

Revised November 8, 2013

ATS Test Scenario 2
Taxpayer: Sam and Gloria Gardenia
SSN: 400-00-1038

Test Scenario 2 includes the following forms:

- Form W-2 (2)
- Form 1040
- Schedule A
- Schedule C
- Schedule EIC
- Form 8283
- Form 8867 (Tax Year 2013 Form 8867 is not available so we have provided data for testing at this time)
- Form 8888

Primary Date of Birth = August 7, 1969


Secondary Date of Birth = May 9, 1975

Dependent Date of Birth = June 28, 1994

Additional information:

Schedule C Part IV line 44a

Assume all mileage occurred before July 1, 2013

		a Employee's social security number 400-00-1038		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 00-0000011				1 Wages, tips, other compensation 27221		2 Federal income tax withheld 1550					
c Employer's name, address, and ZIP code Pursley Corp. 777 Guava St. Sandy, OR 97055				3 Social security wages 27221		4 Social security tax withheld 1688					
				5 Medicare wages and tips 27221		6 Medicare tax withheld 395					
				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 123 Guava St. Sandy, OR 97055				11 Nonqualified plans		12a See instructions for box 12 C o d e					
				13 Statutory employee Retirement plan Third-party sick pay <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o d e					
				14 Other		12c C o d e					
						12d C o d e					
f Employee's address and ZIP code											
15 State Employer's state ID number OR 00-0000056		16 State wages, tips, etc. 27221		17 State income tax 899		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	


Form **W-2** Wage and Tax
Statement

2013

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				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 00-0000013				1 Wages, tips, other compensation <div style="text-align: right;">7524</div>		2 Federal income tax withheld <div style="text-align: right;">205</div>					
c Employer's name, address, and ZIP code Estill Cosmetics 1412 Guava St. Sandy, OR 97055				3 Social security wages <div style="text-align: right;">7524</div>		4 Social security tax withheld <div style="text-align: right;">466</div>					
				5 Medicare wages and tips <div style="text-align: right;">7524</div>		6 Medicare tax withheld <div style="text-align: right;">109</div>					
				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 123 Guava St. Sandy, OR 97055				11 Nonqualified plans		12a See instructions for box 12 <div style="text-align: center;">C o d e</div>					
				13 Statutory employee Retirement plan Third-party sick pay <div style="display: flex; justify-content: space-around;"> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> </div>		12b <div style="text-align: center;">C o d e</div>					
				14 Other		12c <div style="text-align: center;">C o d e</div>					
						12d <div style="text-align: center;">C o d e</div>					
f Employee's address and ZIP code											
15 State Employer's state ID number OR 00-0000056		16 State wages, tips, etc. <div style="text-align: right;">7524</div>		17 State income tax <div style="text-align: right;">246</div>		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement

2013

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.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning

, 2013, ending

, 20

See separate instructions.

Your first name and initial

Sam

Last name

Gardenia

Your social security number

4 0 0 0 1 0 3 8

If a joint return, spouse's first name and initial

Gloria

Last name

Gardenia

Spouse's social security number

4 0 0 0 1 0 7 1

Home address (number and street). If you have a P.O. box, see instructions.

123 Guava St

Apt. no.

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

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

Sandy, OR 97055

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

Foreign country name

Foreign province/state/county

Foreign postal code

Filing Status

1 ☐ Single2 ☒ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

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

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
Timothy	Gardenia	4 0 0 0 1 0 7 2	son	<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

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

Boxes checked on 6a and 6b

2

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

1

Dependents on 6c not entered above

Add numbers on lines above ▶

d Total number of exemptions claimed

Income

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

8a Taxable interest. Attach Schedule B if required

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

8b

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends

9b

10 Taxable refunds, credits, or offsets of state and local income taxes

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

16a Pensions and annuities

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

21 Other income. List type and amount

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶

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.

Adjusted Gross Income

23 Educator expenses

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 Deductible part of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction

33 Student loan interest deduction

34 Tuition and fees. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income ▶

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, \$6,100

Married filing jointly or Qualifying widow(er), \$12,200

Head of household, \$8,950

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1949, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
	if: <input type="checkbox"/> Spouse was born before January 2, 1949, <input type="checkbox"/> Blind.		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 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. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions	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 <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	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 credits. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	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 <input type="checkbox"/> 4137 b <input type="checkbox"/> 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	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	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	2013 estimated tax payments and amount applied from 2012 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 <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	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 <input checked="" type="checkbox"/>	74a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
75	Amount of line 73 you want applied to your 2014 estimated tax	75	
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

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 taxpayer) is based on all information of which 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.) <input type="text"/>

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name <input type="text"/>	Firm's EIN <input type="text"/>	Firm's address <input type="text"/>	Phone no. <input type="text"/>	

**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/schedulea.
► Attach to Form 1040.

OMB No. 1545-0074

2013
Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Sam and Gloria Gardenia

Your social security number

400-00-1038

Caution. Do not include expenses reimbursed or paid by others.					
Medical and Dental Expenses	1 Medical and dental expenses (see instructions)	1			
	2 Enter amount from Form 1040, line 38 2	2			
	3 Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	3			
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			
Taxes You Paid	5 State and local (check only one box): a <input type="checkbox"/> Income taxes, or b <input type="checkbox"/> General sales taxes	5			
	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 Note. Your mortgage interest deduction may be limited (see instructions).	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		
		12 Points not reported to you on Form 1098. See instructions for special rules	12	38	
13 Mortgage insurance premiums (see instructions)		13			
14 Investment interest. Attach Form 4952 if required. (See instructions.)		14			
15 Add lines 10 through 14		15			
Gifts to Charity If you made a gift and got a benefit for it, see instructions.	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	1502		
	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	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 Is Form 1040, line 38, over \$150,000? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. 30 If you elect to itemize deductions even though they are less than your standard deduction, check here	29			

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

2013
Attachment
Sequence No. **09**

Name of proprietor <u>Sam Gardenia</u>		Social security number (SSN) <u>400-00-1038</u>
A Principal business or profession, including product or service (see instructions)	B Enter code from instructions 5 2 4 2 1 0	
C Business name. If no separate business name, leave blank. <u>Insurance Sales</u>	D Employer ID number (EIN), (see instr.) 0 0 0 0 0 0 1 1	
E Business address (including suite or room no.) ► <u>602 Guava St</u> City, town or post office, state, and ZIP code <u>Sandy, OR 97055</u>		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2013, check here <input type="checkbox"/>		
I Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
J If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> 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. ► <input type="checkbox"/>	1	
2 Returns and allowances	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	525	18 Office expense (see instructions)	18	745
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		a Vehicles, machinery, and equipment	20a	
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	207
15 Insurance (other than health)	15		23 Taxes and licenses	23	292
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. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	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 <input type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

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		
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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
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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
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43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 08 / 09 / 2009

44 Of the total number of miles you drove your vehicle during 2013, 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

[illegible]

48 Total other expenses. Enter here and on line 27a		48
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SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

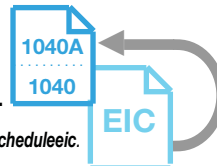
Name(s) shown on return

Sam and Gloria Gardenia

Earned Income Credit

Qualifying Child Information

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



OMB No. 1545-0074

2013

Attachment
Sequence No. **43**

Your social security number

400-00-1038

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.



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

Qualifying Child Information

Child 1

Child 2

Child 3

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

Last name

Timothy Gardenia

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 2013. If your child was born and died in 2013 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.

400-00-1072

3 Child's year of birth

Year 1 9 9 4

If born after 1994 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 1994 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 1994 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 2013, a student, and younger than you (or your spouse, if filing jointly)?



Yes.



No.

Go to line 5.

Go to line 4b.



Yes.



No.

Go to line 5.

Go to line 4b.



Yes.



No.

Go to line 5.

Go to line 4b.

b Was the child permanently and totally disabled during any part of 2013?



Yes.



No.

Go to line 5.

The child is not a qualifying child.



Yes.



No.

Go to line 5.

The child is not a qualifying child.



Yes.



No.

Go to line 5.

The child is not a qualifying child.

5 Child's relationship to you

(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)

son

6 Number of months child lived with you in the United States during 2013

- If the child lived with you for more than half of 2013 but less than 7 months, enter "7."
- If the child was born or died in 2013 and your home was the child's home for more than half the time he or she was alive during 2013, enter "12."

12

months

Do not enter more than 12 months.

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) 2013

Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**

▶ **Information about Form 8283 and its separate instructions is at www.irs.gov/form8283.**

OMB No. 1545-0908

Attachment
Sequence No. **155**

Name(s) shown on your income tax return

Sam and Gloria Gardenia

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 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 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 vehicle, enter the year, make, model, and mileage. For securities, enter the company name and the number of shares.)
A	Goodwill 996 Guava St Sandy, OR 97005	<input type="checkbox"/>	Clothing, shoes, Furniture
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

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	10-16-13	various	purchase	3780	700	Thrift Store 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? | | |

Name(s) shown on your income tax return

Sam and Gloria Gardenia

Identifying number

400-00-1038

Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser.

4 Check the box that describes the type of property donated:

a ☐ Art* (contribution of \$20,000 or more)

b ☐ Qualified Conservation Contribution

c ☐ Equipment

d ☐ Art* (contribution of less than \$20,000)

e ☐ Other Real Estate

f ☐ Securities

g ☐ Collectibles**

h ☐ Intellectual Property

i ☐ Vehicles

j ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

5 (a) Description of donated property (if you need more space, attach a separate statement)		(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift		(c) Appraised fair market value	
A					
B					
C					
D					

(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Amount claimed as a deduction	(i) Date of contribution
A					
B					
C					
D					

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ►

Signature of taxpayer (donor) ►

Date ►

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ►

Title ►

Date ►

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ►

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use?

► ☐ Yes ☐ No

Name of charitable organization (donee)

Employer identification number

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

Authorized signature

Title

Date

Sam and Gloria Gardenia

400-00-1038

PART 1 All Taxpayers

1. Enter preparer's name and PTIN **Walter Orchid P00000001**
2. Is the taxpayer's filing status married filing separately? **No**
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 instruction before answering. **Yes**
4. Is the taxpayer filing Form 2555 or Form 2555-EZ (relating to the exclusion of foreign earned income)? **No**
- 5a. Was the taxpayer a nonresident alien for any part of 2013? **No**
- b. Is the taxpayer's filing status married filing jointly? **Skip**
 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 \$3,300? See Rule 6 in Pub. 596 before answering No
 If you checked "**Yes**" on line 6, **stop**; the taxpayer **cannot** take the EIC. Otherwise continue.
7. Could the taxpayer be a qualifying child of another person for 2013? **No**
 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
 If you checked "**Yes**" on line 7, **stop**; the taxpayer cannot take the EIC. Otherwise, go to Part II or Part III, whichever applies

Part II Taxpayers With a Child

8. Child's name Timothy

9. Yes

10. Yes

11. Yes

12. Yes

13a. No

13b. blank

13c. blank

14. Yes

15. Yes

If you checked "Yes" on line 15, the taxpayer can take the EIC. Complete **Schedule EIC** and attach it to the taxpayer's return. Go to line 20

Part IV Due Diligence Requirements

20. Yes

21. Yes

22. Does not apply

23. Does not apply

24. Does not apply

25. Does not apply

26. Which documents below, if 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):

Boxes checked: b, d, e and Other (specify) – Timothy's Driving License

Documents of Other Information:

Boxes checked: b, d, e and h

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.

Sam and Gloria Gardenia

Your social security number

400-00-1038

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	500																				
b	Routing number <table border="1"><tr><td>0</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>2</td></tr></table> ► c <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	0	1	2	3	4	5	6	7	2													
0	1	2	3	4	5	6	7	2															
d	Account number <table border="1"><tr><td>9</td><td>8</td><td>7</td><td>6</td><td>5</td><td>4</td><td>3</td><td>2</td><td>1</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>	9	8	7	6	5	4	3	2	1													
9	8	7	6	5	4	3	2	1															
2a	Amount to be deposited in second account	2a	1838																				
b	Routing number <table border="1"><tr><td>0</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>2</td></tr></table> ► c <input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings	0	1	2	3	4	5	6	7	2													
0	1	2	3	4	5	6	7	2															
d	Account number <table border="1"><tr><td>8</td><td>7</td><td>6</td><td>5</td><td>4</td><td>3</td><td>2</td><td>1</td><td>9</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>	8	7	6	5	4	3	2	1	9													
8	7	6	5	4	3	2	1	9															
3a	Amount to be deposited in third account	3a	0																				
b	Routing number <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> ► c <input type="checkbox"/> Checking <input type="checkbox"/> Savings																						
d	Account number <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																						

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.



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 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																						
c	If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ► <input type="checkbox"/>																						
	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																						
6a	Amount to be used to buy bonds for yourself, your spouse, or someone else.	6a																					
b	Enter the owner's name (First then Last) for the bond registration <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																						
c	If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ► <input type="checkbox"/>																						
	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																						

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
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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	
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