbox"/>
ELIZABETH HAWK		400-00-5442	DAUGHTER	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

**d** Total number of exemptions claimed. Boxes checked on 6a and 6b: 2  
No. of children on 6c who:  
• lived with you: 2  
• did not live with you due to divorce or separation (see instructions):  
Dependents on 6c not entered above:  
Add numbers on lines above ▶ **4**

**Income**

**7** Wages, salaries, tips, etc. Attach Form(s) W-2. 7 6000

**8a** Taxable interest. Attach Schedule B if required. 8a 200

**8b** Tax-exempt interest. Do not include on line 8a. 8b

**9a** Ordinary dividends. Attach Schedule B if required. 9a

**9b** Qualified dividends (see instructions). 9b

**10** Capital gain distributions (see instructions). 10 1000

<b>11a</b> IRA distributions.	11a	1500	<b>11b</b> Taxable amount (see instructions).	11b	900
<b>12a</b> Pensions and annuities.	12a	40000	<b>12b</b> Taxable amount ROLLOVER	12b	

**13** Unemployment compensation and Alaska Permanent Fund dividends. 13

<b>14a</b> Social security benefits.	14a	<b>14b</b> Taxable amount (see instructions).	14b
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**15** Add lines 7 through 14b (far right column). This is your **total income**. ▶ 15 8100

**Adjusted gross income**

<b>16</b> Reserved	16		<b>17</b> IRA deduction (see instructions).	17	
<b>18</b> Student loan interest deduction (see instructions).	18		<b>19</b> Reserved	19	
<b>20</b> Add lines 16 through 19. These are your <b>total adjustments</b> .	20		<b>21</b> Subtract line 20 from line 15. This is your <b>adjusted gross income</b> .	21	8100

<b>Tax, credits, and payments</b>	<b>22</b>	Enter the amount from line 21 (adjusted gross income).	22	8100
	<b>23a</b>	Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1950, <input type="checkbox"/> Blind } checked ▶ 23a <input type="checkbox"/>		
	<b>b</b>	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b <input type="checkbox"/>		
	<b>24</b>	Enter your <b>standard deduction</b> .	24	12400
	<b>25</b>	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	0
	<b>26</b>	<b>Exemptions.</b> Multiply \$3,950 by the number on line 6d.	26	15800
	<b>27</b>	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your <b>taxable income</b> .	27	0
	<b>28</b>	<b>Tax</b> , including any alternative minimum tax (see instructions).	28	0
	<b>29</b>	Excess advance premium tax credit repayment. Attach Form 8962.	29	
	<b>30</b>	Add lines 28 and 29.	30	0
	<b>31</b>	Credit for child and dependent care expenses. Attach Form 2441.	31	
	<b>32</b>	Credit for the elderly or the disabled. Attach Schedule R.	32	
	<b>33</b>	Education credits from Form 8863, line 19.	33	
	<b>34</b>	Retirement savings contributions credit. Attach Form 8880.	34	
	<b>35</b>	Child tax credit. Attach Schedule 8812, if required.	35	
	<b>36</b>	Add lines 31 through 35. These are your <b>total credits</b> .	36	
	<b>37</b>	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.	37	0
	<b>38</b>	Health care: individual responsibility (see instructions). Full-year coverage <input checked="" type="checkbox"/>	38	
	<b>39</b>	Add line 37 and line 38. This is your <b>total tax</b> .	39	0
	<b>40</b>	Federal income tax withheld from Forms W-2 and 1099.	40	552
	<b>41</b>	2014 estimated tax payments and amount applied from 2013 return.	41	
	<b>42a</b>	<b>Earned income credit (EIC).</b>	42a	2410
	<b>b</b>	Nontaxable combat pay election. 42b		
	<b>43</b>	Additional child tax credit. Attach Schedule 8812.	43	
	<b>44</b>	American opportunity credit from Form 8863, line 8.	44	
	<b>45</b>	Net premium tax credit. Attach Form 8962.	45	
	<b>46</b>	Add lines 40, 41, 42a, 43, 44, and 45. These are your <b>total payments</b> .	46	2962
	<b>47</b>	If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you <b>overpaid</b> .	47	2962
	<b>48a</b>	Amount of line 47 you want <b>refunded to you</b> . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	48a	2962
	<b>b</b>	Routing number <input type="text"/> ▶ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b>	Account number <input type="text"/>		
	<b>49</b>	Amount of line 47 you want <b>applied to your 2015 estimated tax</b> .	49	
	<b>50</b>	<b>Amount you owe.</b> Subtract line 46 from line 39. For details on how to pay, see instructions.	50	
	<b>51</b>	Estimated tax penalty (see instructions).	51	
<b>Third party designee</b>	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No			
	Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
<b>Sign here</b>	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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the 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, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<b>Paid preparer use only</b>	Print/type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	Firm's name ▶	Firm's EIN ▶		
	Firm's address ▶	Phone no.		

**Standard Deduction for—**

- People who check any box on line 23a or 23b 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

If you have a qualifying child, attach Schedule EIC.

Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.



## 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 (FBAF), 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://bsaeefiling.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.

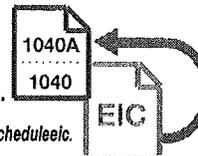
If you were the grantor of, or transferor to, a foreign trust that existed during 2014, you may have to file Form 3520.

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 EIC**  
(Form 1040A or 1040)

**Earned Income Credit**  
Qualifying Child Information



OMB No. 1545-0074

**2014**

Attachment  
Sequence No. **43**

Department of the Treasury  
Internal Revenue Service (99)

- ▶ Complete and attach to Form 1040A or 1040 only if you have a qualifying child.
- ▶ Information about Schedule EIC (Form 1040A or 1040) and its instructions is at [www.irs.gov/scheduleeic](http://www.irs.gov/scheduleeic).

Name(s) shown on return

TEST AND JOY HAWK

Your social security number

400-00-5409

**Before you begin:**

- See the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

**Qualifying Child Information**

**Child 1**

**Child 2**

**Child 3**

	Child 1	Child 2	Child 3
<b>1 Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name WILLIAM JONES	First name Last name ELIZABETH HAWK	First name Last name
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2014. If your child was born and died in 2014 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	400-00-5441	400-00-5442	
<b>3 Child's year of birth</b>	Year <u>1</u> <u>9</u> <u>9</u> <u>9</u> <i>If born after 1995 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year <u>2</u> <u>0</u> <u>0</u> <u>2</u> <i>If born after 1995 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 1995 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
<b>4 a</b> Was the child under age 24 at the end of 2014, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5.      Go to line 4b.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5.      Go to line 4b.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5.      Go to line 4b.
<b>b</b> Was the child permanently and totally disabled during any part of 2014?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5.      The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5.      The child is not a qualifying child.	<input type="checkbox"/> Yes. <input type="checkbox"/> No. Go to line 5.      The child is not a qualifying child.
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)			
<b>6 Number of months child lived with you in the United States during 2014</b>  • If the child lived with you for more than half of 2014 but less than 7 months, enter "7." • If the child was born or died in 2014 and your home was the child's home for more than half the time he or she was alive during 2014, enter "12."	<u>12</u> months Do not enter more than 12 months.	<u>12</u> months Do not enter more than 12 months.	<u>        </u> months Do not enter more than 12 months.

VOID  CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code  MET LIFE 1000 INSURANCE LN BROOKLYN NY 11242		1 Gross distribution \$ 1,500.00		OMB No. 1545-0119  <b>2014</b>  Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.  <b>Copy 1</b> For State, City, or Local Tax Department			
		2a Taxable amount \$ 900.00		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input checked="" type="checkbox"/>					
		PAYER'S federal identification number  33-2244668		RECIPIENT'S identification number  400-00-5409			3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 72.00
RECIPIENT'S name TEST HAWK  Street address (including apt. no.) 1510 WESTERN ST  City or town, state or province, country, and ZIP or foreign postal code OSHKOSH WI 54901		5 Employee contributions / Designated Roth contributions or insurance premiums \$ 600.00		6 Net unrealized appreciation in employer's securities \$					
		7 Distribution code(s) 2		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 deslg. Roth contrib.		12 State tax withheld \$ 54.00		13 State/Payer's state no. WI		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  NATIONAL LIFE INSURANCE 1200 INSURANCE LN BROOKLYN NY 11242		1 Gross distribution \$ 40,000.00 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  <b>39-1122456</b>		RECIPIENT'S identification number  <b>400-00-5479</b>	3 Capital gain (Included in box 2a) \$	4 Federal income tax withheld \$	Copy 1 For State, City, or Local Tax Department
RECIPIENT'S name <b>JOY HAWK</b>  Street address (including apt. no.) <b>1510 WESTERN ST</b>  City or town, state or province, country, and ZIP or foreign postal code OSHKOSH WI 54901		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	7 Distribution code(s) G	
10 Amount allocable to IRR within 5 years \$	11 1st year of deslg. Roth contrib. \$	12 State tax withheld \$	9a Your percentage of total distribution %	9b Total employee contributions \$	13 State/Payer's state no. \$
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	14 State distribution \$	17 Local distribution \$

Form **1099-R**

[www.irs.gov/form1099r](http://www.irs.gov/form1099r)

Department of the Treasury - Internal Revenue Service

**Exclusion of Interest From Series EE and I  
U.S. Savings Bonds Issued After 1989**  
(For Filers With Qualified Higher Education Expenses)  
▶ Information about Form 8815 and its instructions is at [www.irs.gov/form8815](http://www.irs.gov/form8815).  
▶ Attach to Form 1040 or Form 1040A.

Department of the Treasury  
Internal Revenue Service (99)

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

Your social security number  
**400-00-5409**

1	(a) Name of person (you, your spouse, or your dependent) who was enrolled at or attended an eligible educational institution	(b) Name and address of eligible educational institution
	<b>JOY HAWK</b>	<b>U.W. SWALLOW 200 TREE LN SWALLOW WI</b>

**DRAFT AS OF  
June 27, 2014**

If you need more space, attach a statement.

<b>2</b>	Enter the total qualified higher education expenses you paid in 2014 for the person(s) listed in column (a) of line 1. See the instructions to find out which expenses qualify	<b>300</b>
<b>3</b>	Enter the total of any nontaxable educational benefits (such as nontaxable scholarship or fellowship grants) received for 2014 for the person(s) listed in column (a) of line 1 (see instructions)	
<b>4</b>	Subtract line 3 from line 2. If zero or less, stop. You cannot take the exclusion	<b>300</b>
<b>5</b>	Enter the total proceeds (principal and interest) from all series EE and I U.S. savings bonds issued after 1989 that you cashed during 2014	<b>250</b>
<b>6</b>	Enter the interest included on line 5 (see instructions)	<b>150</b>
<b>7</b>	If line 4 is equal to or more than line 5, enter "1.000." If line 4 is less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	<b>× 1 . 00</b>
<b>8</b>	Multiply line 6 by line 7	<b>150</b>
<b>9</b>	Enter your modified adjusted gross income (see instructions)	<b>8250</b>
<b>10</b>	Enter: \$76,000 if single or head of household; \$113,950 if married filing jointly or qualifying widow(er) with dependent child	<b>143950</b>
<b>11</b>	Subtract line 10 from line 9. If zero or less, skip line 12, enter -0- on line 13, and go to line 14	<b>(135700)</b>
<b>12</b>	Divide line 11 by: \$15,000 if single or head of household; \$30,000 if married filing jointly or qualifying widow(er) with dependent child. Enter the result as a decimal (rounded to at least three places)	<b>× .</b>
<b>13</b>	Multiply line 8 by line 12	<b>0</b>
<b>14</b>	<b>Excludable savings bond interest.</b> Subtract line 13 from line 8. Enter the result here and on Schedule B (Form 1040A or 1040), line 3	<b>150</b>

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June 27, 2014  
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## General Instructions

Section references are to the Internal Revenue Code.

### Future Developments

For the latest information about developments related to Form 8815 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8815](http://www.irs.gov/form8815).

### Purpose of Form

If you cashed series EE or I U.S. savings bonds in 2014 that were issued after 1989, you may be able to exclude from your income part or all of the interest on those bonds. Use this form to figure the amount of any interest you may exclude.

### Who Can Take the Exclusion

You can take the exclusion if all four of the following apply.

1. You cashed qualified U.S. savings bonds in 2014 that were issued after 1989.
2. You paid qualified higher education expenses in 2014 for yourself, your spouse, or your dependents.
3. Your filing status is any status except married filing separately.
4. Your modified AGI (adjusted gross income) is less than: \$91,000 if single or head of household; \$143,950 if married filing jointly or qualifying widow(er) with dependent child. See the instructions for line 9 to figure your modified AGI.

### U.S. Savings Bonds That Qualify for Exclusion

To qualify for the exclusion, the bonds must be series EE or I U.S. savings bonds issued after 1989 in your name, or, if you are married, they may be issued in your name and your spouse's name. Also, you must have been age 24 or older before the bonds were issued. A bond bought by a parent and issued in the name of his or her child under age 24 does not qualify for the exclusion by the parent or child.

### Recordkeeping Requirements

Keep the following records to verify interest you exclude.

- Bills, receipts, canceled checks, or other documents showing you paid qualified higher education expenses in 2014.
- A written record of each post-1989 series EE or I bond that you cash. Your record must include the serial number, issue date, face value, and total redemption proceeds (principal and interest) of each bond. You can use Form 8818, Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989, as your written record.

## Specific Instructions

### Line 1

**Column (a).** Enter the name of the person who was enrolled at or attended an eligible educational institution or for whom you made contributions to a Coverdell education savings account (Coverdell ESA) or a qualified tuition program (QTP). This person must be you, your spouse, or your dependent(s) claimed on line 6c of Form 1040 or Form 1040A. An eligible educational institution is generally any accredited public, nonprofit, or private college, university, vocational school, or other postsecondary institution. The institution must be eligible to participate in the student aid programs administered by the Department of Education. Virtually all accredited postsecondary institutions meet this requirement.

**Column (b).** Enter the name and address of the institution. If the person was enrolled at or attended more than one, list all of them. Also, if you contributed to a Coverdell ESA for the person, enter "Coverdell ESA" and the name and address of the financial institution where the account is located. For contributions to a QTP, enter "QTP" and the name and address of the program.

### Line 2

Qualified higher education expenses include tuition and fees required for the enrollment or attendance of the person(s) listed on line 1, column (a), at the institution(s) listed in column (b). They also include contributions to a Coverdell ESA or a QTP for the person(s) listed on line 1. Qualified expenses do not include expenses for:

- Room and board or
- Courses involving sports, games, or hobbies that are not part of a degree or certificate granting program.

Do not include on line 2 expenses that were:

- Covered by nontaxable educational benefits paid directly to, or by, the educational institution,
- Used to figure an education credit on Form 8863, or
- Used to figure the nontaxable amount of a distribution from a Coverdell ESA or QTP.

### Line 3

Enter on this line the total qualified higher education expenses included on line 2 that were covered by nontaxable educational benefits. These benefits include:

- Scholarship or fellowship grants excludable from income under section 117. See chapter 1 of Pub. 970 for more information.
- Veterans' educational assistance benefits.
- Employer-provided educational assistance benefits that are not included in box 1 of your Form(s) W-2.
- Payments, waivers, or reimbursements of educational expenses under a QTP.
- Any other payments (but not gifts, bequests, or inheritances) for educational expenses that are exempt from income tax by any U.S. law.

Do not include on line 3 nontaxable educational benefits paid directly to, or by, the educational institution.

**Example.** You paid \$10,000 of qualified higher education expenses in 2014 to the college your son attended. None of the expenses are used to figure an education credit or the nontaxable amount of a Coverdell ESA or QTP. You claim your son as a dependent on line 6c of your 2014 tax return. Your son received a \$2,000 nontaxable scholarship grant for 2014, which was paid directly to him. In this case, enter \$10,000 on line 2 and \$2,000 on line 3.

### Line 6

If you reported any of the interest before 2014, see Pub. 550 for the amount to enter. Otherwise, enter the amount from Form 8818, line 8 (if you used that form to record the bonds cashed), or use the following worksheet to figure the amount to enter.

#### Line 6 Worksheet (keep a copy for your records)

1. Enter the amount from Form 8815, line 5 . . . . .	1. _____
2. Enter the face value of all post-1989 paper series EE bonds cashed in 2014 . . . . .	2. _____
3. Multiply line 2 by 50% (.50) . . . . .	3. _____
4. Enter the face value of all electronic series EE bonds (including post-1989 series EE bonds converted from paper to electronic format) and all series I bonds cashed in 2014 . . . . .	4. _____
5. Add lines 3 and 4 . . . . .	5. _____
6. Subtract line 5 from line 1. Enter the result here and on Form 8815, line 6 . . . . .	6. _____

**Line 9**

Follow these steps before you fill in the Line 9 Worksheet below.

Step	Action						
1	If you received social security benefits, use <b>Pub. 915</b> to figure the taxable amount of your benefits.						
2	If you made contributions to a traditional IRA for 2014 and you were covered by a retirement plan at work or through self-employment, use <b>Pub. 590</b> to figure your IRA deduction.						
3	If you file Form 1040, figure any amount to be entered on the dotted line next to line 36.						
4	Complete the following lines on your return if they apply. <table border="1" data-bbox="251 541 771 636"> <thead> <tr> <th>IF you file Form...</th> <th>THEN complete lines...</th> </tr> </thead> <tbody> <tr> <td>1040</td> <td>8b, 9a-21, 23-32</td> </tr> <tr> <td>1040A</td> <td>8b, 9a-14b, 16, and 17</td> </tr> </tbody> </table>	IF you file Form...	THEN complete lines...	1040	8b, 9a-21, 23-32	1040A	8b, 9a-14b, 16, and 17
IF you file Form...	THEN complete lines...						
1040	8b, 9a-21, 23-32						
1040A	8b, 9a-14b, 16, and 17						
5	If any of the following apply, see Pub. 550: <ul style="list-style-type: none"> <li>You are filing <b>Form 2555</b> or <b>2555-EZ</b> (relating to foreign earned income), or <b>Form 4563</b> (exclusion of income for residents of American Samoa),</li> <li>You have employer-provided adoption benefits for 2014,</li> <li>You are excluding income from Puerto Rico, or</li> <li>You have investment interest expense attributable to royalty income.</li> </ul>						

**Line 9 Worksheet** (keep a copy for your records)



- Enter the amount from line 2 of **Schedule B** (Form 1040A or 1040) 1. \_\_\_\_\_
- Form 1040 filers**, add the amounts on lines 7, 9a, 10 through 14, 15b, 16b, 17 through 19, 20b, and 21. Enter the total. **Form 1040A filers**, add the amounts on lines 7, 9a, 10, 11b, 12b, 13, and 14b. Enter the total. 2. \_\_\_\_\_
- Add lines 1 and 2 3. \_\_\_\_\_
- Form 1040 filers**, enter the total of the amounts from lines 23 through 32, plus any amount entered on the dotted line next to line 36. **Form 1040A filers**, enter the amount from lines 16 and 17. 4. \_\_\_\_\_
- Subtract line 4 from line 3. Enter the result here and on Form 8815, line 9. 5. \_\_\_\_\_

DRAFT AS OF JUN 27, 2014 DO NOT FILE

22222		a Employee's social security number 400-00-5409		OMB No. 1645-0008					
b Employer identification number (EIN) 22-3344556			1 Wages, tips, other compensation 5,000.00		2 Federal income tax withheld 400.00				
c Employer's name, address, and ZIP code  BRUSH PILES UNLIMITED 88 MIMOSA AVE AUDUBON WI 53597			3 Social security wages 5,500.00		4 Social security tax withheld 341.00				
			5 Medicare wages and tips 5,500.00		6 Medicare tax withheld 80.00				
			7 Social security tips		8 Allocated tips				
d Control number			9		10 Dependent care benefits				
e Employee's first name and initial TEST		Last name HAWK		Suff.		11 Nonqualified plans		12a D   500.00	
1510 WESTERN ST OSHKOSH WI 54901			13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b		12c	
			14 Other			12d			
f Employee's address and ZIP code									
15 State WI	Employer's state ID number 176033-1		16 State wages, tips, etc. 5,000.00	17 State income tax 300.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		

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

2014

Department of the Treasury — Internal Revenue Service

22222		a Employee's social security number 400-00-5479		OMB No. 1545-0008					
b Employer identification number (EIN) 22-6677889			1 Wages, tips, other compensation 1,000.00		2 Federal income tax withheld 80.00				
c Employer's name, address, and ZIP code  AUDUBON HOSPITAL 101 BEDPAN LN AUDUBON WI 53597			3 Social security wages 1,000.00		4 Social security tax withheld 62.00				
			5 Medicare wages and tips 1,000.00		6 Medicare tax withheld 15.00				
			7 Social security tips		8 Allocated tips				
d Control number			9		10 Dependent care benefits				
e Employee's first name and initial JOY		Last name HAWK		Suff.		11 Nonqualified plans		12a J   300.00	
1510 WESTERN ST OSHKOSH WI 54901			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b				
			14 Other		12c				
					12d				
f Employee's address and ZIP code									
15 State WI	Employer's state ID number 222101-1	16 State wages, tips, etc. 1,000.00	17 State income tax 60.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			

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

2014

Department of the Treasury — Internal Revenue Service