

ATS Test Scenario 6
Taxpayer: Sara Phlox
SSN: 400-00-1039

Test Scenario 6 includes the following forms:

- Form W-2
- Form 1040A
- Form 2441
- Schedule EIC
- Schedule 8812 (Tax Year 2013 Schedule 8812 is not available so we have provided data for testing at this time)
- Form 8863
- Form 8880

Additional Instructions:

Primary Date of Birth = October 29, 1979

1st Dependent Date of Birth = December 25, 2007

2nd Dependent Date of Birth = October 15, 2009

Form 2441 – Three child care providers:

Future Stars 00-0000041 \$1,000

606 Sassafras St
Tiptop, VA 24630

Our Home 00-0000042 \$1,000

707 Sassafras St
Tiptop, VA 24630

Growing Tree 00-0000043 \$2,000

808 Sassafras St
Tiptop, VA 24630

		a Employee's social security number 400-00-1039		OMB No. 1545-0008		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 00-0000029				1 Wages, tips, other compensation 39495		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		4 Social security tax withheld 2449.00			
				5 Medicare wages and tips 39495		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 C o o l l e			
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C o o l l e			
				14 Other		12c C o o l l e			
						12d C o o l l e			
f Employee's address and ZIP code									
15 State Employer's state ID number VA 00-0000003		16 State wages, tips, etc. 39495		17 State income tax 2100.00		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.

<div>Your first name and initial</div> <div>Sara</div>	<div>Last name</div> <div>Phlox</div>	<div>OMB No. 1545-0074</div> <div>Your social security number</div> <div>4 0 0 0 0 1 0 3 9</div>
<div>If a joint return, spouse's first name and initial</div>	<div>Last name</div>	<div>Spouse's social security number</div>

<div>Home address (number and street). If you have a P.O. box, see instructions.</div> <div>222 Sassafras St</div>	<div>Apt. no.</div>	<div>▲ Make sure the SSN(s) above and on line 6c are correct.</div> <div>Presidential Election Campaign</div> <div>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.</div> <div><input type="checkbox"/> You <input type="checkbox"/> Spouse</div>
<div>City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).</div> <div>Tiptop, VA 24630</div>		
<div>Foreign country name</div>	<div>Foreign province/state/county</div>	

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.

6b ☐ Spouse

6c 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) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
Samantha	Phlox	400-00-1057	daughter	<input checked="" type="checkbox"/>
Sol	Phlox	400-00-1058	son	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Boxes checked on 6a and 6b

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

Add numbers on lines above ▶

1

2

3

d Total number of exemptions claimed.

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.

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 (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	Educator expenses (see instructions).	16
17	IRA deduction (see instructions).	17
18	Student loan interest deduction (see instructions).	18
19	Tuition and fees. Attach Form 8917.	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

Tax, credits, and payments

22	Enter the amount from line 21 (adjusted gross income).	22	
23a	Check <input type="checkbox"/> You were born before January 2, 1949, <input type="checkbox"/> Blind if: <input type="checkbox"/> Spouse was born before January 2, 1949, <input type="checkbox"/> Blind } Total boxes checked ▶ 23a <input type="checkbox"/>		
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b <input type="checkbox"/>		
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 \$3,900 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	2013 estimated tax payments and amount applied from 2012 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	
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 ▶ <input type="checkbox"/> 43a		
b	Routing number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
44	Amount of line 42 you want applied to your 2014 estimated tax .	44	
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	

Refund

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

Amount you owe**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

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.) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

Child and Dependent Care ExpensesDepartment of the Treasury
Internal Revenue Service (99)

▶ 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

2013Attachment
Sequence No. **21**

Name(s) shown on return

Sara Phlox

Your social security number

400-10-1039

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

Yes

Complete only Part II below.

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		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2013 for the person listed in column (a)
First	Last		
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**4** Enter your **earned income**. See instructions**5** If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4**6** Enter the **smallest** of line 3, 4, or 5**7** Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.**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
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

9 Multiply line 6 by the decimal amount on line 8. If you paid 2012 expenses in 2013, see the instructions**10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.**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

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

Cat. No. 11862M

Form **2441** (2013)

Part III Dependent Care Benefits

12 Enter the total amount of dependent care benefits you received in 2013. 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 2012 and used in 2013 during the grace period. See instructions	13		
14 Enter the amount, if any, you forfeited or carried forward to 2014. See instructions	14	()
15 Combine lines 12 through 14. See instructions	15		
16 Enter the total amount of qualified expenses incurred in 2013 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 you or your spouse was a student or was disabled, see the instructions for line 5).	19		
• If married filing separately, see instructions.			
• All others, enter the amount from line 18.			
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.)			
<input type="checkbox"/> No. Enter -0-.			
<input type="checkbox"/> 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 2012 expenses in 2013, 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		

SCHEDULE EIC
(Form 1040A or 1040)Department of the Treasury
Internal Revenue Service (99)

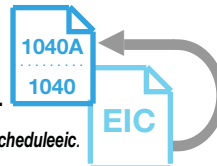
Name(s) shown on return

Sara Phlox

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

2013Attachment
Sequence No. **43**

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.



- 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

Samantha Phlox

First name

Last name

Sol 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 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.

400-00-1057

400-00-1058

3 Child's year of birthYear 2 0 0 7

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 2 0 0 9

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.)

daughter

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.

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) 2013

Tax Year 2013 Schedule 8812

Child Tax Credit

Part I – Not completed

Part II

1. 2000

2. 901

3. 1099

4a. 39495

4b. 0

5. Checkbox “Yes”. 36495

6. 5474 Next. Do you have three or more qualifying children? **No**

Part III — Not Completed

Part IV

13. 1099

Education Credits
(American Opportunity and Lifetime Learning Credits)► Information about form 8863 and its separate instructions is at www.irs.gov/form8863.
► Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2013
Attachment
Sequence No. **50**

Name(s) shown on return

Sara Phlox

Your social security number

400 00 1039

*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 <input type="checkbox"/>	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 2 of the Credit Limit Worksheet (see instructions)	9	
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	400
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (.20)	12	
13	Enter: \$127,000 if married filing jointly; \$63,000 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 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31	19	

Name(s) shown on return

Sara Phlox

Your social security number

400 | 00 | 1039



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.

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 2013? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2012 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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 2013? <input type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2012 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> 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 tax years before 2013? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.	
24 Was the student enrolled at least half-time for at least one academic period that began in 2013 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) <input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.	
25 Did the student complete the first 4 years of post-secondary education before 2013? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.	
26 Was the student convicted, before the end of 2013, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — See <i>Tip</i> below and complete either lines 27-30 or line 31 for this student.	



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	
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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.

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 \$29,500 (\$44,250 if head of household; \$59,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1996, **(b)** is claimed as a dependent on someone else's 2013 tax return, or **(c)** was a **student** (see instructions).

- Traditional and Roth IRA contributions for 2013. **Do not** include rollover contributions
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2013 (see instructions)
- Add lines 1 and 2
- Certain distributions received **after** 2010 and **before** the due date (including extensions) of your 2013 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception
- Subtract line 4 from line 3. If zero or less, enter -0-
- In each column, enter the **smaller** of line 5 or \$2,000
- Add the amounts on line 6. If zero, **stop**; you cannot take this credit
- Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37
- Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
1	1200	
2	0	
3		
4	0	
5		
6		
7		
8		

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—				
---	\$17,750	.5	.5	.5
\$17,750	\$19,250	.5	.5	.2
\$19,250	\$26,625	.5	.5	.1
\$26,625	\$28,875	.5	.2	.1
\$28,875	\$29,500	.5	.1	.1
\$29,500	\$35,500	.5	.1	.0
\$35,500	\$38,500	.2	.1	.0
\$38,500	\$44,250	.1	.1	.0
\$44,250	\$59,000	.1	.0	.0
\$59,000	---	.0	.0	.0

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

- Multiply line 7 by line 9
- Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47

9 X .

*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.