

ATS Test Scenario 6
Taxpayer: Sarah Williams
SSN: 400-00-1039

Test Scenario 6 includes the following forms:

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

Additional Information:

Primary Date of Birth = October 17, 1979
Secondary Date of Birth = December 19, 2007
Dependent Date of Birth = October 8, 2009

Additional Information:

Form 2441- Two child care providers:

Developing Minds 00-0000041 \$1,500
777 Sassafras St
Tiptop, VA 24630

Little People 00-0000042 \$1,500
888 Sassafras St
Tiptop, VA 24630

Your first name and initial		Last name		OMB No. 1545-0074	
Sarah		Williams		Your social security number	
				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					
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).				Presidential Election Campaign	
Tiptop, VA 24630				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.	
Foreign country name		Foreign province/state/county		Foreign postal code	

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

If more than six dependents, see instructions.

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

b ☐ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
Samantha	Williams	400-00-1057	daughter	<input checked="" type="checkbox"/>
Sammy	Williams	400-00-1058	son	<input checked="" type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed.

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

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	Taxable amount (see instructions).	11b	
12a	Pensions and annuities.	12a	
		12b	Taxable amount (see instructions).
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	Taxable amount (see instructions).	14b	
15	Add lines 7 through 14b (far right column). This is your total income .	15	
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	

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, \$6,200
Married filing jointly or Qualifying widow(er), \$12,400
Head of household, \$9,100

If you have a qualifying child, attach Schedule EIC.

22	Enter the amount from line 21 (adjusted gross income).	22	
23a	Check <input type="checkbox"/> You were born before January 2, 1950, <input type="checkbox"/> Blind } Total boxes checked <input type="checkbox"/> 23a		
b	If you are married filing separately and your spouse itemizes deductions, check here <input type="checkbox"/> 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 \$3,950 by the number on line 6d.	26	
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-.	27	
	This is your taxable income .		
28	Tax , including any alternative minimum tax (see instructions).	28	
29	Excess advance premium tax credit repayment. Attach Form 8962.	29	
30	Add lines 28 and 29.	30	
31	Credit for child and dependent care expenses. Attach Form 2441.	31	
32	Credit for the elderly or the disabled. Attach Schedule R.	32	
33	Education credits from Form 8863, line 19.	33	
34	Retirement savings contributions credit. Attach Form 8880.	34	
35	Child tax credit. Attach Schedule 8812, if required.	35	
36	Add lines 31 through 35. These are your total credits .	36	
37	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.	37	
38	Health care: individual responsibility (see instructions). Full-year coverage <input type="checkbox"/>	38	
39	Add line 37 and line 38. This is your total tax .	39	
40	Federal income tax withheld from Forms W-2 and 1099.	40	
41	2014 estimated tax payments and amount applied from 2013 return.	41	
42a	Earned income credit (EIC).	42a	
b	Nontaxable combat pay election. 42b		
43	Additional child tax credit. Attach Schedule 8812.	43	
44	American opportunity credit from Form 8863, line 8.	44	
45	Net premium tax credit. Attach Form 8962.	45	
46	Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments .	46	
47	If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid .	47	
48a	Amount of line 47 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	48a	
b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="text"/>		
49	Amount of line 47 you want applied to your 2015 estimated tax .	49	
50	Amount you owe. Subtract line 46 from line 39. For details on how to pay, see instructions.	50	
51	Estimated tax penalty (see instructions).	51	

Refund

Direct deposit? See instructions and fill in 48b, 48c, and 48d 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)

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"/>

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"/>	

		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 36495		2 Federal income tax withheld 4828					
c Employer's name, address, and ZIP code Tom River School District 939 Sassafras St Tiptop, VA 24630				3 Social security wages 36495		4 Social security tax withheld 2263					
				5 Medicare wages and tips 36495		6 Medicare tax withheld 529					
				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. Sarah Williams 222 Sassafras St Tiptop, VA 24630				11 Nonqualified plans		12a See instructions for box 12					
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b					
				14 Other		12c					
						12d					
f Employee's address and ZIP code											
15 State Employer's state ID number VA 00-0000003		16 State wages, tips, etc. 36495		17 State income tax 2100		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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

2014

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.

Child and Dependent Care Expenses1040
1040A
1040NR

OMB No. 1545-0074

2014Attachment
Sequence No. **21**Department 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.

Name(s) shown on return

Your social security number

Sarah Williams

400-00-1039

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)
Developing Minds	777 Sassafras St Tiptop, VA 24630		00-0000041	1500
Little People	888 Sassafras St Tiptop, VA 24630		00-0000042	1500

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 60a, or Form 1040NR, line 59a.

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 2014 for the person listed in column (a)
First	Last		
Samantha	Williams	400-00-1057	1500
Sammy	Williams	400-00-1058	1500

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 2013 expenses in 2014, 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 49; Form 1040A, line 31; or Form 1040NR, line 47

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

Cat. No. 11862M

Form **2441** (2014)

Part III Dependent Care Benefits

12 Enter the total amount of dependent care benefits you received in 2014. 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 2013 and used in 2014 during the grace period. See instructions	13		
14 Enter the amount, if any, you forfeited or carried forward to 2015. See instructions	14	()
15 Combine lines 12 through 14. See instructions	15		
16 Enter the total amount of qualified expenses incurred in 2014 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.	19		
<ul style="list-style-type: none"> • 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). • 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 2013 expenses in 2014, 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)

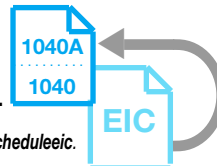
Name(s) shown on return

Sarah Williams

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

2014Attachment
Sequence No. **43**

Your social security number

400-00-1039

Before you begin:

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



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

Qualifying Child Information**Child 1****Child 2****Child 3****1 Child's name**

If you have more than three qualifying children, you have to list only three to get the maximum credit.

First name

Last name

Samantha Williams

First name

Last name

Sammy Williams

First name

Last name

2 Child's SSN

The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2014. If your child was born and died in 2014 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.

400-00-1057

400-00-1058

3 Child's year of birthYear 2 0 0 7

If born after 1995 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

Year 2 0 0 9

If born after 1995 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

Year _____

If born after 1995 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

4 a Was the child under age 24 at the end of 2014, 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 2014?

☐

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 2014

• If the child lived with you for more than half of 2014 but less than 7 months, enter "7."

• If the child was born or died in 2014 and your home was the child's home for more than half the time he or she was alive during 2014, enter "12."

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

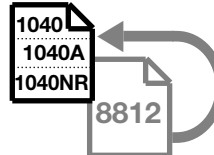
Schedule EIC (Form 1040A or 1040) 2014

SCHEDULE 8812
(Form 1040A
or 1040)

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

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/schedule8812.



OMB No. 1545-0074

2014

Attachment
Sequence No. **47**

Your social security number
400-00-1039

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



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.
If your dependent is not a qualifying child 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 is a qualifying child 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 ☐

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 52).			
	1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 35).			
	1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 49).			
	If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.			
2	Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49	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?			
	<input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6.			
	<input type="checkbox"/> 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?			
	<input type="checkbox"/> 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.			
	<input type="checkbox"/> 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 58, plus any taxes that you identified using code "UT" and entered on line 62.	8				
	1040A filers: Enter -0-.					
	1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.					
9	Add lines 7 and 8	9				
10	1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 71.	10				
	1040A filers: Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions).					
	1040NR filers: Enter the amount from Form 1040NR, line 67.					
11	Subtract line 10 from line 9. If zero or less, enter -0-	11				
12	Enter the larger of line 6 or line 11	12				
	Next , enter the smaller of line 3 or line 12 on line 13.					

Part IV Additional Child Tax Credit

13	This is your additional child tax credit	13		
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Enter this amount on
Form 1040, line 67,
Form 1040A, line 43, or
Form 1040NR, line 64.

Education Credits
(American Opportunity and Lifetime Learning Credits)

▶ Attach to Form 1040 or Form 1040A.

▶ Information about Form 8863 and its separate instructions is at www.irs.gov/form8863.

OMB No. 1545-0074

2014
Attachment
Sequence No. **50**

Name(s) shown on return

Sarah Williams

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: <ul style="list-style-type: none"> 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 68, or Form 1040A, line 44. 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	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (.20)	12	
13	Enter: \$128,000 if married filing jointly; \$64,000 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: <ul style="list-style-type: none"> 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 50, or Form 1040A, line 33	19	

Name(s) shown on return

Sarah Williams

Your social security number

400

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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) Sarah Williams	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	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. 1234 University Pkwy Tiptop, VA 24660	(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 2014? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(2) Did the student receive Form 1098-T from this institution for 2014? <input type="checkbox"/> Yes <input type="checkbox"/> No
(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 <input type="checkbox"/> Yes <input type="checkbox"/> No filled in and Box 7 checked?
If you checked "No" in both (2) and (3) , skip (4) .	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). - - - - -	(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 2014? <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 or is treated as having begun in 2014 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 2014? <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 2014, 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 — Complete lines 27 through 30 for this student.	



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	400
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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

Sarah Williams

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 \$30,000 (\$45,000 if head of household; \$60,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1997, **(b)** is claimed as a dependent on someone else's 2014 tax return, or **(c)** was a **student** (see instructions).

- Traditional and Roth IRA contributions for 2014. **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 2014 (see instructions)
- Add lines 1 and 2
- Certain distributions received **after** 2011 and **before** the due date (including extensions) of your 2014 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—				
---	\$18,000	.5	.5	.5
\$18,000	\$19,500	.5	.5	.2
\$19,500	\$27,000	.5	.5	.1
\$27,000	\$29,250	.5	.2	.1
\$29,250	\$30,000	.5	.1	.1
\$30,000	\$36,000	.5	.1	.0
\$36,000	\$39,000	.2	.1	.0
\$39,000	\$45,000	.1	.1	.0
\$45,000	\$60,000	.1	.0	.0
\$60,000	---	.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 51; Form 1040A, line 34; or Form 1040NR, line 48

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.

General Instructions

Section references are to the Internal Revenue Code.

Future Developments

For the latest information about developments related to Form 8880 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8880.

Purpose of Form

Use Form 8880 to figure the amount, if any, of your retirement savings contributions credit (also known as the saver's credit).



This credit can be claimed in addition to any IRA deduction claimed on Form 1040, line 32; Form 1040A, line 17; or Form 1040NR, line 32.

Who Can Take This Credit

You may be able to take this credit if you, or your spouse if filing jointly, made (a) contributions (other than rollover contributions) to a traditional or Roth IRA, (b) elective deferrals to a 401(k), 403(b), governmental 457, SEP, or SIMPLE plan, (c) voluntary employee contributions to a qualified retirement plan as defined in section 4974(c) (including the federal Thrift Savings Plan), or (d) contributions to a 501(c)(18)(D) plan.

However, you cannot take the 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 \$30,000 (\$45,000 if head of household; \$60,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1997, (b) is claimed as a dependent on someone else's 2014 tax return, or (c) was a student.



You will need to refigure the amount on Form 1040, line 38, if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico. See Pub. 590 for details.

You were a student if during any part of 5 calendar months of 2014 you:

- Were enrolled as a full-time student at a school, or
- Took a full-time, on-farm training course given by a school or a state, county, or local government agency.

A school includes technical, trade, and mechanical schools. It does not include on-the-job training courses, correspondence schools, or schools offering courses only through the Internet.

Specific Instructions

Column (b)

Complete column (b) only if you are filing a joint return.

Line 2

Include on line 2 any of the following amounts.

- Elective deferrals to a 401(k) or 403(b) plan (including designated Roth contributions under section 402A), or to a governmental 457, SEP, or SIMPLE plan.
- Voluntary employee contributions to a qualified retirement plan as defined in section 4974(c) (including the federal Thrift Savings Plan).
- Contributions to a 501(c)(18)(D) plan.

These amounts may be shown in box 12 of your Form(s) W-2 for 2014.

Note. Contributions designated under section 414(h)(2) are treated as employer contributions and as such they are not voluntary contributions made by the employee. They do not qualify for the credit and should not be included on line 2.

Line 4

Enter the total amount of distributions you, and your spouse if filing jointly, received after 2011 and before the due date of your 2014 return (including extensions) from any of the following types of plans.

- Traditional or Roth IRAs.
- 401(k), 403(b), governmental 457, 501(c)(18)(D), SEP, or SIMPLE plans.
- Qualified retirement plans as defined in section 4974(c) (including the federal Thrift Savings Plan).

Do not include any:

- Distributions not taxable as the result of a rollover or a trustee-to-trustee transfer.
- Distributions that are taxable as the result of an in-plan rollover to your designated Roth account.
- Distributions from your eligible retirement plan (other than a Roth IRA) rolled over or converted to your Roth IRA.
- Loans from a qualified employer plan treated as a distribution.
- Distributions of excess contributions or deferrals (and income allocable to such contributions or deferrals).
- Distributions of contributions made to an IRA during a tax year and returned (with any income allocable to such contributions) on or before the due date (including extensions) for that tax year.
- Distributions of dividends paid on stock held by an employee stock ownership plan under section 404(k).
- Distributions from a military retirement plan.
- Distributions from an inherited IRA by a nonspousal beneficiary.

If you are filing a joint return, include both spouses' amounts in both columns.

Exception. Do not include your spouse's distributions with yours when entering an amount on line 4 if you and your spouse did not file a joint return for the year the distribution was received.

Example. You received a distribution of \$5,000 from a qualified retirement plan in 2014. Your spouse received a distribution of \$2,000 from a Roth IRA in 2012. You and your spouse file a joint return in 2014, but did not file a joint return in 2012. You would include \$5,000 in column (a) and \$7,000 in column (b).

Line 7

Add the amounts from line 6 columns (a) and (b), and enter the total.

Line 11

Before you complete the following worksheet, figure the amount of any credit for the elderly or the disabled you are claiming on Form 1040, line 54. See Schedule R (Form 1040A or 1040) to figure the credit.

Credit Limit Worksheet

Complete this worksheet to figure the amount to enter on line 11.

1. Enter the amount from Form 1040, line 47;
Form 1040A, line 30; Form 1040NR, line 45 **1.** _____
2. **Form 1040 filers:** Enter the total of your credits from lines 48 through 50 and Schedule R, line 22.
Form 1040A filers: Enter the total of your credits from lines 31 through 33.
Form 1040NR filers: Enter the total of your credits from lines 46 and 47 **2.** _____
3. Subtract line 2 from line 1. Also enter this amount on Form 8880, line 11. But if zero or less, **stop**; you cannot take the credit—do not file this form **3.** _____