

Department of the Treasury
Internal Revenue Service

U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or Puerto Rico.
For the year Jan. 1-Dec. 31, 2014, or other tax year beginning _____, 2014, and ending _____, 20____.
▶ Information about Form 1040-SS and its separate instructions is at www.irs.gov/form1040ss.

2014

Please type or print	Your first name and initial	Last name	Your social security number
	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)		
	City, town or post office, commonwealth or territory, and ZIP code		
	Foreign country name	Foreign province/state/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 identifying number	(c) Child's relationship to you

3 Self-employment tax from Part V, line 12.	3	
4 Household employment taxes (see instructions). Attach Schedule H (Form 1040)	4	
5 Additional Medicare Tax. Attach Form 8959.	5	
6 Total tax. Add lines 3 through 5 (see instructions).	6	
7 2014 estimated tax payments (see instructions)	7	
8 Excess social security tax withheld (see instructions).	8	
9 Additional child tax credit from Part II, line 3	9	
10 Reserved	10	
11 Total payments and credits (see instructions)	11	
12 If line 11 is more than line 6, subtract line 6 from line 11. This is the amount you overpaid	12	
13a Amount of line 12 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	13a	
b Routing Number ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d Account Number		
14 Amount of line 12 you want applied to 2015 estimated tax ▶ 14	14	
15 Amount you owe. If line 6 is more than line 11, subtract line 11 from line 6. For details on how to pay, see instructions ▶ 15	15	

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) ▶
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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 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	Daytime phone number	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	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 <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

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, Medicare, and Additional Medicare taxes from Puerto Rico Form(s) 499R-2/W-2PR, (attach copy of form(s)). If married filing jointly, include your spouse's amounts with yours	2		
3	Additional child tax credit. Use the worksheet in the instructions to figure the amount to enter here and in Part I, line 9	3		

Part III Profit or Loss From Farming—See the Instructions for Schedule F (Form 1040).

Name of proprietor	Social security number
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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 Business Owned and Operated by Spouses* 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	
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		

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		
17	Employee benefit programs other than on line 25	17			28	Seeds and plants purchased	28		
18	Feed purchased	18			29	Storage and warehousing	29		
19	Fertilizers and lime	19			30	Supplies purchased	30		
20	Freight and trucking	20			31	Taxes	31		
21	Gasoline, fuel, and oil	21			32	Utilities	32		
22	Insurance (other than health)	22			33	Veterinary, breeding, and medicine	33		
23	Interest:				34	Other expenses (specify):			
a	Mortgage (paid to banks, etc.)	23a			a	-----	34a		
b	Other	23b			b	-----	34b		
24	Labor hired	24			c	-----	34c		
					d	-----	34d		
					e	-----	34e		
35	Total expenses. Add lines 12 through 34e	35					35		
36	Net farm profit or (loss). Subtract line 35 from line 11. Enter the result here and in Part V, line 1a	36					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	38b Taxable amount
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
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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 Business Owned and Operated by Spouses* in the instructions for more information.

Section A—Income

1	Gross receipts \$ _____ Less returns and allowances \$ _____			Balance ▶	1
2a	Inventory at beginning of year	2a			
b	Purchases less cost of items withdrawn for personal use	2b			
c	Cost of labor. Do not include any amounts paid to yourself.	2c			
d	Materials and supplies.	2d			
e	Other costs (attach statement)	2e			
f	Add lines 2a through 2e	2f			
g	Inventory at end of year	2g			
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
5	Gross income. Add lines 3 and 4 ▶				5

Section B—Expenses

6	Advertising	6			
7	Car and truck expenses (see instructions)	7			
8	Commissions and fees	8			
9	Contract labor	9			
10	Depletion	10			
11	Depreciation and section 179 expense deduction (not included in Section A). (Attach Form 4562 if required.)	11			
12	Employee benefit programs (other than on line 17)	12			
13	Insurance (other than health)	13			
14	Interest on business indebtedness.	14			
15	Legal and professional services	15			
16	Office expense	16			
17	Pension and profit-sharing plans	17			
18	Rent or lease:				
a	Vehicles, machinery, and equipment	18a			
b	Other business property	18b			
19	Repairs and maintenance	19			
20	Supplies (not included in Section A)	20			
21	Taxes and licenses	21			
22	Travel, meals, and entertainment:				
a	Travel	22a			
b	Deductible meals and entertainment	22b			
23	Utilities	23			
24	Wages not included on line 2c	24			
25a	Other expenses (list type and amount): _____ _____ _____				
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 ▶
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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 <input type="checkbox"/>		
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	
b	If you elect one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here	4b	
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	
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b	
6	Add lines 4c and 5b ▶	6	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax for 2014	7	
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 \$117,000 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	
c	Wages subject to social security tax from Form 8919, line 10 (see instructions)	8c	
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 12.4% (.124)	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	

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	
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 \$4,800. Also include this amount in Part V, line 4b, above.	2	
Nonfarm Optional Method			
3	Subtract line 2 from line 1.	3	
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	