Test Package for Electronic Filers of Individual Income Tax Returns For Tax Year 2012

Publication 1436 (Rev. 10-2012) Catalog Number 10459B Department of the Treasury **Internal Revenue Service** www.irs.gov

Publication 1436

The tax forms in this publication are marked either “For Testing Purpose Only” or “Draft”. These forms should not be distributed or incorporated in your software products or marketing materials.

ATS Test Scenario #04

For ATS Test Scenario #04, Form 8949 and Schedule D (Form 1040) are not required at this time to be included in this test scenario. These forms are still under development for Tax Year 2012; therefore, you may submit Test Scenario #04 without using these forms. Once the forms are finalized we highly encourage you to include them in this scenario and retest.

ATS Test Scenario #06

For ATS Test Scenario #06, Form 8958 is not required at this time to be included in the test scenario. Form 8958 is still under development for Tax Year 2012; therefore, you may submit Test Scenario #06 without using this. Once the form is finalized we highly encourage you to include it in this scenario and retest.

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INTRODUCTION

This Publication will include information for electronic filers testing individual returns through:

- the current Modernized e-File (MeF) platform (Assurance Testing System, ATS)
- the e-File system (Participants Acceptance Testing System, PATS)

Note: Testing through both PATS and ATS is required.

WHAT IS MODERNIZED e-FILE (MeF)?

The Modernized e-File (MeF) system is a replacement of the current IRS tax return filing technology with a modernized, Internet-based electronic filing platform. MeF uses the widely accepted Extensible Markup Language (XML) format**.** This is an industry standard that is used when identifying, storing and transmitting data rather than the proprietary data transmission formats used by older e-File programs. MeF is currently successfully processing electronically filed tax returns for corporations, partnerships, excise tax filers and exempt organizations.

WHICH INDIVIDUAL TAX FORMS WILL LEGACY SUPPORT FOR TAX YEAR 2012?

Legacy will support the following forms and schedules for Tax Year 2012

1040	Schedule EIC	8283	8949
1040A	Schedule SE	8829	
1040EZ	Schedule 8812	8863	
Schedule A	2106	8867	
Schedule B	2106EZ	8880	
Schedule C	2210	8888	
Schedule D	2441	W-2	
Schedule E	4562	1099R	

WHEN DOES PATS OPEN?

PATS opens on November 13, 2012.

WHEN DOES ATS OPEN?

ATS opens on November 5, 2012.

Additional information on the 1040 MeF program can be found on irs.gov: 1040 Modernized e-File (MeF) Program.

The following chart was developed to assist in identifying differences between the Legacy e-File system and the MeF platform.

PATS (Legacy) and ATS (MeF) Processes

Test Process	Are there Differences in PATS and ATS?	Summary of Differences	PATS info Page Number	ATS info Page Number
Who Must Test?	no	none		
Why Test?	no	none		
What is Tested?	yes	PATS has 3 specific test scenarios that are shared with ATS. ATS has 16 specific test scenarios for forms: 1040, 1040A, 1040EZ, 1040SS, 4868, 9465, 2350, 56.	5	37
When to Test?	Yes	PATS opens November 13, 2012 ATS opens November 5, 2012	6	38
Test Password	Yes	PATS uses password ATS uses Strong Authentication for A2A filers. IFA filers use a password.	-	See Publication 4164
Testing Guidelines for Software Developers	Yes	PATS uses Statement Records for attachments. Record Layouts are found in Publication 1346. MeF (ATS) uses dependencies in XML for attachments. The Record Layout is provided in schema packages posted to IRS.gov. MeF does not post Record Layouts on IRS.gov.	-	39
Reviewing ACK files and correcting tests	No	None	-	-
Software Developer Acceptance Procedures	Yes	When incrementing the transmission number: PATS uses transmission sequence number on the TRANA Record ATS uses Transmission ID number in the Transmission Header	7	38

Test Process	Are there Differences in PATS and ATS?	Summary of Differences	PATS info Page Number	ATS info Page Number
Communications Test	Yes	Legacy (PATS) uses: • EMS • 5 Service Centers • 1040, 1040A, 1040EZ MeF (ATS) uses: • IFA & A2A (if using both a communications test is needed for both) • Austin Service Center for Form 1040 • 1040 only	-	39
ETD System	Yes	PATS will not support ETD forms. ATS does not use a separate system to e-File forms not attached to Form 1040	-	-
Test Scenarios	Yes	PATS has 3, which all are defined ATS has 16, of which all are defined	10	42

Tax Year 2012
Participants Acceptance Testing System (PATS) for e-File

TY 2012
PARTICIPANTS ACCEPTANCE TESTING SYSTEM (PATS)

WHO MUST TEST?

The Submission Processing (SP) requires that all Software Developers and Transmitters pass Participants Acceptance Testing System (PATS) and perform the suggested tests in this Test Package before being allowed to transmit directly to the IRS for the 2013 (Tax Year 2012) filing season.

WHY TEST?

The purpose of testing is to ensure, prior to live processing, that:

- ► *filers transmit in the correct format and meet the IRS electronic filing specifications;*
- ► *returns have fewer validation or math errors;*
- ► *required fields post to the IRS master file; and*
- ► *filers understand and are familiar with the mechanics of electronic filing.*

WHAT IS TESTED?

IRS will provide test criteria for scenarios 8, 9, and 10 that, if supported by the software, all developers must follow and include when developing their test scenarios.

You are required to transmit test scenarios using Forms 1040/A/EZ and forms and schedules associated with the 1040 series tax return. A test file consisting of at least three (3) returns, but not more than thirty-eight (38), with the related forms, schedules and attachments must be transmitted. A range of test Social Security Numbers 400-00-1001 through 400-00-1099 will be used in all test scenarios. If your return rejects, you can make the correction and re-transmit as many times as necessary until the return is accepted.

If you will be participating in the Federal/State electronic filing program, you will need to test your Federal/State returns using one of the Federal scenarios you create. You should add the appropriate information in the generic state record and transmit the return as part of your regular transmission. Specific instructions are available from participating states.

The criteria for the test scenarios provide some of the information needed to prepare the appropriate forms and schedules; however, computations and data for all lines have not been provided. Therefore, some knowledge of tax law and tax preparation is necessary. You must correctly prepare and compute these returns before transmitting to the IRS.

Participants Acceptance Testing begins November 13, 2012 and ends April 30, 2013.

WHEN TO TEST

When PATS testing begins and new Providers are ready to test, they should call the e-help Desk at 1-866-255-0654.

Prior year PATS participants will be contacted by the e-help Desk during October of 2012.

TEST PASSWORD

New applicants will receive a password letter when their application is processed and the Electronic Transmitter Identification Number (ETIN) is assigned. All other transmitters/software developers will use their current password.

TESTING GUIDELINES FOR SOFTWARE DEVELOPERS

Before testing begins, you must advise the e-help Desk of all limitations to your software package. Your software does not have to provide for all forms and schedules, nor for all occurrences of a particular form or schedule. If your software cannot provide for all occurrences of a particular form or schedule or series of fields, as specified in Publication 1346, no statement record is allowed as a substitute. You must enter data in all of the required fields. An acceptable limitation would be the number of field occurrences. Your software must be able to create a statement if a statement is necessary to complete a form. Your software must be able to accept different addresses from multiple W-2 forms. The 1040 entity address must “NOT” automatically transfer to the W-2 address. All information on Form W-2 must be entered in the Form W-2 record. There are no exceptions. You must advise the service center of all names you will be using to market your product.

NOTE: If current year PATS approved software is purchased, and the purchaser markets, brands and modifies the data from its original version, then the purchaser must contact the e-help Desk at 1-866-255-0654 to apply for a separate Software Identification Number.

You are required to perform a communications test when a separate Software Identification Number is assigned.

REVIEWING ACK FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no error messages. You may modify tests to include only conditions your software will handle. You must inform the tax examiners of any forms you do not intend to file.

SOFTWARE DEVELOPER ACCEPTANCE PROCEDURES

The Submission Processing Centers will process each test transmission and the e-help Desk tax examiner will communicate by telephone if necessary with the Software Developer concerning their transmission. If the test file is not correctly formatted, or if the test returns contain errors, the e-help Desk tax examiner will work with the Software Developer to resolve any reject conditions. The Software Developer must review their acknowledgement files, correct the software to eliminate any errors, and retransmit the test file. When all reject conditions have been resolved, the Software Developer must then send two separate same-day transmissions in order to test the ability of their software to increment the transmission sequence number that appears in the TRANA record. When the test file is accepted, the approving site will notify the Software Developer and ensure that the appropriate ETINS are moved to production status. Once a Software package has been approved, the customer may continue to test using their Software Developer ETIN and the range of test Social Security Numbers designated for the test scenarios.

COMMUNICATIONS TEST FOR THE e-File SYSTEM

There are two primary EMS sites: Enterprise Computing Center at Memphis (ECC-MEM), (which hosts Kansas City and Fresno) and Martinsburg (ECC-MTB) (which hosts Andover, Austin and Philadelphia). If you are a *Transmitter* and plan to transmit tests to more than one service center, you are only required to send a transmission to one site. Testing at multiple EMS sites is optional.

A Transmitter using accepted software must complete an error free communication test by transmitting a total of three (3) tests in two same-day transmissions to one EMS site.

The communication test should reflect the types of returns you will be filing (i.e. if you will be transmitting all three types of Forms 1040, your test should consist of at least one 1040, 1040A, and 1040EZ)

You are required to perform a communications test when a separate Software Identification Number is assigned.

FEDERAL/STATE PARTICIPANTS ACCEPTANCE TESTING (PATS)

Software Developers will be tested by each individual state using a state provided test package. The applicable State Liaison will respond to all Software Developer questions related to state testing. For additional information:

Federal/State e-file For Tax Professionals

CONCURRENT TESTING

Concurrent Testing allows Software Developers to begin state testing, through any IRS e-File Submission Processing Center, prior to obtaining final acceptance from the IRS for the Federal PATS process. The Software Developer must contact the state coordinator who, in turn, will schedule state testing with the primary home service center. The primary home service center is defined as the center that supports the state where the Software Developer is physically located.

The Software Developer may be required to create specific data from state test scenarios. For specific testing procedures, you must contact the appropriate state coordinator.

TECHNICAL ASSISTANCE

The primary home service center will provide technical assistance on Federal returns only. The state coordinator must respond to any problem encountered by the Software Developer with state data and will work with the Software Developer to resolve all reject conditions on state returns.

Limited testing on the state generic and unformatted records will be performed by the IRS. If these records are not rejected by the automatic checks in the IRS programs, the IRS will make the state data available to each state agency for further testing.

Each state will test the state data and provide feedback to electronic filers. Filers should refer to each state's procedures and specifications.

Software Developers and Transmitters have requested that the IRS and states use different Social Security Numbers (SSNs) for their respective Acceptance Testing process. The following range of Test SSNs has been designated for use by the participating states in the state test packages:

E-FILE STATE ASSIGNED TEST SSNS

Arkansas	400-00-5500 to 400-00-5599
Alabama	400-00-7400 to 400-00-7499
Arizona	400-00-7500 to 400-00-7599
Colorado	400-00-5600 to 400-00-5699
Connecticut	400-00-5700 to 400-00-5799
Delaware	400-00-5800 to 400-00-5899
District of Columbia	400-00-7300 to 400-00-7399
Georgia	400-00-6600 to 400-00-6699
Hawaii	400-00-7900 to 400-00-7999
Idaho	400-00-5900 to 400-00-5999
Illinois	400-00-3500 to 400-00-3599
Indiana	400-00-4000 to 400-00-4099
Iowa	400-00-6000 to 400-00-6099
Kansas	400-00-4100 to 400-00-4199
Kentucky	400-00-4200 to 400-00-4299
Louisiana	400-00-4300 to 400-00-4399
Maryland	400-00-7200 to 400-00-7299
Michigan	400-00-4500 to 400-00-4599
Mississippi	400-00-4600 to 400-00-4699
Missouri	400-00-6100 to 400-00-6199
Montana	400-00-6800 to 400-00-6899
Nebraska	400-00-6200 to 400-00-6299
New Jersey	400-00-6300 to 400-00-6399
New Mexico	700-00-0000 to 700-00-2000
New York	400-00-4800 to 400-00-4899
North Carolina	400-00-4900 to 400-00-4999
North Dakota	400-00-7700 to 400-00-7799
Ohio	400-00-7600 to 400-00-7699
Oklahoma	400-00-5000 to 400-00-5099
Oregon	400-00-6400 to 400-00-6499
Pennsylvania	400-00-7100 to 400-00-7199
Rhode Island	400-00-6900 to 400-00-6999
South Carolina	400-00-5100 to 400-00-5199
Utah	400-00-5200 to 400-00-5299
Vermont	400-00-8000 to 400-00-8099
Virginia	400-00-7000 to 400-00-7099
West Virginia	400-00-5300 to 400-00-5399
Wisconsin	400-00-5400 to 400-00-5499

The IRS will only accept these SSNs during Participants Acceptance Testing (PATS). These test SSNs will be rejected if submitted for live processing. The IRS Error Reject Code provided will advise filers that the SSN is not within the valid range of Social Security Numbers.

Electronic filers who have been accepted into the Federal Electronic Filing System, and have begun transmitting federal returns, but wish to continue state testing must obtain a Test ETIN from the applicable IRS service center. Check the state procedures to determine if the state allows testing beyond January 2013.

TEST SCENARIOS

You are required to transmit test scenarios using the Form 1040 return and forms and schedules associated with the 1040 return. If possible, please use and/or acquire a software test Electronic Transmitter Identification Number (ETIN) for PATS testing.

A test file consisting of at least three (3) returns, but not more than thirty-eight (38), with the related forms, schedules and attachments must be submitted. The range of test Social Security Numbers 400-00-1001 through 400-00-1099 must be used in all Federal test scenarios. The testing requirements listed below are based on system changes as well as tax form (record layouts) and validation criteria changes for Tax Year 2012. If any of the test scenarios listed below are supported by your software, you must test it and include it with your submission of at least three (3) returns. If your software does not provide some or all of the test scenarios listed below, then you must develop test scenarios that your software supports in order to meet the test minimum of three (3).

Note: We will validate the Tax Amount, Earned Income Tax Credit (EITC) Amount, Child Tax Credit Amount and Additional Child Tax Credit (Schedule 8812) in Test Scenarios 8, 9, and 10.

Note: If you are creating a test scenario that includes a decedent use 20121015 as the Date of Death (DOD).

We recommend you test these Scenarios to assist us in testing the processing of these Forms through PATS.

ATS/PATS Test Scenario 8
Taxpayer: Rachel Peony
SSN: 400-00-1031

Test Scenario 8 includes the following forms:

- **Form 1040**
- **Form W-2**
- **Schedule A**
- **Schedule B**

Taxpayer Date of Birth July 15, 1975.

Additional Instructions: Assume no withholding from unemployment

Version A, Cycle 5

Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return

2012 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 See separate instructions.

Your first name and initial	Last name	Your social security number
Rachel	Peony	4 0 0 0 0 1 0 3 1
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

123 Juniper St

▲ Make sure the SSN(s) above and on line 6c are correct.

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

Arcadia, FL 34269

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

Presidential Election Campaign

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

Check only one box.

1 ☑ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

Exemptions

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

b ☐ **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

d Total number of exemptions claimed

Add numbers on lines above ▶ 1

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	
8a	**Taxable** interest. Attach Schedule B if required		8a	
b	**Tax-exempt** interest. **Do not** include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes		10	631
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	0
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a	b Taxable amount	15b
16a	Pensions and annuities	16a	b Taxable amount	16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	5655
20a	Social security benefits	20a	b Taxable amount	20b
21	Other income. List type and amount		21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	

Adjusted Gross Income

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

For Testing Purposes Only
DRAFT AS OF July 3, 20

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B Form **1040** (2012)

For Testing Purposes Only DRAFT AS OF July 3, 2

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	
39a	Check if: ☐ **You** were born before January 2, 1948, ☐ Blind. ☐ **Spouse** was born before January 2, 1948, ☐ Blind. **Total boxes checked** ▶ 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40	
41	Subtract line 40 from line 38	41	
42	**Exemptions.** Multiply $3,800 by the number on line 6d	42	
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ 962 election	44	
45	**Alternative minimum tax** (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45 ▶	46	
47	Foreign tax credit. Attach Form 1116 if required — 47		
48	Credit for child and dependent care expenses. Attach Form 2441 — 48		
49	Education credits from Form 8863, line 19 — 49		
50	Retirement savings contributions credit. Attach Form 8880 — 50		
51	Child tax credit. Attach Schedule 8812, if required — 51		
52	Residential energy credit. Attach Form 5695 — 52		
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐ — 53		
54	Add lines 47 through 53. These are your **total credits**	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55	

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, $5,950

Married filing jointly or Qualifying widow(er), $11,900

Head of household, $8,700

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your **total tax** ▶	61	

Payments

62	Federal income tax withheld from Forms W-2 and 1099 — 62		
63	2012 estimated tax payments and amount applied from 2011 return — 63		
64a	**Earned income credit (EIC)** — 64a		
b	Nontaxable combat pay election — 64b		
65	Additional child tax credit. Attach Schedule 8812 — 65		
66	American opportunity credit from Form 8863, line 8 — 66		
67	Reserved — 67		
68	Amount paid with request for extension to file — 68		
69	Excess social security and tier 1 RRTA tax withheld — 69		
70	Credit for federal tax on fuels. Attach Form 4136 — 70		
71	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8801 **d** ☐ 8885 — 71		
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶	72	

If you have a qualifying child, attach Schedule EIC.

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**	73	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	74a	
▶ b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings		
▶ d	Account number		
75	Amount of line 73 you want **applied to your 2013 estimated tax** ▶ — 75		

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶	76	
77	Estimated tax penalty (see instructions) — 77		

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
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
Cecil Orchid				P00000001

Firm's name ▶ Orchid Tax — Firm's EIN ▶ 69-0000001

Firm's address ▶ 765 Juniper St Arcadia, FL 34269 — Phone no. (800)555-3636

	a Employee's social security number 400-00-1031	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN) 69-0000074		1 Wages, tips, other compensation 49464	2 Federal income tax withheld 7139
c Employer's name, address, and ZIP code Juniper Auto Sales 456 Juniper St Arcadia FL 34269		3 Social security wages 49464	4 Social security tax withheld 3067
		5 Medicare wages and tips 49464	6 Medicare tax withheld 717
		7 Social security tips	8 Allocated tips
d Control number		9	10 Dependent care benefits
e Employee's first name and initial Last name Suff. Rachel Peony 123 Juniper St Arcadia FL 34269		11 Nonqualified plans	12a See instructions for box 12 Code
		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
		14 Other	12c Code
			12d Code
f Employee's address and ZIP code			

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** **Wage and Tax Statement** 2012 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

DRAFT AS OF March 21, 2011

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Information about Schedule A and its separate instructions is at *www.irs.gov/form1040*.
▶ Attach to Form 1040.

OMB No. 1545-0074

2012

Attachment Sequence No. 07

Name(s) shown on Form 1040: Rachel Peony

Your social security number: 400-00-1031

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1		
	2	Enter amount from Form 1040, line 38 [2]			
	3	Multiply line 2 by 7.5% (.075)	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4
Taxes You Paid	5	State and local			
		a ☑ Income taxes	5	656	
		b ☐ Reserved			
	6	Real estate taxes (see instructions)	6	1`441	
	7	Personal property taxes	7		
	8	Other taxes. List type and amount ▶	8		
	9	Add lines 5 through 8			9
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	4017	
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11		
Note. Your mortgage interest deduction may be limited (see instructions).	12	Points not reported to you on Form 1098. See instructions for special rules	12		
	13	Reserved	13		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14		
	15	Add lines 10 through 14			15
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	120	
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17		
	18	Carryover from prior year	18		
	19	Add lines 16 through 18			19
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21		
	22	Tax preparation fees	22		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23		
	24	Add lines 21 through 23	24		
	25	Enter amount from Form 1040, line 38 [25]			
	26	Multiply line 25 by 2% (.02)	26		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶			28
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			29
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐			

For Testing Purposes Only
DRAFT AS OF June 26, 2012

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 17145C **Schedule A (Form 1040) 2012**

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ **Attach to Form 1040A or 1040.**
▶ **Information about Schedule B (Form 1040A or 1040) and its instructions is at *www.irs.gov/form1040*.**

OMB No. 1545-0074

2012

Attachment Sequence No. **08**

Name(s) shown on return: Rachel Peony

Your social security number: 400-00-1031

DRAFT AS OF July 11, 2012 DO NOT FILE

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
1	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 ▶ Bank of Arcadia 1544	1	
2	Add the amounts on line 1	2	
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	

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

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

Part III Foreign Accounts and Trusts

(See instructions on back.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2012, 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 Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶		
8	During 2012, 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		

ATS/PATS Test Scenario 9
Taxpayer: Sara Phlox
SSN: 400-00-1039

Test Scenario 9 includes the following forms:

- **Form 1040A**
- **Form W-2**
- **Form 2441**
- **Schedule EIC**
- **Schedule 8812**
- **Form 8863**
- **Form 8880**

Additional Instructions:

Primary Date of Birth October 31, 1978
1st dependent Date of Birth December 25, 2006
2nd dependent Date of Birth October 15, 2008

Form 2441 - Three child care providers:

Future Stars 69-0000041 $1,000
606 Sassafras St
Tiptop, VA 24630

Our Home 69-0000042 $1,000
707 Sassafras St
Tiptop, VA 24630

Growing Tree 69-0000043 $2,000
808 Sassafras St
Tiptop, VA 24630

Form **1040A**

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (99) 2012

IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Your first name and initial	Last name	Your social security number
Sara	Phlox	4 0 0 0 0 1 0 3 9
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

222 Sassafras St

▲ Make sure the SSN(s) above and on line 6c are correct.

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

Tiptop, VA 24630

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

Presidential Election Campaign

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

Check only one box.

1 ☐ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☑ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child (see instructions)

Exemptions

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

b ☐ **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

If more than six dependents, see instructions.

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
Samantha Phlox	400-00-1057	daughter	☑
Sol Phlox	400-00-1058	son	☑
			☐
			☐
			☐
			☐

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:

d Total number of exemptions claimed. Add numbers on lines above ▶ 3

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2.		7	
8a	**Taxable** interest. Attach Schedule B if required.		8a	66
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b		
9a	Ordinary dividends. Attach Schedule B if required.		9a	
b	Qualified dividends (see instructions).	9b		
10	Capital gain distributions (see instructions).		10	
11a	IRA distributions.	11a	**11b** Taxable amount (see instructions).	11b
12a	Pensions and annuities.	12a	**12b** Taxable amount (see instructions).	12b
13	Unemployment compensation and Alaska Permanent Fund dividends.		13	
14a	Social security benefits.	14a	**14b** Taxable amount (see instructions).	14b
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶		15	

Adjusted gross income

16	Reserved.	16		
17	IRA deduction (see instructions).	17	1200	
18	Student loan interest deduction (see instructions).	18		
19	Reserved.	19		
20	Add lines 16 through 19. These are your **total adjustments.**		20	
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶		21	

For Testing Purposes Only
DRAFT AS OF August 6, 2012

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11327A Form **1040A** (2012)

Tax, credits, and payments

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, $5,950

Married filing jointly or Qualifying widow(er), $11,900

Head of household, $8,700

22	Enter the amount from line 21 (adjusted gross income).		22	
23a	Check if: ☐ **You** were born before January 2, 1948, ☐ Blind; ☐ **Spouse** was born before January 2, 1948, ☐ Blind. **Total boxes checked** ▶ 23a			
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b ☐			
24	Enter your **standard deduction**.		24	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.		25	
26	**Exemptions.** Multiply $3,800 by the number on line 6d.		26	
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶		27	
28	**Tax,** including any alternative minimum tax (see instructions).		28	
29	Credit for child and dependent care expenses. Attach Form 2441.	29		
30	Credit for the elderly or the disabled. Attach Schedule R.	30		
31	Education credits from Form 8863, line 19.	31		
32	Retirement savings contributions credit. Attach Form 8880.	32		
33	Child tax credit. Attach Schedule 8812, if required.	33		
34	Add lines 29 through 33. These are your **total credits.**		34	
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your **total tax.**		35	
36	Federal income tax withheld from Forms W-2 and 1099.	36		
37	2012 estimated tax payments and amount applied from 2011 return.	37		
38a	**Earned income credit (EIC).**	38a		
b	Nontaxable combat pay election. 38b			
39	Additional child tax credit. Attach Schedule 8812.	39		
40	American opportunity credit from Form 8863, line 8.	40		
41	Add lines 36, 37, 38a, 39, and 40. These are your **total payments.** ▶		41	

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.

42	If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you **overpaid.**		42	
43a	Amount of line 42 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		43a	
▶ b	Routing number ☐☐☐☐☐☐☐☐☐ ▶ c Type: ☐ Checking ☐ Savings			
▶ d	Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐			
44	Amount of line 42 you want **applied to your 2013 estimated tax.**	44		

Amount you owe

45	**Amount you owe.** Subtract line 41 from line 35. For details on how to pay, see instructions. ▶		45	
46	Estimated tax penalty (see instructions).	46		

Third party designee

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

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

Sign here

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

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.

Your signature	Date	Your occupation	Daytime phone number
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.	

For Testing Purposes Only DRAFT AS OF August 30, 2012

a Employee's social security number 400-00-1039	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN) 69-0000001	1 Wages, tips, other compensation 39495.00		2 Federal income tax withheld 4828.00
c Employer's name, address, and ZIP code Tombiggee River School District 939 Sassafras St Tiptop, VA 24630	3 Social security wages 39495.00		4 Social security tax withheld 2449.00
	5 Medicare wages and tips 39495.00		6 Medicare tax withheld 573.00
	7 Social security tips		8 Allocated tips
d Control number ASP0010304	9		10 Dependent care benefits
e Employee's first name and initial / Last name / Suff. Sara Phlox 222 Sassafras St Tiptop, VA 24630	11 Nonqualified plans		12a See instructions for box 12 Code
	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐		12b Code
	14 Other		12c Code
			12d Code
f Employee's address and ZIP code			

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
VA	69-0000003	39495.00	2100.00			

Form **W-2** **Wage and Tax Statement** 2012 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

DRAFT AS OF March 21, 2011

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**

▶ **Information about Form 2441 and its separate instructions is at *www.irs.gov/form2441*.**

1040 1040A 1040NR 2441

OMB No. 1545-0074

2012

Attachment Sequence No. **21**

Name(s) shown on return: Sara Phlox

Your social security number: 400-00-1039

DRAFT AS OF August 8, 2012 DO NOT FILE

Part I Persons or Organizations Who Provided the Care—You **must** complete this part.

(If you have more than two care providers, see the instructions.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	See Summary Page For Information		4000

Did you receive **dependent care benefits?**
- **No** ▶ Complete only Part II below.
- **Yes** ▶ Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s).** If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2012 for the person listed in column (a)
Samantha	Phlox	400-00-1057	2000
Sol	Phlox	400-00-1058	2000

3	Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 31	3	
4	Enter your **earned income.** See instructions	4	
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4	5	
6	Enter the **smallest** of line 3, 4, or 5	6	
7	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. 7		
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	X .
9	Multiply line 6 by the decimal amount on line 8. If you paid 2011 expenses in 2012, see the instructions	9	
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. 10		
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46	11	

If line 7 is: Over	But not over	Decimal amount is	If line 7 is: Over	But not over	Decimal amount is
$0	15,000	.35	$29,000	31,000	.27
15,000	17,000	.34	31,000	33,000	.26
17,000	19,000	.33	33,000	35,000	.25
19,000	21,000	.32	35,000	37,000	.24
21,000	23,000	.31	37,000	39,000	.23
23,000	25,000	.30	39,000	41,000	.22
25,000	27,000	.29	41,000	43,000	.21
27,000	29,000	.28	43,000	No limit	.20

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11862M Form **2441** (2012)

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2012. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Do not** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership			12	
13	Enter the amount, if any, you carried over from 2011 and used in 2012 during the grace period. See instructions			13	
14	Enter the amount, if any, you forfeited or carried forward to 2013. See instructions			14	( )
15	Combine lines 12 through 14. See instructions			15	
16	Enter the total amount of **qualified expenses** incurred in 2012 for the care of the **qualifying person(s)**	16			
17	Enter the **smaller** of line 15 or 16	17			
18	Enter your **earned income.** See instructions	18			
19	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18.	19			
20	Enter the **smallest** of line 17, 18, or 19	20			
21	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19)	21			
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) ☐ **No.** Enter -0-. ☐ **Yes.** Enter the amount here			22	
23	Subtract line 22 from line 15	23			
24	**Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions			24	
25	**Excluded benefits. Form 1040 and 1040NR filers:** If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. **Form 1040A filers:** Enter the **smaller** of line 20 or line 21			25	
26	**Taxable benefits. Form 1040 and 1040NR filers:** Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." **Form 1040A filers:** Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"			26	

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter $3,000 ($6,000 if two or more qualifying persons)	27	
28	**Form 1040 and 1040NR filers:** Add lines 24 and 25. **Form 1040A filers:** Enter the amount from line 25	28	
29	Subtract line 28 from line 27. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2011 expenses in 2012, see the instructions for line 9	29	
30	Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30	
31	Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31	

DRAFT AS OF August 8, 2012 DO NOT FILE

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

▶ *See* www.irs.gov/scheduleeic.

OMB No. 1545-0074

2012

Attachment Sequence No. **43**

Name(s) shown on return: Sara Phlox

Your social security number: 400-00-1039

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, 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.

CAUTION

- 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 page 2 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
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name: Samantha Last name: Phlox	First name: Sol Last name: Phlox	First name: Last name:
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 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.	400-00-1057	400-00-1058	
3 Child's year of birth	Year 2006 *If born after 1993 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year 2008 *If born after 1993 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year *If born after 1993 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
4 a Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*
b Was the child permanently and totally disabled during any part of 2012?	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	daughter	son	
6 Number of months child lived with you in the United States during 2012 • If the child lived with you for more than half of 2012 but less than 7 months, enter "7." • If the child was born or died in 2012 and your home was the child's home for the entire time he or she was alive during 2012, enter "12."	12 months *Do not enter more than 12 months.*	12 months *Do not enter more than 12 months.*	months *Do not enter more than 12 months.*

DRAFT AS OF March 19, 2012

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2012

SCHEDULE 8812 (Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Child Tax Credit

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**

▶ **Information about Schedule 8812 and its separate instructions is at *www.irs.gov/form1040*.**

OMB No. 1545-0074

2012

Attachment Sequence No. 47

Name(s) shown on return: Sara Phlox

Your social security number: 400-00-1039

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)

CAUTION Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

A For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

B For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

C For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

Note: If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here. ▶ ☐

For Testing Purposes Only
DRAFT AS OF August 27, 2012

Part II Additional Child Tax Credit Filers

1	**1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). **1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). **1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.		1	2000
2	Enter the amount from Form 1040, line 51, Form 1040A, line 33; or Form 1040NR, line 48		2	
3	Subtract line 2 from line 1. If zero, **stop;** you cannot take this credit		3	
4a	Earned income (see separate instructions)	4a		
b	Nontaxable combat pay (see separate instructions)	4b		
5	Is the amount on line 4a more than $3,000? ☐ **No.** Leave line 5 blank and enter -0- on line 6. ☐ **Yes.** Subtract $3,000 from the amount on line 4a. Enter the result	5		
6	Multiply the amount on line 5 by 15% (.15) and enter the result		6	

Next. Do you have three or more qualifying children?

☐ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the **smaller** of line 3 or line 6 on line 13.

☐ **Yes.** If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.

Part III Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see separate instructions	7	
8	**1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60. **1040A filers:** Enter -0-. **1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.	8	
9	Add lines 7 and 8	9	
10	**1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69. **1040A filers:** Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions). **1040NR filers:** Enter the amount from Form 1040NR, line 65.	10	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	
12	Enter the **larger** of line 6 or line 11 **Next,** enter the **smaller** of line 3 or line 12 on line 13.	12	

Part IV Additional Child Tax Credit

13	**This is your additional child tax credit**	13	

Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63.

For Testing Purposes Only

DRAFT AS OF August 27, 2012

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits
(American Opportunity and Lifetime Learning Credits)

▶ See separate instructions to find out if you are eligible to take the credits.
▶ Instructions and more are at *www.irs.gov/form8863.* Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2012

Attachment Sequence No. **50**

Name(s) shown on return: Sara Phlox

Your social security number: 400 00 1039

DRAFT AS OF August 8, 2012 DO NOT FILE

CAUTION *Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.*

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30			1	
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	2			
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3			
4	Subtract line 3 from line 2. If zero or less, **stop**; you cannot take any education credit	4			
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	5			
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)			6	.
7	Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you **cannot** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ▶ ☐			7	
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below.			8	

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (see instructions)			9	400
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	
11	Enter the smaller of line 10 or $10,000			11	
12	Multiply line 11 by 20% (.20)			12	
13	Enter: $124,000 if married filing jointly; $62,000 if single, head of household, or qualifying widow(er)	13			
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14			
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15			
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	16			
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)			17	.
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶			18	
19	**Nonrefundable education credits.** Enter the amount from line 13 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31			19	

For Paperwork Reduction Act Notice, see your tax return instructions. IRS.gov/form8863 Cat. No. 25379M Form **8863** (2012)

Name(s) shown on return: Sara Phlox

Your social security number: 400 | 00 | 1039

CAUTION ***Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.***

DRAFT AS OF August 8, 2012 DO NOT FILE

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return): Sara Phlox

21 Student social security number (as shown on page 1 of your tax return): 400 | 00 | 1039

22 Educational institution information (see instructions)

a. Name of first educational institution: Port David University

(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
1234 University Pkwy
Tiptop, VA 24660

(2) Did the student receive Form 1098-T from this institution for 2012? ☐ Yes ☑ No

(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? ☐ Yes ☑ No

If you checked "No" in **both (2) and (3)**, skip **(4)**.

(4) If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T).
___ ___ – ___ ___ ___ ___ ___ ___ ___

b. Name of second educational institution (if any)

(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.

(2) Did the student receive Form 1098-T from this institution for 2012? ☐ Yes ☐ No

(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? ☐ Yes ☐ No

If you checked "No" in **both (2) and (3)**, skip **(4)**.

(4) If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T).
___ ___ – ___ ___ ___ ___ ___ ___ ___

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years? ☐ Yes — **Stop!** Go to line 31 for this student. ☑ No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) ☑ Yes — Go to line 25. ☐ No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of post-secondary education before 2012? ☐ Yes — **Stop!** Go to line 31 for this student. ☑ No — Go to line 26.

26 Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance? ☐ Yes — **Stop!** Go to line 31 for this student. ☑ No — See *Tip* below and complete **either** lines 27-30 **or** line 31 for this student.

TIP *When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.*

American Opportunity Credit

27	Adjusted qualified education expenses (see instructions). **Do not enter more than $4,000**	27	
28	Subtract $2,000 from line 27. If zero or less enter -0-	28	
29	Multiply line 28 by 25% (.25)	29	
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	30	

Lifetime Learning Credit

31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**

▶ **Information about Form 8880 and its instructions is at *www.irs.gov/form8880*.**

OMB No. 1545-0074

2012

Attachment Sequence No. **54**

Name(s) shown on return: Sara Phlox

Your social security number: 400-00-1039

You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than $28,750 ($43,125 if head of household; $57,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1995, **(b)** is claimed as a dependent on someone else's 2012 tax return, or **(c)** was a **student** (see instructions).

			(a) You		(b) Your spouse
1	Traditional and Roth IRA contributions for 2012. **Do not** include rollover contributions	1	1200		
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2012 (see instructions)	2	0		
3	Add lines 1 and 2	3			
4	Certain distributions received **after** 2009 and **before** the due date (including extensions) of your 2012 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	0		
5	Subtract line 4 from line 3. If zero or less, enter -0-	5			
6	In each column, enter the **smaller** of line 5 or $2,000	6			
7	Add the amounts on line 6. If zero, **stop;** you cannot take this credit			7	
8	Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37	8			
9	Enter the applicable decimal amount shown below:			9	X .

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
		Enter on line 9—		
---	$17,250	.5	.5	.5
$17,250	$18,750	.5	.5	.2
$18,750	$25,875	.5	.5	.1
$25,875	$28,125	.5	.2	.1
$28,125	$28,750	.5	.1	.1
$28,750	$34,500	.5	.1	.0
$34,500	$37,500	.2	.1	.0
$37,500	$43,125	.1	.1	.0
$43,125	$57,500	.1	.0	.0
$57,500	---	.0	.0	.0

Note: *If line 9 is zero, **stop;** you cannot take this credit.*

10	Multiply line 7 by line 9			10	
11	Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44	11			
12	**1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 22. **1040A filers:** Enter the total of your credits from lines 29 through 31. **1040NR filers:** Enter the total of your credits from lines 45 and 46.	12			
13	Subtract line 12 from line 11. If zero, **stop;** you cannot take this credit			13	
14	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47			14	

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 33394D Form **8880** (2012)

For Testing Purposes Only
DRAFT AS OF
July 30, 2012

ATS/PATS Test Scenario 10
Taxpayer: Vance & Jane Ambrosia
SSN: 400-00-1040

Test Scenario 10 includes the following forms:

- **Form 1040EZ**
- **Form W-2 (primary & secondary)**

Primary and Secondary Date Of Birth 11/22/1978

Additional Instructions: Primary received $2,898.00 in Unemployment Compensation with $290.00 Federal withholding

a Employee's social security number 400-00-1040	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN) 69-0000022	1 Wages, tips, other compensation 7417.00		2 Federal income tax withheld 433.00
c Employer's name, address, and ZIP code BIBLO CREEK INC 776 SEQUOIA ST MILO, ME 04463	3 Social security wages 7417.00		4 Social security tax withheld 460.00
	5 Medicare wages and tips 7417.00		6 Medicare tax withheld 108.00
	7 Social security tips		8 Allocated tips
d Control number	9		10 Dependent care benefits
e Employee's first name and initial Last name Suff. VANCE AMBROSIA 511 SEQUOIA ST MILO, ME 04463	11 Nonqualified plans		12a See instructions for box 12 Code
	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐		12b Code
	14 Other		12c Code
			12d Code
f Employee's address and ZIP code			

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
ME	69-0000033	7417.00	211.00			

Form **W-2** **Wage and Tax Statement** 2012 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

DRAFT AS OF March 21, 2011

a Employee's social security number 400-00-1060	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN) 69-0000023	1 Wages, tips, other compensation 2551.00		2 Federal income tax withheld 0
c Employer's name, address, and ZIP code MILO MANUFACTURING 222 SEQUOIA ST MILO ME 04463	3 Social security wages 2551.00		4 Social security tax withheld 158.00
	5 Medicare wages and tips 2551.00		6 Medicare tax withheld 37.00
	7 Social security tips		8 Allocated tips
d Control number	9		10 Dependent care benefits
e Employee's first name and initial Last name Suff. JANE AMBROSIA 511 SEQUOIA ST MILO ME 04463	11 Nonqualified plans		12a See instructions for box 12 Code
	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐		12b Code
	14 Other		12c Code
			12d Code
f Employee's address and ZIP code			

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
ME	69-0000044	2551.00	51.00			

Form **W-2** **Wage and Tax Statement** 2012 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

DRAFT AS OF March 21, 2011

Form **1040EZ**

Department of the Treasury—Internal Revenue Service

Income Tax Return for Single and Joint Filers With No Dependents (99) 2012

OMB No. 1545-0074

Your first name and initial	Last name	Your social security number
VANCE	AMBROSIA	4 0 0 0 0 1 0 4 0
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
JANE	AMBROSIA	4 0 0 0 0 1 0 6 0

Home address (number and street). If you have a P.O. box, see instructions. 511 SEQUOIA ST — Apt. no.

▲ Make sure the SSN(s) above are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). MILO ME 04463

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

Presidential Election Campaign
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

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	0
3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. ☐ **You** ☐ **Spouse** If no one can claim you (or your spouse if a joint return), enter $9,750 if **single;** $19,500 if **married filing jointly.** See back for explanation.	5	
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.	7	
8a	**Earned income credit (EIC)** (see instructions).	8a	
b	Nontaxable combat pay election. 8b		
9	Add lines 7 and 8a. These are your **total payments and credits.** ▶	9	
10	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10	

Refund

Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888.

11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund.** If Form 8888 is attached, check here ▶ ☐	11a	
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		

Amount You Owe

12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the **amount you owe.** For details on how to pay, see instructions. ▶	12	

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, to the best of my knowledge and belief, it is true, correct, and accurately lists 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
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.		

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2012)

DRAFT AS OF April 13, 2012

If there are no reject codes related to that particular form(s) or schedule(s), this will indicate that you have met the file specification and may file the form(s). You will receive an acceptance notification.

Comments and Suggestions
Please send any comments or suggestions regarding Publication 1436 to:

Internal Revenue Service
Attn: Carolyn W. Smith
SE:W:CAS:SP:eFS:OMS:I
5000 Ellin Road
Lanham, MD 20706

Official Business Penalty for Private Use, $300

Tax Year 2012
Assurance Testing System (ATS) for Modernized e-File (MeF)

WHAT IS MODERNIZED e-FILE (MeF)?

The Modernized e-File (MeF) system is a replacement of IRS tax return filing technology with a modernized, Internet-based electronic filing platform. MeF uses the widely accepted Extensible Markup Language (XML) format. This is an industry standard used when identifying, storing and transmitting data rather than the proprietary data transmission formats used by older e-File programs. MeF is successfully processing electronically filed tax returns for individuals, corporations, partnerships, excise tax filers, and exempt organizations.

MeF will accept the current Tax Year and two prior Tax Years. In Processing Year 2013, MeF will accept Tax Year 2010 (prior year), Tax Year 2011 (prior year) and Tax Year 2012 (current year) returns for Form 1040. Subsequent Tax Years added to the MeF Platform, will affect the filing of prior year returns through MeF.

- DO NOT file a Form 4868 for a prior year return.
- MeF will not be accepting Forms 8839 or 8854 for Tax Years 2011 and 2012, in XML or PDF.

Forms and schedules that may be filed with a prior year Tax Year 2010 return:

1040	Schedule EIC	2210	8863
Schedule A	Schedule M	2441	8880
Schedule B	Schedule R	4562	8888
Schedule C	Schedule SE	8283	W-2
Schedule D	1099-R	8812	
Schedule E	2106	8829	

Forms and schedules that may be filed with a prior year Tax Year 2011 return:

1040	2106	4835	5884-B	8615	8846	8888	8933
1040A	2106-EZ	4952	6198	8621	8853	8889	8936
1040EZ	2120	4970	6251	8689	8859	8891	8938
1040SS/PR	2210	4972	6252	8697	8862	8896	8941
Schedule A	2210-F	499W-2PR	6478	8801	8863	8900	8949
Schedule B	2350	5074	6765	8812	8864	8903	8958
Schedule C	2439	5329	6781	8814	8865	8906	9465
Schedule C-EZ	2441	5405	8082	8815	8865 Schedule K-1	8907	970
Schedule D	2555	5471	8275	8820	8865 Schedule O	8908	982
Schedule E	2555-EZ	5471 Schedule J	8275-R	8824	8865 Schedule P	8909	Form T
Schedule EIC	3468	5471 Schedule M	8283	8825	8866	8910	W-2
Schedule F	3800	5471 Schedule O	8379	8826	8867	8911	W-2AS
Schedule H	4136	56	8396	8828	8873	8912	W-2G
Schedule J	4137	5695	8582	8829	8874	8917	W-2GU
Schedule R	4255	5713	8586	8833	8880	8919	W-2VI
Schedule SE	4562	5713 Schedule A	8594	8834	8881	8925	
1099-R	4563	5713 Schedule B	8606	8835	8882	8930	
1116	4684	5713 Schedule C	8609-A	8844	8885	8931	
1310	4797	5884	8611	8845	8886	8932	

WHO MUST TEST?

Software developers must perform the applicable tests in this Test Package prior to being accepted into the 1040 MeF Program for the 2013 (Tax Year 2012) filing season. Software Developers / Transmitters, new to the MeF Platform must also perform a one-time Communication Test to ensure their ability to perform certain service requests.

Prior to testing, all software developers and transmitters must have obtained an Electronic Transmitter Identification Number (ETIN) and an Electronic Filer Identification Number (EFIN) through the application process.

Refer to Publication 3112, *IRS e-File Application and Participation* for more information on the application process.

SOFTWARE DEVELOPERS

To test software, the e-help Desk assigns a Test ETIN to software developers. This ETIN will remain in “Test” status and will not be moved to “Production” status; allowing a developer to test year round.

TRANSMITTERS

The ETIN assigned in the application process must be included in each message. The ETIN for transmitters will remain in “Test” status until the transmitter passes required Communication Testing with the IRS, at which time the ETIN will then move to “Production” status. This ETIN will remain in “Production Status”. Annual Communication Testing is not required. The Software Identification Number of the software they have purchased will validate transmitters each year. A transmitter may then request a Test ETIN, to use for continued testing once the original ETIN moves to “Production” status.

A transmitter must revise its IRS e-File application to indicate they will be using MeF, Internet XML transmission method, and check the appropriate Form 1040. This selection includes the 1040 form family, 4868, 2350, 56 and 9465. Failure to perform a one-time revision to the e-file application will result in an invalid ETIN and rejected submissions. The transmission status (“Test” or “Production”) of the ETIN used must match the Test/Production Indicator in the Message Header; otherwise, the message will reject.

Transmitters using A2A must also enroll the system(s) they will be using to conduct business with MeF to obtain a SystemID. If the transmitter and/or system(s) do not enroll, the transmitter will not be able to access MeF for Federal/State processing.

See the Automated Enrollment (AE) User Guide on IRS.gov for more information.

WHY TEST?

The purpose of testing prior to live processing is to ensure:

- Transmitters use the correct format and meet the Internal Revenue Service (IRS) MeF electronic filing specifications
- Returns have fewer validation and math errors
- IRS can receive and process the electronic submissions
- Filers understand and are familiar with the mechanics of electronic filing
- Transmitters can retrieve responses from MeF, including acknowledgement files

Note: The development of Publication 1436, *Test Package for Electronic Filers of Individual Income Tax Returns*, utilizes the most current draft forms and schedules available at the time of publishing. Be aware that late legislation may affect the content of test scenarios and related schemas. Although not required, we strongly recommend retesting through ATS when there are both minor and major schema changes.

WHAT IS TESTED?

The test package for Tax Year 2012 ATS consists of sixteen (16) tax return scenarios for Forms 1040, 1040A, 1040EZ, 1040SS/PR, 4868, 9465, 2350 and 56.

The test returns include a variety of forms and schedules accepted for electronic filing through 1040 MeF. The tests do not contain every possible condition; therefore, once a software developer has passed the tests, they may want to test additional conditions appropriate to its product and clientele.

The test scenarios provide information necessary to prepare selected forms and schedules. Test returns must be correctly prepared and computed before transmission. The IRS strongly recommends that each return run against a parser prior to transmission. IRS processing consists of two steps – schema validation and business rule validation.

Below are some XML resources that relate to XML schemas, software tools, and parsers. The IRS is not endorsing any product. These resources are for information only.

You may choose any third party parser toolkit or you may use your own.

- W3C XML Home Page
- W3C XML Schema Home Page
- XML Spy
- Apaches Xerces Parser Toolkit
- Microsoft Core XML Services

Note: The Modernized e-File Assurance Testing System configuration is not identical to the MeF Production system. A tester should not expect the same response time when testing in the ATS environment versus the Production environment. Do not use ATS for performance or load testing. However, testing a single extremely large return in one transmission is acceptable.

FORMATTING THE ENTITIES

Some addresses represented in the test scenarios reflect commas and periods. XML does not allow for commas and periods. Refer to XML e-File Types in Publication 4164 for proper formatting of name lines and addresses.

Example:

Test Scenario 8 address:

Rachel Peony
123 Juniper St
Arcadia, FL 34269

XML Format

Rachel<Peony (NameLine1Type)
123 Juniper St (StreetAddressType)
Arcadia (CityType)
FL (StateType)
34269 (ZipCodeType)

WHEN TO TEST

A new software developer that is ready to test must call the e-help Desk at **1-866-255-0654**. The e-help Desk will assist with all preparations necessary to begin testing, including the assignment of a SoftwareID to use when submitting returns.

Note: Vendors need a new SoftwareID for each tax year and each tax package supported.

TESTING GUIDELINES FOR SOFTWARE DEVELOPERS

It is not required that software provide for all forms or schedules, nor for all occurrences of a particular form or schedule. Upon initial contact with the e-help Desk and prior to the beginning of testing, a software developer must advise the e-help Desk of all limitations to its software package by completing and submitting a Questionnaire. If a software developer tests with limitations, then decides to support additional forms or schedules not included in the initial testing, the software developer must call the e-help Desk to update its Questionnaire. The added forms or schedules must successfully pass testing before moving to Production. The complete form requires testing with no field limitations, except for the number of occurrences.

Note: If you purchased current year ATS approved software, and the purchaser markets, brands and/or modifies the data from its original version, the purchaser must contact the e-help Desk at **1-866-255-0654**, to apply for a separate Software Identification Number. Upon your assignment of a separate Software Identification Number, you must perform a Communication Test.

FEDERAL/STATE TESTING FOR FORM 1040

ATS will begin on November 5, 2012, for both transmitters and states. Transmitters should test federal scenarios before attempting to test with the states. Contact each state for specific information on the scenarios to use for its state returns. Application-to-Application (A2A) or Internet Filing Application (IFA) are used to transmit both federal and state returns. States must retrieve state returns through A2A. If you will be participating in the Federal/State Electronic Filing Program for the Form 1040 family, you may use any of the test returns. Specific instructions are available from the participating states.

ELECTRONIC SIGNATURES

For Form 1040, the MeF electronic signature options are:

- Practitioner PIN Option
- Self-Select PIN Option

Identify the selected signature option in the Return Header. MeF validates that a signature is present for each return. Refer to Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters*, for specific information regarding signature requirements.

PRACTIONER PIN

Taxpayers using an Electronic Return Originator (ERO) may use the Practitioner PIN option. If a taxpayer is filing through an On-Line Provider, this option is not available. The Practitioner PIN option consists of two PINs – one for the taxpayer and one for the practitioner.

- **Taxpayer PIN** – The taxpayer chooses the PIN they wish to use to sign their return. The Taxpayer's PIN must be five numeric characters in addition, cannot contain all zeros.

- **Practitioner PIN** – The ERO selects an eleven character PIN to sign the return. The first six positions of the Practitioner PIN must be the ERO's EFIN. The next five positions will be made of up to five numeric characters selected by the ERO.

The taxpayer must decide whether they want to enter their own PIN or whether they authorize the ERO to enter the PIN they choose as their signature. For the Form 1040 family, you must make this authorization on Form 8879.

The following fields are required for the Practitioner PIN method or the return will reject:

- Practitioner PIN
- PIN Entered By Indicator
- Taxpayer PIN
- Date Signed

REVIEWING ACKNOWLEDGEMENT FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no error messages on the scenarios. To successfully complete and pass ATS, you will need to correct all Business Rule violations.

FINAL TRANSMISSION

When you receive no rejects, software developers new to the MeF Platform will then be required to send one final message with one or more submissions to complete the communication testing process. Software developers that are already participating in MeF will not need to perform additional Communication Testing.

COMMUNICATION TEST FOR THE MeF SYSTEM

The IRS allows two means of transmission for MeF, Application-to-Application (A2A) and Internet Filing Application (IFA). The Electronic Management System (EMS) is not an option for MeF.

- If you will be transmitting returns through A2A, you must perform the Communication Test through A2A.

- If you will be transmitting returns through IFA, you must perform the Communication Test through IFA.

- If you will be transmitting returns through both portals, A2A and IFA, a Communication Test is required through both systems.

USING YOUR OWN TEST

After passing ATS, software developers may test with their own data using their test ETIN. You must use the same taxpayer entity information (name(s) and social security number(s)) provided in the test package for your independent tests.

Note: **Do not** use any other social security numbers other than the ones shown below for test scenarios.

SOCIAL SECURITY NUMBERS TO USE FOR TESTING

Social Security Numbers valid for testing have "00" as the 4th and 5th digits.

- 400-00-1001 through 400-00-1101 for federal tax returns and linked Federal/State returns
- 400-00-3500 through 400-00-8099 and 700-00-0000 through 700-00-2000 for unlinked state returns

The following business rules are applicable to 1040 MeF ATS:

R0000-129-01 – The 4th and 5th digits of the 'PrimarySSN' in the Return Header must be equal to "00" for testing.

R0000-130-01 – The 4th and 5th digits of the 'SpouseSSN' in the Return Header must be equal to "00" for testing.

R0000 – 129 – Primary SSN in the Return Header must be valid for testing.

R0000 – 130 – If Spouse SSN in the Return Header has a value, it must be valid for testing.

Test returns submitted to 1040 MeF ATS, which include a Primary SSN or Spouse SSN outside of the ranges shown above, will reject.

SOCIAL SECURITY RANGE FOR STATE RETURNS TESTING

Arkansas	400-00-5500 to 400-00-5599
Alabama	400-00-7400 to 400-00-7499
Arizona	400-00-7500 to 400-00-7599
Colorado	400-00-5600 to 400-00-5699
Connecticut	400-00-5700 to 400-00-5799
Delaware	400-00-5800 to 400-00-5899
District of Columbia	400-00-7300 to 400-00-7399
Georgia	400-00-6600 to 400-00-6699
Hawaii	400-00-7900 to 400-00-7999
Idaho	400-00-5900 to 400-00-5999
Illinois	400-00-3500 to 400-00-3599
Indiana	400-00-4000 to 400-00-4099
Iowa	400-00-6000 to 400-00-6099
Kansas	400-00-4100 to 400-00-4199
Kentucky	400-00-4200 to 400-00-4299
Louisiana	400-00-4300 to 400-00-4399
Maryland	400-00-7200 to 400-00-7299
Michigan	400-00-4500 to 400-00-4599
Mississippi	400-00-4600 to 400-00-4699
Missouri	400-00-6100 to 400-00-6199
Montana	400-00-6800 to 400-00-6899
Nebraska	400-00-6200 to 400-00-6299
New Jersey	400-00-6300 to 400-00-6399
New Mexico	700-00-0000 to 700-00-2000
New York	400-00-4800 to 400-00-4899
North Carolina	400-00-4900 to 400-00-4999
North Dakota	400-00-7700 to 400-00-7799
Ohio	400-00-7600 to 400-00-7699
Oklahoma	400-00-5000 to 400-00-5099
Oregon	400-00-6400 to 400-00-6499
Pennsylvania	400-00-7100 to 400-00-7199
Rhode Island	400-00-6900 to 400-00-6999
South Carolina	400-00-5100 to 400-00-5199
Utah	400-00-5200 to 400-00-5299
Vermont	400-00-8000 to 400-00-8099
Virginia	400-00-7000 to 400-00-7099
West Virginia	400-00-5300 to 400-00-5399
Wisconsin	400-00-5400 to 400-00-5499

ATS Test Scenario 1
Taxpayer: Sue Magnolia
SSN: 400-00-1032

Test Scenario 1 includes the following forms:

- W-2
- Form 1099R
- Form 1040
- Form 2555

Taxpayer Foreign Address:

EB 973 Salt Lake City
Sector 10
Kolkata IN 700088

Employer's Foreign Address:

A-11 Tall Rd
Kolkata IN 700055

No Form 2555 was ever filed.
A separate foreign residence was not maintained for your family.

a Employee's social security number 400-00-1032	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN) 69-0000004	1 Wages, tips, other compensation 25,000	2 Federal income tax withheld	
c Employer's name, address, and ZIP code ABC Flowers 1111 Main Street Monroe, LA 71201	3 Social security wages 25,000	4 Social security tax withheld 1,550	
	5 Medicare wages and tips 25,000	6 Medicare tax withheld 363	
	7 Social security tips	8 Allocated tips	
d Control number	9	10 Dependent care benefits	
e Employee's first name and initial / Last name / Suff. Sue Magnolia 2030 Pecan Street Monroe, LA 71201	11 Nonqualified plans	12a See instructions for box 12 Code	
	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code	
	14 Other	12c Code	
		12d Code	
f Employee's address and ZIP code			

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
LA	69-0000005	25,000	500			

Form **W-2** **Wage and Tax Statement** 2012 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

DRAFT AS OF March 21, 2011

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Brushy Creek Enterprise 5555 Red Street Monroe, LA 71201		$ 50,000	2012	
		2a Taxable amount $ 50,000	Form 1099-R	
		2b Taxable amount not determined ☐	Total distribution ☐	**Copy B** **Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.**
PAYER'S federal identification number 69-0000005	RECIPIENT'S identification number 400-00-1032	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ 7,500	
RECIPIENT'S name Sue Magnolia		5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) 2030 Pecan Street		7 Distribution code(s) IRA/ SEP/ SIMPLE ☐	8 Other $ %	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code Monroe, LA 71201		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 $ $

DRAFT AS OF February 16, 2012

Form **1099-R** www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service

Version A, Cycle 5

Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return

2012 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 See separate instructions.

Your first name and initial	Last name	Your social security number
Sue	Magnolia	4 0 0 0 0 1 0 3 2
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

2030 Pecan Street

▲ 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).

Monroe, LA 71201

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

Presidential Election Campaign

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

Check only one box.

1 ☑ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

Exemptions

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

b ☐ **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- lived with you: 0
- did not live with you due to divorce or separation (see instructions): 0

Dependents on 6c not entered above: 0

d Total number of exemptions claimed

Add numbers on lines above ▶ 1

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	
8a	**Taxable** interest. Attach Schedule B if required		8a	
b	**Tax-exempt** interest. **Do not** include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a	b Taxable amount	15b
16a	Pensions and annuities	16a	b Taxable amount	16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits	20a	b Taxable amount	20b
21	Other income. List type and amount Form 2555		21	(25000)
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	

Adjusted Gross Income

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

For Testing Purposes Only
DRAFT AS OF July 3, 20

For Testing Purpose Only DRAFT AS OF July 3, 2

Tax and Credits

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, $5,950

Married filing jointly or Qualifying widow(er), $11,900

Head of household, $8,700

38	Amount from line 37 (adjusted gross income)		38	
39a	Check if: ☐ **You** were born before January 2, 1948, ☐ Blind. ☐ **Spouse** was born before January 2, 1948, ☐ Blind. **Total boxes checked** ▶ 39a			
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐			
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40	
41	Subtract line 40 from line 38		41	
42	**Exemptions.** Multiply $3,800 by the number on line 6d		42	
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ 962 election		44	
45	**Alternative minimum tax** (see instructions). Attach Form 6251		45	
46	Add lines 44 and 45 ▶		46	
47	Foreign tax credit. Attach Form 1116 if required	47		
48	Credit for child and dependent care expenses. Attach Form 2441	48		
49	Education credits from Form 8863, line 19	49		
50	Retirement savings contributions credit. Attach Form 8880	50		
51	Child tax credit. Attach Schedule 8812, if required	51		
52	Residential energy credit. Attach Form 5695	52		
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53		
54	Add lines 47 through 53. These are your **total credits**		54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶		55	

Other Taxes

56	Self-employment tax. Attach Schedule SE		56	
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919		57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		58	
59a	Household employment taxes from Schedule H		59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required		59b	
60	Other taxes. Enter code(s) from instructions		60	
61	Add lines 55 through 60. This is your **total tax** ▶		61	

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62		
63	2012 estimated tax payments and amount applied from 2011 return	63		
64a	**Earned income credit (EIC)**	64a		
b	Nontaxable combat pay election	64b		
65	Additional child tax credit. Attach Schedule 8812	65		
66	American opportunity credit from Form 8863, line 8	66		
67	Reserved	67		
68	Amount paid with request for extension to file	68		
69	Excess social security and tier 1 RRTA tax withheld	69		
70	Credit for federal tax on fuels. Attach Form 4136	70		
71	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8801 **d** ☐ 8885	71		
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶		72	

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**		73	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		74a	
b	Routing number 0 1 2 3 4 5 6 7 2 ▶ **c** Type: ☐ Checking ☑ Savings			
d	Account number 9 8 7 6 5 4 3			
75	Amount of line 73 you want **applied to your 2013 estimated tax** ▶	75		

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶		76	
77	Estimated tax penalty (see instructions)	77		

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
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 ▶ Monoroe Accounting Firm's EIN ▶ 69-0000003

Firm's address ▶ 401 Blue Avenue Monroe, LA 71201 Phone no. 800-555-637

Form **2555**

Department of the Treasury
Internal Revenue Service

Foreign Earned Income

▶ Attach to Form 1040.
▶ Information about Form 2555 and its separate instructions is at *www.irs.gov/form2555*.

OMB No. 1545-0074

2012

Attachment Sequence No. **34**

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040	Your social security number
Sue Magnolia	400-00-1032

DRAFT AS OF August 8, 2012 DO NOT FILE

Part I General Information

1 Your foreign address (including country): EB 973 Salt Lake City Sector 10 Kolkata IN 700088

2 Your occupation: Engineer

3 Employer's name ▶ ABC Flowers

4a Employer's U.S. address ▶ 1111 Main Street Monroe, LA 71201

b Employer's foreign address ▶ A-11 Tall Road Kolkata IN 700055

5 Employer is (check any that apply): ▶ a ☑ A foreign entity b ☐ A U.S. company c ☐ Self d ☐ A foreign affiliate of a U.S. company e ☐ Other (specify) ▶

6a If you previously filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶

b If you did not previously file Form 2555 or 2555-EZ to claim either of the exclusions, check here ▶ ☑ and go to line 7.

c Have you ever revoked either of the exclusions? . . . . . ☐ Yes ☑ No

d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶

7 Of what country are you a citizen/national? ▶ United States

8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** in the instructions . . . . . ☐ Yes ☑ No

b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶

9 List your tax home(s) during your tax year and date(s) established. ▶ My home is India: 01-01-2012

Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test (see instructions)

10 Date bona fide residence began ▶ , and ended ▶

11 Kind of living quarters in foreign country ▶ a ☐ Purchased house b ☐ Rented house or apartment c ☐ Rented room d ☐ Quarters furnished by employer

12a Did any of your family live with you abroad during any part of the tax year? . . . . . ☐ Yes ☐ No

b If "Yes," who and for what period? ▶

13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? See instructions . . . . . ☐ Yes ☐ No

b Are you required to pay income tax to the country where you claim bona fide residence? See instructions . ☐ Yes ☐ No

If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.

14 If you were present in the United States or its possessions during the tax year, complete columns **(a)–(d)** below. **Do not** include the income from column **(d)** in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶

b Enter the type of visa under which you entered the foreign country. ▶

c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation . ☐ Yes ☐ No

d Did you maintain a home in the United States while living abroad? . . . . . ☐ Yes ☐ No

e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶

For Paperwork Reduction Act Notice, see the Form 1040 instructions. Cat. No. 11900P Form **2555** (2012)

Part III Taxpayers Qualifying Under Physical Presence Test (see instructions)

16 The physical presence test is based on the 12-month period from ▶ 01-01-2012 through ▶ Continue

17 Enter your principal country of employment during your tax year. ▶ India

18 If you traveled abroad during the 12-month period entered on line 16, complete columns **(a)–(f)** below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Do not** include the income from column **(f)** below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)
Physically present in a foreign country or					
countries for the entire 12-month period					

DRAFT AS OF August 8, 2012 DO NOT FILE

Part IV All Taxpayers

Note: *Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2012 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions.* ***Do not*** *include income from line 14, column* ***(d),*** *or line 18, column* ***(f).*** *Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.*

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2012, no matter when you performed the service.

	2012 Foreign Earned Income				Amount (in U.S. dollars)
19	Total wages, salaries, bonuses, commissions, etc.			19	25,000
20	Allowable share of income for personal services performed (see instructions):				
a	In a business (including farming) or profession			20a	0
b	In a partnership. List partnership's name and address and type of income. ▶			20b	0
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):				
a	Home (lodging)			21a	0
b	Meals			21b	0
c	Car			21c	0
d	Other property or facilities. List type and amount. ▶			21d	0
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:				
a	Cost of living and overseas differential	22a	0		
b	Family	22b	0		
c	Education	22c	0		
d	Home leave	22d	0		
e	Quarters	22e	0		
f	For any other purpose. List type and amount. ▶	22f	0		
g	Add lines 22a through 22f			22g	0
23	Other foreign earned income. List type and amount. ▶			23	0
24	Add lines 19 through 21d, line 22g, and line 23			24	
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)			25	0
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your **2012 foreign earned income** ▶			26	

Part V All Taxpayers

27	Enter the amount from line 26	27		

Are you claiming the housing exclusion or housing deduction?

☐ **Yes.** Complete Part VI.

☑ **No.** Go to Part VII.

DRAFT AS OF August 8, 2012 DO NOT FILE

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28	Qualified housing expenses for the tax year (see instructions)	28		
29a	Enter location where housing expenses incurred (see instructions) ▶			
b	Enter limit on housing expenses (see instructions)	29b		
30	Enter the **smaller** of line 28 or line 29b	30		
31	Number of days in your qualifying period that fall within your 2012 tax year (see instructions) — 31 days			
32	Multiply $41.57 by the number of days on line 31. If 366 is entered on line 31, enter $15,216.00 here	32		
33	Subtract line 32 from line 30. If the result is zero or less, do not complete the rest of this part or any of Part IX	33		
34	Enter employer-provided amounts (see instructions) — 34			
35	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"	35	×	.
36	**Housing exclusion.** Multiply line 33 by line 35. Enter the result but do not enter more than the amount on line 34. Also, complete Part VIII ▶	36		

Note: *The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.*

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

37	Maximum foreign earned income exclusion	37	$95,100	00
38	• If you completed Part VI, enter the number from line 31. • All others, enter the number of days in your qualifying period that fall within your 2012 tax year (see the instructions for line 31). — 38 366 days			
39	• If line 38 and the number of days in your 2012 tax year (usually 366) are the same, enter "1.000." • Otherwise, divide line 38 by the number of days in your 2012 tax year and enter the result as a decimal (rounded to at least three places).	39	×	.
40	Multiply line 37 by line 39	40		
41	Subtract line 36 from line 27	41		
42	**Foreign earned income exclusion.** Enter the **smaller** of line 40 or line 41. Also, complete Part VIII ▶	42		

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

43	Add lines 36 and 42	43		
44	Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation	44		
45	Subtract line 44 from line 43. Enter the result here and in parentheses on **Form 1040, line 21.** Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22	45		

Part IX Taxpayers Claiming the Housing Deduction—Complete this part only if **(a)** line 33 is more than line 36 and **(b)** line 27 is more than line 43.

46	Subtract line 36 from line 33	46		
47	Subtract line 43 from line 27	47		
48	Enter the **smaller** of line 46 or line 47	48		
	Note: *If line 47 is **more than** line 48 and you could not deduct all of your 2011 housing deduction because of the 2011 limit, use the housing deduction carryover worksheet in the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.*			
49	Housing deduction carryover from 2011 (from housing deduction carryover worksheet in the instructions)	49		
50	**Housing deduction.** Add lines 48 and 49. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line ▶	50		

ATS Test Scenario 2
Taxpayer: David Gardner
SSN: 400-00-1047

Test Scenario 2 includes the following forms:

- Form W-2
- Form 1040
- Schedule B
- Form 8938

Assume Taxpayer made 4 timely estimated tax payments for all these dates:

April 17, 2012 in the amount of $4,000
June 15, 2012 in the amount of $4,000
September 17, 2012 in the amount of $4,000
January 15, 2013 in the amount of $4,000

Foreign currency exchange rate as of 06/30/2012 is 1.0300.

Foreign currency exchange rate for 12/31/2012 is not available at this time.

Form 1116 - Foreign Tax Credit is not required because no foreign taxes were paid.

a Employee's social security number 400-00-1047	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN) 69-0000056	1 Wages, tips, other compensation 25,000	2 Federal income tax withheld 3,750	
c Employer's name, address, and ZIP code Las Vegas School OF Performing Arts 315 S. 10th St. Las Vegas, NV 89101	3 Social security wages 25,000	4 Social security tax withheld 1,550	
	5 Medicare wages and tips 25,000	6 Medicare tax withheld 363	
	7 Social security tips	8 Allocated tips	
d Control number	9	10 Dependent care benefits	
e Employee's first name and initial Last name Suff. David Gardner 2250 W. Sahara Ave. Las Vegas, NV 89146	11 Nonqualified plans	12a See instructions for box 12 Code	
	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code	
	14 Other	12c Code	
		12d Code	
f Employee's address and ZIP code			

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

DRAFT AS OF March 21, 2011

Form **W-2** **Wage and Tax Statement** 2012 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Version A, Cycle 5

Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return

2012 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 See separate instructions.

Your first name and initial	Last name	Your social security number
David	Gardner	4 0 0 0 0 1 0 4 7
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

5250 W. Sahara Avenue

▲ 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).

Las Vegas, Nevada 89146

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

Presidential Election Campaign

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

Check only one box.

1 ☑ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

Exemptions

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

b ☐ **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- lived with you: 0
- did not live with you due to divorce or separation (see instructions): 0

Dependents on 6c not entered above: 0

d Total number of exemptions claimed

Add numbers on lines above ▶ 1

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	
8a	**Taxable** interest. Attach Schedule B if required		8a	67000
b	**Tax-exempt** interest. **Do not** include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a	b Taxable amount	15b
16a	Pensions and annuities	16a	b Taxable amount	16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits	20a	b Taxable amount	20b
21	Other income. List type and amount		21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	

Adjusted Gross Income

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

For Testing Purposes Only
DRAFT AS OF July 3, 20

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B Form **1040** (2012)

For Testing Purposes Only DRAFT AS OF July 3, 2

Tax and Credits

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, $5,950

Married filing jointly or Qualifying widow(er), $11,900

Head of household, $8,700

38	Amount from line 37 (adjusted gross income)		38
39a	Check if: ☐ **You** were born before January 2, 1948, ☐ Blind. ☐ **Spouse** was born before January 2, 1948, ☐ Blind. **Total boxes checked** ▶ 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40
41	Subtract line 40 from line 38		41
42	**Exemptions.** Multiply $3,800 by the number on line 6d		42
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ 962 election		44
45	**Alternative minimum tax** (see instructions). Attach Form 6251		45
46	Add lines 44 and 45 ▶		46
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	
52	Residential energy credit. Attach Form 5695	52	
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53	
54	Add lines 47 through 53. These are your **total credits**		54
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶		55

Other Taxes

56	Self-employment tax. Attach Schedule SE		56
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919		57
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		58
59a	Household employment taxes from Schedule H		59a
b	First-time homebuyer credit repayment. Attach Form 5405 if required		59b
60	Other taxes. Enter code(s) from instructions		60
61	Add lines 55 through 60. This is your **total tax** ▶		61

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2012 estimated tax payments and amount applied from 2011 return	63	
64a	**Earned income credit (EIC)**	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Schedule 8812	65	
66	American opportunity credit from Form 8863, line 8	66	
67	Reserved	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8801 **d** ☐ 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶		72

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**		73
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		74a
▶ b	Routing number 0 1 2 3 4 5 6 7 2 ▶ **c** Type: ☑ Checking ☐ Savings		
▶ d	Account number 9 8 7 6 5 4 3		
75	Amount of line 73 you want **applied to your 2013 estimated tax** ▶	75	

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶		76
77	Estimated tax penalty (see instructions)	77	

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
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 ▶ Orchid Tax Firm's EIN ▶ 69-0000001

Firm's address ▶ 765 Juniper Street Las Vegas, Nevada 89146 Phone no. 800-555-3636

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040. ▶ See instructions on back.

OMB No. 1545-0074

2012

Attachment Sequence No. 08

Name(s) shown on return: David Gardner

Your social security number: 400-00-1047

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
1	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 ▶		
	Bank of Las Vegas	1	12,000
	Canadian Trust Bank	1	55,000
2	Add the amounts on line 1	2	
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	

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

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

Part III Foreign Accounts and Trusts

(See instructions on back.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2012, 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 Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements	✔	
b	If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶ CANADA		
8	During 2012, 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		✔

DRAFT AS OF April 9, 2012

Form **8938** (November 2012)
Department of the Treasury Internal Revenue Service

Statement of Specified Foreign Financial Assets

▶ See separate instructions ▶ Attach to your tax return

OMB No. 1545-2195
Attachment Sequence No. **175**

If you have attached additional sheets, check here ☐

Name(s) shown on return	Identifying number
David Gardner	400-00-1047

Number, street, and room or suite no. (if a P.O. box, see instructions)
2250 W. Sahara Ave

City or town, province or state, and country (including postal code)
Las Vegas, NV 89146

For tax year beginning , 20 12 , and ending , 20 12

Note. All information must be in English. Show all amounts in U.S. dollars. Show currency conversion rates in Part I, line 6(2), or Part II, line 6(2).

Type of filer
a Specified individual **(1)** ☐ Married filing a joint return **(2)** ☑ Other individual
b Specified domestic entity **(1)** ☐ Partnership **(2)** ☐ Corporation **(3)** ☐ Trust **(4)** ☐ Estate

Check this box if this is an original, amended, or supplemental Form 8938 for attachment to a previously filed return . . . . . ☐

Part I Foreign Deposit and Custodial Accounts (see instructions)

If you have more than one account to report, attach a continuation sheet with the same information for each additional account (see instructions).

1 Type of account ☑ Deposit ☐ Custodial
2 Account number or other designation 9876543

3 Check all that apply **a** ☐ Account opened during tax year **b** ☐ Account closed during tax year
c ☐ Account jointly owned with spouse **d** ☐ No tax item reported in Part III with respect to this account

4 Maximum value of account during tax year . . . . . $ 889,970

5 Did you use a foreign currency exchange rate to convert the value of the account into U.S. dollars? . . ☑ Yes ☐ No

6 If you answered "Yes" to line 5, complete all that apply.

(1) Foreign currency in which account is maintained	(2) Foreign currency exchange rate used to convert to U.S. dollars	(3) Source of exchange rate used if not from U.S. Treasury Financial Management Service
Canadian Dollar	1.0300	

7 Name of financial institution in which account is maintained
Canadian Trust Bank

8 Mailing address of financial institution in which account is maintained. Number, street, and room or suite no.
10-123 1/2 Main Street NW

9 City or town, province or state, and country (including postal code)
Montreal QC H3Z 2Y7 Canada

Part II Other Foreign Assets (see instructions)

Note. *If you reported specified foreign financial assets on Forms 3520, 3520-A, 5471, 8621, 8865, or 8891 you do not have to include the assets on Form 8938. You must complete Part IV. See instructions.*

If you have more than one asset to report, attach a continuation sheet with the same information for each additional asset (see instructions).

1 Description of asset
2 Identifying number or other designation

3 Complete all that apply
a Date asset acquired during tax year, if applicable . . . . . _____
b Date asset disposed of during tax year, if applicable . . . . . _____
c ☐ Check if asset jointly owned with spouse **d** ☐ Check if no tax item reported in Part III with respect to this asset

4 Maximum value of asset during tax year (check box that applies)
a ☐ $0 - $50,000 **b** ☐ $50,001 - $100,000 **c** ☐ $100,001 - $150,000 **d** ☐ $150,001 - $200,000
e If more than $200,000, list value . . . . . $

5 Did you use a foreign currency exchange rate to convert the value of the asset into U.S. dollars? . . . ☐ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 37753A Form **8938** (11-2012)

DRAFT AS OF March 15, 2012

Part II **Other Foreign Assets** *(continued)*

6 If you answered "Yes" to line 5, complete all that apply.

(1) Foreign currency in which asset is denominated	**(2)** Foreign currency exchange rate used to convert to U.S. dollars	**(3)** Source of exchange rate used if not from U.S. Treasury Financial Management Service

7 If asset reported in Part II, line 1, is stock of a foreign entity or an interest in a foreign entity, report the following information.

a Name of foreign entity

b Type of foreign entity **(1)** ☐ Partnership **(2)** ☐ Corporation **(3)** ☐ Trust **(4)** ☐ Estate

c ☐ Check if foreign entity is a PFIC

d Mailing address of foreign entity. Number, street, and room or suite no.

e City or town, province or state, and country (including postal code)

8 If asset reported in Part II, line 1, is not stock of a foreign entity or an interest in a foreign entity, report the following information for the asset.

Note. If this asset has more than one issuer or counterparty, attach a continuation sheet with the same information for each additional issuer or counterparty (see instructions).

a Name of issuer or counterparty

Check if information is for ☐ Issuer ☐ Counterparty

b Type of issuer or counterparty

(1) ☐ Individual **(2)** ☐ Partnership **(3)** ☐ Corporation **(4)** ☐ Trust **(5)** ☐ Estate

c Check if issuer or counterparty is a ☐ U.S. person ☐ Foreign person

d Mailing address of issuer or counterparty. Number, street, and room or suite no.

e City or town, province or state, and country (including postal code)

DRAFT AS OF March 15, 2012

Part III **Summary of Tax Items Attributable to Specified Foreign Financial Assets** (see instructions)

Asset Category	Tax item	Amount reported on form or schedule	Where reported: Form and line	Where reported: Schedule and line
I. Foreign Deposit and Custodial Accounts	**a** Interest	$		
	b Dividends	$		
	c Royalties	$		
	d Other income	$		
	e Gains (losses)	$		
	f Deductions	$		
	g Credits	$		
II. Other Foreign Assets	**a** Interest	$		
	b Dividends	$		
	c Royalties	$		
	d Other income	$		
	e Gains (losses)	$		
	f Deductions	$		
	g Credits	$		

Part IV **Excepted Specified Foreign Financial Assets** (see instructions)

If you reported specified foreign financial assets on the following forms, check the appropriate box(es). Indicate number of forms filed. You do not need to include these assets on Form 8938 for the tax year.

☐ 3520 Number of forms _____ ☐ 3520-A Number of forms _____ ☐ 5471 Number of forms _____

☐ 8621 Number of forms _____ ☐ 8865 Number of forms _____ ☐ 8891 Number of forms _____

ATS Test Scenario 3
Taxpayer: Sam and Gloria Gardenia
SSN: 400-00-1034

Test Scenario 3 includes the following forms:

- Form W-2 (2)
- Form 1040
- Schedule B
- Schedule C
- Schedule EIC
- Form 8815
- Form 8862
- Form 8867
- Form 8888

Primary Date of Birth = August 7, 1968

Secondary Date of Birth = May 9, 1974

1st Dependent Date of Birth = November 11, 1999
2ndDependent Date of Birth = September 24, 1992
3rd Dependent Date of Birth = June 28, 1990

Form 8862 line 6a
Assume two addresses

602 Cashew St
Bristol, TN 37620

145 Cashew St
Bristol, TN 37620

Schedule C Part IV line 44a
Assume all mileage occurred before July 1, 2012.

a Employee's social security number 400-00-1034	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN) 69-0000002	1 Wages, tips, other compensation 6,897	2 Federal income tax withheld 300	
c Employer's name, address, and ZIP code Citrus College 545 Cashew St Bristol, TN 37620	3 Social security wages 6,897	4 Social security tax withheld 428	
	5 Medicare wages and tips 6,897	6 Medicare tax withheld 100	
	7 Social security tips	8 Allocated tips	
d Control number	9	10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Sam Gardenia 602 Cashew St Bristol, TN 37620	11 Nonqualified plans	12a See instructions for box 12 Code	
	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code	
	14 Other	12c Code	
		12d Code	
f Employee's address and ZIP code			

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
TN	69-0000002	6,897				

DRAFT AS OF March 21, 2011

Form **W-2** **Wage and Tax Statement** 2012 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

	a Employee's social security number 400-00-1048	OMB No. 1545-0008	Safe, accurate, FAST! Use — IRS e-file — Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN) 69-0000001		1 Wages, tips, other compensation 29,964	2 Federal income tax withheld
c Employer's name, address, and ZIP code Bristol Insurance Agency 822 Cashew St Bristol, TN 37620		3 Social security wages 29,964	4 Social security tax withheld 1,858
		5 Medicare wages and tips 29,964	6 Medicare tax withheld 434
		7 Social security tips	8 Allocated tips
d Control number		9	10 Dependent care benefits
e Employee's first name and initial / Last name / Suff. Gloria Gardenia 602 Cashew St Bristol, TN 37620 f Employee's address and ZIP code		11 Nonqualified plans	12a See instructions for box 12 Code
		13 Statutory employee [X] Retirement plan [ ] Third-party sick pay [ ]	12b Code
		14 Other	12c Code
			12d Code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
TN	69-0000001	29,964	1,500			

Form **W-2** **Wage and Tax Statement** 2012 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

DRAFT AS OF March 21, 2011

Version A, Cycle 5

Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return

2012 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 See separate instructions.

Your first name and initial	Last name	Your social security number
Sam	Gardenia	4 0 0 0 0 1 0 3 4
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Gloria	Gardenia	4 0 0 0 0 1 0 4 8

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

602 Cashew St

▲ Make sure the SSN(s) above and on line 6c are correct.

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

Bristol TN 37620

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

Presidential Election Campaign

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

Check only one box.

1 ☐ Single

2 ☑ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

Exemptions

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

b ☑ **Spouse**

Boxes checked on 6a and 6b: 2

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
Jack Cosmos	4 0 0 0 0 1 0 4 9	son	☑
Julie Cosmos	4 0 0 0 0 1 0 8 1	daughter	☐
John Cosmos	4 0 0 0 0 1 0 8 0	son	☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- lived with you: 3
- did not live with you due to divorce or separation (see instructions):

Dependents on 6c not entered above:

d Total number of exemptions claimed

Add numbers on lines above ▶ 5

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	**Taxable** interest. Attach Schedule B if required	8a	
b	**Tax-exempt** interest. **Do not** include on line 8a — 8b		
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends — 9b		
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions — 15a — b Taxable amount	15b	
16a	Pensions and annuities — 16a — b Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits — 20a — b Taxable amount	20b	
21	Other income. List type and amount Award 1500	21	1500
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶	22	

Adjusted Gross Income

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

For Testing Purposes Only
DRAFT AS OF July 3, 20

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B Form **1040** (2012)

For Testing Purposes Only DRAFT AS OF July 3, 2

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	
39a	Check if: ☐ **You** were born before January 2, 1948, ☐ Blind. ☐ **Spouse** was born before January 2, 1948, ☐ Blind. **Total boxes checked** ▶ 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40	
41	Subtract line 40 from line 38	41	
42	**Exemptions.** Multiply $3,800 by the number on line 6d	42	
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ 962 election	44	
45	**Alternative minimum tax** (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45 ▶	46	
47	Foreign tax credit. Attach Form 1116 if required — 47		
48	Credit for child and dependent care expenses. Attach Form 2441 — 48		
49	Education credits from Form 8863, line 19 — 49		
50	Retirement savings contributions credit. Attach Form 8880 — 50		
51	Child tax credit. Attach Schedule 8812, if required — 51		
52	Residential energy credit. Attach Form 5695 — 52		
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐ — 53		
54	Add lines 47 through 53. These are your **total credits**	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55	

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, $5,950

Married filing jointly or Qualifying widow(er), $11,900

Head of household, $8,700

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your **total tax** ▶	61	

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099 — 62		
63	2012 estimated tax payments and amount applied from 2011 return — 63		
64a	**Earned income credit (EIC)** — 64a		
b	Nontaxable combat pay election — 64b		
65	Additional child tax credit. Attach Schedule 8812 — 65		
66	American opportunity credit from Form 8863, line 8 — 66		
67	Reserved — 67		
68	Amount paid with request for extension to file — 68		
69	Excess social security and tier 1 RRTA tax withheld — 69		
70	Credit for federal tax on fuels. Attach Form 4136 — 70		
71	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8801 **d** ☐ 8885 — 71		
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶	72	

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**	73	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	74a	
b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings		
d	Account number		
75	Amount of line 73 you want **applied to your 2013 estimated tax** ▶ — 75		

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶	76	
77	Estimated tax penalty (see instructions) — 77		

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
		Student	
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.)
		Insurance Agent	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Cecil Orchid				P00000001

Firm's name ▶ Monroe Accounting — Firm's EIN ▶ 69-0000003

Firm's address ▶ 401 Pecan St Monroe, LA 71201 — Phone no. 800-555-2712

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040. ▶ See instructions on back.

OMB No. 1545-0074

2012

Attachment Sequence No. 08

Name(s) shown on return: Sam and Gloria Gardenia

Your social security number: 400-00-1034

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
1	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 ▶ Second Bank	1	288
2	Add the amounts on line 1	2	
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	

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

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

Part III Foreign Accounts and Trusts

(See instructions on back.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2012, 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 Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements	✔	
b	If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶		
8	During 2012, 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		✔

DRAFT AS OF April 9, 2012

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

▶ **For information on Schedule C and its instructions, go to *www.irs.gov/schedulec.***

▶ **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

2012

Attachment Sequence No. **09**

Name of proprietor: Gloria Gardenia

Social security number (SSN): 400-00-1048

A Principal business or profession, including product or service (see instructions): Insurance Sales

B Enter code from instructions ▶ 5 2 4 2 1 0

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

D Employer ID number (EIN), (see instr.) 6 9 0 0 0 0 0 0 1

E Business address (including suite or room no.) ▶ 822 Cashew St

City, town or post office, state, and ZIP code: Bristol TN 37620

F Accounting method: **(1)** ☑ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on losses . ☐ Yes ☐ No

H If you started or acquired this business during 2012, check here . . . . . ▶ ☐

I Did you make any payments in 2012 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

1	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 . . . . . ▶ ☑	1	
2	Returns and allowances (see instructions)	2	0
3	Subtract line 2 from line 1	3	
4	Cost of goods sold (from line 42)	4	0
5	**Gross profit.** Subtract line 4 from line 3	5	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	0
7	**Gross income.** Add lines 5 and 6 . . . . . ▶	7	

Part II Expenses

Enter expenses for business use of your home only on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	745
9	Car and truck expenses (see instructions)	9	525	19	Pension and profit-sharing plans .	19	
				20	Rent or lease (see instructions):		
10	Commissions and fees .	10		a	Vehicles, machinery, and equipment	20a	
11	Contract labor (see instructions)	11		b	Other business property . . .	20b	
12	Depletion	12		21	Repairs and maintenance . . .	21	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		22	Supplies (not included in Part III) .	22	707
				23	Taxes and licenses	23	292
				24	Travel, meals, and entertainment:		
14	Employee benefit programs (other than on line 19) . .	14		a	Travel	24a	
				b	Deductible meals and entertainment (see instructions) .	24b	
15	Insurance (other than health)	15					
16	Interest:			25	Utilities	25	
a	Mortgage (paid to banks, etc.)	16a		26	Wages (less employment credits) .	26	
b	Other	16b		27a	Other expenses (from line 48) . .	27a	
17	Legal and professional services	17		b	**Reserved for future use** . . .	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a . . . . . ▶	28	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	
30	Expenses for business use of your home. Attach **Form 8829.** Do **not** report such expenses elsewhere . .	30	0
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Form 1040, line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	

32 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 **Form 1040, line 12,** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.**

• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32a ☐ All investment is at risk.

32b ☐ Some investment is not at risk.

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DRAFT AS OF August 16, 2012

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11334P **Schedule C (Form 1040) 2012**

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	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

For Testing Purposes Only DRAFT AS OF August 16, 2012

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) ► 08 / 09 / 2008

44 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

a Business 1030 b Commuting (see instructions) 667 c Other 14551

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.

48	**Total other expenses.** Enter here and on line 27a	48	

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

▶ *See* www.irs.gov/scheduleeic.

OMB No. 1545-0074

2012

Attachment Sequence No. **43**

Name(s) shown on return: **Sam and Gloria Gardenia**

Your social security number: **400-00-1034**

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, 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.

CAUTION

- 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 page 2 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.

DRAFT AS OF March 19, 2012

Qualifying Child Information

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name: Jack Last name: Cosmos	First name: Julie Last name: Cosmos	First name: John Last name: Cosmos
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 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.	400-00-1049	400-00-1081	400-00-1080
3 Child's year of birth	Year 1999 *If born after 1993 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year 1992 *If born after 1993 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year 1990 *If born after 1993 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
4 a Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☑ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☑ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*
b Was the child permanently and totally disabled during any part of 2012?	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	son	daughter	son
6 Number of months child lived with you in the United States during 2012 • If the child lived with you for more than half of 2012 but less than 7 months, enter "7." • If the child was born or died in 2012 and your home was the child's home for the entire time he or she was alive during 2012, enter "12."	12 months *Do not enter more than 12 months.*	12 months *Do not enter more than 12 months.*	12 months *Do not enter more than 12 months.*

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2012

Form **8815**

Department of the Treasury
Internal Revenue Service (99)

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.***

▶ **Attach to Form 1040 or Form 1040A.**

OMB No. 1545-0074

2012

Attachment Sequence No. **167**

Name(s) shown on return: **Sam and Gloria Gardenia**

Your social security number: **400-00-1034**

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
Sam Gardenia	Citrus College 545 Cashew St Bristol TN 37620

If you need more space, attach a statement.

2	Enter the total qualified higher education expenses you paid in 2012 for the person(s) listed in column (a) of line 1. See the instructions to find out which expenses qualify	2	6060
3	Enter the total of any nontaxable educational benefits (such as nontaxable scholarship or fellowship grants) received for 2012 for the person(s) listed in column (a) of line 1 (see instructions)	3	0
4	Subtract line 3 from line 2. If zero or less, **stop.** You **cannot** take the exclusion	4	
5	Enter the total proceeds (principal and interest) from all series EE and I U.S. savings bonds **issued after 1989** that you **cashed during 2012**	5	3000
6	Enter the interest included on line 5 (see instructions)	6	125
7	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)	7	× .
8	Multiply line 6 by line 7	8	
9	Enter your modified adjusted gross income (see instructions) — 9		
	Note: *If line 9 is $87,850 or more if single or head of household, or $139,250 or more if married filing jointly or qualifying widow(er) with dependent child,* ***stop.*** *You* ***cannot*** *take the exclusion.*		
10	Enter: $72,850 if single or head of household; $109,250 if married filing jointly or qualifying widow(er) with dependent child — 10		109250
11	Subtract line 10 from line 9. If zero or less, skip line 12, enter -0- on line 13, and go to line 14 — 11		
12	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)	12	× .
13	Multiply line 8 by line 12	13	
14	**Excludable savings bond interest.** Subtract line 13 from line 8. Enter the result here and on Schedule B (Form 1040A or Form 1040), line 3 ▶	14	

For Testing Purposes Only
DRAFT AS OF August 22, 2012

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 10822S Form **8815** (2012)

Form **8862**
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Information To Claim Earned Income Credit After Disallowance

▶ **Attach to your tax return.**
▶ **Information about Form 8862 and its instructions is at *www.irs.gov/form8862*.**

OMB No. 1545-0074

Attachment Sequence No. **43A**

Name(s) shown on return: Sam and Gloria Gardenia

Your social security number: 400-00-1034

Before you begin:
- ✓ See your tax return instructions or **Pub. 596,** Earned Income Credit (EIC), for the year for which you are filing this form to make sure you can take the earned income credit (EIC) **and** to find out who is a qualifying child.
- ✓ If you have a qualifying child, complete **Schedule EIC** before you fill in this form.
- ✓ **Do not** file this form if you are taking the EIC without a qualifying child **and** the only reason your EIC was reduced or disallowed in the earlier year was because it was determined that a child listed on **Schedule EIC** was not your qualifying child.

Part I All Filers

1 Enter the year for which you are filing this form (for example, 2012) . . . . . ▶ 2 0 1 2

2 If the **only** reason your EIC was reduced or disallowed in the earlier year was because you incorrectly reported your earned income or investment income, check "Yes." Otherwise, check "No" . . . . ▶ ☐ **Yes** ☑ **No**

Caution. If you checked "Yes," **stop. Do not** fill in the rest of this form. But you must attach it to your tax return to take the EIC. If you checked "No," continue.

3 Could you (or your spouse if filing jointly) be claimed as a qualifying child of another taxpayer for the year shown on line 1? See the instructions before answering . . . . . ▶ ☐ **Yes** ☑ **No**

Caution. If you checked "Yes," **stop.** You cannot take the EIC. If you checked "No," continue.

Part II Filers With a Qualifying Child or Children

Note. Child 1, **Child 2,** and **Child 3** are the same children you listed as Child 1, Child 2, and Child 3 on **Schedule EIC** for the year shown on line 1 above.

4 Enter the **number of days** each child lived with you in the United States during the year shown on line 1 above:

a Child 1 ▶ 3 6 6 **b Child 2** ▶ ☐☐☐ **c Child 3** ▶ ☐☐☐

Caution. If you entered less than **183** (184 if the year on line 1 is a leap year) for any child, you cannot take the EIC based on that child, unless the special rule for a child who was born or died during the year shown on line 1 applies. See the instructions.

5 If your child was born or died during the year shown on line 1, enter the month and day the child was born and/or died. Otherwise, skip this line.

a Child 1 ▶ **(1)** Month and day of birth (MM/DD) ▶ ☐☐/☐☐ **(2)** Month and day of death (MM/DD) ▶ ☐☐/☐☐
b Child 2 ▶ **(1)** Month and day of birth (MM/DD) ▶ ☐☐/☐☐ **(2)** Month and day of death (MM/DD) ▶ ☐☐/☐☐
c Child 3 ▶ **(1)** Month and day of birth (MM/DD) ▶ ☐☐/☐☐ **(2)** Month and day of death (MM/DD) ▶ ☐☐/☐☐

6 Enter the address where you and the child lived together during the year shown on line 1. If you lived with the child at more than one address during the year, attach a list of the addresses where you lived:

a Child 1 ▶ Number and street _____
City or town, state, and ZIP code _____

b Child 2 ▶ **If same as shown for child 1, check this box.** ▶ ☐ Otherwise, enter below:
Number and street _____
City or town, state, and ZIP code _____

c Child 3 ▶ **If same as shown for child 1, check this box.** ▶ ☐ **Or if same as shown for child 2 (and this is different from address shown for child 1), check this box.** ▶ ☐ Otherwise, enter below:
Number and street _____
City or town, state, and ZIP code _____

7 Did any other person (except your spouse, if filing jointly, and your dependents under age 19) live with child 1, child 2, or child 3 for more than half the year shown on line 1? . . . . . ▶ ☑ **Yes** ☐ **No**

If "Yes," enter that person's name and relationship to the child below. If more than one other person lived with the child for more than half the year, attach a list of each person's name and relationship to the child:

a Other person living with child 1: Name Ralph Azalia
Relationship to child 1 none

b Other person living with child 2: **If same as shown for child 1, check this box.** ▶ ☐ Otherwise, enter below:
Name _____
Relationship to child 2 _____

c Other person living with child 3: **If same as shown for child 1, check this box.** ▶ ☐ **Or if same as shown for child 2 (and this is different from the person living with child 1), check this box.** ▶ ☐
Otherwise, enter below:
Name _____
Relationship to child 3 _____

Caution. The IRS may ask you to provide additional information to verify your eligibility to claim the EIC.

Part III Filers Without a Qualifying Child

8 Enter the **number of days** during the year shown on line 1 that you lived in the United States . . . ▶ ☐☐☐

Caution. If you entered less than **183 (184 if the year on line 1 is a leap year)**, **stop.** You cannot take the EIC. See the instructions.

9 If married filing a joint return, enter the **number of days** during the year shown on line 1 that your spouse lived in the United States . . . . . ▶ ☐☐☐

Caution. If you entered less than **183 (184 if the year on line 1 is a leap year)**, **stop.** You cannot take the EIC. See the instructions.

Form **8867**

Department of the Treasury
Internal Revenue Service

Paid Preparer's Earned Income Credit Checklist

▶ See separate instructions and *www.irs.gov/form8867*

▶ To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.

OMB No. 1545-1629

2012

Attachment Sequence No. **177**

Taxpayer name(s) shown on return	Taxpayer's social security number
Sam and Gloria Gardenia	400-00-1034

For the definitions of the following terms, see **Pub. 596**.

- **Investment Income**
- **Qualifying Child**
- **Earned Income**
- **Full-time Student**

Part I All Taxpayers

1 Enter preparer's name and PTIN ▶ Cecil Orchild P00000001

2 Is the taxpayer's filing status married filing separately? . . . . . ☐ Yes ☑ No

▶ If you checked **"Yes"** on line 2, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

3 Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work or is valid for EIC purposes? See the instructions before answering ☑ Yes ☐ No

▶ If you checked **"No"** on line 3, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.

4 Is the taxpayer filing Form 2555 or Form 2555-EZ (relating to the exclusion of foreign earned income)? . . . . . ☐ Yes ☑ No

▶ If you checked **"Yes"** on line 4, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.

5a Was the taxpayer a nonresident alien for any part of 2012? . . . . . ☐ Yes ☑ No

▶ If you checked **"Yes"** on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.

b Is the taxpayer's filing status married filing jointly? . . . . . ☑ Yes ☐ No

▶ If you checked **"Yes"** on line 5a and **"No"** on line 5b, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.

6 Is the taxpayer's **investment income** more than $3,200? See Rule 6 in Pub. 596 before answering ☐ Yes ☑ No

▶ If you checked **"Yes"** on line 6, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.

7 Could the taxpayer, or the taxpayer's spouse if filing jointly, be a **qualifying child** of another person for 2012? If the taxpayer's filing status is married filing jointly, check "No." Otherwise, see Rule 10 (Rule 13 if the taxpayer does not have a qualifying child) in Pub. 596 before answering . . . . ☐ Yes ☑ No

▶ If you checked **"Yes"** on line 7, **stop;** the taxpayer **cannot** take the EIC. Otherwise, go to Part II or Part III, whichever applies.

DRAFT AS OF April 6, 2012

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 26142H Form **8867** (2012)

Part II Taxpayers With a Child

Caution. If there is more than one child, complete lines 8 through 14 for one child before going to the next column.

		Child 1	Child 2	Child 3
8	Child's name	Jack Cosmos	Julie Cosmos	John Cosmos
9	Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them?	☑ Yes ☐ No	☑ Yes ☐ No	☑ Yes ☐ No
10	Is either of the following true? • The child is unmarried, or • The child is married, can be claimed as the taxpayer's dependent, and is not filing a joint return (or is filing it only as a claim for refund).	☑ Yes ☐ No	☑ Yes ☐ No	☑ Yes ☐ No
11	Did the child live with the taxpayer in the United States for over half of the year? See the instructions before answering	☑ Yes ☐ No	☑ Yes ☐ No	☑ Yes ☐ No
12	Was the child (at the end of 2012)— • Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), • Under age 24, a full-time student, and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), or • Any age and permanently and totally disabled?	☑ Yes ☐ No	☑ Yes ☐ No	☑ Yes ☐ No
	▶ If you checked **"Yes"** on lines 9, 10, 11, **and** 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked **"No"** on line 9, 10, 11, **or** 12, the child is not the taxpayer's qualifying child; see the instructions for line 12.			
13a	Could any other person check **"Yes"** on lines 9, 10, 11, **and** 12 for the child?	☐ Yes ☑ No	☐ Yes ☑ No	☐ Yes ☑ No
	▶ If you checked **"No"** on line 13a, go to line 14. Otherwise, go to line 13b.			
b	Enter the child's relationship to the other person(s)			
c	Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child? See the instructions before answering	☐ Yes ☐ No ☐ Don't know	☐ Yes ☐ No ☐ Don't know	☐ Yes ☐ No ☐ Don't know
	▶ If you checked **"Yes"** on line 13c, go to line 14. If you checked **"No,"** the taxpayer **cannot** take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the **Note** at the bottom of this page. If you checked **"Don't know,"** explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, see the **Note** at the bottom of this page.			
14	Does the qualifying child have an SSN that allows him or her to work or is valid for EIC purposes? See the instructions before answering	☑ Yes ☐ No	☑ Yes ☐ No	☑ Yes ☐ No
	▶ If you checked **"No"** on line 14, the taxpayer **cannot** take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the **Note** at the bottom of this page. If you checked "**Yes**" on line 14, continue.			
15	Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2012? See Pub. 596 for the limit			☑ Yes ☐ No
	▶ If you checked **"No"** on line 15, **stop;** the taxpayer **cannot** take the EIC. If you checked **"Yes"** on line 15, the taxpayer can take the EIC. Complete **Schedule EIC** and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if **Form 8862** must be filed. Go to line 20.			

Note. If you checked **"No"** on line 13c or 14 but there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children). Also do this if you checked **"Don't know"** on line 13c and the taxpayer is not taking the EIC based on this child.

DRAFT AS OF April 6, 2012

Part III Taxpayers Without a Qualifying Child

16 Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period. See Pub. 596.) ☐ **Yes** ☐ **No**

▶ If you checked **"No"** on line 16, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.

17 Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2012? . . . . . ☐ **Yes** ☐ **No**

▶ If you checked **"No"** on line 17, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.

18 Is the taxpayer, or the taxpayer's spouse if filing jointly, eligible to be claimed as a dependent on anyone else's federal income tax return for 2012? If the taxpayer's filing status is married filing jointly, check "No" . . . . . ☐ **Yes** ☐ **No**

▶ If you checked **"Yes"** on line 18, **stop;** the taxpayer **cannot** take the EIC. Otherwise, continue.

19 Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2012? See Pub. 596 for the limit . . . . . ☐ **Yes** ☐ **No**

▶ If you checked **"No"** on line 19, **stop;** the taxpayer **cannot** take the EIC. If you checked **"Yes"** on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if **Form 8862** must be filed. Go to line 20.

Part IV Due Diligence Requirements

20 Did you complete Form 8867 based on current information provided by the taxpayer or reasonably obtained by you? . . . . . ☑ **Yes** ☐ **No**

21 Did you complete the EIC worksheet found in the Form 1040, 1040A, or 1040EZ instructions (or your own worksheet that provides the same information as the 1040, 1040A, or 1040EZ worksheet)? . . ☑ **Yes** ☐ **No**

22 If any qualifying child was not the taxpayer's son or daughter, did you ask why the parents were not claiming the child and document the answer? . . . . . ☐ **Yes** ☐ **No** ☑ **Does not apply**

23 If the answer to question 13a is "Yes" (indicating that the child lived for more than half the year with someone else who could claim the child for the EIC), did you explain the tiebreaker rules and possible consequences of another person claiming your client's qualifying child? . . . . . ☐ **Yes** ☐ **No** ☑ **Does not apply**

24 Did you ask this taxpayer any additional questions to meet your knowledge requirement? See the instructions before answering . . . . . ☐ **Yes** ☐ **No** ☑ **Does not apply**

25 Did you document the additional questions you asked and your client's answers? . . . . . ☐ **Yes** ☐ **No** ☑ **Does not apply**

DRAFT AS OF April 6, 2012

26 Which documents below, if any, did you rely on to determine EIC eligibility for the qualifying child(ren) listed on Schedule EIC? Check all that apply. Keep a copy of any documents you relied on. See the instructions before answering. If there is no qualifying child, check box a. If there is no disabled child, check box o.

Residency of Qualifying Child(ren)

- ☐ **a** No qualifying child
- ☑ **b** School records or statement
- ☑ **c** Landlord or property management statement
- ☐ **d** Health care provider statement
- ☑ **e** Medical records
- ☐ **f** Child care provider records
- ☐ **g** Placement agency statement
- ☐ **h** Social services agency or programds or statement
- ☐ **i** Place of worship statement
- ☐ **j** Indian tribal official statement
- ☐ **k** Employer statement
- ☐ **l** Other (specify) ▼
- ☐ **m** Did not rely on any documents, but made notes in file
- ☐ **n** Did not rely on any documents

Disability of Qualifying Child(ren)

- ☐ **o** No disabled child
- ☐ **p** Doctor statement
- ☐ **q** Other health care provider statement
- ☐ **r** Social services agency or program statement
- ☐ **s** Other (specify) ▼
- ☐ **t** Did not rely on any documents, but made notes in file
- ☐ **u** Did not rely on any documents

27 If a Schedule C is included with this return, which documents or other information, if any, did you rely on to confirm the existence of the business and to figure the amount of Schedule C income and expenses reported on the return? Check all that apply. Keep a copy of any documents you relied on. See the instructions before answering. If there is no Schedule C, check box a.

DRAFT AS OF April 6, 2012

Documents or Other Information

- ☐ **a** No Schedule C
- ☐ **b** Business license
- ☐ **c** Forms 1099
- ☑ **d** Records of gross receipts provided by taxpayer
- ☐ **e** Taxpayer summary of income
- ☐ **f** Records of expenses provided by taxpayer
- ☐ **g** Taxpayer summary of expenses
- ☐ **h** Bank statements
- ☐ **i** Reconstruction of income and expenses
- ☐ **j** Other (specify) ▼
- ☐ **k** Did not rely on any documents, but made notes in file
- ☐ **l** Did not rely on any documents

28 Did you comply with the EIC due diligence knowledge requirement? ☑ **Yes** ☐ **No**

To comply with the EIC knowledge requirement, you must not know or have reason to know that any information used to determine the taxpayer's eligibility for, and the amount of, the EIC is incorrect. You may not ignore the implications of information furnished to or known by you, and you must make reasonable inquiries if the information furnished appears to be incorrect, inconsistent, or incomplete. At the time you make these inquiries, you must document in your files the inquiries you made and the taxpayer's responses.

▶ You have complied with all the due diligence requirements if you:

1. Check "Yes" on lines 20, 21, and 28.
2. Check "Yes" or "Does not apply" on lines 22, 23, 24, and 25.
3. Submit Form 8867 in the manner required, **and**
4. Keep all five of the following records for 3 years from the latest of the dates specified in the instructions under *Document Retention*:
   a. Form 8867, Paid Preparer's Earned Income Credit Checklist,
   b. The EIC worksheet(s) or your own worksheets(s),
   c. Copies of any taxpayer documents you relied on to determine eligibility for or amount of EIC,
   d. A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and
   e. A record of any additional questions you asked and your client's answers.

▶ If you checked "**No**" on line 20, 21, 22, 23, 24, 25, or 28, you have not complied with all the due diligence requirements and may have to pay a $500 penalty for each failure to comply.

Form **8888**

Department of the Treasury
Internal Revenue Service

Allocation of Refund (Including Savings Bond Purchases)

▶ Information about Form 8888 and its instructions is at *www.irs.gov/form8888*.

▶ Attach to your income tax return.

OMB No. 1545-0074

2012

Attachment Sequence No. **56**

Name(s) shown on return: Sam and Gloria Gardenia

Your social security number: 400-00-1034

DRAFT AS OF June 5, 2012 DO NOT FILE

Part I Direct Deposit

Complete this part if you want us to directly deposit a portion of your refund to one or more accounts.

1a	Amount to be deposited in first account	1a	1500
b	Routing number 0 1 2 3 4 5 6 7 2 ▶ c ☑ Checking ☐ Savings		
d	Account number 9 8 7 6 5 4 3		
2a	Amount to be deposited in second account	2a	1500
b	Routing number 0 1 2 3 4 5 6 7 2 ▶ c ☐ Checking ☑ Savings		
d	Account number 9 8 7 6 5 4 3		
3a	Amount to be deposited in third account	3a	
b	Routing number 0 1 2 3 4 5 6 7 2 ▶ c ☐ Checking ☑ Savings		
d	Account number 3 4 5 6 7 8 9		

Part II U.S. Series I Savings Bond Purchases

Complete this part if you want to buy paper bonds with a portion of your refund.

CAUTION *If a name is entered on line 5c or 6c below, co-ownership will be assumed unless the beneficiary box is checked. See instructions for more details.*

4	Amount to be used for bond purchases for yourself (and your spouse, if filing jointly)	4	0
5a	Amount to be used to buy bonds for yourself, your spouse, **or** someone else.	5a	0
b	Enter the owner's name (First then Last) for the bond registration		
c	If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ▶ ☐		
6a	Amount to be used to buy bonds for yourself, your spouse, **or** someone else.	6a	0
b	Enter the owner's name (First then Last) for the bond registration		
c	If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ▶ ☐		

Part III Paper Check

Complete this part if you want a portion of your refund to be sent to you as a check.

7	Amount to be refunded by check	7	0

Part IV Total Allocation of Refund

8	Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the refund amount shown on your tax return	8	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 21858A Form **8888** (2012)

ATS Test Scenario 04
Taxpayer: Lynette Heather
SSN: 400-00-1035

Test Scenario 05 includes the following forms:

- **Form 1040**
- **Form 1099-R**
- **Schedule D**
- **Schedule E**
- **Schedule F**
- **Schedule J**
- **Form 4835 (2)**
- **Form 8949**
- **Form 6252**

Taxpayer Date of Birth = 10-29-1951

Schedule J
Assume entries are correct for lines 5, 9, 13, 19, 20 and 21.

Version A, Cycle 5

Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return

2012 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 See separate instructions.

Your first name and initial	Last name	Your social security number
Lynette	Heather	4 0 0 0 0 1 0 3 5
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

2525 Juniper Street

▲ 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).

Paul, ID 83347

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

Presidential Election Campaign

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

Check only one box.

1 ☑ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

Exemptions

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

b ☐ **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

d Total number of exemptions claimed

Add numbers on lines above ▶ 1

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	
8a	**Taxable** interest. Attach Schedule B if required		8a	368
b	**Tax-exempt** interest. **Do not** include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions 15a	b Taxable amount	15b	
16a	Pensions and annuities 16a 36484	b Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits 20a	b Taxable amount	20b	
21	Other income. List type and amount		21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	

Adjusted Gross Income

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

For Testing Purposes Only
DRAFT AS OF July 3, 20

For Testing Purposes Only DRAFT AS OF July 3, 2012

Tax and Credits

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, $5,950; Married filing jointly or Qualifying widow(er), $11,900; Head of household, $8,700

38	Amount from line 37 (adjusted gross income)		38	
39a	Check if: ☐ **You** were born before January 2, 1948, ☐ Blind. ☐ **Spouse** was born before January 2, 1948, ☐ Blind. **Total boxes checked** ▶ 39a			
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐			
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40	
41	Subtract line 40 from line 38		41	
42	**Exemptions.** Multiply $3,800 by the number on line 6d		42	
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ 962 election		44	
45	**Alternative minimum tax** (see instructions). Attach Form 6251		45	
46	Add lines 44 and 45 ▶		46	
47	Foreign tax credit. Attach Form 1116 if required	47		
48	Credit for child and dependent care expenses. Attach Form 2441	48		
49	Education credits from Form 8863, line 19	49		
50	Retirement savings contributions credit. Attach Form 8880	50		
51	Child tax credit. Attach Schedule 8812, if required	51		
52	Residential energy credit. Attach Form 5695	52		
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53		
54	Add lines 47 through 53. These are your **total credits**		54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶		55	

Other Taxes

56	Self-employment tax. Attach Schedule SE		56	
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919		57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		58	
59a	Household employment taxes from Schedule H		59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required		59b	
60	Other taxes. Enter code(s) from instructions		60	
61	Add lines 55 through 60. This is your **total tax** ▶		61	

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62		
63	2012 estimated tax payments and amount applied from 2011 return	63		
64a	**Earned income credit (EIC)**	64a		
b	Nontaxable combat pay election	64b		
65	Additional child tax credit. Attach Schedule 8812	65		
66	American opportunity credit from Form 8863, line 8	66		
67	Reserved	67		
68	Amount paid with request for extension to file	68		
69	Excess social security and tier 1 RRTA tax withheld	69		
70	Credit for federal tax on fuels. Attach Form 4136	70		
71	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8801 **d** ☐ 8885	71		
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶		72	

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**		73	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		74a	
▶ b	Routing number	▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number			
75	Amount of line 73 you want **applied to your 2013 estimated tax** ▶	75		

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶		76	
77	Estimated tax penalty (see instructions)	77		

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
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.		

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Primrose Retirement Fund 1231 Juniper Street Paul ID 83347		$ 36484	2012	
		2a Taxable amount $ 24760	Form 1099-R	
		2b Taxable amount not determined ☐	Total distribution ☐	
PAYER'S federal identification number 69-0000009	RECIPIENT'S identification number 400-00-1035	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ 4839	**Copy B** **Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.**
RECIPIENT'S name Lynette Heather		5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) 2525 Juniper Street		7 Distribution code(s) 7 — IRA/SEP/SIMPLE ☐	8 Other $ %	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code Paul ID 83347		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 $ $

DRAFT AS OF
February 16, 2012

Form **1099-R** www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service

SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Information about Schedule E and its separate instructions is at *www.irs.gov/form1040.*

OMB No. 1545-0074

2012

Attachment Sequence No. **13**

Name(s) shown on return: Lynette Heather

Your social security number: 400-00-1035

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 2012 that would require you to file Form(s) 1099? (see instructions) ☑ Yes ☐ No

B If "Yes," did you or will you file all required Forms 1099? ☑ Yes ☐ No

1a	Physical address of each property (street, city, state, ZIP code)
A	
B	
C	

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

Type of Property:

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

Income:		**Properties:**	**A**	**B**	**C**
3	Rents received	**3**			
4	Royalties received	**4**			
Expenses:					
5	Advertising	**5**			
6	Auto and travel (see instructions)	**6**			
7	Cleaning and maintenance	**7**			
8	Commissions	**8**			
9	Insurance	**9**			
10	Legal and other professional fees	**10**			
11	Management fees	**11**			
12	Mortgage interest paid to banks, etc. (see instructions)	**12**			
13	Other interest	**13**			
14	Repairs	**14**			
15	Supplies	**15**			
16	Taxes	**16**			
17	Utilities	**17**			
18	Depreciation expense or depletion	**18**			
19	Other (list) ▶	**19**			
20	Total expenses. Add lines 5 through 19	**20**			
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	**21**			
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	**22**	( )	( )	( )

23a	Total of all amounts reported on line 3 for all rental properties	**23a**		
b	Total of all amounts reported on line 4 for all royalty properties	**23b**		
c	Total of all amounts reported on line 12 for all properties	**23c**		
d	Total of all amounts reported on line 18 for all properties	**23d**		
e	Total of all amounts reported on line 20 for all properties	**23e**		
24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	**24**		
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	**25**	( )	
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	**26**		

For Testing Purposes Only
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July 20, 2012

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11344L **Schedule E (Form 1040) 2012**

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

Lynette Heather | 400-00-1035

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 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**

28	(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
A			☐		☐
B			☐		☐
C			☐		☐
D			☐		☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach **Form 8582** if required)	(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**
A					
B					
C					
D					
29a Totals					
b Totals					

30	Add columns (g) and (j) of line 29a	30	
31	Add columns (f), (h), and (i) of line 29b	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K–1**	(e) Deduction or loss from **Schedule K–1**	(f) Other income from **Schedule K–1**
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q,** line 2c (see instructions)	(d) Taxable income (net loss) from **Schedules Q,** line 1b	(e) Income from **Schedules Q,** line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see instructions)	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

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July 20, 2012

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
▶ Information about Schedule F and its separate instructions is at *www.irs.gov/form1040*.

OMB No. 1545-0074
2012
Attachment Sequence No. **14**

Name of proprietor: Lynette Heather
Social security number (SSN): 400-00-1035

A Principal crop or activity: Floral Plants
B Enter code from Part IV ▶ 1 1 1 4 0 0
C Accounting method: ☑ Cash ☐ Accrual
D Employer ID number (EIN), (see instr)

E Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on passive losses ☑ Yes ☐ No
F Did you make any payments in 2012 that would require you to file Form(s) 1099 (see instructions) ☐ Yes ☑ No
G If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

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

1a	Sales of livestock and other resale items (see instructions)	1a	2536				
b	Cost or other basis of livestock or other items reported on line 1a	1b	0				
c	Subtract line 1b from line 1a					1c	
2	Sales of livestock, produce, grains, and other products you raised					2	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		3b	Taxable amount	3b	
4a	Agricultural program payments (see instructions)	4a		4b	Taxable amount	4b	
5a	Commodity Credit Corporation (CCC) loans reported under election					5a	
b	CCC loans forfeited	5b		5c	Taxable amount	5c	
6	Crop insurance proceeds and federal crop disaster payments (see instructions)						
a	Amount received in 2012	6a		6b	Taxable amount	6b	
c	If election to defer to 2013 is attached, check here ▶ ☐			6d	Amount deferred from 2011	6d	
7	Custom hire (machine work) income					7	
8	Other income (see instructions)					8	
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions) ▶					9	

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

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10		23	Pension and profit-sharing plans	23	
				24	Rent or lease (see instructions):		
11	Chemicals	11		a	Vehicles, machinery, equipment	24a	
12	Conservation expenses (see instructions)	12		b	Other (land, animals, etc.)	24b	
13	Custom hire (machine work)	13		25	Repairs and maintenance	25	
14	Depreciation and section 179 expense (see instructions)	14		26	Seeds and plants	26	
				27	Storage and warehousing	27	
15	Employee benefit programs other than on line 23	15		28	Supplies	28	994
				29	Taxes	29	166
16	Feed	16		30	Utilities	30	143
17	Fertilizers and lime	17	626	31	Veterinary, breeding, and medicine	31	
18	Freight and trucking	18		32	Other expenses (specify):		
19	Gasoline, fuel, and oil	19	227	a		32a	
20	Insurance (other than health)	20	101	b		32b	
21	Interest:			c		32c	
a	Mortgage (paid to banks, etc.)	21a		d		32d	
b	Other	21b		e		32e	
22	Labor hired (less employment credits)	22		f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	
34	**Net farm profit or (loss).** Subtract line 33 from line 9	34	

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

35 Did you receive an applicable subsidy in 2012? (see instructions) ☐ Yes ☐ No

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.

a ☐ All investment is at risk. b ☐ Some investment is not at risk.

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DRAFT AS OF August 1, 2012

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11346H **Schedule F (Form 1040) 2012**

SCHEDULE J (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Income Averaging for Farmers and Fishermen

▶ Attach to Form 1040 or Form 1040NR.
▶ Information about Schedule J and its separate instructions is at *www.irs.gov/form1040.*

OMB No. 1545-0074

2012

Attachment Sequence No. 20

Name(s) shown on return: Lynette Heather

Social security number (SSN): 400-00-1035

DRAFT AS OF August 8, 2012 DO NOT FILE

1	Enter the taxable income from your **2012** Form 1040, line 43, or Form 1040NR, line 41			1	21948
2a	Enter your **elected farm income** (see instructions). **Do not** enter more than the amount on line 1			2a	9405
	Capital gain included on line 2a:				
b	Excess, if any, of net long-term capital gain over net short-term capital loss	2b	0		
c	Unrecaptured section 1250 gain	2c	0		
3	Subtract line 2a from line 1			3	12543
4	Figure the tax on the amount on line 3 using the **2012** tax rates (see instructions)			4	1444
5	If you used Schedule J to figure your tax for: • 2011, enter the amount from your 2011 Schedule J, line 11. • 2010 but not 2011, enter the amount from your 2010 Schedule J, line 15. • 2009 but not 2010 or 2011, enter the amount from your 2009 Schedule J, line 3. Otherwise, enter the taxable income from your **2009** Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	5	14256		
6	Divide the amount on **line 2a** by 3.0	6	3135		
7	Combine lines 5 and 6. If zero or less, enter -0-	7	17391		
8	Figure the tax on the amount on line 7 using the **2009** tax rates (see instructions)			8	2191
9	If you used Schedule J to figure your tax for: • 2011, enter the amount from your 2011 Schedule J, line 15. • 2010 but not 2011, enter the amount from your 2010 Schedule J, line 3. Otherwise, enter the taxable income from your **2010** Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	9	19710		
10	Enter the amount from line 6	10	3135		
11	Combine lines 9 and 10. If less than zero, enter as a negative amount	11	22845		
12	Figure the tax on the amount on line 11 using the **2010** tax rates (see instructions)			12	3008
13	If you used Schedule J to figure your tax for 2011, enter the amount from your 2011 Schedule J, line 3. Otherwise, enter the taxable income from your **2011** Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions	13	18815		
14	Enter the amount from line 6	14	3135		
15	Combine lines 13 and 14. If less than zero, enter as a negative amount	15	21950		
16	Figure the tax on the amount on line 15 using the **2011** tax rates (see instructions)			16	2868
17	Add lines 4, 8, 12, and 16			17	9511

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 25513Y

Schedule J (Form 1040) 2012

18	Amount from line 17			18	9511
19	If you used Schedule J to figure your tax for: • 2011, enter the amount from your 2011 Schedule J, line 12. • 2010 but not 2011, enter the amount from your 2010 Schedule J, line 16. • 2009 but not 2010 or 2011, enter the amount from your 2009 Schedule J, line 4. Otherwise, enter the tax from your **2009** Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.	19	1971		
20	If you used Schedule J to figure your tax for: • 2011, enter the amount from your 2011 Schedule J, line 16. • 2010 but not 2011, enter the amount from your 2010 Schedule J, line 4. Otherwise, enter the tax from your **2010** Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.	20	2768		
21	If you used Schedule J to figure your tax for 2011, enter the amount from your 2011 Schedule J, line 4. Otherwise, enter the tax from your **2011** Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15	21	2805		
22	Add lines 19 through 21			22	7544
23	**Tax.** Subtract line 22 from line 18. Also include this amount on Form 1040, line 44; or Form 1040NR, line 42			23	1967

***Only** include tax reported on this line that is imposed by section 1 of the Internal Revenue Code (see instructions). **Do not** include alternative minimum tax from Form 1040A.

Caution. Your tax may be less if you figure it using the 2012 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.

DRAFT AS OF August 8, 2012 DO NOT FILE

Form **4835**

Department of the Treasury
Internal Revenue Service (99)

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)
▶ Attach to Form 1040 or Form 1040NR. ▶ See instructions.

OMB No. 1545-0074
2012
Attachment Sequence No. **37**

Name(s) shown on tax return: Lynette T Heather

Your social security number: 400-00-1035

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2012 (see instructions)? . . . . . ☑ Yes ☐ No

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

1	Income from production of livestock, produce, grains, and other crops				1	4531
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	0	2b Taxable amount	2b	
3a	Agricultural program payments (see instructions)	3a	0	3b Taxable amount	3b	
4	Commodity Credit Corporation (CCC) loans (see instructions):					
a	CCC loans reported under election				4a	0
b	CCC loans forfeited	4b	0	4c Taxable amount	4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):					
a	Amount received in 2012	5a	0	5b Taxable amount	5b	
c	If election to defer to 2013 is attached, check here ▶ ☐			5d Amount deferred from 2011	5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				6	0
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 . . . . . ▶				7	

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

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach **Form 4562**	8		21	Pension and profit-sharing plans . . .	21	
9	Chemicals	9		22	Rent or lease:		
10	Conservation expenses (see instructions)	10		a	Vehicles, machinery, and equipment (see instructions) . . .	22a	
11	Custom hire (machine work) .	11		b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12		23	Repairs and maintenance	23	
				24	Seeds and plants . .	24	
				25	Storage and warehousing	25	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions). . . .	13		26	Supplies	26	
				27	Taxes	27	510
				28	Utilities	28	
14	Feed	14		29	Veterinary, breeding, and medicine . . .	29	
15	Fertilizers and lime	15					
16	Freight and trucking . . .	16		30	Other expenses (specify):		
17	Gasoline, fuel, and oil . . .	17	266				
18	Insurance (other than health).	18	255	a		30a	
19	Interest:			b		30b	
a	Mortgage (paid to banks, etc.)	19a	1043	c		30c	
b	Other	19b		d		30d	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20		e		30e	
				f		30f	
				g		30g	

31	**Total expenses.** Add lines 8 through 30g (see instructions) . . . . . ▶	31	
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you **must** go to lines 33 and 34 .	32	
33	Did you receive an applicable subsidy in 2012? (see instructions)	33	☐ Yes ☐ No
34	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)	34a	☐ All investment is at risk.
		34b	☐ Some investment is not at risk.
c	You may have to complete **Form 8582** to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E (Form 1040), line 40	34c	

DRAFT AS OF April 13, 2012

Form **4835**

Department of the Treasury
Internal Revenue Service (99)

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)
▶ Attach to Form 1040 or Form 1040NR. ▶ See instructions.

OMB No. 1545-0074
2012
Attachment Sequence No. **37**

Name(s) shown on tax return: Lynette T Heather

Your social security number: 400-00-1035

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2012 (see instructions)? . . . . . ☑ Yes ☐ No

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

1	Income from production of livestock, produce, grains, and other crops				1	5452
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	0	2b Taxable amount	2b	
3a	Agricultural program payments (see instructions)	3a	0	3b Taxable amount	3b	
4	Commodity Credit Corporation (CCC) loans (see instructions):					
a	CCC loans reported under election				4a	0
b	CCC loans forfeited	4b	0	4c Taxable amount	4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):					
a	Amount received in 2012	5a	0	5b Taxable amount	5b	
c	If election to defer to 2013 is attached, check here ▶ ☐			5d Amount deferred from 2011	5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				6	0
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 ▶				7	

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

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach **Form 4562**	8		21	Pension and profit-sharing plans	21	
9	Chemicals	9		22	Rent or lease:		
10	Conservation expenses (see instructions)	10		a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11		b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12		23	Repairs and maintenance	23	
				24	Seeds and plants	24	
				25	Storage and warehousing	25	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)	13		26	Supplies	26	
				27	Taxes	27	218
				28	Utilities	28	
14	Feed	14		29	Veterinary, breeding, and medicine	29	
15	Fertilizers and lime	15					
16	Freight and trucking	16		30	Other expenses (specify):		
17	Gasoline, fuel, and oil	17	317				
18	Insurance (other than health)	18	120	a		30a	
19	Interest:			b		30b	
a	Mortgage (paid to banks, etc.)	19a	963	c		30c	
b	Other	19b		d		30d	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20		e		30e	
				f		30f	
				g		30g	

31	**Total expenses.** Add lines 8 through 30g (see instructions) ▶	31	
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you **must** go to lines 33 and 34	32	
33	Did you receive an applicable subsidy in 2012? (see instructions)	33	☐ Yes ☐ No
34	If line 32 is a loss, check the box that describes your investment in this activity (see instructions)	34a	☐ All investment is at risk.
		34b	☐ Some investment is not at risk.
c	You may have to complete **Form 8582** to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 34b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E (Form 1040), line 40	34c	

DRAFT AS OF April 13, 2012

ATS Test Scenario 05
Taxpayer: Zeus and Venus Snapdragon
SSN: 400-00-1036

Test Scenario 05 includes the following forms:

- **Form 1040**
- **Form W-2**
- **Form 1099-R (2)**
- **Schedule A**
- **Schedule C**
- **Form 4972**
- **Form 5329**
- **Form 6198**
- **Form 8889**
- **Form 2106-EZ**

Primary Date of Birth = March 1, 1954

Secondary Date of Birth = June 19, 1960

Form 2106-EZ Assume all mileage occurred prior to July 1, 2012

Schedule A line 23 create 'Other Expenses Statement' dependency (below).

Other Expense Description	Other Expense Amount
Tools	70
Safe Deposit Box	50

Version A, Cycle 5

Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return

2012 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 See separate instructions.

Your first name and initial	Last name	Your social security number
Zeus E	Snapdragon	4 0 0 0 0 1 0 3 6
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Venus R	Snapdragon	4 0 0 0 0 1 0 6 1

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

404 Dogwood Street

▲ 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).

Moose, WY 83012

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

Presidential Election Campaign

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

Check only one box.

1 ☐ Single

2 ☑ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

Exemptions

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

b ☑ **Spouse**

Boxes checked on 6a and 6b: 2

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

d Total number of exemptions claimed

Add numbers on lines above ▶ 2

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	
8a	**Taxable** interest. Attach Schedule B if required		8a	
b	**Tax-exempt** interest. **Do not** include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a 1500	b Taxable amount 15b	
16a	Pensions and annuities	16a	b Taxable amount 16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits	20a	b Taxable amount 20b	
21	Other income. List type and amount		21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	

Adjusted Gross Income

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

For Testing Purposes Only
DRAFT AS OF July 3, 20

For Testing Purpose Only DRAFT AS OF July 3, 2

Tax and Credits

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, $5,950

Married filing jointly or Qualifying widow(er), $11,900

Head of household, $8,700

38	Amount from line 37 (adjusted gross income)		38	
39a	Check if: ☐ **You** were born before January 2, 1948, ☐ Blind. ☐ **Spouse** was born before January 2, 1948, ☐ Blind. **Total boxes checked** ▶ 39a			
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐			
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40	
41	Subtract line 40 from line 38		41	
42	**Exemptions.** Multiply $3,800 by the number on line 6d		42	
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ 962 election		44	
45	**Alternative minimum tax** (see instructions). Attach Form 6251		45	
46	Add lines 44 and 45 ▶		46	
47	Foreign tax credit. Attach Form 1116 if required	47		
48	Credit for child and dependent care expenses. Attach Form 2441	48		
49	Education credits from Form 8863, line 19	49		
50	Retirement savings contributions credit. Attach Form 8880	50		
51	Child tax credit. Attach Schedule 8812, if required	51		
52	Residential energy credit. Attach Form 5695	52		
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53		
54	Add lines 47 through 53. These are your **total credits**		54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶		55	

Other Taxes

56	Self-employment tax. Attach Schedule SE		56	
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919		57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		58	
59a	Household employment taxes from Schedule H		59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required		59b	
60	Other taxes. Enter code(s) from instructions		60	
61	Add lines 55 through 60. This is your **total tax** ▶		61	

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62		
63	2012 estimated tax payments and amount applied from 2011 return	63		
64a	**Earned income credit (EIC)**	64a		
b	Nontaxable combat pay election	64b		
65	Additional child tax credit. Attach Schedule 8812	65		
66	American opportunity credit from Form 8863, line 8	66		
67	Reserved	67		
68	Amount paid with request for extension to file	68		
69	Excess social security and tier 1 RRTA tax withheld	69		
70	Credit for federal tax on fuels. Attach Form 4136	70		
71	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8801 **d** ☐ 8885	71		
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶		72	

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**		73	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		74a	
▶ b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings			
▶ d	Account number			
75	Amount of line 73 you want **applied to your 2013 estimated tax** ▶	75		

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶		76	
77	Estimated tax penalty (see instructions)	77		

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
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.		

a Employee's social security number 400-00-1036	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN) 69-0000006	1 Wages, tips, other compensation 65,022	2 Federal income tax withheld 6,024	
c Employer's name, address, and ZIP code Primrose Auto Sales 777 Dracaena Street Moose, WY 83012	3 Social security wages 65,022	4 Social security tax withheld 4031	
	5 Medicare wages and tips 65,022	6 Medicare tax withheld 943	
	7 Social security tips	8 Allocated tips	
d Control number	9	10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Zeus E Snapdragon 404 Dogwood Street Moose, WY 83012	11 Nonqualified plans	12a See instructions for box 12 Code	
	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code	
	14 Other	12c Code	
		12d Code	
f Employee's address and ZIP code			

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** **Wage and Tax Statement** 2012 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

DRAFT AS OF March 21, 2011

Version A, Cycle 7
Image Dimensions: 7.3" x 5.1"

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code	1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Golden Years Retirement Funds 5201 Phoenix Street Moose, WY 83012	$ 3,465	2012	
	2a Taxable amount $ 3,465	Form 1099-R	
	2b Taxable amount not determined ☐	Total distribution X ☐	

PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)	4 Federal income tax withheld	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
69-0000045	400-00-1036	$	$ 440	
RECIPIENT'S name Zeus E Snapdragon		5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) 404 Dogwood Street		7 Distribution code(s) 4A IRA/SEP/SIMPLE ☐	8 Other $ %	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code Moose,WY 83012		9a Your percentage of total distribution 50 %	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
		$ $		$ $

DRAFT AS OF February 16, 2012

Form **1099-R** www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Bombax Retirement Plan 555 Elm Street Moose, WY 83012		$ 1,500	2012	
		2a Taxable amount $ 1,500	Form 1099-R	
		2b Taxable amount not determined ☐	Total distribution ☒	**Copy B** Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
PAYER'S federal identification number 69-0000044	RECIPIENT'S identification number 400-00-1061	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ 0	
RECIPIENT'S name Venus R Snapdragon		5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) 404 Dogwood Street		7 Distribution code(s) 1 IRA/SEP/SIMPLE ☐	8 Other $ %	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code Moose,WY 83012		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 $ $

DRAFT AS OF February 16, 2012

Form **1099-R** www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Information about Schedule A and its separate instructions is at *www.irs.gov/form1040*.
▶ Attach to Form 1040.

OMB No. 1545-0074

2012

Attachment Sequence No. **07**

Name(s) shown on Form 1040: Zeus E & Venus R Snapdragon

Your social security number: 400-00-1036

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1		
	2	Enter amount from Form 1040, line 38 [2]			
	3	Multiply line 2 by 7.5% (.075)	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4
Taxes You Paid	5	State and local: a ☐ Income taxes; b ☐ Reserved	5		
	6	Real estate taxes (see instructions)	6	3757	
	7	Personal property taxes	7		
	8	Other taxes. List type and amount ▶	8		
	9	Add lines 5 through 8			9
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	7075	
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11		
	12	Points not reported to you on Form 1098. See instructions for special rules	12		
	13	Reserved	13		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14		
	15	Add lines 10 through 14			15
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	724	
	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17		
	18	Carryover from prior year	18		
	19	Add lines 16 through 18			19
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21		
	22	Tax preparation fees	22	150	
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶ Tools - 70 safe deposit box - 50	23	120	
	24	Add lines 21 through 23	24		
	25	Enter amount from Form 1040, line 38 [25]			
	26	Multiply line 25 by 2% (.02)	26		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶			28
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			29
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐			

Note. Your mortgage interest deduction may be limited (see instructions).

If you made a gift and got a benefit for it, see instructions.

For Testing Purposes Only
DRAFT AS OF June 26, 2012

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 17145C **Schedule A (Form 1040) 2012**

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

▶ **For information on Schedule C and its instructions, go to *www.irs.gov/schedulec.***

▶ **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

2012

Attachment Sequence No. **09**

Name of proprietor: Venus R Snapdragon

Social security number (SSN): 400-00-1061

A Principal business or profession, including product or service (see instructions): Cleaning Service

B Enter code from instructions ▶ 8 1 2 9 9 0

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

D Employer ID number (EIN), (see instr.)

E Business address (including suite or room no.) ▶ 404 Dogwood Street

City, town or post office, state, and ZIP code: Moose, WY 83012

F Accounting method: **(1)** ☑ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on losses . ☑ Yes ☐ No

H If you started or acquired this business during 2012, check here ▶ ☐

I Did you make any payments in 2012 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

1	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 ▶ ☐	1	1245
2	Returns and allowances (see instructions)	2	0
3	Subtract line 2 from line 1	3	
4	Cost of goods sold (from line 42)	4	0
5	**Gross profit.** Subtract line 4 from line 3	5	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	0
7	**Gross income.** Add lines 5 and 6 ▶	7	

Part II Expenses

Enter expenses for business use of your home only on line 30.

8	Advertising	8	318	18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11	474	a	Vehicles, machinery, and equipment	20a	650
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	139
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals and entertainment (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
				26	Wages (less employment credits)	26	
				27a	Other expenses (from line 48)	27a	
				b	**Reserved for future use**	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	
30	Expenses for business use of your home. Attach **Form 8829.** Do **not** report such expenses elsewhere	30	0
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Form 1040, line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	

32 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 **Form 1040, line 12,** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.**

• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32a ☐ All investment is at risk.

32b ☑ Some investment is not at risk.

For Testing Purposes Only
DRAFT AS OF August 16, 2012

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11334P **Schedule C (Form 1040) 2012**

Form **4972**

Department of the Treasury
Internal Revenue Service (99)

Tax on Lump-Sum Distributions

(From Qualified Plans of Participants Born Before January 2, 1936)

▶ **Attach to Form 1040, Form 1040NR, or Form 1041.**

OMB No. 1545-0193

2012

Attachment Sequence No. **28**

Name of recipient of distribution: Zenus E Snapdragon

Identifying number: 400-00-1036

Part I Complete this part to see if you can use Form 4972

			Yes	No
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," **do not** use this form	1	✔	
2	Did you roll over any part of the distribution? If "Yes," **do not** use this form	2		✔
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3	✔	
4	Were you **(a)** a plan participant who received this distribution, **(b)** born before January 2, 1936, **and (c)** a participant in the plan for at least 5 years before the year of the distribution?	4		✔
	If you answered "No" to both questions 3 **and** 4, **do not** use this form.			
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," **do not** use this form for a 2012 distribution from your own plan	5a		✔
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," **do not** use the form for this distribution	5b		✔

Part II Complete this part to choose the 20% capital gain election (see instructions)

6	Capital gain part from Form 1099-R, box 3	6	
7	Multiply line 6 by 20% (.20) ▶	7	
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies.		

Part III Complete this part to choose the 10-year tax option (see instructions)

DRAFT AS OF April 11, 2012

8	Enter the amount from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the amount from box 2a. Multiple recipients see instructions			8	6930
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996			9	5000
10	Total taxable amount. Subtract line 9 from line 8			10	1930
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-			11	0
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is $70,000 or more, **skip** lines 13 through 16, enter this amount on line 17, and go to line 18			12	1930
13	Multiply line 12 by 50% (.50), but **do not** enter more than $10,000	13	965		
14	Subtract $20,000 from line 12. If line 12 is $20,000 or less, enter -0-	14	0		
15	Multiply line 14 by 20% (.20)	15	0		
16	Minimum distribution allowance. Subtract line 15 from line 13			16	965
17	Subtract line 16 from line 12			17	965
18	Federal estate tax attributable to lump-sum distribution			18	0
19	Subtract line 18 from line 17. If line 11 is zero, **skip** lines 20 through 22 and go to line 23			19	965
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20	.		
21	Multiply line 16 by the decimal on line 20	21			
22	Subtract line 21 from line 11	22			
23	Multiply line 19 by 10% (.10)			23	97
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions			24	11
25	Multiply line 24 by ten (10). If line 11 is zero, **skip** lines 26 through 28, enter this amount on line 29, and go to line 30			25	110
26	Multiply line 22 by 10% (.10)	26			
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27			
28	Multiply line 27 by ten (10)			28	
29	Subtract line 28 from line 25. Multiple recipients see instructions ▶			29	55
30	**Tax on lump-sum distribution.** Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies ▶			30	55

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2012)

Form **5329**

Department of the Treasury
Internal Revenue Service (99)

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

▶ **Attach to Form 1040 or Form 1040NR.**

▶ **Information about Form 5329 and its separate instructions is at *www.irs.gov/form5329*.**

OMB No. 1545-0074

2012

Attachment Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Venus R Snapdragon

Your social security number

400-00-1061

Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street), or P.O. box if mail is not delivered to your home

404 Dogwood Street

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).

Moose, WY 83012

If this is an amended return, check here ▶ ☐

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

DRAFT AS OF July 18, 2012 DO NOT FILE

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 56, without filing Form 5329. See the instructions for Form 1040, line 58, or for Form 1040NR, line 56.

Part I Additional Tax on Early Distributions

Complete this part if you took a taxable distribution before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	1500
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: 07	2	600
3	Amount subject to additional tax. Subtract line 2 from line 1	3	
4	**Additional tax.** Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	4	

Caution: *If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).*

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	**Additional tax.** Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2012 than is allowable or you had an amount on line 17 of your 2011 Form 5329.

9	Enter your excess contributions from line 16 of your 2011 Form 5329 (see instructions). If zero, go to line 15		9	
10	If your traditional IRA contributions for 2012 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10		
11	2012 traditional IRA distributions included in income (see instructions)	11		
12	2012 distributions of prior year excess contributions (see instructions)	12		
13	Add lines 10, 11, and 12		13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-		14	
15	Excess contributions for 2012 (see instructions)		15	
16	Total excess contributions. Add lines 14 and 15		16	
17	**Additional tax.** Enter 6% (.06) of the **smaller** of line 16 **or** the value of your traditional IRAs on December 31, 2012 (including 2012 contributions made in 2013). Include this amount on Form 1040, line 58, or Form 1040NR, line 56		17	

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2012 than is allowable or you had an amount on line 25 of your 2011 Form 5329.

18	Enter your excess contributions from line 24 of your 2011 Form 5329 (see instructions). If zero, go to line 23		18	
19	If your Roth IRA contributions for 2012 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19		
20	2012 distributions from your Roth IRAs (see instructions)	20		
21	Add lines 19 and 20		21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-		22	
23	Excess contributions for 2012 (see instructions)		23	
24	Total excess contributions. Add lines 22 and 23		24	
25	**Additional tax.** Enter 6% (.06) of the **smaller** of line 24 **or** the value of your Roth IRAs on December 31, 2012 (including 2012 contributions made in 2013). Include this amount on Form 1040, line 58, or Form 1040NR, line 56		25	

For Privacy Act and Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13329Q Form **5329** (2012)

Form **6198**
(Rev. November 2009)
Department of the Treasury
Internal Revenue Service

At-Risk Limitations

▶ **Attach to your tax return.**
▶ **See separate instructions.**

OMB No. 1545-0712

Attachment Sequence No. **31**

Name(s) shown on return: **Zeus E & Venus R Snapdragon**

Identifying number: **400-00-1061**

Description of activity (see page 2 of the instructions)

Part I **Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts.** See page 2 of the instructions.

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1	(336)	
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:			
a	Schedule D	2a	0	
b	Form 4797	2b	0	
c	Other form or schedule	2c	0	
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3	0	
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	(0)	
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5		

Part II **Simplified Computation of Amount At Risk.** See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. **Do not** enter less than zero	6	2700	
7	Increases for the tax year (see page 3 of the instructions)	7	0	
8	Add lines 6 and 7	8		
9	Decreases for the tax year (see page 4 of the instructions)	9	800	
10a	Subtract line 9 from line 8 ▶ 10a			
b	If line 10a is **more** than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see **Pub. 925** for information on the recapture rules	10b		

Part III **Detailed Computation of Amount At Risk.** If you completed Part III of Form 6198 for the prior year, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. **Do not** enter less than zero	11	N/A	
12	Increases at effective date	12		
13	Add lines 11 and 12	13		
14	Decreases at effective date	14		
15	Amount at risk (check box that applies):			
a	☐ At effective date. Subtract line 14 from line 13. **Do not** enter less than zero.			
b	☐ From your prior year Form 6198, line 19b. **Do not** enter the amount from line 10b of your prior year form.	15		
16	Increases since (check box that applies):			
a	☐ Effective date **b** ☐ The end of your prior year	16		
17	Add lines 15 and 16	17		
18	Decreases since (check box that applies):			
a	☐ Effective date **b** ☐ The end of your prior year	18		
19a	Subtract line 18 from line 17 ▶ 19a			
b	If line 19a is **more** than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see **Pub. 925** for information on the recapture rules	19b		

Part IV **Deductible Loss**

20	**Amount at risk.** Enter the **larger** of line 10b or line 19b	20		
21	**Deductible loss.** Enter the **smaller** of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover	21	( )	

Note: *If the loss is from a passive activity, see the Instructions for* ***Form 8582,*** *Passive Activity Loss Limitations, or the Instructions for* ***Form 8810,*** *Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.*

For Paperwork Reduction Act Notice, see page 8 of the instructions. Cat. No. 50012Y Form **6198** (Rev. 11-2009)

Form **8889**

Department of the Treasury
Internal Revenue Service

Health Savings Accounts (HSAs)

▶ Information about Form 8889 and its separate instructions is available at *www.irs.gov/form8889.*
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012

Attachment Sequence No. **53**

Name(s) shown on Form 1040 or Form 1040NR: Zenus and Venus Snapdragon

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶: 400-00-1036

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

DRAFT AS OF JULY 15, 2012 DO NOT FILE

Part I **HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2012 (see instructions) ▶		☐ Self-only ☑ Family	
2	HSA contributions you made for 2012 (or those made on your behalf), including those made from January 1, 2013, through April 15, 2013, that were for 2012. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)		2	3400
3	If you were under age 55 at the end of 2012, and on the first day of **every** month during 2012, you were, or were considered, an eligible individual with the **same** coverage, enter $3,100 ($6,250 for family coverage). **All others,** see the instructions for the amount to enter		3	6250
4	Enter the amount you and your employer contributed to your Archer MSAs for 2012 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2012, also include any amount contributed to your spouse's Archer MSAs		4	0
5	Subtract line 4 from line 3. If zero or less, enter -0-		5	
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2012, see the instructions for the amount to enter		6	
7	If you were age 55 or older at the end of 2012, married, and you or your spouse had family coverage under an HDHP at any time during 2012, enter your additional contribution amount (see instructions)		7	0
8	Add lines 6 and 7		8	
9	Employer contributions made to your HSAs for 2012	9 0		
10	Qualified HSA funding distributions	10 0		
11	Add lines 9 and 10		11	0
12	Subtract line 11 from line 8. If zero or less, enter -0-		12	
13	**HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25		13	
	Caution: *If line 2 is more than line 13, you may have to pay an additional tax (see instructions).*			

Part II **HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2012 from all HSAs (see instructions)	14a	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)	14b	
c	Subtract line 14b from line 14a	14c	
15	Unreimbursed qualified medical expenses (see instructions)	15	
16	**Taxable HSA distributions.** Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16	
17a	If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ▶ ☐		
b	**Additional 20% tax** (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HSA" and the amount	17b	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 37621P Form **8889** (2012)

Form **2106-EZ**

Department of the Treasury
Internal Revenue Service (99)

Unreimbursed Employee Business Expenses

▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2012

Attachment Sequence No. **129A**

Your name	Occupation in which you incurred expenses	Social security number
Zeus E Snapdragon	Sales	400 00 1036

You Can Use This Form Only if All of the Following Apply.

• You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.

• You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).

• If you are claiming vehicle expense, you are using the standard mileage rate for 2012.

Caution: *You can use the standard mileage rate for 2012* ***only if: (a)*** *you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service,* ***or (b)*** *you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.*

Part I Figure Your Expenses

1	Complete Part II. Multiply line 8a by 55.5¢ (.555). Enter the result here	1	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2	20
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3	0
4	Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	0
5	Meals and entertainment expenses: $ _____ × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5	0
6	**Total expenses.** Add lines 1 through 5. Enter here and on **Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 7**). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	

DRAFT AS OF April 13, 2012

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ▶ 10 / 1 / 2009

8 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

a Business 3,014 b Commuting (see instructions) 1,500 c Other 6,000

9 Was your vehicle available for personal use during off-duty hours? ☑ Yes ☐ No

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

11a Do you have evidence to support your deduction? ☑ Yes ☐ No

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

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 20604Q Form **2106-EZ** (2012)

ATS Test Scenario 06
Taxpayer: Henry G Gladiolus
SSN: 400-00-1037

Test Scenario 06 includes the following forms:

- **Form 1040**
- **Form W-2**
- **Form 8958**

Primary Date of Birth = 7-11-1952

1st dependent Date of Birth = 8-12-1992

2nd dependent Date of Birth = 2-14-1993

Form 1040 line 31a $2000 Alimony paid to Recipient 400-00-1099.

Form 8958 has allocation of tax amounts between married filing separate spouses.

Version A, Cycle 5

Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return 2012

OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 See separate instructions.

Your first name and initial	Last name	Your social security number
Henry G	Gladiolus	4 0 0 0 0 1 0 3 7
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
		4 0 0 0 0 1 0 6 3

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

8511 Coconut Street

▲ 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).

Crystal Bay, NV 89402

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

Presidential Election Campaign

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

Check only one box.

1 ☐ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☑ Married filing separately. Enter spouse's SSN above and full name here. ▶ Gloria H Gladiolus

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

Exemptions

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

b ☐ **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
Heather Gladiolus	4 0 0 0 0 1 0 6 4	Grandchild	☐
Sweetpea Gladiolus	4 0 0 0 0 1 0 6 5	Grandchild	☐
			☐
			☐

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:

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed

Add numbers on lines above ▶ 3

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

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

Adjusted Gross Income

23	Reserved	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶ 4 0 0 0 0 1 0 9 9	31a	2000
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Reserved	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	2000
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	

For Testing Purposes Only
DRAFT AS OF July 3, 20

For Testing Purposes Only DRAFT AS OF July 3, 2

Tax and Credits

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, $5,950; Married filing jointly or Qualifying widow(er), $11,900; Head of household, $8,700

38	Amount from line 37 (adjusted gross income)		38	
39a	Check if: ☐ **You** were born before January 2, 1948, ☐ Blind. ☐ **Spouse** was born before January 2, 1948, ☐ Blind. **Total boxes checked** ▶ 39a			
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐			
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40	
41	Subtract line 40 from line 38		41	
42	**Exemptions.** Multiply $3,800 by the number on line 6d		42	
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ 962 election		44	
45	**Alternative minimum tax** (see instructions). Attach Form 6251		45	
46	Add lines 44 and 45 ▶		46	
47	Foreign tax credit. Attach Form 1116 if required	47		
48	Credit for child and dependent care expenses. Attach Form 2441	48		
49	Education credits from Form 8863, line 19	49		
50	Retirement savings contributions credit. Attach Form 8880	50		
51	Child tax credit. Attach Schedule 8812, if required	51		
52	Residential energy credit. Attach Form 5695	52		
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53		
54	Add lines 47 through 53. These are your **total credits**		54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶		55	

Other Taxes

56	Self-employment tax. Attach Schedule SE		56	
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919		57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		58	
59a	Household employment taxes from Schedule H		59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required		59b	
60	Other taxes. Enter code(s) from instructions		60	
61	Add lines 55 through 60. This is your **total tax** ▶		61	

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62		
63	2012 estimated tax payments and amount applied from 2011 return	63		
64a	**Earned income credit (EIC)**	64a		
b	Nontaxable combat pay election	64b		
65	Additional child tax credit. Attach Schedule 8812	65		
66	American opportunity credit from Form 8863, line 8	66		
67	Reserved	67		
68	Amount paid with request for extension to file	68		
69	Excess social security and tier 1 RRTA tax withheld	69		
70	Credit for federal tax on fuels. Attach Form 4136	70		
71	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8801 **d** ☐ 8885	71		
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶		72	

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**		73	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		74a	
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings			
▶ d	Account number			
75	Amount of line 73 you want **applied to your 2013 estimated tax** ▶	75		

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶		76	
77	Estimated tax penalty (see instructions)	77		

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
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.		

	a Employee's social security number 400-00-1037	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN) 69-0000008		1 Wages, tips, other compensation 26,212	2 Federal income tax withheld 2,024
c Employer's name, address, and ZIP code Lilac Manufacturing 700 Ash Street Crystal Bay, NV 89402		3 Social security wages 26,212	4 Social security tax withheld 1,625
		5 Medicare wages and tips 26,212	6 Medicare tax withheld 380
		7 Social security tips	8 Allocated tips
d Control number		9	10 Dependent care benefits
e Employee's first name and initial Last name Suff. Henry G Gladiolus 8511 Coconut Street Crystal Bay, NV 89402		11 Nonqualified plans	12a See instructions for box 12 Code
		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
		14 Other	12c Code
			12d Code
f Employee's address and ZIP code			

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** **Wage and Tax Statement** 2012 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

DRAFT AS OF March 21, 2011

ATS Test Scenario 07
Taxpayer: Oscar and Viola Dahlia
SSN: 400-00-1038

Test Scenario 07 includes the following forms:

- **Form 1040**
- **Form W-2 (2)**
- **Form 1099-R**
- **Form 1099-MISC**
- **Schedule A**
- **Form 8283**

Primary Date of Birth = April 19, 1969

Secondary Date of Birth = March 20, 1973

Dependent Date of Birth = August 22, 1992

Other Income Type Statement: Indian Gaming Proceeds

Version A, Cycle 5

Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return

2012 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 See separate instructions.

Your first name and initial	Last name	Your social security number
Oscar	Dahlia	4 0 0 0 0 1 0 3 8
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Viola	Dahlia	4 0 0 0 0 1 0 7 1

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

123 Guava St.

▲ Make sure the SSN(s) above and on line 6c are correct.

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

Sandy, OR 97055

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

Presidential Election Campaign

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

Check only one box.

1 ☐ Single

2 ☑ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

Exemptions

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

b ☑ **Spouse**

Boxes checked on 6a and 6b: 2

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
Grover Dahlia	4 0 0 0 0 1 0 7 2		☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- lived with you: 1
- did not live with you due to divorce or separation (see instructions):

Dependents on 6c not entered above:

d Total number of exemptions claimed

Add numbers on lines above ▶ 3

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	**Taxable** interest. Attach Schedule B if required	8a	1343
b	**Tax-exempt** interest. **Do not** include on line 8a — 8b		
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends — 9b		
10	Taxable refunds, credits, or offsets of state and local income taxes	10	502
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions — 15a — b Taxable amount	15b	
16a	Pensions and annuities — 16a — b Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits — 20a — b Taxable amount	20b	
21	Other income. List type and amount Indian Gaming	21	10000
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶	22	

Adjusted Gross Income

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

For Testing Purposes Only
DRAFT AS OF July 3, 20

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B Form **1040** (2012)

For Testing Purpose Only DRAFT AS OF July 3, 2

Tax and Credits

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, $5,950; Married filing jointly or Qualifying widow(er), $11,900; Head of household, $8,700

38	Amount from line 37 (adjusted gross income)		38	
39a	Check if: ☐ **You** were born before January 2, 1948, ☐ Blind. ☐ **Spouse** was born before January 2, 1948, ☐ Blind. **Total boxes checked** ▶ 39a			
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐			
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40	
41	Subtract line 40 from line 38		41	
42	**Exemptions.** Multiply $3,800 by the number on line 6d		42	
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ 962 election		44	
45	**Alternative minimum tax** (see instructions). Attach Form 6251		45	
46	Add lines 44 and 45 ▶		46	
47	Foreign tax credit. Attach Form 1116 if required	47		
48	Credit for child and dependent care expenses. Attach Form 2441	48		
49	Education credits from Form 8863, line 19	49		
50	Retirement savings contributions credit. Attach Form 8880	50		
51	Child tax credit. Attach Schedule 8812, if required	51		
52	Residential energy credit. Attach Form 5695	52		
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53		
54	Add lines 47 through 53. These are your **total credits**		54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶		55	

Other Taxes

56	Self-employment tax. Attach Schedule SE		56	
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919		57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		58	
59a	Household employment taxes from Schedule H		59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required		59b	
60	Other taxes. Enter code(s) from instructions		60	
61	Add lines 55 through 60. This is your **total tax** ▶		61	

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62		
63	2012 estimated tax payments and amount applied from 2011 return	63		
64a	**Earned income credit (EIC)**	64a		
b	Nontaxable combat pay election	64b		
65	Additional child tax credit. Attach Schedule 8812	65		
66	American opportunity credit from Form 8863, line 8	66		
67	Reserved	67		
68	Amount paid with request for extension to file	68		
69	Excess social security and tier 1 RRTA tax withheld	69		
70	Credit for federal tax on fuels. Attach Form 4136	70		
71	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8801 **d** ☐ 8885	71		
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶		72	

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**		73	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		74a	
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings			
▶ d	Account number			
75	Amount of line 73 you want **applied to your 2013 estimated tax** ▶	75		

Direct deposit? See instructions.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶		76	
77	Estimated tax penalty (see instructions)	77		

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
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.		

a Employee's social security number 400-00-1038	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN) 69-0000011	1 Wages, tips, other compensation 37221		2 Federal income tax withheld 3550
c Employer's name, address, and ZIP code Pursley Corp 777 Guava St. Sandy, OR 97055	3 Social security wages 37221		4 Social security tax withheld 2308
	5 Medicare wages and tips 37221		6 Medicare tax withheld 540
	7 Social security tips		8 Allocated tips
d Control number	9		10 Dependent care benefits
e Employee's first name and initial Last name Suff. Oscar Dahlia	11 Nonqualified plans		12a See instructions for box 12 Code
	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐		12b Code
123 Guava St Sandy, OR 97055 f Employee's address and ZIP code	14 Other		12c Code 12d Code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
OR	69-0000056	37221	683			

DRAFT AS OF March 21, 2011

Form **W-2** **Wage and Tax Statement** 2012 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

a Employee's social security number 400-00-1071	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN) 69-0000013	1 Wages, tips, other compensation 11524		2 Federal income tax withheld 1005
c Employer's name, address, and ZIP code Estill Cosmetics 1412 Guava St. Sandy, OR 97055	3 Social security wages 11524		4 Social security tax withheld 714
	5 Medicare wages and tips 11524		6 Medicare tax withheld 167
	7 Social security tips		8 Allocated tips
d Control number	9		10 Dependent care benefits
e Employee's first name and initial Last name Suff. Viola Dahlia 123 Guava St. Sandy, OR 97055	11 Nonqualified plans		12a See instructions for box 12 Code
	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐		12b Code
	14 Other		12c Code
			12d Code
f Employee's address and ZIP code			

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
OR	69-0000056	11524	462			

Form **W-2** **Wage and Tax Statement** 2012 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

DRAFT AS OF March 21, 2011

Version A, Cycle 7
Image Dimensions: 7.3" x 5.1"

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Sandy School District 636 Guava St. Sandy, OR 97055		$ 2079	2012	
		2a Taxable amount $ 2079	Form 1099-R	
		2b Taxable amount not determined ☐	Total distribution ☐	**Copy B** **Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.**
PAYER'S federal identification number 69-0000017	RECIPIENT'S identification number 400-00-1038	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $	
RECIPIENT'S name Oscar Dahlia		5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) 123 Guava St.		7 Distribution code(s) 2 IRA/SEP/SIMPLE ☐	8 Other $ %	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code Sandy, OR 97055		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 $ $

DRAFT AS OF February 16, 2012

Form **1099-R** www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115	
Feathered Flowers Resort and Casino 175 Chief Minihaha Way Canyonville, OR 97417		$	2012	**Miscellaneous Income**
		2 Royalties $	Form **1099-MISC**	
		3 Other income $ 10,000	4 Federal income tax withheld $ 46.39	**Copy B** **For Recipient**
PAYER'S federal identification number 69-0000099	RECIPIENT'S identification number	5 Fishing boat proceeds $	6 Medical and health care payments $	
RECIPIENT'S name Viola Dahlia		7 Nonemployee compensation $	8 Substitute payments in lieu of dividends or interest $	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Street address (including apt. no.) 123 Guava St.		9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale ▶ ☐	10 Crop insurance proceeds $	
City, state, and ZIP code Sandy, OR 97055		11	12	
Account number (see instructions)		13 Excess golden parachute payments $	14 Gross proceeds paid to an attorney $	
15a Section 409A deferrals $	15b Section 409A income $	16 State tax withheld $ $	17 State/Payer's state no.	18 State income $ $

Form **1099-MISC** (keep for your records) Department of the Treasury - Internal Revenue Service

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Information about Schedule A and its separate instructions is at *www.irs.gov/form1040*.
▶ Attach to Form 1040.

OMB No. 1545-0074

2012

Attachment Sequence No. 07

Name(s) shown on Form 1040: Oscar and Viola Dahlia

Your social security number: 400-001038

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1		
	2	Enter amount from Form 1040, line 38 [2]			
	3	Multiply line 2 by 7.5% (.075)	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4
Taxes You Paid	5	State and local			
		a ☑ Income taxes	5	1145	
		b ☐ Reserved			
	6	Real estate taxes (see instructions)	6	4073	
	7	Personal property taxes	7		
	8	Other taxes. List type and amount ▶	8		
	9	Add lines 5 through 8			9
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	6033	
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11		
Note. Your mortgage interest deduction may be limited (see instructions).	12	Points not reported to you on Form 1098. See instructions for special rules	12	38	
	13	Reserved	13		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14		
	15	Add lines 10 through 14			15
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	1502	
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17	700	
	18	Carryover from prior year	18		
	19	Add lines 16 through 18			19
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21		
	22	Tax preparation fees	22		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23		
	24	Add lines 21 through 23	24		
	25	Enter amount from Form 1040, line 38 [25]			
	26	Multiply line 25 by 2% (.02)	26		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶			28
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			29
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐			

For Testing Purposes Only
DRAFT AS OF June 26, 2012

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 17145C **Schedule A (Form 1040) 2012**

Form **8283**
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over $500 for all contributed property.**
▶ **See separate instructions and *www.irs.gov/form8283*.**

OMB No. 1545-0908
Attachment Sequence No. **155**

Name(s) shown on your income tax return: **Oscar and Viola Dahlia**
Identifying number: **400-00-1038**

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of $5,000 or Less and Certain Publicly Traded Securities—List in this section **only** items (or groups of similar items) for which you claimed a deduction of $5,000 or less. Also, list certain publicly traded securities even if the deduction is more than $5,000 (see instructions).

Part I **Information on Donated Property—**If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number unless Form 1098-C is attached)	(c) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, unless Form 1098-C is attached.)
A	Goodwill 996 Guava St. Sandy OR 97055	☐	Clothing, shoes, furniture
B		☐	
C		☐	
D		☐	
E		☐	

DRAFT AS OF April 13, 2012

Note. If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	10-16-2012	various	purchase	3750	700	Thrift shop value
B						
C						
D						
E						

Part II **Partial Interests and Restricted Use Property—**Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ _____ .
If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ _____ .
(2) For any prior tax years ▶ _____ .

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):
Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ▶

e Name of any person, other than the donee organization, having actual possession of the property ▶

		Yes	No
3a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?		
b	Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?		
c	Is there a restriction limiting the donated property for a particular use?		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 62299J Form **8283** (Rev. 12-2012)

ATS/PATS Test Scenario 8
Taxpayer: Rachel Peony
SSN: 400-00-1031

Test Scenario 8 includes the following forms:

- **Form 1040**
- **Form W-2**
- **Schedule A**
- **Schedule B**

Taxpayer Date of Birth July 15, 1975.

Additional Instructions: Assume no withholding from unemployment

Version A, Cycle 5

Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return

2012 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 See separate instructions.

Your first name and initial	Last name	Your social security number
Rachel	Peony	4 0 0 0 0 1 0 3 1
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

123 Juniper St

▲ Make sure the SSN(s) above and on line 6c are correct.

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

Arcadia, FL 34269

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

Presidential Election Campaign

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

Check only one box.

1 ☑ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child

Exemptions

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

b ☐ **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

d Total number of exemptions claimed

Add numbers on lines above ▶ 1

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	
8a	**Taxable** interest. Attach Schedule B if required		8a	
b	**Tax-exempt** interest. **Do not** include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes		10	631
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	0
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a	b Taxable amount	15b
16a	Pensions and annuities	16a	b Taxable amount	16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	5655
20a	Social security benefits	20a	b Taxable amount	20b
21	Other income. List type and amount		21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	

Adjusted Gross Income

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

For Testing Purposes Only
DRAFT AS OF July 3, 20

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B Form **1040** (2012)

For Testing Purposes Only DRAFT AS OF July 3, 2

Tax and Credits

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, $5,950
  Married filing jointly or Qualifying widow(er), $11,900
  Head of household, $8,700

38	Amount from line 37 (adjusted gross income)		38
39a	Check if: ☐ **You** were born before January 2, 1948, ☐ Blind. ☐ **Spouse** was born before January 2, 1948, ☐ Blind. **Total boxes checked** ▶ 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40
41	Subtract line 40 from line 38		41
42	**Exemptions.** Multiply $3,800 by the number on line 6d		42
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43
44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ 962 election		44
45	**Alternative minimum tax** (see instructions). Attach Form 6251		45
46	Add lines 44 and 45 ▶		46
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	
52	Residential energy credit. Attach Form 5695	52	
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53	
54	Add lines 47 through 53. These are your **total credits**		54
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶		55

Other Taxes

56	Self-employment tax. Attach Schedule SE		56
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919		57
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		58
59a	Household employment taxes from Schedule H		59a
b	First-time homebuyer credit repayment. Attach Form 5405 if required		59b
60	Other taxes. Enter code(s) from instructions		60
61	Add lines 55 through 60. This is your **total tax** ▶		61

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2012 estimated tax payments and amount applied from 2011 return	63	
64a	**Earned income credit (EIC)**	64a	
b	Nontaxable combat pay election	64b	
65	Additional child tax credit. Attach Schedule 8812	65	
66	American opportunity credit from Form 8863, line 8	66	
67	Reserved	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8801 **d** ☐ 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶		72

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**		73
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		74a
▶ b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings		
▶ d	Account number		
75	Amount of line 73 you want **applied to your 2013 estimated tax** ▶	75	

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶		76
77	Estimated tax penalty (see instructions)	77	

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
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
Cecil Orchid				P00000001

Firm's name ▶ Orchid Tax — Firm's EIN ▶ 69-0000001

Firm's address ▶ 765 Juniper St Arcadia, FL 34269 — Phone no. (800)555-3636

a Employee's social security number 400-00-1031	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN) 69-0000074	1 Wages, tips, other compensation 49464		2 Federal income tax withheld 7139
c Employer's name, address, and ZIP code Juniper Auto Sales 456 Juniper St Arcadia FL 34269	3 Social security wages 49464		4 Social security tax withheld 3067
	5 Medicare wages and tips 49464		6 Medicare tax withheld 717
	7 Social security tips		8 Allocated tips
d Control number	9		10 Dependent care benefits
e Employee's first name and initial Last name Suff. Rachel Peony 123 Juniper St Arcadia FL 34269	11 Nonqualified plans		12a See instructions for box 12 Code
	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐		12b Code
	14 Other		12c Code
			12d Code
f Employee's address and ZIP code			

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** **Wage and Tax Statement** 2012 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

DRAFT AS OF March 21, 2011

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Information about Schedule A and its separate instructions is at *www.irs.gov/form1040*.
▶ Attach to Form 1040.

OMB No. 1545-0074

2012

Attachment Sequence No. 07

Name(s) shown on Form 1040: Rachel Peony

Your social security number: 400-00-1031

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1		
	2	Enter amount from Form 1040, line 38 [2]			
	3	Multiply line 2 by 7.5% (.075)	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4
Taxes You Paid	5	State and local a ☑ Income taxes b ☐ Reserved	5	656	
	6	Real estate taxes (see instructions)	6	1`441	
	7	Personal property taxes	7		
	8	Other taxes. List type and amount ▶	8		
	9	Add lines 5 through 8			9
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	4017	
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11		
Note. Your mortgage interest deduction may be limited (see instructions).	12	Points not reported to you on Form 1098. See instructions for special rules	12		
	13	Reserved	13		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14		
	15	Add lines 10 through 14			15
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	120	
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17		
	18	Carryover from prior year	18		
	19	Add lines 16 through 18			19
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21		
	22	Tax preparation fees	22		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23		
	24	Add lines 21 through 23	24		
	25	Enter amount from Form 1040, line 38 [25]			
	26	Multiply line 25 by 2% (.02)	26		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶			28
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			29
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐			

For Testing Purposes Only
DRAFT AS OF June 26, 2012

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 17145C **Schedule A (Form 1040) 2012**

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ **Attach to Form 1040A or 1040.**
▶ **Information about Schedule B (Form 1040A or 1040) and its instructions is at *www.irs.gov/form1040*.**

OMB No. 1545-0074

2012

Attachment Sequence No. **08**

Name(s) shown on return: Rachel Peony

Your social security number: 400-00-1031

DRAFT AS OF July 11, 2012 DO NOT FILE

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
1	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 ▶ Bank of Arcadia 1544	1	
2	Add the amounts on line 1	2	
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	

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

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

Part III Foreign Accounts and Trusts

(See instructions on back.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2012, 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 Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶		
8	During 2012, 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		

ATS/PATS Test Scenario 9
Taxpayer: Sara Phlox
SSN: 400-00-1039

Test Scenario 9 includes the following forms:

- **Form 1040A**
- **Form W-2**
- **Form 2441**
- **Schedule EIC**
- **Schedule 8812**
- **Form 8863**
- **Form 8880**

Additional Instructions:

Primary Date of Birth October 31, 1978
1st dependent Date of Birth December 25, 2006
2nd dependent Date of Birth October 15, 2008

Form 2441 - Three child care providers:

Future Stars 69-0000041 $1,000
606 Sassafras St
Tiptop, VA 24630

Our Home 69-0000042 $1,000
707 Sassafras St
Tiptop, VA 24630

Growing Tree 69-0000043 $2,000
808 Sassafras St
Tiptop, VA 24630

Form **1040A**

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (99) 2012

IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Your first name and initial	Last name	Your social security number
Sara	Phlox	4 0 0 0 0 1 0 3 9
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

222 Sassafras St

▲ Make sure the SSN(s) above and on line 6c are correct.

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

Tiptop, VA 24630

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

Presidential Election Campaign

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

Check only one box.

1 ☐ Single

2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☑ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 ☐ Qualifying widow(er) with dependent child (see instructions)

Exemptions

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

b ☐ **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

If more than six dependents, see instructions.

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
Samantha Phlox	400-00-1057	daughter	☑
Sol Phlox	400-00-1058	son	☑
			☐
			☐
			☐
			☐

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:

d Total number of exemptions claimed. Add numbers on lines above ▶ 3

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2.		7	
8a	**Taxable** interest. Attach Schedule B if required.		8a	66
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b		
9a	Ordinary dividends. Attach Schedule B if required.		9a	
b	Qualified dividends (see instructions).	9b		
10	Capital gain distributions (see instructions).		10	
11a	IRA distributions.	11a	**11b** Taxable amount (see instructions).	11b
12a	Pensions and annuities.	12a	**12b** Taxable amount (see instructions).	12b
13	Unemployment compensation and Alaska Permanent Fund dividends.		13	
14a	Social security benefits.	14a	**14b** Taxable amount (see instructions).	14b
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶		15	

Adjusted gross income

16	Reserved.	16	
17	IRA deduction (see instructions).	17	1200
18	Student loan interest deduction (see instructions).	18	
19	Reserved.	19	
20	Add lines 16 through 19. These are your **total adjustments.**	20	
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶	21	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11327A Form **1040A** (2012)

For Testing Purposes Only
DRAFT AS OF August 6, 2012

Tax, credits, and payments

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, $5,950

Married filing jointly or Qualifying widow(er), $11,900

Head of household, $8,700

22	Enter the amount from line 21 (adjusted gross income).	22	
23a	Check if: ☐ **You** were born before January 2, 1948, ☐ Blind ☐ **Spouse** was born before January 2, 1948, ☐ Blind } **Total boxes checked** ▶ 23a		
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b ☐		
24	Enter your **standard deduction**.	24	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	
26	**Exemptions.** Multiply $3,800 by the number on line 6d.	26	
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶	27	
28	**Tax,** including any alternative minimum tax (see instructions).	28	
29	Credit for child and dependent care expenses. Attach Form 2441. 29		
30	Credit for the elderly or the disabled. Attach Schedule R. 30		
31	Education credits from Form 8863, line 19. 31		
32	Retirement savings contributions credit. Attach Form 8880. 32		
33	Child tax credit. Attach Schedule 8812, if required. 33		
34	Add lines 29 through 33. These are your **total credits.**	34	
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your **total tax.**	35	
36	Federal income tax withheld from Forms W-2 and 1099. 36		
37	2012 estimated tax payments and amount applied from 2011 return. 37		
38a	**Earned income credit (EIC).** 38a		
b	Nontaxable combat pay election. 38b		
39	Additional child tax credit. Attach Schedule 8812. 39		
40	American opportunity credit from Form 8863, line 8. 40		
41	Add lines 36, 37, 38a, 39, and 40. These are your **total payments.** ▶	41	

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.

42	If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you **overpaid.**	42	
43a	Amount of line 42 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	43a	
▶ **b**	Routing number ☐☐☐☐☐☐☐☐☐ ▶ **c** Type: ☐ Checking ☐ Savings		
▶ **d**	Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐		
44	Amount of line 42 you want **applied to your 2013 estimated tax.** 44		

Amount you owe

45	**Amount you owe.** Subtract line 41 from line 35. For details on how to pay, see instructions. ▶	45	
46	Estimated tax penalty (see instructions). 46		

Third party designee

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

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

Sign here

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

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.

Your signature	Date	Your occupation	Daytime phone number
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.	

For Testing Purposes Only DRAFT AS OF August 30, 2012

a Employee's social security number 400-00-1039	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN) 69-0000001	1 Wages, tips, other compensation 39495.00	2 Federal income tax withheld 4828.00	
c Employer's name, address, and ZIP code Tombiggee River School District 939 Sassafras St Tiptop, VA 24630	3 Social security wages 39495.00	4 Social security tax withheld 2449.00	
	5 Medicare wages and tips 39495.00	6 Medicare tax withheld 573.00	
	7 Social security tips	8 Allocated tips	
d Control number ASP0010304	9	10 Dependent care benefits	
e Employee's first name and initial / Last name / Suff. Sara Phlox 222 Sassafras St Tiptop, VA 24630	11 Nonqualified plans	12a See instructions for box 12 Code	
	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code	
	14 Other	12c Code	
		12d Code	
f Employee's address and ZIP code			

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
VA	69-0000003	39495.00	2100.00			

Form **W-2** **Wage and Tax Statement** 2012 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

DRAFT AS OF March 21, 2011

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**

▶ **Information about Form 2441 and its separate instructions is at *www.irs.gov/form2441*.**

1040 1040A 1040NR 2441

OMB No. 1545-0074

2012

Attachment Sequence No. **21**

Name(s) shown on return: Sara Phlox

Your social security number: 400-00-1039

DRAFT AS OF August 8, 2012 DO NOT FILE

Part I Persons or Organizations Who Provided the Care—You **must** complete this part.

(If you have more than two care providers, see the instructions.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	See Summary Page For Information		4000

Did you receive **dependent care benefits?**
- **No** ▶ Complete only Part II below.
- **Yes** ▶ Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s).** If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2012 for the person listed in column (a)
Samantha	Phlox	400-00-1057	2000
Sol	Phlox	400-00-1058	2000

3 Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 31 . . . . . **3**

4 Enter your **earned income.** See instructions **4**

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 . . . . **5**

6 Enter the **smallest** of line 3, 4, or 5 . . . . . **6**

7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. . . . . **7**

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is: Over	But not over	Decimal amount is	If line 7 is: Over	But not over	Decimal amount is
$0	15,000	.35	$29,000	31,000	.27
15,000	17,000	.34	31,000	33,000	.26
17,000	19,000	.33	33,000	35,000	.25
19,000	21,000	.32	35,000	37,000	.24
21,000	23,000	.31	37,000	39,000	.23
23,000	25,000	.30	39,000	41,000	.22
25,000	27,000	.29	41,000	43,000	.21
27,000	29,000	.28	43,000	No limit	.20

8 X .

9 Multiply line 6 by the decimal amount on line 8. If you paid 2011 expenses in 2012, see the instructions **9**

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. **10**

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46 . . . . **11**

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11862M Form **2441** (2012)

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2012. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Do not** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership			12	
13	Enter the amount, if any, you carried over from 2011 and used in 2012 during the grace period. See instructions			13	
14	Enter the amount, if any, you forfeited or carried forward to 2013. See instructions			14	( )
15	Combine lines 12 through 14. See instructions			15	
16	Enter the total amount of **qualified expenses** incurred in 2012 for the care of the **qualifying person(s)**	16			
17	Enter the **smaller** of line 15 or 16	17			
18	Enter your **earned income.** See instructions	18			
19	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see instructions. • All others, enter the amount from line 18.	19			
20	Enter the **smallest** of line 17, 18, or 19	20			
21	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19)	21			
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) ☐ **No.** Enter -0-. ☐ **Yes.** Enter the amount here			22	
23	Subtract line 22 from line 15	23			
24	**Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions			24	
25	**Excluded benefits. Form 1040 and 1040NR filers:** If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. **Form 1040A filers:** Enter the **smaller** of line 20 or line 21			25	
26	**Taxable benefits. Form 1040 and 1040NR filers:** Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." **Form 1040A filers:** Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"			26	

To claim the child and dependent care credit, complete lines 27 through 31 below.

27	Enter $3,000 ($6,000 if two or more qualifying persons)	27	
28	**Form 1040 and 1040NR filers:** Add lines 24 and 25. **Form 1040A filers:** Enter the amount from line 25	28	
29	Subtract line 28 from line 27. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2011 expenses in 2012, see the instructions for line 9	29	
30	Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30	
31	Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31	

DRAFT AS OF August 8, 2012 DO NOT FILE

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

▶ *See* www.irs.gov/scheduleeic.

OMB No. 1545-0074

2012

Attachment Sequence No. **43**

Name(s) shown on return: Sara Phlox

Your social security number: 400-00-1039

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, 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.

CAUTION

- 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 page 2 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.

DRAFT AS OF March 19, 2012

Qualifying Child Information

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name: Samantha Last name: Phlox	First name: Sol Last name: Phlox	First name: Last name:
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 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.	400-00-1057	400-00-1058	
3 Child's year of birth	Year 2006 *If born after 1993 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year 2008 *If born after 1993 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year *If born after 1993 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
4 a Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*
b Was the child permanently and totally disabled during any part of 2012?	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	daughter	son	
6 Number of months child lived with you in the United States during 2012 • If the child lived with you for more than half of 2012 but less than 7 months, enter "7." • If the child was born or died in 2012 and your home was the child's home for the entire time he or she was alive during 2012, enter "12."	12 months *Do not enter more than 12 months.*	12 months *Do not enter more than 12 months.*	months *Do not enter more than 12 months.*

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2012

SCHEDULE 8812 (Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Child Tax Credit

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**

▶ **Information about Schedule 8812 and its separate instructions is at *www.irs.gov/form1040*.**

OMB No. 1545-0074

2012

Attachment Sequence No. 47

Name(s) shown on return: Sara Phlox

Your social security number: 400-00-1039

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)

CAUTION Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

A For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

B For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

C For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes ☐ No

Note: If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here. ▶ ☐

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DRAFT AS OF August 27, 2012

Part II Additional Child Tax Credit Filers

1	**1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). **1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). **1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.		1	2000
2	Enter the amount from Form 1040, line 51, Form 1040A, line 33; or Form 1040NR, line 48		2	
3	Subtract line 2 from line 1. If zero, **stop;** you cannot take this credit		3	
4a	Earned income (see separate instructions)	4a		
b	Nontaxable combat pay (see separate instructions)	4b		
5	Is the amount on line 4a more than $3,000? ☐ **No.** Leave line 5 blank and enter -0- on line 6. ☐ **Yes.** Subtract $3,000 from the amount on line 4a. Enter the result	5		
6	Multiply the amount on line 5 by 15% (.15) and enter the result		6	

Next. Do you have three or more qualifying children?

☐ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the **smaller** of line 3 or line 6 on line 13.

☐ **Yes.** If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.

Part III Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see separate instructions	7	
8	**1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60. **1040A filers:** Enter -0-. **1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.	8	
9	Add lines 7 and 8	9	
10	**1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69. **1040A filers:** Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions). **1040NR filers:** Enter the amount from Form 1040NR, line 65.	10	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	
12	Enter the **larger** of line 6 or line 11 **Next,** enter the **smaller** of line 3 or line 12 on line 13.	12	

Part IV Additional Child Tax Credit

13	**This is your additional child tax credit**	13	

Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63.

For Testing Purposes Only

DRAFT AS OF August 27, 2012

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits
(American Opportunity and Lifetime Learning Credits)

▶ See separate instructions to find out if you are eligible to take the credits.
▶ Instructions and more are at *www.irs.gov/form8863.* Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2012

Attachment Sequence No. **50**

Name(s) shown on return: Sara Phlox

Your social security number: 400 00 1039

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CAUTION *Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.*

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30			1	
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	2			
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3			
4	Subtract line 3 from line 2. If zero or less, **stop**; you cannot take any education credit	4			
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	5			
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)			6	.
7	Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you **cannot** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ▶ ☐			7	
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below.			8	

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (see instructions)			9	400
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero skip lines 11 through 17, enter -0- on line 18, and go to line 19			10	
11	Enter the smaller of line 10 or $10,000			11	
12	Multiply line 11 by 20% (.20)			12	
13	Enter: $124,000 if married filing jointly; $62,000 if single, head of household, or qualifying widow(er)	13			
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14			
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15			
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	16			
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)			17	.
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶			18	
19	**Nonrefundable education credits.** Enter the amount from line 13 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31			19	

For Paperwork Reduction Act Notice, see your tax return instructions. IRS.gov/form8863 Cat. No. 25379M Form **8863** (2012)

Name(s) shown on return: Sara Phlox

Your social security number: 400 | 00 | 1039

CAUTION ***Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.***

DRAFT AS OF August 8, 2012 DO NOT FILE

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return): Sara Phlox

21 Student social security number (as shown on page 1 of your tax return): 400 | 00 | 1039

22 Educational institution information (see instructions)

a. Name of first educational institution: Port David University

(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
1234 University Pkwy
Tiptop, VA 24660

(2) Did the student receive Form 1098-T from this institution for 2012? ☐ Yes ☑ No

(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? ☐ Yes ☑ No

If you checked "No" in **both (2) and (3)**, skip **(4)**.

(4) If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T).
___ ___ – ___ ___ ___ ___ ___ ___ ___

b. Name of second educational institution (if any)

(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.

(2) Did the student receive Form 1098-T from this institution for 2012? ☐ Yes ☐ No

(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? ☐ Yes ☐ No

If you checked "No" in **both (2) and (3)**, skip **(4)**.

(4) If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T).
___ ___ – ___ ___ ___ ___ ___ ___ ___

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years? ☐ Yes — **Stop!** Go to line 31 for this student. ☑ No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) ☑ Yes — Go to line 25. ☐ No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of post-secondary education before 2012? ☐ Yes — **Stop!** Go to line 31 for this student. ☑ No — Go to line 26.

26 Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance? ☐ Yes — **Stop!** Go to line 31 for this student. ☑ No — See *Tip* below and complete **either** lines 27-30 **or** line 31 for this student.

TIP *When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.*

American Opportunity Credit

27	Adjusted qualified education expenses (see instructions). **Do not enter more than $4,000**	27	
28	Subtract $2,000 from line 27. If zero or less enter -0-	28	
29	Multiply line 28 by 25% (.25)	29	
30	If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	30	

Lifetime Learning Credit

31	Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**

▶ **Information about Form 8880 and its instructions is at *www.irs.gov/form8880*.**

OMB No. 1545-0074

2012

Attachment Sequence No. **54**

Name(s) shown on return: Sara Phlox

Your social security number: 400-00-1039

You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than $28,750 ($43,125 if head of household; $57,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1995, **(b)** is claimed as a dependent on someone else's 2012 tax return, or **(c)** was a **student** (see instructions).

			(a) You		(b) Your spouse
1	Traditional and Roth IRA contributions for 2012. **Do not** include rollover contributions	1	1200		
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2012 (see instructions)	2	0		
3	Add lines 1 and 2	3			
4	Certain distributions received **after** 2009 and **before** the due date (including extensions) of your 2012 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4	0		
5	Subtract line 4 from line 3. If zero or less, enter -0-	5			
6	In each column, enter the **smaller** of line 5 or $2,000	6			
7	Add the amounts on line 6. If zero, **stop;** you cannot take this credit			7	
8	Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37	8			
9	Enter the applicable decimal amount shown below:			9	X .

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
		Enter on line 9—		
---	$17,250	.5	.5	.5
$17,250	$18,750	.5	.5	.2
$18,750	$25,875	.5	.5	.1
$25,875	$28,125	.5	.2	.1
$28,125	$28,750	.5	.1	.1
$28,750	$34,500	.5	.1	.0
$34,500	$37,500	.2	.1	.0
$37,500	$43,125	.1	.1	.0
$43,125	$57,500	.1	.0	.0
$57,500	---	.0	.0	.0

Note: *If line 9 is zero, **stop;** you cannot take this credit.*

10	Multiply line 7 by line 9			10	
11	Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44	11			
12	**1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 22. **1040A filers:** Enter the total of your credits from lines 29 through 31. **1040NR filers:** Enter the total of your credits from lines 45 and 46.	12			
13	Subtract line 12 from line 11. If zero, **stop;** you cannot take this credit			13	
14	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47			14	

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 33394D Form **8880** (2012)

For Testing Purposes Only
DRAFT AS OF
July 30, 2012

ATS/PATS Test Scenario 10
Taxpayer: Vance & Jane Ambrosia
SSN: 400-00-1040

Test Scenario 10 includes the following forms:

- **Form 1040EZ**
- **Form W-2 (primary & secondary)**

Primary and Secondary Date Of Birth 11/22/1978

Additional Instructions: Primary received $2,898.00 in Unemployment Compensation with $290.00 Federal withholding

a Employee's social security number 400-00-1040	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN) 69-0000022	1 Wages, tips, other compensation 7417.00		2 Federal income tax withheld 433.00
c Employer's name, address, and ZIP code BIBLO CREEK INC 776 SEQUOIA ST MILO, ME 04463	3 Social security wages 7417.00		4 Social security tax withheld 460.00
	5 Medicare wages and tips 7417.00		6 Medicare tax withheld 108.00
	7 Social security tips		8 Allocated tips
d Control number	9		10 Dependent care benefits
e Employee's first name and initial Last name Suff. VANCE AMBROSIA 511 SEQUOIA ST MILO, ME 04463	11 Nonqualified plans		12a See instructions for box 12 Code
	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐		12b Code
	14 Other		12c Code
			12d Code
f Employee's address and ZIP code			

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
ME	69-0000033	7417.00	211.00			

Form **W-2** **Wage and Tax Statement** 2012 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

DRAFT AS OF March 21, 2011

a Employee's social security number 400-00-1060	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN) 69-0000023	1 Wages, tips, other compensation 2551.00		2 Federal income tax withheld 0
c Employer's name, address, and ZIP code MILO MANUFACTURING 222 SEQUOIA ST MILO ME 04463	3 Social security wages 2551.00		4 Social security tax withheld 158.00
	5 Medicare wages and tips 2551.00		6 Medicare tax withheld 37.00
	7 Social security tips		8 Allocated tips
d Control number	9		10 Dependent care benefits
e Employee's first name and initial Last name Suff. JANE AMBROSIA 511 SEQUOIA ST MILO ME 04463	11 Nonqualified plans		12a See instructions for box 12 Code
	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐		12b Code
	14 Other		12c Code
			12d Code
f Employee's address and ZIP code			

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
ME	69-0000044	2551.00	51.00			

Form **W-2** **Wage and Tax Statement** 2012 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

DRAFT AS OF March 21, 2011

Form **1040EZ**

Department of the Treasury—Internal Revenue Service

Income Tax Return for Single and Joint Filers With No Dependents (99) 2012

OMB No. 1545-0074

Your first name and initial	Last name	Your social security number
VANCE	AMBROSIA	4 0 0 0 0 1 0 4 0
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
JANE	AMBROSIA	4 0 0 0 0 1 0 6 0

Home address (number and street). If you have a P.O. box, see instructions. 511 SEQUOIA ST — Apt. no.

▲ Make sure the SSN(s) above are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). MILO ME 04463

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

Presidential Election Campaign
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

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	0
3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. ☐ **You** ☐ **Spouse** If no one can claim you (or your spouse if a joint return), enter $9,750 if **single;** $19,500 if **married filing jointly.** See back for explanation.	5	
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.	7	
8a	**Earned income credit (EIC)** (see instructions).	8a	
b	Nontaxable combat pay election. 8b		
9	Add lines 7 and 8a. These are your **total payments and credits.** ▶	9	
10	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10	

Refund

Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888.

11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund.** If Form 8888 is attached, check here ▶ ☐	11a	
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		

Amount You Owe

12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the **amount you owe.** For details on how to pay, see instructions. ▶	12	

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, to the best of my knowledge and belief, it is true, correct, and accurately lists 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
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.		

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2012)

DRAFT AS OF April 13, 2012

ATS Test Scenario 11
Taxpayer: Edgard Pino
SSN: 400-00-1041

Test Scenario 11 includes the following forms:

- **Form 499R - 2/W-2PR**
- **Form 1040SS- PR**

Primary Date Of Birth February 7, 1980

1st dependent Date Of Birth March 6, 2000

2nd dependent Date Of Birth September 9, 2002

3rd dependent Date Of Birth June 14, 2005

Form **1040-SS**

Department of the Treasury
Internal Revenue Service

U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)

U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands (CNMI), or Puerto Rico. For information about Form 1040-SS and its instructions go to www.irs.gov/form1040-SS. For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, and ending , 20 .

OMB No. 1545-0090

2012

Please type or print

Your first name and initial	Last name	Your social security number
Edgard	Pino	400-00-1041
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Present home address (number, street, and apt. no., or rural route)
URB Royal Oak 123 Calle 1

City, town or post office, commonwealth or territory, and ZIP code
Bayamon PR 00961-0123

Foreign country name	Foreign province/county	Foreign postal code

Part I Total Tax and Credits

1 **Filing status.** Check the box for your filing status (see instructions).
- ☑ Single
- ☐ Married filing jointly
- ☐ Married filing separately. Enter spouse's social security no. above and full name here. ▶

2 **Qualifying children.** Complete **only** if you are a bona fide resident of Puerto Rico and you are claiming the additional child tax credit (see instructions).

(a) First name Last name	(b) Child's social security number	(c) Child's relationship to you
Tomas Pino	400-001071	son
Mario Pino	400-00-1072	daughter
Diano Pino	400-001073	daughter

DRAFT AS OF April 4, 2012

3	Self-employment tax from Part V, line 12			3	
4	Household employment taxes (see instructions). Attach Schedule H (Form 1040)			4	
5	**Total tax.** Add lines 3 and 4 (see instructions)			5	
6	2012 estimated tax payments (see instructions)	6	400		
7	Excess social security tax withheld (see instructions)	7			
8	Additional child tax credit from Part II, line 3	8			
9	Health coverage tax credit. Attach Form 8885	9			
10	**Total payments and credits** (see instructions)			10	
11	If line 10 is more than line 5, subtract line 5 from line 10. This is the amount you **overpaid**			11	
12a	Amount of line 11 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			12a	
b	Routing Number ▶ c Type: ☐ Checking ☐ Savings				
d	Account Number				
13	Amount of line 11 you want **applied to 2013 estimated tax** ▶	13			
14	**Amount you owe.** If line 5 is more than line 10, subtract line 10 from line 5. For details on how to pay, see instructions ▶			14	

Third Party Designee

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

Designee's name ▶ Phone no. ▶ Personal Identification Number (PIN) ▶

Sign Here

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

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 the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature | Date | Daytime phone number

Spouse's signature. If a joint return, **both** must sign. | Date

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.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 17184B Form **1040-SS** (2012)

Part II **Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit—**See instructions.

Caution. You must have three or more qualifying children to claim the additional child tax credit.

1	Income derived from sources within Puerto Rico	1	
2	Withheld social security and Medicare taxes from Puerto Rico Forms 499R-2/W-2PR (attach copy of form(s))	2	
3	**Additional child tax credit.** Use the worksheet in the instructions to figure the amount to enter here and in Part I, line 8	3	

Part III **Profit or Loss From Farming—**See the Instructions for Schedule F (Form 1040).

Name of proprietor	**Social security number**

Note. If you are filing a joint return and both you and your spouse had a profit or loss from a farming business, see *Joint returns* and *Husband-Wife Business* in the instructions for more information.

Section A—Farm Income—Cash Method

Complete Sections A and B. (Accrual method taxpayers, complete Sections B and C, and Section A, line 11.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes (see instructions).

1	Sales of livestock and other items you bought for resale	1			
2	Cost or other basis of livestock and other items reported on line 1	2			
3	Subtract line 2 from line 1			3	
4	Sales of livestock, produce, grains, and other products you raised			4	
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a	**5b** Taxable amount	5b	
6	Agricultural program payments received			6	
7	Commodity Credit Corporation (CCC) loans reported under election (or forfeited)			7	
8	Crop insurance proceeds			8	
9	Custom hire (machine work) income			9	
10	Other income			10	
11	**Gross farm income.** Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from Section C, line 50 ▶			11	

DRAFT AS OF April 4, 2012

Section B—Farm Expenses—Cash and Accrual Method

Do not include personal or living expenses (such as taxes, insurance, or repairs on your home) that did not produce farm income. Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.

12	Car and truck expenses (see instructions)	12		25	Pension and profit-sharing plans	25	
13	Chemicals	13		26	Rent or lease:		
14	Conservation expenses	14		a	Vehicles, machinery, and equipment	26a	
15	Custom hire (machine work)	15		b	Other (land, animals, etc.)	26b	
16	Depreciation and section 179 expense deduction not claimed elsewhere (attach **Form 4562** if required)	16		27	Repairs and maintenance	27	
				28	Seeds and plants purchased	28	
				29	Storage and warehousing	29	
17	Employee benefit programs other than on line 25	17		30	Supplies purchased	30	
				31	Taxes	31	
18	Feed purchased	18		32	Utilities	32	
19	Fertilizers and lime	19		33	Veterinary, breeding, and medicine	33	
20	Freight and trucking	20					
21	Gasoline, fuel, and oil	21		34	Other expenses (specify):		
22	Insurance (other than health)	22		a		34a	
23	Interest:			b		34b	
a	Mortgage (paid to banks, etc.)	23a		c		34c	
b	Other	23b		d		34d	
24	Labor hired	24		e		34e	
35	**Total expenses.** Add lines 12 through 34e ▶					35	
36	**Net farm profit or (loss).** Subtract line 35 from line 11. Enter the result here and in Part V, line 1a					36	

Section C—Farm Income—Accrual Method

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes on any of the lines below (see instructions).

37	Sales of livestock, produce, grains, and other products during the year			37		
38a	Total cooperative distributions (Form(s) 1099-PATR)	38a	38b Taxable amount	38b		
39	Agricultural program payments received			39		
40	Commodity Credit Corporation (CCC) loans reported under election (or forfeited)			40		
41	Crop insurance proceeds			41		
42	Custom hire (machine work) income			42		
43	Other farm income (specify)			43		
44	Add the amounts in the right column for lines 37 through 43			44		
45	Inventory of livestock, produce, grains, and other products at the beginning of the year	45				
46	Cost of livestock, produce, grains, and other products purchased during the year	46				
47	Add lines 45 and 46	47				
48	Inventory of livestock, produce, grains, and other products at the end of the year	48				
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*			49		
50	**Gross farm income.** Subtract line 49 from line 44. Enter the result here and in Part III, line 11 ▶			50		

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and in Part III, line 11.

Part IV Profit or Loss From Business (Sole Proprietorship)—See the Instructions for Schedule C (Form 1040).

Name of proprietor	Social security number
Edgard Pino	400-00-1041

Note. If you are filing a joint return and both you and your spouse had a profit or loss from a business, see *Joint returns* and *Husband-Wife Business* in the instructions for more information.

DRAFT AS OF April 4, 2012

Section A—Income

1	Gross receipts $ _____ Less returns and allowances $ _____ Balance ▶			1		
2a	Inventory at beginning of year	2a	2030			
b	Purchases less cost of items withdrawn for personal use	2b	3636			
c	Cost of labor. Do not include any amounts paid to yourself	2c	451			
d	Materials and supplies	2d	607			
e	Other costs (attach statement)	2e	0			
f	Add lines 2a through 2e	2f				
g	Inventory at end of year	2g	1977			
h	Cost of goods sold. Subtract line 2g from line 2f			2h		
3	**Gross profit.** Subtract line 2h from line 1			3		
4	Other income			4	0	
5	**Gross income.** Add lines 3 and 4 ▶			5		

Section B—Expenses

6	Advertising	6	612	18	Rent or lease:			
7	Car and truck expenses (see instructions)	7		a	Vehicles, machinery, and equipment	18a	1410	
8	Commissions and fees	8		b	Other business property	18b		
9	Contract labor	9	650	19	Repairs and maintenance	19		
10	Depletion	10		20	Supplies (not included in Section A)	20		
11	Depreciation and section 179 expense deduction (not included in Section A). (Attach **Form 4562** if required.)	11		21	Taxes and licenses	21	158	
				22	Travel, meals, and entertainment:			
				a	Travel	22a		
				b	Deductible meals and entertainment	22b		
12	Employee benefit programs (other than on line 17)	12		23	Utilities	23		
				24	Wages not included on line 2c	24		
13	Insurance (other than health)	13		25a	Other expenses (list type and amount):			
14	Interest on business indebtedness	14						
15	Legal and professional services	15						
16	Office expense	16	225					
17	Pension and profit-sharing plans	17		25b	Total other expenses	25b		
26	Total expenses. Add lines 6 through 25b ▶					26		
27	**Net profit or (loss).** Subtract line 26 from line 5. Enter the result here and in Part V, line 2					27		

Part V **Self-Employment Tax—**If you had **church employee income,** see instructions before you begin.

Name of person with **self-employment** income	**Social security number** of person with **self-employment** income ▶	
Edgard Pino		400-00-1041

Note. If you are filing a joint return and both you and your spouse had self-employment income, you must **each** complete a **separate** Part V.

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 V ▶ ☐			
1a	Net farm profit or (loss) from Part III, line 36, and your distributive share from farm partnerships. **Note.** Skip lines 1a and 1b if you use the farm optional method (see instructions)	1a		
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included in Part III, line 6, plus your distributive share of these payments from farm partnerships	1b	( )	
2	Net nonfarm profit or (loss) from Part IV, line 27, and your distributive share from nonfarm partnerships. Ministers and members of religious orders, see instructions for amounts to report on this line. See instructions for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see instructions)	2		
3	Combine lines 1a, 1b, and 2	3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter the amount from line 3	4a		
	Note. If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.			
b	If you elect one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here	4b	0	
c	Combine lines 4a and 4b. If less than $400, **stop;** you do not owe self-employment tax. **Exception.** If less than $400 and you had **church employee income**, enter -0- and continue ▶	4c		
5a	Enter your **church employee income** from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. See instructions for definition of church employee income. 5a 0			
b	Multiply line 5a by 92.35% (.9235). If less than $100, enter -0-	5b	0	
6	Add lines 4c and 5b ▶	6		
7	Maximum amount of combined wages and self-employment earnings subject to social security tax for 2012	7	110,100	00
8a	Total social security wages and tips from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. If $110,100 or more, skip lines 8b through 10, and go to line 11 8a			
b	Unreported tips subject to social security tax from Form 4137, line 10 (see instructions) 8b 0			
c	Wages subject to social security tax from Form 8919, line 10 (see instructions) 8c 0			
d	Add lines 8a, 8b, and 8c	8d		
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	9		
10	Multiply the **smaller** of line 6 or line 9 by 10.4% (.104)	10		
11	Multiply line 6 by 2.9% (.029)	11		
12	**Self-employment tax.** Add lines 10 and 11. Enter here and in Part I, line 3	12		

DRAFT AS OF April 4, 2012

Part VI **Optional Methods To Figure Net Earnings—**See instructions for limitations.

Note. If you are filing a joint return and both you and your spouse choose to use an optional method to figure net earnings, you must **each** complete and attach a **separate** Part VI.

	Farm Optional Method			
1	Maximum income for optional methods	1	4,520	00
2	Enter the **smaller** of: two-thirds (2/3) of gross farm income (Part III, line 11, plus your distributive share from farm partnerships), but not less than zero; **or** $4,520. Also include this amount in Part V, line 4b, above.	2		
	Nonfarm Optional Method			
3	Subtract line 2 from line 1.	3	0	
4	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income (Part IV, line 5, plus your distributive share from nonfarm partnerships), but not less than zero; **or** the amount in Part VI, line 3, above. Also include this amount in Part V, line 4b, above	4	0	

Formulario
Form **499R-2/W-2PR**
Rev. 09.12

GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO
DEPARTAMENTO DE HACIENDA - DEPARTMENT OF THE TREASURY

COMPROBANTE DE RETENCION - WITHHOLDING STATEMENT

222

1. Nombre - First Name: Edgard

Apellido(s) - Surname(s): Pino

Dirección Postal del Empleado - Employee's Mailing Address:
URB Royal Oak 123 Calle 1
Bayamon PR 00961-0123

2. Nombre y Dirección Postal del Patrono
Employer's Name and Mailing Address:
Zabila LTD
URB Royal Oak 924 Calle 1
Bayamon PR 00961-0123

Número de Teléfono del Patrono
Employer's Telephone Number: 939-555-2030

Fecha Cese de Operaciones: Día / Mes / Año
Cease of Operations Date: Day _____ Month _____ Year _____

Número Control - Control Number

3. Núm. Seguro Social
Social Security No.: 400-00-1041

4. Núm. de Ident. Patronal
Employer Ident. No. (EIN): 69-0000055

5. Fecha en que comenzó a recibir la pensión - Date on which you started to receive the pension
Día / Mes / Año
Day _____ Month _____ Year _____

6. Costo de Pensión o Anualidad
Cost of Pension or Annuity: 0

6A. Costo de cubierta de salud auspiciada por el patrono - Cost of employer-sponsored health coverage: 0

6B. Donativos
Charitable Contributions: 0

Original
Envíe a: - Send to:
Social Security Adm.
Wilkes-Barre D.O.C.
Wilkes-Barre, PA 18769-0001
Con la W-3PR
With the
Año: Year: **2012**

Fecha de radicación: 31 de enero - Filing date: January 31
Instrucciones al dorso de Copia D - Instructions on back of Copy D

INFORMACION PARA EL DEPARTAMENTO DE HACIENDA
DEPARTMENT OF THE TREASURY INFORMATION

7. Sueldos - Wages: 19,458.00
8. Comisiones - Commissions: 0
9. Concesiones - Allowances: 0
10. Propinas - Tips: 0
11. Total = 7 + 8 + 9 + 10: 19,458.00
12. Gastos Reemb. y Beneficios Marginales
Reimb. Expenses and Fringe Benefits:
13. Cont. Retenida - Tax Withheld: 1,858.00
14. Fondo de Retiro Gubernamental
Governmental Retirement Fund: 0
15. Aportaciones a Planes Cualific.
Contributions to CODA PLANS: 0
16. Salarios bajo Ley 324-2004
Salaries under Act 324-2004: 0
16A. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Double your Money Program: 0

INFORMACION PARA EL SEGURO SOCIAL
SOCIAL SECURITY INFORMATION

17. Total Sueldos Seguro Social
Social Security Wages: 19,458.00
18. Seguro Social Retenido
Social Security Tax Withheld: 818.00
19. Total Sueldos y Pro. Medicare
Medicare Wages and Tips: 19,458.00
20. Contrib. Medicare Retenida
Medicare Tax Withheld: 282.00
21. Propinas Seguro Social
Social Security Tips: 0
22. Seguro Social no Retenido en Propinas - Uncollected
Social Security Tax on Tips: 0
23. Contrib. Medicare no Retenida en Propinas - Uncollected
Medicare Tax on Tips: 0

ATS Test Scenario 12
Taxpayer: Susan Snapdragon
SSN: 400-00-1042

PAYMENT INFORMATION
ROUTING TRANSIT NUMBER 012345672
BANK ACCOUNT NUMBER: 1234567
BANK ACCOUNT TYPE: CHECKING

PAYMENT AMOUNT: 1,945
PHONE NUMBER: 800-555-6658

PAYMENT DUE DATE April 1, 2013

Form **4868**

Department of the Treasury
Internal Revenue Service (99)

Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

For calendar year 2012, or other tax year beginning , 2012, ending , 20 .

OMB No. 1545-0074

2012

Part I Identification

1 Your name(s) (see instructions)

SUSAN SNAPDRAGON

Address (see instructions)

1234 PHOENIX STREET

City, town, or post office	State	ZIP Code
KEENE	N H	03431

2 Your social security number: 400-00-1042

3 Spouse's social security number:

Part II Individual Income Tax

4	Estimate of total tax liability for 2012	$ 4280
5	Total 2012 payments	2335
6	**Balance due.** Subtract line 5 from line 4 (see instructions)	1945
7	Amount you are paying (see instructions) ▶	1945
8	Check here if you are "out of the country" and a U.S. citizen or resident (see instructions) ▶	☐
9	Check here if you file Form 1040NR or 1040NR-EZ and did not receive wages as an employee subject to U.S. income tax withholding ▶	☐

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Cat. No. 13141W

Form **4868** (2012)

ATS Test Scenario 13
Taxpayer: April May Hyacinth
SSN: 400-00-1043

Form **4868**

Department of the Treasury
Internal Revenue Service (99)

Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

For calendar year 2012, or other tax year beginning , 2012, ending , 20 .

OMB No. 1545-0074

2012

1 Your name(s) (see instructions)

April May Hyacinth

Address (see instructions)

624 Red Oak St

City, town, or post office: Acme

State: M I

ZIP Code: 49610

2 Your social security number: 400-00-1043

3 Spouse's social security number:

4 Estimate of total tax liability for 2012 . . $ 4135

5 Total 2012 payments 5038

6 **Balance due.** Subtract line 5 from line 4 (see instructions) 0

7 Amount you are paying (see instructions) ▶

8 Check here if you are "out of the country" and a U.S. citizen or resident (see instructions) . . . . . ▶ ☐

9 Check here if you file Form 1040NR or 1040NR-EZ and did not receive wages as an employee subject to U.S. income tax withholding . . . . . ▶ ☐

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Cat. No. 13141W

Form **4868** (2012)

ATS Test Scenario 14
Taxpayer: Mark Daisy
SSN: 400-00-1044

Form 9465

Form **9465**
(Rev. December 2012)
Department of the Treasury
Internal Revenue Service

Installment Agreement Request

▶ **Information about Form 9465 and its separate instructions is at** *www.irs.gov/form9465.*
▶ **If you are filing this form with your tax return, attach it to the front of the return.**
▶ **See separate instructions.**

OMB No. 1545-0074

Tip: If you owe less than $50,000, you may be able to establish an installment agreement on-line, even if you have not yet received a bill for your taxes. Go to IRS.gov to apply to pay on-line.

Caution: *Do not file this form if you are currently making payments on an installment agreement or can pay your balance in full within 120 days. Instead, call 1-800-829-1040. If you are in bankruptcy or we have accepted your offer-in-compromise, see* **Bankruptcy or offer-in-compromise,** *in the instructions.*

DRAFT AS OF August 16, 2012 DO NOT FILE

This request is for Form(s) (for example, Form 1040 or Form 1040EZ) ▶ 1040 and for tax year(s) (for example, 2011 and 2012) ▶ 2011 and 2012

1 Your first name and initial: Mark | Last name: Daisy | **Your social security number:** 400-00-1044

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

Current address (number and street). If you have a P.O. box and no home delivery, enter your box number.: 9976 Peersea Street | Apt. number

City, town or post office, state, and ZIP code. If a foreign address, enter city, province or state, and country. Follow the country's practice for entering the postal code.: Cash AR 72421

2 If this address is new since you filed your last tax return, check here . . . . . ▶ ☐

3 800-555-7219 (Your home phone number) | 4:00pm (Best time for us to call)

4 800-555-7127 (Your work phone number) | Ext. | 9:00am (Best time for us to call)

5 Name of your bank or other financial institution: Hometown Bank
Address: 212 Austin Parkway
City, state, and ZIP code: Cash AR 72421

6 Your employer's name: Arnold's Drive-in
Address: 400 Main St
City, state, and ZIP code: Cash AR 72421

7 Enter the total amount you owe as shown on your tax return(s) (or notice(s)) **Note:** If the amount on line 7 is greater than $25,000 but not more than $50,000, you **must** complete line 11. If you owe more than $50,000, complete Form 433-F and attach it to your request. See instructions	7	6750
8 Enter the amount of any payment you are making with your tax return(s) (or notice(s)). See instructions	8	0
9 Enter the amount you can pay each month. **Make your payments as large as possible to limit interest and penalty charges.** The charges will continue until you pay in full. If no payment amount is listed on line 9, or the proposed payment does not meet our streamlined processing criteria, a payment will be determined for you by dividing the balance due by 72 months	9	200

10 Enter the date you want to make your payment each month. **Do not** enter a date later than the 28th ▶ 15

11 If you want to make your payments by electronic funds withdrawal from your checking account, see the instructions and fill in lines 11a and 11b. This is the most convenient way to make your payments and it will ensure that they are made on time.

▶ **a** Routing number | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 2 |

▶ **b** Account number | 9 | 8 | 7 | 6 | 5 | 4 | 3 |

I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH debit (electronic withdrawal) entry to the financial institution account indicated for payments of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke payment, I must contact the U.S. Treasury Financial Agent at **1-800-829-1040** no later than 14 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments.

Your signature	Date	Spouse's signature. If a joint return, **both** must sign.	Date

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 14842Y Form **9465** (Rev. 12-2012)

ATS Test Scenario 15
Taxpayer: Linda Cornflower
SSN: 400-00-1045

Form 2350

Line 4d - enter any appropriate date.

Form **2350**

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File U.S. Income Tax Return

For U.S. Citizens and Resident Aliens Abroad Who Expect To Qualify for Special Tax Treatment

▶ See instructions on page 3.

OMB No. 1545-0074

2012

Please print or type.	Your first name and initial: LINDA C	Last name: CORNFLOWER	**Your social security number:** 400-00-1045
	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.: 1234 ASH STREET		
File by the due date for filing your return.	City, town or post office, state, and ZIP code. If you have a foreign address, enter only the city name on this line; then complete the spaces below (see instructions).: NOME, AK 99762		
	Foreign country name	Foreign province/county	Foreign postal code

Please fill in the Return Label at the bottom of this page.

1 I request an extension of time until 3/14/2014 to file my income tax return for the calendar year 2012, or other tax year ending _____, because my tax home is in a foreign country and **I expect to qualify for special tax treatment by meeting the "bona fide residence test" or the "physical presence test"** (see instructions).

2 Were you previously granted an extension of time to file for this tax year? . . . . . ☐ **Yes** ☑ **No**

3 Will you need additional time to allocate moving expenses? . . . . . ☑ **Yes** ☐ **No**

4a Date you first arrived in the foreign country 7/1/2012

b Date qualifying period begins 7/2/2012 ; ends 12/31/2013

c Your foreign home address 57, A. CAKA STR. LV-1011 RIGA LATVIA

d Date you expect to return to the United States _____

Note. *This is not an extension of time to pay tax. Full payment is required to avoid interest and late payment charges.*

5 Enter the amount of income tax paid with this form . . . . . ▶ | 5 | 0 |

DRAFT AS OF March 26, 2012

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and, if prepared by someone other than the taxpayer, that I am authorized to prepare this form.

Signature of taxpayer ▶ _____ Date ▶ _____

Signature of spouse ▶ _____ Date ▶ _____

Signature of preparer other than taxpayer ▶ Date ▶

Please fill in the **Return Label** below. The IRS will complete the **Notice to Applicant** and return it to you. If you want it sent to another address or to an agent acting for you, enter the other address and add the agent's name.

(Do not detach)

Notice to Applicant

☐ We **have** approved your application.

☐ We **have not** approved your application. However, we have granted a 45-day grace period to _____ . This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return.

☐ We **have not** approved your application. After considering the above information, we cannot grant your request for an extension of time to file. We are not granting a 45-day grace period.

To Be Completed by the IRS

☐ We cannot consider your application because it was filed after the due date of your return.

☐ Other _____

Director _____ Date _____

Return Label (Please print or type)

Taxpayer's name (and agent's name, if applicable). If a joint return, also give spouse's name.
LINDA C CORNFLOWER

Address (number and street, include suite, room, or apt. no., or P.O. box number)
1234 ASH STREET

City or town, province or state, and country (including postal or ZIP code)
NOME, AK 99762

Agents: Always include taxpayer's name on Return Label.

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Cat. No. 11780H Form **2350** (2012)

Test Scenario 16
Taxpayer: Joann Birch
SSN: 400-00-1046

Form 56

Date of death is 12/01/2011

Form **56**
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Notice Concerning Fiduciary Relationship

(Internal Revenue Code sections 6036 and 6903)

OMB No. 1545-0013

Part I Identification

Name of person for whom you are acting (as shown on the tax return)	Identifying number	**Decedent's social security no.**
JOANN BIRCH		400-00-1046

Address of person for whom you are acting (number, street, and room or suite no.)
1234 16TH STREET

City or town, state, and ZIP code (If a foreign address, see instructions.)
PARKVILLE, MD 21234

Fiduciary's name
JAMES BIRCH

Address of fiduciary (number, street, and room or suite no.)
500 ELM STREET

City or town, state, and ZIP code	Telephone number (optional)
PARKVILLE, MD 21234	(410) 555-5443

Section A. Authority

1 Authority for fiduciary relationship. Check applicable box:

a ☒ Court appointment of testate estate (valid will exists)
b ☐ Court appointment of intestate estate (no valid will exists)
c ☐ Court appointment as guardian or conservator
d ☐ Valid trust instrument and amendments
e ☐ Bankruptcy or assignment for the benefit or creditors
f ☐ Other. Describe ▶

2a If box 1a or 1b is checked, enter the date of death ▶

2b If box 1c—1f is checked, enter the date of appointment, taking office, or assignment or transfer of assets ▶

Section B. Nature of Liability and Tax Notices

3 Type of taxes (check all that apply): ☒ Income ☐ Gift ☐ Estate ☐ Generation-skipping transfer ☐ Employment ☐ Excise ☐ Other (describe) ▶

4 Federal tax form number (check all that apply): **a** ☐ 706 series **b** ☐ 709 **c** ☐ 940 **d** ☐ 941, 943, 944 **e** ☒ 1040, 1040-A, or 1040-EZ **f** ☐ 1041 **g** ☐ 1120 **h** ☐ Other (list) ▶

5 If your authority as a fiduciary does not cover all years or tax periods, check here . . . . . ▶ ☐ and list the specific years or periods ▶

6 If the fiduciary listed wants a copy of notices or other written communications (see the instructions) check this box . . . . ▶ ☐ and enter the year(s) or period(s) for the corresponding line 4 item checked. If more than 1 form entered on line 4h, enter the form number.

Complete only if the line 6 box is checked.

If this item is checked:	Enter year(s) or period(s)	If this item is checked:	Enter year(s) or period(s)
4a		**4b**	
4c		**4d**	
4e		**4f**	
4g		**4h:**	
4h:		**4h:**	

For Paperwork Reduction Act and Privacy Act Notice, see the separate instructions. Cat. No. 16375I Form **56** (Rev. 12-2011)

Part II Court and Administrative Proceedings

Name of court (if other than a court proceeding, identify the type of proceeding and name of agency)	Date proceeding initiated
JACKSON COUNTY COURT	04/18/2012
Address of court	**Docket number of proceeding**
5678 DOGWOOD AVE	5566-11

City or town, state, and ZIP code	Date	Time	Place of other proceedings
PARKVILLE, MD 21234	5/22/2013	☐ a.m. ☐ p.m.	

Part III Signature

Please Sign Here

I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer.

Fiduciary's signature	Title, if applicable	Date
	EXECUTOR	05/01/2013