



# **NEBRASKA MeF E-FILE TEST SCENARIOS**

**PUBLICATION 1436N-MeF  
TAX YEAR 2012**

November 5, 2012

This document is intended for software developers in the Federal/State Electronic Filing Program.

# SECTION 1: MODERNIZED E-FILE ASSURANCE TESTING SYSTEM (ATS) OVERVIEW

## INTRODUCTION

The Nebraska Department of Revenue invites software developers to participate with the State of Nebraska in the tax year 2012 Federal/State Modernized e-File (MeF) Electronic Filing program. The Department wants to thank all developers who supported Nebraska "Legacy" electronic filing, and welcome all developers who are supporting Nebraska in the MeF program.

Upon completion of testing and approval, the Department will post links and information about approved software on our website and in other advertising to Electronic Return Originators and to the public.

Visit our Web site for up-to-date information about our E-file program. You can download booklets, forms, files and publications that will assist you in your development. Go to [www.revenue.ne.gov](http://www.revenue.ne.gov) to access this information.

## HOW TO GET STARTED

### **Step 1, complete and e-mail a Nebraska MeF Software Developer Information sheet.**

This important document provides the Department with your contact information and indicates what type of returns your software is capable of producing. It is very important that you complete all information on this form.

1. Download the MeF Software Developer Information Sheet at: [www.revenue.ne.gov/electron/develop.html](http://www.revenue.ne.gov/electron/develop.html). A separate information sheet should be completed for each product and a separate Software License Number will be issued for each product.
2. Complete the contact and other general information on page 1.
3. Complete the Product Support Information portion of this document on page 2 specifically as it applies to the particular product being licensed. Indicate the forms, schedules, worksheets and other system capabilities your software supports.
4. Email the completed MeF Software Developer Information Sheet to: [rev.ecomm@nebraska.gov](mailto:rev.ecomm@nebraska.gov).

### **Step 2; contact the Department's Testing Coordinator when you are ready to begin submitting your tests.**

When you are ready to begin ATS testing with Nebraska, the following rules and procedures apply.

1. When the Department receives your completed MeF Software Developer Information Sheet, you will be contacted by email and provided your production Software License Number. At this point, you can begin testing.
2. All required scenarios must be submitted in one transmission before approval will be given. Transmit the returns in consecutive ascending order by Primary SSN.
3. Online software will use the same core test scenarios as practitioner software. If the software developer has both practitioner and online software, they must both be tested separately unless agreed to by the Department.
4. Be sure to use your IRS-assigned test ETIN and test EFIN in the appropriate locations within the Nebraska MeF return.
5. If there are filing options that you do not support, you are still required to complete the returns to the best of your ability. Unsupported forms and options will be shown as errors on your test results and these can be reviewed with the Department's Testing Coordinator when all other errors have been eliminated.
6. Upon approval, an email will be sent to the contact person listed on the Software Developer Information Sheet.

### **WHO MUST TEST**

Nebraska requires all software developers, who create and market software for preparation and electronic filing of Nebraska income tax returns, to test their software with the Department. These test scenarios are used for both professional, preparer software and home filing software.

### **WHEN TO TEST**

Nebraska's ATS testing period normally coincides with the start of federal testing. Primary testing will conclude with the start of live transmissions. Testing before or after primary testing period is allowed, but must be scheduled with the Department. The Department will allow testing prior to completion of federal testing; however, will not officially approve software until federal approval is obtained. The Department reserves the right to require software developers to re-test their products if the situation warrants.

The IRS instructs that:

- Transmitters should test federal scenarios before attempting to test with states.
- Federal and state returns may be filed through IFA or A2A. States must retrieve state returns through A2A.

### **WHAT IS TESTED**

**(New)** The Department uses the federal test scenarios and federal returns prepared by the NACTP. NACTP tests 1, 2, 4 and 10 are included in the test package. The SSNs were updated to reflect numbers assigned to Nebraska. Nebraska returns have been prepared specifically to test Nebraska return conditions.

Nebraska does not require software to provide for all forms or schedules, nor for all occurrences of a particular form or schedule. Indicate all limitations to your Software package on your MeF Software Developer Information sheet before testing begins. You must test the complete form with no field limitations except for the number of occurrences.

Each test scenario includes information needed to prepare the appropriate state return using the federal forms and schedules. You must correctly prepare and compute the Nebraska return based on the NACTP federal returns before transmitting to the IRS.

**When Nebraska ATS testing is conducted:**

- The Core Group of tests consists of four very basic Nebraska returns. You must test all of the 4 core scenarios.
- Optionally, if you want to test any additional forms or scenarios, contact the Department's Testing Coordinator.
- **(New)** The Department allows binary PDF attachments for tax year 2012, and one test includes an optional binary attachment.
- **(New)** The Department allows estimated payments to be scheduled using the Financial Transaction schema, and one test includes optional estimated payments.
- E-file software must use the Tax Calculation Schedule to calculate Nebraska tax, and cannot use the bracket amounts shown on the Nebraska tax table to calculate tax. We will verify that you are calculating Nebraska tax using the tax rate schedule during developer testing.
- The Department strongly recommends each return be reviewed prior to submission to ensure that the XML is well formed and valid. The Department will confirm the XML is valid as part of the testing process.
- The XML data received will be compared to expected results.
- The Department will report errors through a report that will be e-mailed to the contact person listed on the MeF Software Developer Information Sheet. This report will provide comparisons to expected answer files similar to Legacy PATS testing. The Department intends to provide test results to developers within one working day of retrieval of test files from the IRS Service Center.
- Once all XML errors have been resolved: **(New)** you are required to email to us a PDF of Nebraska Test 4 for review. Only Form 1040N and Schedule I need to be emailed. Send to [rev.ecomm@nebraska.gov](mailto:rev.ecomm@nebraska.gov).

This test package is written assuming current federal tax law as of its release. When federal tax law changes are made after the release of our test package, normally the Department will not reissue the test package, nor require approved developers to re-test. In cases where tests are submitted using updated federal amounts, allowances will be made for these differences in the comparison process. The Department reserves the right to require re-testing because of federal tax law changes, if it is determined that the nature of these changes warrants it.

**NEBRASKA FORMS, SCHEDULES, AND LINES SUPPORTED IN MeF**

Nebraska MeF will support the following forms for tax year 2012. Note that this year, forms and schedules filed with Form 3800N are required as binary PDF attachments.

<b>Form Name</b>	<b>Form Title</b>	<b>Accepted Submission Method</b>
<b>State Forms</b>		
Form 1040N	Nebraska Individual Income Tax Return	XML Only
Form 1099 BFC	Certificate of Nebraska Tax Credit for Beginning Farmer Credit	XML, PDF or Mailed
Form 1310N	Statement of Person Claiming Refund Due a Deceased Taxpayer	XML, PDF or Mailed
Form 1310N Proof of Death or Personal Representative Documents	Death Certificate, Department of Defense Death Notification, Court Order for Court-appointed or Certified Personal Representative, Copy of Probated Will, Newspaper Obituary	PDF or Mailed
Form 2210N	Individual Underpayment of Estimated Tax	XML, PDF or Mailed
Form 2441N	Nebraska Child and Dependent Care Expenses	XML or PDF
Form 33	Power of Attorney	PDF or Mailed
Form 3800N	Nebraska Incentives Credit Computation for Tax Years After 2005	XML or PDF
Form 3800N Nebraska Advantage Act Application Part 3	(Required for 3800N line 12)	PDF Only
Form 3800N Biodiesel Facility Credit Worksheet	(Required for 3800N line 9)	PDF Only
Form 3800N NE Advantage Rural Development Act LB 608 Credit Worksheet	(Required for 3800N line 7)	PDF Only
Form 3800N Qualification Letters	(Required for 3800N lines 6 and 11)	PDF Only
Form 3800N Renewable Energy Tax Credit Worksheet	(Required for 3800N line 5 - part of 3800N schema)	XML or PDF
Form 3800N R&D Worksheet	(Required for 3800N line 13)	PDF Only
Form 4797N	Special Capital Gains/Extraordinary Dividend Election and Computation	XML, PDF or Mailed
Form 775N NE Employment & Investment Growth Act Credit	(Required for 3800N line 4)	PDF Only
Form CDN	Nebraska Community Development Assistance Act Credit Computation	XML or PDF
Form K-1N	Form 1120-SN Schedule K-1N, Form 1065N Schedule K-1N and Form 1041N Schedule K-1N	XML Only

Form NFC	Statement of Nebraska Financial Institution Tax Credit	XML, PDF or Mailed
Form NOL	Nebraska Net Operating Loss Worksheet	XML or PDF
Form RRB-1099	Payments by the Railroad Retirement Board	XML, PDF or Mailed
Form RRB-1099R	Annuities or Pensions by the Railroad Retirement Board	XML, PDF or Mailed
Schedule I	Nebraska Adjustments to Income	XML Only
Schedule II	Credit for Tax Paid to Another State	XML Only
Schedule III	Computation of Nebraska Tax for Nonresidents and Partial-Year Residents	XML Only
<b>Withholding Documents</b>		
IRS Form 1099R	(Required if showing NE withholding)	XML Only
IRS Form W-2	(Required if showing NE withholding)	XML Only
IRS Form W-2G	(Required if showing NE withholding)	XML Only
State Form 1099G	(Required if showing NE withholding)	XML Only
State Form 1099INT	(Required if showing NE withholding)	XML or PDF
State Form 1099MISC	(Required if showing NE withholding)	XML or PDF

Tax preparers have two options for e-filing returns even when some of the forms above are not supported by their software, and when certain lines on the form need paper documentation.

1. Binary PDF Attachments – **(New)** The Department accepts some forms as binary attachments. These are specified in the table above.
2. Mailed or faxed hardcopy – The Department prefers that in cases where the filer has the option, those documents are submitted as binary PFD attachments. In cases where this is not possible, you may fax or mail the document attached to Form 8453N. Form 8453N contains checkboxes identifying the attached forms. If a return requires the above forms or documents to be mailed:
  - a. Complete the taxpayer SSN, Name and Address: Enter the Social Security Number(s), name(s), and address information as they appear in the electronic Form 1040N. The Department mailing label is not required.
  - b. Attach required forms and documents to Form 8453N and check their corresponding box(es) on the face of the form.
  - c. Fax to 402-471-5927, attention 'Processing Resolution', or
  - d. Mail Form 8453N with attachments to:

Nebraska Department of Revenue  
P.O. Box 98911  
Lincoln, NE 68509-8911

If not required to mail in the additional documents listed above, EROs must retain the original withholding documents and other required attachments unless they are exempted based on these conditions:

- a. The 8453N is prepared at a military base, VITA or TCE site; or
- b. The 8453N is for an ERO filing his or her own return.

If either of the two conditions above is true, the ERO has the option of either retaining these withholding documents, or mailing the 8453N to the Nebraska Department of Revenue with documents attached to it. Note that if the site is a for-profit business also submitting returns for the general public, the three-year retention rule remains in force.

## **SOCIAL SECURITY NUMBERS TO USE FOR TESTING**

Only approved test social security numbers may be used in ATS testing. The following IRS business rules are applicable to 1040 MeF ATS:

- R0000-928 - Primary SSN in the Return Header must match the e-file database.
- R0000-929 - Secondary SSN in the Return Header must match the e-file database.

## **CONTACTS**

These e-mail addresses are for developer contacts only. **This information should not be provided to taxpayers unless approved by the Department.**

Testing Coordination: [Michael.Behnke@nebraska.gov](mailto:Michael.Behnke@nebraska.gov)

Specifications and Schema Questions: [Larry.Chapman@nebraska.gov](mailto:Larry.Chapman@nebraska.gov)

## **NEBRASKA PUBLICATIONS**

The following Nebraska forms, files and publications are either currently available, or will soon be available for download from the developer page on our Web site. The URL for this page is [www.revenue.ne.gov/electron/develop.html](http://www.revenue.ne.gov/electron/develop.html).

2010 Nebraska Schema  
2011 Nebraska Schema  
2012 Nebraska Schema  
2010 Nebraska Business Rules  
2011 Nebraska Business Rules  
2012 Nebraska Business Rules  
2010 Nebraska Test Package (Publication 1436N-MeF)  
2011 Nebraska Test Package (Publication 1436N-MeF)  
2012 Nebraska Test Package (Publication 1436N-MeF) – this document  
2012 Nonrefundable Childcare Threshold Table  
2012 Standard Deduction Calculation  
2012 Nebraska Public High School District Codes  
2012 Nebraska Tax Calculation Schedule  
2012 Nebraska Use Tax Local Rate Table  
2012 Nebraska Test Package (Publication 1436N-MeF) – this document  
Form 8453N (Nebraska transmittal document)  
Form 1040N-V (Nebraska payment voucher)

Note that the Nebraska ERO Handbook, (Publication 1345N MeF), is on the preparer's page at [www.revenue.ne.gov/electron/preparer.html](http://www.revenue.ne.gov/electron/preparer.html).

## **YOUR RESPONSIBILITIES**

Since every conceivable condition cannot be covered in test scenarios, developers should test all conditions and all fields prior to release of software. Consistent, serious errors in Nebraska electronic returns will first be reported to developers by telephone. If these errors are not corrected, the developer will then be notified by certified mail. If these errors are still not corrected, the Department will no longer process returns generated by that developer's software. Acceptance of returns generated by software can be suspended by the Department under certain circumstances while corrections to software are being made, regardless if the software had been previously approved.



# SECTION 2: NEBRASKA CONTACT PERSONNEL

**ELECTRONIC FILING COORDINATION..... (402) 471-5619**  
General Contact  
State Schemas, Business Rules & Software Guidelines

**E-FILE TESTING COORDINATION..... (402) 471-5649**  
Testing Questions & Results  
Software Developer Approval

**TAXPAYER ASSISTANCE HELP LINE (in NE and IA)..... (800) 742-7474**  
**TAXPAYER ASSISTANCE HELP LINE (outside NE and IA) ..... (402) 471-5729**  
Tax Preparation Assistance  
Paper Forms Ordering

**NEBRASKA INTERNET WEB SITE**  
<http://www.revenue.ne.gov>

**DIRECT WRITTEN CORRESPONDENCE TO:**

Nebraska Department of Revenue  
Electronic Filing Coordinator  
P.O. Box 94818  
Lincoln, NE 68509-4818

# SECTION 3: ELECTRONIC FILING CALENDAR

**For Tax Period January 1, 2012 through December 31, 2012**

Begin Software Developer and Transmitter Testing ..... (Same as IRS or ASAP)

NOTE: Nebraska software developers must first complete Internal Revenue Service testing before final approval with the state. Transmitters must be accepted by the Internal Revenue Service prior to sending data. Electronic Return Originators (EROs) are not required to perform state acceptance testing.

Begin Transmitting Returns to IRS/Nebraska Dept. of Revenue ..... (determined by IRS)

Last Date for Timely Filed Returns .....(determined by IRS)

Last Retransmission of Rejected Timely Filed Returns .....(determined by IRS)

Begin mailing Balance Due Notices .....(approx.) May 20, 2013

Last Date for Extended Filed Returns .....October 15, 2013

Last Retransmission of Rejected Extended Filed Returns ..... (determined by IRS)

# SECTION 4: TEST SCENARIOS

Nebraska Test 1 is based on the NACTP test 1. This test is a single taxpayer with 1 W2. The Social Security Number (SSN) was changed to a SSN assigned to Nebraska for testing. Also, the RTN was updated to be a valid bank routing number.

*Forms:* 1040EZ, W2 (1)

*Taxpayer:*

EEEE ZZZZZZ

1040 EZ Way

Wynot, NE 68792

*SSN:* 400-00-6201

*DOB:* 08/19/1988

*Filing Status:* Single

*Direct Deposit:*

Plains Credit Union

RTN 104000058

DAN 02135763

Checking Account

EEEE ZZZZZZ
1040 EZ WAY
WYNOT, NE 68792

Your social security number
400-00-6201

Spouse's social security number

Make sure the SSN(s) above are correct.

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/county Foreign postal code

Income section with lines 1-6. Includes instructions for wages, interest, unemployment, and adjusted gross income. Total taxable income is 0.

Payments, Credits, and Tax section with lines 7-10. Includes federal income tax withheld and earned income credit. Total payments and credits are 400.

Refund section with lines 11a-d. Includes routing number 104000058 and account number 02135763. Refund amount is 400.

Amount You Owe section with line 12. Amount owed is 0.

Third Party Designee section. Includes fields for name, phone number, and personal ID number.

Sign Here section. Declaration of preparer: Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year.

Signature section. Includes fields for taxpayer and spouse signatures, dates, occupations, and phone numbers.

Paid Preparer Use Only section. Includes preparer name (MADHUR TAXPRO), signature, date (09/17/2012), and contact information for H AND R BLOCK.

a Employee's social security number <b>400-00-6201</b>		Safe, accurate, FAST! Use		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>		
b Employer identification number (EIN) <b>47-1234567</b>		1 Wages, tips, other compensation <b>2,200.00</b>		2 Federal income tax withheld <b>400.00</b>		
c Employer's name, address, and ZIP code <b>ONE TESTER CO 111 MAIN ST WYNOT NE 68792</b>		3 Social security wages <b>2,200.00</b>		4 Social security tax withheld <b>92.40</b>		
		5 Medicare wages and tips <b>2,200.00</b>		6 Medicare tax withheld <b>31.90</b>		
		7 Social security tips		8 Allocated tips		
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial Last name <b>EEEE ZZZZZZ</b> <b>1040 EZ WAY WYNOT NE 68792</b>		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 <b>NE</b>	Employer's state ID number <b>123456</b>	16 State wages, tips, etc. <b>2,200.00</b>	17 State income tax <b>50.00</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

**2012**

Department of the Treasury—Internal Revenue Service

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

# Nebraska Individual Income Tax Return

for the taxable year January 1, 2012 through December 31, 2012 or other taxable year:  
, 2012 through

2012

Please Type or Print

Your First Name and Initial

**EEEE**

Last Name

**ZZZZZZ**

PLEASE DO NOT WRITE IN THIS SPACE

If a Joint Return, Spouse's First Name and Initial

Last Name

Current Mailing Address (Number and Street or PO Box)

**1040 EZ WAY**

City

**WYNOT**

State

**NE**

Zip Code

**68792**

**IMPORTANT: SSN(S) MUST BE ENTERED BELOW.**

Your Social Security Number

**400 00 6201**

Spouse's Social Security Number

**High School District Code**

**1 4 1 4 1 0 1**

(Must be entered using high school codes.)

(1)  Farmer/Rancher

(2)  Active Military

(1)  Deceased Taxpayer(s)

(first name & date of death):

**1 Federal Filing Status:**

(1)  Single

(3)  Married, filing separately – Spouse's SSN: \_\_\_\_\_

(4)  Head of Household

(2)  Married, filing jointly and Full Name \_\_\_\_\_

(5)  Widow(er) with dependent children

**2a Check if YOU were:**

(1)  65 or older

(2)  Blind

**2b Check here if someone (such as your parent) can claim you or your spouse as a dependent:** (1)  You (2)  Spouse

**SPOUSE was:**

(3)  65 or older

(4)  Blind

**3 Type of Return:**

(1)  Resident

(2)  Partial-year resident from \_\_\_\_\_, 2012 to \_\_\_\_\_ / /

(attach Schedule III)

(3)  Nonresident (attach Schedule III)

**4 Federal exemptions** (number of exemptions claimed on your 2012 federal return) . . . . .

**4 1**

**5 Federal adjusted gross income (AGI)** (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37) . . . . .

**5 2,200 00**

**6 Nebraska standard deduction** (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter \$5,950 if single; \$11,900 if married, filing jointly or qualified widow[er]; \$5,950 if married, filing separately; or \$8,700 if head of household) . . . . .

**6 5,950 00**

**7 Total itemized deductions** (Federal Schedule A, line 29 – see instructions) . . . . .

**7 00**

**8 State and local income taxes** (Federal Form 1040, line 5, Schedule A – see instructions.) . . . . .

**8 00**

**9 Nebraska itemized deductions** (line 7 minus line 8) . . . . .

**9 00**

**10 Enter the amount from line 6 or line 9, whichever is greater.** . . . . .

**10 5,950 00**

**11 Nebraska income before adjustments** (line 5 minus line 10) . . . . .

**11 0 00**

**12 Adjustments increasing federal AGI** (line 50, from attached Nebraska Schedule I) . . . . .

**12 00**

**13 Adjustments decreasing federal AGI** (line 58, from attached Nebraska Schedule I) . . . . .

**13 00**

**14 Nebraska Taxable Income** (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0- . . . . .

**14 0 00**

**15 Nebr. income tax** (Resident paper filers may use the Nebr. Tax Table; all others must use Tax Calculation Sch. Partial-year residents and nonresidents use Nebr. Sch. III.) . . . . .

**15 0 00**

**16 Nebraska minimum or other tax:**

Federal Alternative Minimum tax (Recalculated Form 6251) . . . \$ \_\_\_\_\_

Federal Tax on Lump Sum Distributions (Form 4972) . . . . . \$ \_\_\_\_\_

Federal Tax on Early Distributions (Lesser of Form 5329 or line 58 Form 1040) . . . . . \$ \_\_\_\_\_

**Total** \$ \_\_\_\_\_

Multiply total (on the line immediately above) by 29.6% (.296) and enter the result on line 16. . . . .

**16 00**

**17 Total Nebraska tax** before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 39 . . . . .

**17 0 00**

18	Amount from line 17 (Total Nebraska tax)	18	0	00
19	Nebraska <b>personal exemption credit for residents only</b> (\$123 per exemption)	19	123	00
20	<b>a</b> Credit for tax paid to another state Nebr. Sch. II, line 63 . . . <b>20 a</b> \$ _____ (attach Nebr. Sch. II and the other state's return) plus <b>b</b> Prior year AMT credit (attach Form 8801) . . . . . <b>20 b</b> \$ _____ Enter the total of 20a and 20b on line 20	20		00
21	Credit for the elderly or disabled (attach copy of Federal Schedule R)	21		00
22	CDAAs credit (see instructions)	22		00
23	Form 3800N nonrefundable credit (attach Form 3800N)	23		00
24	Nebraska child/dependent care nonrefundable credit, only if line 5 is more than \$29,000 (attach a copy of Federal Form 2441 and see instructions)	24		00
25	Credit for financial institution tax (see instructions) (attach Form NFC)	25		00
26	Total nonrefundable credits (add lines 19 through 25)	26	123	00
27	Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). <b>If result is more than your federal tax liability</b> (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box: <input type="checkbox"/> and attach a copy of the federal return.	27		0 00
28	Nebr. income tax withheld (attach 2012 Forms W-2, W-2G, 1099-R, 1099-MISC, or K-1N)	28	50	00
29	2012 estimated tax payments (include any 2011 overpayment credited to 2012 and any payments submitted with an extension request)	29		00
30	Form 3800N refundable credit (attach Form 3800N)	30		00
31	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (attach a copy of Federal Form 2441 or Nebraska Form 2441N)	31		00
32	Beginning Farmer credit (attach Form 1099 BFC)	32		00
33	Nebraska earned income credit. Enter number of qualifying children 97 <input type="text"/> Federal credit 98 \$ _____ .00 x .10 (10%) (attach federal return, pages 1 and 2 – see instructions)	33		00
34	Angel Investment Tax Credit (see instructions)	34		00
35	Total refundable credits (add lines 28 through 34)	35	50	00
36	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N penalty of (-0-) or greater, or used the annualized income method, attach Form 2210N, and check this box 96 <input type="checkbox"/>	36		0 00
37	<b>TOTAL TAX AND PENALTY.</b> Add lines 27 and 36	37		0 00
38	Use tax due on Internet and out-of-state purchases. See instructions. Enter purchases subject to tax 92 \$ _____; State tax 93 \$ _____ .00 (purchases x 5.5%); Local code 94 _____ (see local rate schedule); Local tax 95 \$ _____ .00 (purchases x local rate of _____ %, from local rate schedule) Total tax \$ _____ .00 Add state and local taxes and enter on line 38. If no use tax, enter (-0-) on line 38 . . . .	38		0 00
39	<b>TOTAL AMOUNT DUE.</b> If line 35 is less than total of lines 37 and 38, subtract line 35 from the total of lines 37 and 38. Pay this amount in full. <b>For electronic or credit card payment, check here <input type="checkbox"/> and see instructions</b>	39		0 00
40	<b>OVERPAYMENT.</b> If line 35 is more than total of lines 37 and 38, subtract total of lines 37 and 38 from line 35.	40	50	00
41	Amount of line 40 you want <b>APPLIED TO YOUR 2013 ESTIMATED TAX</b>	41		00
42	Wildlife Conservation Fund <b>DONATION</b> of \$1 or more	42		00
43	Amount of line 40 you want <b>REFUNDED</b> to you (line 40 minus lines 41 and 42). <b>File early! It may take three months to receive your refund if you file a paper return</b>	43		50 00

**Expecting a Refund? Have it sent directly to your bank account!** (see instructions)

44a Routing Number          44b Type of Account  1 = Checking 2 = Savings  
(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)

44c Account Number                    
(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)



44d  Check this box if this refund will go to a bank account outside the United States.

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

**sign here**

Your Signature \_\_\_\_\_ Date ( ) \_\_\_\_\_ Email Address \_\_\_\_\_  
Spouse's Signature (if filing jointly, both must sign) \_\_\_\_\_ Daytime Phone \_\_\_\_\_

Keep a copy of this return for your records.

**paid preparer's use only**

MADHUR TAXPRO 4/15/2013 P41111111  
Preparer's Signature Date Preparer's PTIN  
H AND R BLOCK DUBLIN OH 43017 44-0607856  
Print Firm's Name (or yours if self-employed), Address and Zip Code EIN  
614) 659-1158  
Daytime Phone

Mail returns **REQUESTING A REFUND** to: **NEBRASKA DEPARTMENT OF REVENUE, PO BOX 98912, LINCOLN, NE 68509-8912.**  
Mail returns **NOT REQUESTING A REFUND** to: **NEBRASKA DEPARTMENT OF REVENUE, PO BOX 98934, LINCOLN, NE 68509-8934.**



Nebraska Test 2 is based on the NACTP test 2. This test is a Head of Household taxpayer with one W2, 1 child, daycare and EIC credit. The Social Security Numbers (SSNs) were changed to SSNs assigned to Nebraska for testing. Also, the address was updated.

*Forms:* 1040A, W2 (1), 2441, Schedule EIC, 8812, 8867

*Taxpayer:*

Single Parent

111 Main St

Napoleon, MI 49261

*SSN:* 400-00-6202

*DOB:* 04/15/1972

*Filing Status:* Head of Household

*Dependent:* Livewith Parent

*SSN:* 400-00-6212

*DOB:* 12/30/2003

SINGLE PARENT
111 MAIN ST
NAPOLEON, MI 49261

OMB No. 1545-0074

Your social security number

400-00-6202

Spouse's social security number

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

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.

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

Filing status
1 Single
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above & full name below.
4 [X] Head of household (with qualifying person). (See instructions.)
5 [ ] Qualifying widow(er) with dependent child (see instructions)

Exemptions 6a [X] Yourself. If someone can claim you as a dependent, do not check box 6a.
b [ ] Spouse
c Dependents:

Table with columns: (1) First name, Last name, (2) Dependent's social security number, (3) Dependent's relationship to you, (4) if child under age 17 qualifying for child tax cr. (see instr.)

d Total number of exemptions claimed. 2

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7 20,000.

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.
8a Taxable interest. Attach Schedule B if required. 8a
8b Tax-exempt interest. Do not include on line 8a. 8b
9a Ordinary dividends. Attach Schedule B if required. 9a
9b 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

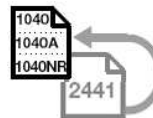
15 Add lines 7 through 14b (far right column). This is your total income. 15 20,000.

Adjusted gross income
16 Reserved 16
17 IRA deduction (see instructions). 17
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 20,000.

<b>Tax, credits, and payments</b>	22 Enter the amount from line 21 (adjusted gross income).	22	20,000.	
	23a Check <input type="checkbox"/> You were born before January 2, 1948, <input type="checkbox"/> Blind } Total boxes checked <input type="checkbox"/> 23a <input type="checkbox"/> if: <input type="checkbox"/> Spouse was born before January 2, 1948, <input type="checkbox"/> Blind			
<b>Standard Deduction for -</b> • People who check any box on line 23a or 23b or who can be claimed as a dependent, see instr. • All others: Single or Married filing separately, \$5,950 Married filing jointly or Qualifying widow(er), \$11,900 Head of household, \$8,700	b If you are married filing separately and your spouse itemizes deductions, check here <input type="checkbox"/> 23b			
	24 Enter your <b>standard deduction</b> .	24	8,700.	
	25 Subtract line 24 from line 22. If line 24 is more than line 22, enter - 0- .	25	11,300.	
	26 <b>Exemptions</b> . Multiply \$3,800 by the number on line 6d.	26	7,600.	
	27 Subtract line 26 from line 25. If line 26 is more than line 25, enter - 0- .			
	<b>This is your taxable income.</b>	27	3,700.	
	28 <b>Tax</b> , including any alternative minimum tax (see instructions).	28	373.	
	29 Credit for child and dependent care expenses. Attach Form 2441.	29	373.	
	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 Sch 8812 if required.	33		
	34 Add lines 29 through 33. These are your <b>total credits</b> .	34	373.	
	35 Subtract line 34 from line 28. If line 34 is more than line 28, enter - 0- . This is your <b>total tax</b> .	35	0.	
	36 Federal income tax withheld from Forms W- 2 and 1099.	36	3,600.	
37 2012 estimated tax payments and amount applied from 2011 return.	37			
38a <b>Earned income credit (EIC)</b> .	38a	2,700.		
b Nontaxable combat pay election. 38b				
39 Additional child tax credit. Attach Schedule 8812.	39	1,000.		
40 American opportunity credit from Form 8863, line 8.	40			
41 Add lines 36, 37, 38a, 39, and 40. These are your <b>total payments</b> .	41	7,300.		
<b>Refund</b>	42 If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you <b>overpaid</b> .	42	7,300.	
	43a Amount of line 42 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> 43a	43a	7,300.	
Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.	b Routing number <input type="text"/>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number <input type="text"/>			
	44 Amount of line 42 you want <b>applied to your 2013 estimated tax</b> .	44		
<b>Amount you owe</b>	45 <b>Amount you owe</b> . Subtract line 41 from line 35. For details on how to pay, see instructions.	45		
	46 Estimated tax penalty (see instructions).	46		
<b>Third party designee</b>	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete the following. <input checked="" type="checkbox"/> No			
	Designee's name <input type="text"/>	Phone no. <input type="text"/>	Personal ID number (PIN) <input type="text"/>	
<b>Sign here</b> 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 <b>For Info Only-Do not file</b>	Date	Your occupation <b>CLERK</b>	Daytime phone number
	Spouse's signature. If a joint return, <b>both</b> must sign. <b>For Info Only-Do not file</b>	Date	Spouse's occupation	If the IRS sent you an ID Protection PIN, enter it here (see inst.)
	Print/type preparer's name <b>MICHELE TAXPRO</b>	Preparer's signature	Date <b>09/17/2012</b>	Check <input type="checkbox"/> if self-employed
<b>Paid preparer use only</b>	Firm's name <b>H AND R BLOCK</b>	Firm's EIN <b>44-0607856</b>		
	Firm's address <b>DUBLIN, OH 43017</b>	Phone no. <b>(614) 659-1158</b>		

### Child and Dependent Care Expenses



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](http://www.irs.gov/form2441).

Name(s) shown on return

Your social security number  
**400-00-6202**

**SINGLE PARENT**

**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)
	<b>TINY TOTS</b>	<b>123 BABYSITTER WAY NAPOLEON MI 4926</b>	<b>41-225555</b>	<b>1,200.</b>

Did you receive dependent care benefits?  No  Yes

Complete only Part II below.   
 Complete Part III on page 2 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 2012 for the person listed in column (a)
First	Last		
<b>LIVEWITH</b>	<b>PARENT</b>	<b>400-00-6212</b>	<b>1,200.</b>

3	Add the amounts in column (c) of line 2. <b>Do not</b> 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	<b>3</b>	<b>1,200.</b>																																																										
4	Enter your <b>earned income</b> . See instructions	<b>4</b>	<b>20,000.</b>																																																										
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4	<b>5</b>	<b>20,000.</b>																																																										
6	Enter the <b>smallest</b> of line 3, 4, or 5	<b>6</b>	<b>1,200.</b>																																																										
7	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37	<b>7</b>	<b>20,000.</b>																																																										
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7																																																												
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9	Multiply line 6 by the decimal amount on line 8. If you paid 2011 expenses in 2012, see the instructions	<b>9</b>	<b>384.</b>																																																										
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions	<b>10</b>	<b>373.</b>																																																										
11	<b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46	<b>11</b>	<b>373.</b>																																																										

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

**SCHEDULE EIC**  
(Form 1040A or 1040)

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**SINGLE PARENT**

**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/form1040](http://www.irs.gov/form1040).



OMB No. 1545-0074

**2012**

Attachment  
Sequence No. **43**

Your social security number

**400-00-6202**

**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 separate 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

First name

Last name

First name

Last name

**LIVEWITH PARENT**

**2 Child's SSN**

The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.

**400-00-6212**

**3 Child's year of birth**

Year 2003

If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

Year \_\_\_\_\_

If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

Year \_\_\_\_\_

If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

**4 a** Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)?

**Yes.**  **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 2012?

**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 2012**

- If the child lived with you for more than half of 2012 but less than 7 months, enter "7."
- If the child was born or died in 2012 and your home was the child's home for more than half the time he or she was alive during 2012, 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.

**Schedule 8812**

(Form 1040A or 1040)

Department of the Treasury  
Internal Revenue Service (99)

**Child Tax Credit**

► Information about Schedule 8812 and its separate instructions is at [www.irs.gov/form1040](http://www.irs.gov/form1040).

► Attach to Form 1040, Form 1040A, or Form 1040NR.

OMB No. 1545-0074

**2012**

Attachment  
Sequence No. **47**

Name(s) shown on return

Your social security number

**SINGLE PARENT**

**400-00-6202**

**Part I Filers Who Have Certain Child Dependents 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 does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

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

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
  - Yes
  - No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
  - Yes
  - No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
  - Yes
  - No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
  - Yes
  - No

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

**Part II Additional Child Tax Credit Filers**

<b>1</b>	<b>1040 filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51). <b>1040A filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33). <b>1040NR filers:</b> Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48). If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.	<b>1</b>	<b>1,000.</b>
<b>2</b>	Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48	<b>2</b>	<b>0.</b>
<b>3</b>	Subtract line 2 from line 1. If zero, <b>stop</b> ; you cannot take this credit	<b>3</b>	<b>1,000.</b>
<b>4a</b>	Earned income (see separate instructions) <b>20,000.</b>	<b>4a</b>	
<b>b</b>	Nontaxable combat pay (see separate instructions) <b>4b</b>		
<b>5</b>	Is the amount on line 4a more than \$3,000? <input type="checkbox"/> <b>No.</b> Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> <b>Yes.</b> Subtract \$3,000 from the amount on line 4a. Enter the result <b>17,000.</b>	<b>5</b>	
<b>6</b>	Multiply the amount on line 5 by 15% (.15) and enter the result <b>2,550.</b> <b>Next.</b> Do you have three or more qualifying children? <input checked="" type="checkbox"/> <b>No.</b> If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the <b>smaller</b> of line 3 or line 6 on line 13. <input type="checkbox"/> <b>Yes.</b> If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	<b>6</b>	

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

**Schedule 8812 (Form 1040A or 1040) 2012**

**Part III Certain Filers Who Have Three or More Qualifying Children**

<p><b>7</b> 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 . . . . .</p>	<b>7</b>		
<p><b>8 1040 filers:</b> Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.</p> <p><b>1040A filers:</b> Enter - 0- .</p> <p><b>1040NR filers:</b> Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.</p>	<b>8</b>		
<p><b>9</b> Add lines 7 and 8 . . . . .</p>	<b>9</b>		
<p><b>10 1040 filers:</b> Enter the total of the amounts from Form 1040, lines 64a and 69.</p> <p><b>1040A filers:</b> Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).</p> <p><b>1040NR filers:</b> Enter the amount from Form 1040NR, line 65.</p>	<b>10</b>		
<p><b>11</b> Subtract line 10 from line 9. If zero or less, enter - 0- . . . . .</p>			<b>11</b>
<p><b>12</b> Enter the <b>larger</b> of line 6 or line 11 . . . . .</p> <p><b>Next</b>, enter the <b>smaller</b> of line 3 or line 12 on line 13.</p>			<b>12</b>

**Part IV Additional Child Tax Credit**

<b>13 This is your additional child tax credit</b> . . . . .	<b>13</b>	<b>1,000.</b>
--	-----------	---------------

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

**1040**  
**1040A** ◀  
**1040NR**

DRAFT

DRAFT

### Paid Preparer's Earned Income Credit Checklist

▶ For more information about Form 8867, see [www.irs.gov/form8867](http://www.irs.gov/form8867)  
▶ To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.

Taxpayer name(s) shown on return

**SINGLE PARENT**

Taxpayer's social security number

**400-00-6202**

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

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

**Part I All Taxpayers**

1 Enter preparer's name and PTIN ▶ **MICHELE TAXPRO P13333333**

2 Is the taxpayer's filing status married filing separately? . . . . .

Yes  No

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

3 Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work or is valid for EIC purposes? See the instructions before answering

Yes  No

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

4 Is the taxpayer filing Form 2555 or Form 2555- EZ (relating to the exclusion of foreign earned income)? . . . . .

Yes  No

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

5a Was the taxpayer a nonresident alien for any part of 2011? . . . . .

Yes  No

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

b Is the taxpayer's filing status married filing jointly? . . . . .

Yes  No

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

6 Is the taxpayer's investment income more than \$3,150? See Rule 6 in Pub. 596 before answering

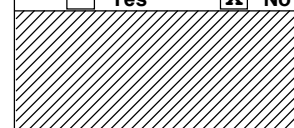
Yes  No

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

7 Could the taxpayer, or the taxpayer's spouse if filing jointly, be a **qualifying child** of another person for 2011? If the taxpayer's filing status is married filing jointly, check "No". Otherwise, see Rule 10 (Rule 13 if the taxpayer does not have a qualifying child) in Pub. 596 before answering . . . . .

Yes  No

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



Information provided by: **SINGLE PARENT**  
Information provided in person.



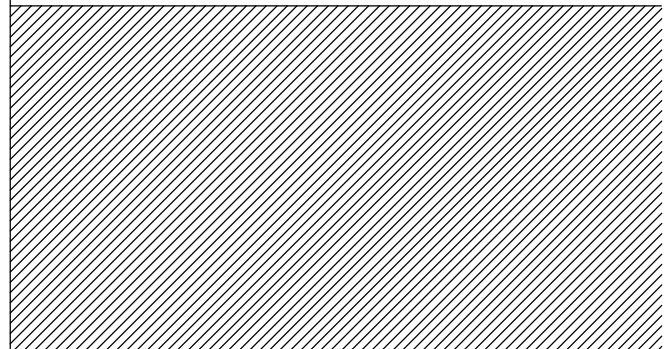
**Part II Taxpayers With a Child**

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

- 8** Child's name
- 9** Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them?
- 10** Is either of the following true?  
 • The child is unmarried, or  
 • The child is married, can be claimed as the taxpayer's dependent, and is not filing a joint return (or is filing it only as a claim for refund).
- 11** Did the child live with the taxpayer in the United States for over half of the year? See the instructions before answering
- 12** Was the child (at the end of 2011) -  
 • Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly),  
 • Under age 24, a full-time student, and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), or  
 • Any age and permanently and totally disabled?  
 ► If you checked "Yes" on lines 9, 10, 11, and 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked "No" on line 9, 10, 11, or 12, the child is not the taxpayer's qualifying child; see the instructions for line 12 on page 4.
- 13 a** Could any other person check "Yes" on lines 9, 10, 11, and 12 for the child?  
 ► If you checked "No" on line 13a, go to line 14. Otherwise, go to line 13b.
- b** Enter the child's relationship to the other person(s)
- c** Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child? See the instructions before answering  
 ► If you checked "Yes" on line 13c, go to line 14. If you checked "No," the taxpayer **cannot** take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the **Note** at the bottom of this page. If you checked "Don't know," explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, see the **Note** at the bottom of this page.
- 14** Does the qualifying child have an SSN that allows him or her to work or is valid for EIC purposes? See the instructions before answering  
 ► If you checked "No" on line 14, the taxpayer **cannot** take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the **Note** at the bottom of this page. If you checked "Yes" on line 14, continue.
- 15** Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2011? See Pub. 596 for the limit.  
 ► If you checked "No" on line 15, **stop**; the taxpayer **cannot** take the EIC. If you checked "Yes" on line 15, the taxpayer can take the EIC. Complete **Schedule EIC** and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if **Form 8862** must be filed. Go to line 20.

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

	Child 1	Child 2	Child 3
<b>LIVE WITH PARENT</b>			
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No



**Part III Taxpayers Without a Qualifying Child**

<p><b>16</b> Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period. See Pub. 596.)</p> <p>▶ If you checked "No" on line 16, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p><b>17</b> Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2011?</p> <p>▶ If you checked "No" on line 17, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p><b>18</b> Is the taxpayer, or the taxpayer's spouse if filing jointly, eligible to be claimed as a dependent on anyone else's federal income tax return for 2011? If the taxpayer's filing status is married filing jointly, check "No"</p> <p>▶ If you checked "Yes" on line 18, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p><b>19</b> Are the taxpayer's <b>earned income</b> and <b>adjusted gross income</b> each less than the limit that applies to the taxpayer for 2011? See Pub. 596 for the limit</p> <p>▶ If you checked "No" on line 19, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. If you checked "Yes" on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if <b>Form 8862</b> must be filed. Go to line 20.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <div style="background-color: #cccccc; height: 50px; width: 100%;"></div>

**Part IV Due Diligence Requirements**

<p><b>20</b> Did you complete Form 8867 based on current information provided by the taxpayer or reasonably obtained by you?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p><b>21</b> Did you complete the EIC worksheet found in the Form 1040, 1040A, or 1040EZ instructions (or your own worksheet that provides the same information as the 1040, 1040A, or 1040EZ worksheet)?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p><b>22</b> Did you comply with knowledge requirements? (To comply with the knowledge requirements, you must not know or have reason to know that any information used to determine the taxpayer's eligibility for, and the amount of, the EIC is incorrect. You may not ignore the implications of information furnished to or known by you, and you must make reasonable inquires if the information furnished appears to be incorrect, inconsistent, or incomplete. At the time you make these inquires, you must document in your files the inquires you made and the responses you received.)</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p><b>23</b> Did you keep the following records?</p> <ul style="list-style-type: none"> <li>• Form 8867,</li> <li>• The EIC worksheet(s) or your own worksheet(s),</li> <li>• A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and</li> <li>• Copies of any documents provided by the taxpayer and on which you relied to complete the form and the worksheet</li> </ul> <p>▶ If you checked "Yes" on lines 20, 21, 22, and 23, submit Form 8867 in the manner required, and keep the records described on line 23 for 3 years (see instructions), you have complied with all the due diligence requirements.</p> <p>▶ If you checked "No" on lines 20, 21, 22, or 23, you have not complied with all the due diligence requirements and may have to pay a \$500 penalty for each failure to comply.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <div style="background-color: #cccccc; height: 50px; width: 100%;"></div>

a Employee's social security number <b>400-00-6202</b>		Safe, accurate, FAST! Use		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>		
b Employer identification number (EIN) <b>47-7654321</b>		1 Wages, tips, other compensation <b>20,000.00</b>		2 Federal income tax withheld <b>3,600.00</b>		
c Employer's name, address, and ZIP code <b>TWO TESTER INC 123 FRONT ST LINCOLN NE 68510</b>		3 Social security wages <b>20,000.00</b>		4 Social security tax withheld <b>840.00</b>		
		5 Medicare wages and tips <b>20,000.00</b>		6 Medicare tax withheld <b>290.00</b>		
		7 Social security tips		8 Allocated tips		
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial      Last name <b>SINGLE      PARENT</b> <b>111 MAIN ST NAPOLEON MI 49261</b>		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 <b>NE</b>	Employer's state ID number <b>2468013</b>	16 State wages, tips, etc. <b>20,000.00</b>	17 State income tax <b>46.00</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

**2012**

Department of the Treasury—Internal Revenue Service

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

# Nebraska Individual Income Tax Return

for the taxable year January 1, 2012 through December 31, 2012 or other taxable year:  
, 2012 through

2012

Please Type or Print	Your First Name and Initial <b>SINGLE</b>	Last Name <b>PARENT</b>	<b>PLEASE DO NOT WRITE IN THIS SPACE</b>
	If a Joint Return, Spouse's First Name and Initial	Last Name	
	Current Mailing Address (Number and Street or PO Box) <b>111 MAIN ST</b>		
City <b>NAPOLEON</b>	State <b>MI</b>	Zip Code <b>49261</b>	

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.				High School District Code				(Must be entered using high school codes.)		
Your Social Security Number		Spouse's Social Security Number		5	5	5	5		0	0
400	00	6202								

(1) <input type="checkbox"/> Farmer/Rancher	(2) <input type="checkbox"/> Active Military	(1) <input type="checkbox"/> Deceased Taxpayer(s) (first name & date of death):			
---	--	--	--	--	--

**1 Federal Filing Status:**  
 (1)  Single      (3)  Married, filing separately – Spouse's SSN: \_\_\_\_\_; (4)  Head of Household  
 (2)  Married, filing jointly and Full Name \_\_\_\_\_ (5)  Widow(er) with dependent children

<b>2a Check if YOU were:</b>	(1) <input type="checkbox"/> 65 or older	(2) <input type="checkbox"/> Blind	<b>2b Check here if someone (such as your parent) can claim you or your spouse as a dependent:</b>	(1) <input type="checkbox"/> You	(2) <input type="checkbox"/> Spouse
<b>SPOUSE was:</b>	(3) <input type="checkbox"/> 65 or older	(4) <input type="checkbox"/> Blind			

**3 Type of Return:**  
 (1)  Resident      (2)  Partial-year resident from \_\_\_\_\_, 2012 to \_\_\_\_\_ / \_\_\_\_ / \_\_\_\_ (attach Schedule III)  
 (3)  Nonresident (attach Schedule III)

<b>4 Federal exemptions</b> (number of exemptions claimed on your 2012 federal return) .....	4	2
<b>5 Federal adjusted gross income (AGI)</b> (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37) .....	5	20,000 00
<b>6 Nebraska standard deduction</b> (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter \$5,950 if single; \$11,900 if married, filing jointly or qualified widow[er]; \$5,950 if married, filing separately; or \$8,700 if head of household) .....	6	8,700 00
<b>7 Total itemized deductions</b> (Federal Schedule A, line 29 – see instructions) .....	7	00
<b>8 State and local income taxes</b> (Federal Form 1040, line 5, Schedule A – see instructions.) .....	8	00
<b>9 Nebraska itemized deductions</b> (line 7 minus line 8) .....	9	00
<b>10 Enter the amount from line 6 or line 9, whichever is greater</b> .....	10	8,700 00
<b>11 Nebraska income before adjustments</b> (line 5 minus line 10) .....	11	11,300 00
<b>12 Adjustments increasing federal AGI</b> (line 50, from attached Nebraska Schedule I) .....	12	00
<b>13 Adjustments decreasing federal AGI</b> (line 58, from attached Nebraska Schedule I) .....	13	00
<b>14 Nebraska Taxable Income</b> (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0- .....	14	11,300 00
<b>15 Nebr. income tax</b> (Resident paper filers may use the Nebr. Tax Table; all others must use Tax Calculation Sch. Partial-year residents and nonresidents use Nebr. Sch. III.) .....	15	358 00
<b>16 Nebraska minimum or other tax:</b> Federal Alternative Minimum tax (Recalculated Form 6251) . . . \$ _____ Federal Tax on Lump Sum Distributions (Form 4972) . . . . . \$ _____ Federal Tax on Early Distributions (Lesser of Form 5329 or line 58 Form 1040) . . . . . \$ _____ <div style="text-align: right; margin-right: 20px;"><b>Total</b> \$ _____</div> Multiply total (on the line immediately above) by 29.6% (.296) and enter the result on line 16. ....	16	00
<b>17 Total Nebraska tax</b> before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 39 .....	17	358 00





# Nebraska Child and Dependent Care Expenses

- File Form 2441N ONLY if your adjusted gross income is \$29,000 or less, and you are claiming the Nebraska refundable child and dependent care credit.
- Complete the reverse side of this form if you received dependent care benefits.
- Attach this form to Form 1040N.

FORM 2441N  
**2012**

Name on Form 1040N

Your Social Security Number

**SINGLE PARENT**

400 | 00 | 6202

**BEFORE YOU BEGIN** – Please see [Federal Form 2441](#) instructions for definitions of the following terms:

- **Dependent Care Benefits**
- **Qualifying Persons**
- **Qualified Expenses**

## PART I — Persons or Organizations Who Provide the Care

• You must complete this part. (Paper filers, please attach a schedule if you need more space.)

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 Federal Form 2441 instructions)
	TINY TOTS	123 BABYSITTER WAY LINCOLN NE 68516	47-2255555	1,200.00

Did you receive  
**dependent care benefits?**

No —————> Complete only Part II below.

Yes —————> Complete Part III on the back first, and then complete Part II.

**CAUTION:** If the care was provided in your home, you may owe employment taxes. See Federal Form 1040 instructions, line 59a.

## PART II — Credit for Child and Dependent Care Expenses

**2** Information about your **qualifying persons**. (Paper filers, please attach a schedule if you have more than three qualifying persons.)

	(A) Qualifying Person's Name		(B) Qualifying Person's Social Security Number	(C) Qualified Expenses You Incurred and Paid in 2012 for the Persons Listed in Column (A)
	First	Last		
	LIVEWITH	PARENT	400   00   6212	1,200.00

<b>3</b> Add the amounts in Column (C) of line 2. <b>Do not</b> 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 34. . . . .	<b>3</b>	1,200.00																		
<b>4</b> Enter your <b>earned income</b> (see Federal Form 2441 instructions) . . . . .	<b>4</b>	20,000.00																		
<b>5</b> If married, filing jointly, enter your spouse's earned income. If your spouse was a student or was disabled, see Federal Form 2441 instructions; <b>all others</b> , enter the amount from line 4 . . . . .	<b>5</b>	20,000.00																		
<b>6</b> Enter the <b>smallest</b> of line 3, 4, or 5 . . . . .	<b>6</b>	1,200.00																		
<b>7</b> Enter the amount from Nebraska Form 1040N, line 5. (If line 7 is over \$29,000, do not file this form; instead see instructions for line 24, Form 1040N, and use Federal Form 2441.) . . . . .	<b>7</b>	20,000																		
<b>8</b> Enter the federal decimal amount shown below that applies to the dollar amount on line 7. If line 7 is: <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;"><b>If line 7 is:</b></td> <td style="width: 33%;"></td> </tr> <tr> <td style="text-align: center;"><b>Over</b></td> <td style="text-align: center;"><b>But not over</b></td> <td style="text-align: center;"><b>Federal decimal amount is</b></td> </tr> <tr> <td style="text-align: center;">\$ 0</td> <td style="text-align: center;">– 15,000</td> <td style="text-align: center;">.35</td> </tr> <tr> <td style="text-align: center;">15,000</td> <td style="text-align: center;">– 17,000</td> <td style="text-align: center;">.34</td> </tr> <tr> <td style="text-align: center;">17,000</td> <td style="text-align: center;">– 19,000</td> <td style="text-align: center;">.33</td> </tr> <tr> <td style="text-align: center;">19,000</td> <td style="text-align: center;">– 21,000</td> <td style="text-align: center;">.32</td> </tr> </table>		<b>If line 7 is:</b>		<b>Over</b>	<b>But not over</b>	<b>Federal decimal amount is</b>	\$ 0	– 15,000	.35	15,000	– 17,000	.34	17,000	– 19,000	.33	19,000	– 21,000	.32	<b>8</b>	.32
	<b>If line 7 is:</b>																			
<b>Over</b>	<b>But not over</b>	<b>Federal decimal amount is</b>																		
\$ 0	– 15,000	.35																		
15,000	– 17,000	.34																		
17,000	– 19,000	.33																		
19,000	– 21,000	.32																		
<b>9</b> Enter the state decimal amount shown below that applies to the dollar amount on line 7. If line 7 is: <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;"><b>If line 7 is:</b></td> <td style="width: 33%;"></td> </tr> <tr> <td style="text-align: center;"><b>Over</b></td> <td style="text-align: center;"><b>But not over</b></td> <td style="text-align: center;"><b>State decimal amount is</b></td> </tr> <tr> <td style="text-align: center;">\$0 or less</td> <td style="text-align: center;">– 22,000</td> <td style="text-align: center;">1.00</td> </tr> <tr> <td style="text-align: center;">22,000</td> <td style="text-align: center;">– 23,000</td> <td style="text-align: center;">.90</td> </tr> <tr> <td style="text-align: center;">23,000</td> <td style="text-align: center;">– 24,000</td> <td style="text-align: center;">.80</td> </tr> <tr> <td style="text-align: center;">24,000</td> <td style="text-align: center;">– 25,000</td> <td style="text-align: center;">.70</td> </tr> </table>		<b>If line 7 is:</b>		<b>Over</b>	<b>But not over</b>	<b>State decimal amount is</b>	\$0 or less	– 22,000	1.00	22,000	– 23,000	.90	23,000	– 24,000	.80	24,000	– 25,000	.70	<b>9</b>	1.00
	<b>If line 7 is:</b>																			
<b>Over</b>	<b>But not over</b>	<b>State decimal amount is</b>																		
\$0 or less	– 22,000	1.00																		
22,000	– 23,000	.90																		
23,000	– 24,000	.80																		
24,000	– 25,000	.70																		
<b>10</b> Multiply line 6 by the decimal amount on line 8 and enter result. If you paid 2011 expenses in 2012, see Federal Form 2441 instructions . . . . .	<b>10</b>	384.00																		
<b>11</b> Multiply line 10 by the decimal amount on line 9. Residents enter result here and on line 31, Form 1040N	<b>11</b>	384.00																		
<b>12</b> Partial-year residents multiply line 11 by the ratio from Schedule III, line 67: _____. Enter this result here and on line 31, Form 1040N . . . . .	<b>12</b>																			
<b>13</b> Part III, dependent care benefits, continued on next page																				

Nebraska Test 3 is based on the NACTP test 10. This test is Married Filing Joint taxpayers. There are 2 W2s and they itemize deductions The Social Security Numbers (SSNs) were changed to SSNs assigned to Nebraska for testing. The last names were changed for clarity.

If you support estimated payments please enter four \$100.00 payments using the bank information and debit dates shown below.

*Forms:* 1040, W2 (2), Schedule A, Schedule B

*Taxpayer:*

Foreign **Smith**

123 Front Street

06579 Rome Italy

SSN: **400-00-6203**

DOB: 11/24/1972

*Spouse:*

Jane **Smith**

SSN: **400-00-6213**

DOB: 10/24/1972

RTN: **104000058**

Bank Account: 12345

Type of Account: Checking

Amount of Payments: 100.00

Debit Dates: 04-15-2013

06-17-2013

09-16-2013

01-15-2014

*Filing Status:* Married Filing Joint (itemizing)

**Qualified Dividends and Capital Gain Tax Worksheet - Line 44**

Keep for Your Records

- Before you begin:** ✓ See the earlier instructions for line 44 to see if you can use this worksheet to figure your tax.
- ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555- EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	<u>39,792</u>
2. Enter the amount from Form 1040, line 9b*	2.	<u>800</u>
3. Are you filing Schedule D?*		
<input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter - 0-	}	3. <u>0</u>
<input checked="" type="checkbox"/> No. Enter the amount from Form 1040, line 13		
4. Add lines 2 and 3.	4.	<u>800</u>
5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter - 0-	5.	<u>0</u>
6. Subtract line 5 from line 4. If zero or less, enter - 0-	6.	<u>800</u>
7. Subtract line 6 from line 1. If zero or less, enter - 0-	7.	<u>38,992</u>
8. Enter: \$34,500 if single or married filing separately, \$69,000 if married filing jointly or qualifying widow(er), \$46,250 if head of household.	}	8. <u>69,000</u>
9. Enter the smaller of line 1 or line 8.	9.	<u>39,792</u>
10. Enter the smaller of line 7 or line 9.	10.	<u>38,992</u>
11. Subtract line 10 from line 9. This amount is taxed at 0%.	11.	<u>800</u>
12. Enter the smaller of line 1 or 6	12.	<u>800</u>
13. Enter the amount from line 11.	13.	<u>800</u>
14. Subtract line 13 from line 12	14.	<u>0</u>
15. Multiply line 14 by 15% (.15)	15.	<u>0</u>
16. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	16.	<u>4,976</u>
17. Add lines 15 and 16	17.	<u>4,976</u>
18. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	18.	<u>5,096</u>
19. <b>Tax on all taxable income.</b> Enter the smaller of line 17 or line 18. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555- EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet.	19.	<u>4,976</u>

\* If you are filing Form 2555 or 2555- EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.



For the year Jan. 1-Dec. 31, 2012, or other tax year beginning , 2012, ending , 20

**See separate instructions.**  
**Your social security number**  
 400-00-6203  
**Spouse's social security number**  
 400-00-6213  
 ▲ Make sure the SSN(s) above and on line 6c are correct.  
**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 SMITH**  
**JANE SMITH**  
 123 FRONT ST  
 ROME

Foreign country name **ITALY** Foreign province/state/county Foreign postal code **06579**

**Filing Status**  
 1  Single  
 2  Married filing jointly (even if only one had income)  
 3  Married filing separately. Enter spouse's SSN above & full name here.  
 4  Head of household (with qualifying person). (See instructions.)  
 5  Qualifying widow(er) with dependent child

**Exemptions**  
 6a  Yourself. If someone can claim you as a dependent, do not check box 6a.  
 6b  Spouse  
 6c **Dependents:**  
 (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4)  if qual. child <17 for child tax cr. (see inst)  
 If more than four dependents, see inst and check here   
 d Total number of exemptions claimed **2**

**Income**  
 7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7 59,700.**  
 8a Taxable interest. Attach Schedule B if required **8a 7,917.**  
 Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.  
 b Tax-exempt interest. Do not include on line 8a **8b**  
 9a Ordinary dividends. Attach Schedule B if required **9a 800.**  
 b Qualified dividends **9b 800.**  
 10 Taxable refunds, credits, or offsets of state and local income taxes **10 250.**  
 11 Alimony received **11**  
 12 Business income or (loss). Attach Schedule C or C-EZ **12**  
 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here  **13**  
 14 Other gains or (losses). Attach Form 4797 **14**  
 15a IRA distributions **15a** b Taxable amt **15b**  
 16a Pensions and annuities **16a** b Taxable amt **16b**  
 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17**  
 18 Farm income or (loss). Attach Schedule F **18**  
 19 Unemployment compensation **19**  
 20a Social security benefits **20a** b Taxable amount **20b**  
 21 Other income. List type and amount **21**  
 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income **22 68,667.**

**Adjusted Gross Income**  
 23 Reserved **23**  
 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ **24**  
 25 Health savings account deduction. Attach Form 8889 **25**  
 26 Moving expenses. Attach Form 3903 **26**  
 27 Deductible part of self-employment tax. Attach Schedule SE **27**  
 28 Self-employed SEP, SIMPLE, and qualified plans **28**  
 29 Self-employed health insurance deduction **29**  
 30 Penalty on early withdrawal of savings **30**  
 31a Alimony paid b Recipient's SSN **31a**  
 32 IRA deduction **32**  
 33 Student loan interest deduction **33**  
 34 Reserved **34**  
 35 Domestic production activities deduction. Attach Form 8903 **35**  
 36 Add lines 23 through 35 **36**  
 37 Subtract line 36 from line 22. This is your adjusted gross income **37 68,667.**

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 68,667.
39a Check if: You were born before January 2, 1948, Blind. Total boxes checked 39a
Spouse was born before January 2, 1948, Blind. 39b
b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b

Standard Deduction for -

People who check any box on line 39a or 39b or who can be claimed as a dependent, see instr.

All others: Single or Married filing separately, \$5,950

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

Head of household, \$8,700

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 21,275.
41 Subtract line 40 from line 38 41 47,392.
42 Exemptions. Multiply \$3,800 by the number on line 6d 42 7,600.
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 39,792.
44 Tax Check if any from: a Form(s) 8814 b Form 4972 c 962 election 44 4,976.
45 Alternative minimum tax (see instructions). Attach Form 6251 45
46 Add lines 44 and 45 46 4,976.
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 CTC, if required 51
52 Residential energy credit. Attach Form 5695 52
53 Other credits from Form: a 3800 b 8801 c 53
54 Add ln 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 4,976.

Other Taxes

56 Self-employment tax. Attach Schedule SE 56
57 Unreported social security and Medicare tax from Form: a 4137 b 8919 57
58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 58
59a Household employment taxes from Schedule H 59a
b First-time homebuyer credit repayment. Attach Form 5405 if required 59b
60 Other taxes. Enter code(s) from instructions 60
61 Add lines 55 through 60. This is your total tax 61 4,976.

Payments

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099 62 6,680.
63 2012 estimated tax payments and amount applied from 2011 return 63
64a Earned income credit (EIC) 64a
b Nontaxable combat pay election 64b
65 Additional child tax credit. Attach Schedule CTC 65
66 American opportunity credit from Form 8863, line 8 66
67 RESERVED 67
68 Amount paid with request for extension to file 68
69 Excess social security and tier 1 RRTA tax withheld 69
70 Credit for federal tax on fuels. Attach Form 4136 70
71 Credits from Form: a 2439 b Reserved c 8801 d 8885 71
72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments 72 6,680.

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 1,704.
74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here 74a 1,704.
b Routing number c Type: Checking Savings
d Account number
75 Amount of line 73 you want applied to your 2013 estimated tax 75

Amount You Owe

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

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. X No
Designee's name Phone no. Personal ID number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature Date Your occupation Daytime phone number
For Info Only-Do not file CLERK
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation If the IRS sent you an ID Protection PIN, enter it here (see inst.)
For Info Only-Do not file CLERK

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN
MICHELE TAXPRO 09/17/2012 P13333333
Firm's name H AND R BLOCK Firm's EIN 44-0607856
Firm's address DUBLIN, OH 43017 Phone no. (614) 659-1158

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Itemized Deductions**

▶ Attach to Form 1040. ▶ See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074

**2012**

Attachment  
Sequence No. **07**

Name(s) shown on Form 1040

**FOREIGN & JANE SMITH**

Your social security number

**400-00-6203**

**Medical and Dental Expenses**

**Caution.** Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses (see instructions)	1	
2	Enter amount from Form 1040, line 38	2	
3	Multiply line 2 by 7.5% (.075)	3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	

**Taxes You Paid**

5	State and local	5	
a	<input checked="" type="checkbox"/> Income taxes		1,250.
b	<input type="checkbox"/> Reserved		
6	Real estate taxes (see instructions)	6	4,300.
	<b>RE TAXES</b>		<b>4,300.</b>
7	Personal property taxes	7	
8	Other taxes. List type and amount ▶	8	
	<b>FOREIGN INCOME TAX</b>		<b>125.</b>
9	Add lines 5 through 8	9	5,675.

**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	9,600.
11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11	
12	Points not reported to you on Form 1098. See instructions for special rules	12	
13	Reserved	13	
14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	
15	Add lines 10 through 14	15	9,600.

**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 inst	16	6,000.
	<b>CHURCH</b>		<b>6,000.</b>
17	Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500	17	
18	Carryover from prior year	18	
19	Add lines 16 through 18	19	6,000.

**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 inst.) ▶	21	
22	Tax preparation fees	22	
23	Other expenses - investment, safe deposit box, etc. List type and amount ▶	23	
24	Add lines 21 through 23	24	
25	Enter amount from Form 1040, line 38	25	
26	Multiply line 25 by 2% (.02)	26	
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	

**Other Miscellaneous Deductions**

28	Other - from list in instructions. List type and amount ▶	28	
----	---	----	--

**Total Itemized Deductions**

29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40	29	21,275.
30	If you elect to itemize deductions even though they are less than your standard deduction, check here		

**KBA** For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2012

**SCHEDULE B**  
(Form 1040A or 1040)

Department of the Treasury  
Internal Revenue Service (99)

**Interest and Ordinary Dividends**

▶ Attach to Form 1040A or 1040.

▶ Information about Schedule B (Form 1040A or 1040) and its instructions is at

www.irs.gov/form1040.

OMB No. 1545-0074

**2012**

Attachment  
Sequence No. **08**

Name(s) shown on return

**FOREIGN & JANE SMITH**

Your social security number

**400-00-6203**

**Part I**

**1** List name of payer. If any interest is from a seller- financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first.  
Also, show that buyer's social security number and address ▶

**Interest**

**COOPER BANK**

**NATIONAL BANK**

**ROME BANK**

(See separate instructions and the instructions for Form 1040A, or Form 1040, line 8a.)

**Note.** If you received a Form 1099- INT, Form 1099- OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

**2** Add the amounts on line 1

**3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815

**4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶

**Note.** If line 4 is over \$1,500, you must complete Part III.

**Amount**

**6,647.**

**720.**

**550.**

**1**

**2**

**7,917.**

**3**

**4**

**7,917.**

**Amount**

**Part II**

**5** List name of payer ▶

**Ordinary Dividends**

(See separate instructions and the instructions for Form 1040A, or Form 1040, line 9a.)

**Note.** If you received a Form 1099- DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

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

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

**5**

**6**

**Part III**  
**Foreign Accounts and Trusts**

(See separate instructions.)

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

**7a** At any time during 2012, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account) or brokerage account located in a foreign country? See instructions

If "Yes," are you required to file Form TD F 90- 22.1 to report that financial interest or signature authority? See Form TD F 90- 22.1 and its instructions for filing requirements and exceptions to those requirements

**b** If you are required to file Form TD F 90- 22.1, enter the name of the foreign country where the financial account is located ▶

**8** During 2012, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See separate instructions

Yes	No
<b>X</b>	
	<b>X</b>
	<b>X</b>

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

**Schedule B (Form 1040A or 1040) 2012**

a Employee's social security number <b>400-00-6203</b>		Safe, accurate, FAST! Use		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
b Employer identification number (EIN) <b>47-2244668</b>		1 Wages, tips, other compensation <b>39,700.00</b>		2 Federal income tax withheld <b>4,460.00</b>	
c Employer's name, address, and ZIP code <b>TEST THREE INC 123 MAIN ST GRAND ISLAND NE 68801</b>		3 Social security wages <b>39,700.00</b>		4 Social security tax withheld <b>1,667.40</b>	
		5 Medicare wages and tips <b>39,700.00</b>		6 Medicare tax withheld <b>575.65</b>	
		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. <b>FOREIGN SMITH 123 FRONT ST ROME ITALY 06579</b>		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 <b>NE</b>	Employer's state ID number <b>024680</b>	16 State wages, tips, etc. <b>39,700.00</b>	17 State income tax <b>750.00</b>	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

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

**2012**

Department of the Treasury—Internal Revenue Service

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

a Employee's social security number <b>400-00-6213</b>		Safe, accurate, FAST! Use		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>		
b Employer identification number (EIN) <b>47-2244668</b>		1 Wages, tips, other compensation <b>20,000.00</b>		2 Federal income tax withheld <b>2,220.00</b>		
c Employer's name, address, and ZIP code <b>TEST THREE INC 123 MAIN ST GRAND ISLAND NE 68801</b>		3 Social security wages <b>20,000.00</b>		4 Social security tax withheld <b>840.00</b>		
		5 Medicare wages and tips <b>20,000.00</b>		6 Medicare tax withheld <b>290.00</b>		
		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. <b>JANE SMITH 123 FRONT ST ROME ITALY 06579</b>		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 <b>NE</b>	Employer's state ID number <b>024680</b>	16 State wages, tips, etc. <b>20,000.00</b>	17 State income tax <b>500.00</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

**2012**

Department of the Treasury—Internal Revenue Service

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

Please Type or Print	Your First Name and Initial <b>FOREIGN</b>	Last Name <b>SMITH</b>	<b>PLEASE DO NOT WRITE IN THIS SPACE</b>
	If a Joint Return, Spouse's First Name and Initial <b>JANE</b>	Last Name <b>SMITH</b>	
	Current Mailing Address (Number and Street or PO Box) <b>123 FRONT ST</b>		
	City <b>ROME</b>	State <b>ITALY</b>	

<b>IMPORTANT: SSN(S) MUST BE ENTERED BELOW.</b>						<b>High School District Code</b>						(Must be entered using high school codes.)
Your Social Security Number			Spouse's Social Security Number									
400	00	6203	400	00	6213	4	0	4	0	0	0	2

(1) <input type="checkbox"/> Farmer/Rancher	(2) <input type="checkbox"/> Active Military	(1) <input type="checkbox"/> Deceased Taxpayer(s) (first name & date of death):
---	--	--

**1 Federal Filing Status:**  
 (1)  Single      (3)  Married, filing separately – Spouse's SSN: \_\_\_\_\_; (4)  Head of Household  
 (2)  Married, filing jointly and Full Name \_\_\_\_\_ (5)  Widow(er) with dependent children

<b>2a Check if YOU were:</b>	(1) <input type="checkbox"/> 65 or older	(2) <input type="checkbox"/> Blind	<b>2b Check here if someone (such as your parent) can claim you or your spouse as a dependent:</b> (1) <input type="checkbox"/> You      (2) <input type="checkbox"/> Spouse
<b>SPOUSE was:</b>	(3) <input type="checkbox"/> 65 or older	(4) <input type="checkbox"/> Blind	

**3 Type of Return:**  
 (1)  Resident      (2)  Partial-year resident from \_\_\_\_\_, 2012 to \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ (attach Schedule III)  
 (3)  Nonresident (attach Schedule III)

<b>4 Federal exemptions</b> (number of exemptions claimed on your 2012 federal return) .....	<b>4</b>	<b>2</b>
<b>5 Federal adjusted gross income (AGI)</b> (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37) .....	<b>5</b>	68,667 00
<b>6 Nebraska standard deduction</b> (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter \$5,950 if single; \$11,900 if married, filing jointly or qualified widow[er]; \$5,950 if married, filing separately; or \$8,700 if head of household) .....	<b>6</b>	11,900 00
<b>7 Total itemized deductions</b> (Federal Schedule A, line 29 – see instructions) .....	<b>7</b>	21,275 00
<b>8 State and local income taxes</b> (Federal Form 1040, line 5, Schedule A – see instructions.) .....	<b>8</b>	1,250 00
<b>9 Nebraska itemized deductions</b> (line 7 minus line 8) .....	<b>9</b>	20,025 00
<b>10 Enter the amount from line 6 or line 9, whichever is greater</b> .....	<b>10</b>	20,025 00
<b>11 Nebraska income before adjustments</b> (line 5 minus line 10) .....	<b>11</b>	48,642 00
<b>12 Adjustments increasing federal AGI</b> (line 50, from attached Nebraska Schedule I) .....	<b>12</b>	00
<b>13 Adjustments decreasing federal AGI</b> (line 58, from attached Nebraska Schedule I) .....	<b>13</b>	850 00
<b>14 Nebraska Taxable Income</b> (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0- .....	<b>14</b>	47,792 00
<b>15 Nebr. income tax</b> (Resident paper filers may use the Nebr. Tax Table; all others must use Tax Calculation Sch. Partial-year residents and nonresidents use Nebr. Sch. III.) .....	<b>15</b>	1,856 00
<b>16 Nebraska minimum or other tax:</b> Federal Alternative Minimum tax (Recalculated Form 6251) . . . \$ _____ Federal Tax on Lump Sum Distributions (Form 4972) . . . . . \$ _____ Federal Tax on Early Distributions (Lesser of Form 5329 or line 58 Form 1040) . . . . . \$ _____ <div style="text-align: right;"><b>Total</b> \$ _____</div> Multiply total (on the line immediately above) by 29.6% (.296) and enter the result on line 16. ....	<b>16</b>	00
<b>17 Total Nebraska tax</b> before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 39 .....	<b>17</b>	1,856 00







NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

FORM 1040N
Schedules
I, II, and III

2012

(Nebraska Schedule III is on the reverse side.)

ATTACH THIS PAGE TO FORM 1040N.

Name on Form 1040N

FOREIGN & JANE SMITH

Social Security Number

400 00 6203

NEBRASKA SCHEDULE I —
Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents
Attach additional pages if necessary.

PART A — Adjustments Increasing Federal AGI

Table with 3 columns: Description, Line Number, Amount. Rows include: 45 a Interest income from all state and local obligations exempt from federal tax; 45 b Exempt interest income from Nebraska obligations; 46 Financial Institution Tax Credit claimed; 47 Long-Term Care Savings Plan RECAPTURE; 48 Nebraska College Savings Program RECAPTURE; 49 Other adjustments increasing federal AGI; 50 Total adjustments increasing federal AGI.

PART B — Adjustments Decreasing Federal AGI

Table with 3 columns: Description, Line Number, Amount. Rows include: 51 State income tax refund deduction; 52 a U.S. government obligations exempt for state purposes; 52 b List fund name, total dividend, and percent of regulated investment company dividends from U.S. obligations; 53 Taxable Tier I and/or II benefits paid by the Railroad Retirement Board; 54 Special capital gains/extraordinary dividend deduction; 55 Nebraska College Savings Program contribution; 56 Nebraska Long-Term Care Savings Plan contribution; 57 Other adjustments decreasing federal AGI; 58 Total adjustments decreasing federal AGI.

NEBRASKA SCHEDULE II —
Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- Complete a separate Schedule II for each state.
A complete copy of the return filed with another state must be attached. If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:

Table with 3 columns: Description, Line Number, Amount. Rows include: 59 Nebraska income tax; 60 Adjusted gross income derived from another state; 61 Calculated tax credit; 62 Tax due and paid to another state; 63 Maximum tax credit.

printed with soy ink on recycled paper

Nebraska Test 4 is based on the NACTP test 4. This test is Married Filing Joint taxpayers and the primary taxpayer died during this year. They have investment and retirement income and are eligible for the blind/over65 credit. The Social Security Numbers (SSNs) were changed to SSNs assigned to Nebraska for testing. Also, the Form 1040 line 8b was updated to include tax exempt interest allowing for specific Nebraska Schedule I testing. If you support binary attachments, include the sample death certificate PDF from our website.

Once all XML errors have been resolved, you are required to email to us a PDF of one of Nebraska Test 4 for review. Only Form 1040N and Schedule I need to be emailed. Send to [rev.ecomm@nebraska.gov](mailto:rev.ecomm@nebraska.gov).

*Forms:* 1040, 1099R (2), 1099SSA (1), Schedule B, Schedule D, 8949

*Taxpayer:*

Passed Away

111 Main Street

Quinton, AL 35130

SSN: 400-00-6204

DOB: 01/10/1938 (Senior Citizen)

DOD: 10/15/2012

*Spouse:*

Investor Widow (Blind)

SSN: 400-00-6214

DOB: 05/01/1939 (Senior Citizen)

If you support Electronic Funds Withdrawal please send the following financial data for this test:

RTN: 104000058

Bank Account: 12345

Type of Account: Checking

Amount of Payment 209.00

Debit Date 04-15-2013

*Filing Status:* Married Filing Joint

**Qualified Dividends and Capital Gain Tax Worksheet - Line 44**

Keep for Your Records

- Before you begin:** ✓ See the earlier instructions for line 44 to see if you can use this worksheet to figure your tax.
- ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555- EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	<u>31,930</u>
2. Enter the amount from Form 1040, line 9b*	2.	<u>10,500</u>
3. Are you filing Schedule D?*		
<input checked="" type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter - 0-	} 3.	<u>9,300</u>
<input type="checkbox"/> <b>No.</b> Enter the amount from Form 1040, line 13		
4. Add lines 2 and 3	4.	<u>19,800</u>
5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter - 0-	5.	<u>0</u>
6. Subtract line 5 from line 4. If zero or less, enter - 0-	6.	<u>19,800</u>
7. Subtract line 6 from line 1. If zero or less, enter - 0-	7.	<u>12,130</u>
8. Enter: \$34,500 if single or married filing separately, \$69,000 if married filing jointly or qualifying widow(er), \$46,250 if head of household.	8.	<u>69,000</u>
9. Enter the smaller of line 1 or line 8	9.	<u>31,930</u>
10. Enter the smaller of line 7 or line 9	10.	<u>12,130</u>
11. Subtract line 10 from line 9. This amount is taxed at 0%	11.	<u>19,800</u>
12. Enter the smaller of line 1 or 6	12.	<u>19,800</u>
13. Enter the amount from line 11	13.	<u>19,800</u>
14. Subtract line 13 from line 12	14.	<u>0</u>
15. Multiply line 14 by 15% (.15)	15.	<u>0</u>
16. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	16.	<u>1,213</u>
17. Add lines 15 and 16	17.	<u>1,213</u>
18. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	18.	<u>3,919</u>
19. <b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 17 or line 18. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555- EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet.	19.	<u>1,213</u>

\* If you are filing Form 2555 or 2555- EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

# Worksheets for Social Security Recipients - 2011

Name **PASSED AWAY & INVESTOR WIDOW**

SSN **400-00-6204**

If you receive social security benefits, have taxable compensation, contribute to your traditional IRA, and you or your spouse are covered by an employer retirement plan, complete the following worksheets.

Use Worksheet 1 to figure your modified adjusted gross income. This amount is needed in the computation of your IRA deduction, if any, which is figured using the IRA Contribution and Deduction Worksheet.

The IRA deduction figured using the IRA Contribution and Deduction Worksheet is entered on your tax return.

## Worksheet 1 Computation of Modified AGI (For use only by taxpayers who receive social security benefits)

**Filing Status** - Check only one box:

- A.** Married filing jointly
- B.** Single, Head of Household, Qualifying Widow(er), or Married filing separately and **lived apart** from your spouse during the **entire year**
- C.** Married filing separately and **lived with** your spouse at **any time** during the year

1. Adjusted gross income (AGI) from Form 1040 or Form 1040A (not taking into account any social security benefits from Form SSA- 1099 or RRB- 1099, any deduction for contributions to a traditional IRA, any student loan interest deduction, any tuition and fees deduction, or any exclusion of interest from savings bonds to be reported on Form 8815) . . . . .	1.	44,000
2. Enter the amount in box 5 of all Forms SSA- 1099 and Forms RRB- 1099 . . . . .	2.	12,800
3. Enter one half of line 2 . . . . .	3.	6,400
4. Enter the amount of any foreign earned income exclusion, foreign housing exclusion, U.S. possessions income exclusion, exclusion of income from Puerto Rico you claimed as a bona fide resident of Puerto Rico, or exclusion of employer- paid adoption expenses . . . . .	4.	0
5. Enter the amount of any tax- exempt interest reported on line 8b of Form 1040 or 1040A . . . . .	5.	0
6. Add lines 1, 3, 4 and 5 . . . . .	6.	50,400
7. Enter the amount listed below for your filing status. <ul style="list-style-type: none"> <li>• \$32,000 if you checked box <b>A</b> above</li> <li>• \$25,000 if you checked box <b>B</b> above</li> <li>• \$0 if you checked box <b>C</b> above . . . . .</li> </ul>	7.	32,000
8. Subtract line 7 from line 6. If zero or less, enter 0 on this line . . . . .	8.	18,400
9. If line 8 is zero, skip to line 17, enter - 0- , and continue with line 18. If line 8 is more than zero, enter the amount listed below for your filing status. <ul style="list-style-type: none"> <li>• \$12,000 if you checked box <b>A</b> above</li> <li>• \$9,000 if you checked box <b>B</b> above</li> <li>• \$0 if you checked box <b>C</b> above . . . . .</li> </ul>	9.	12,000
10. Subtract line 9 from line 8. If zero or less, enter 0 . . . . .	10.	6,400
11. Enter the smaller of line 8 or line 9 . . . . .	11.	12,000
12. Enter one half of line 11 . . . . .	12.	6,000
13. Enter the smaller of line 3 or line 12 . . . . .	13.	6,000
14. Multiply line 10 by .85. If line 10 is zero, enter 0 . . . . .	14.	5,440
15. Add lines 13 and 14 . . . . .	15.	11,440
16. Multiply line 2 by .85 . . . . .	16.	10,880
17. <b>Taxable benefits</b> to be included in <b>Modified AGI</b> for traditional IRA deduction purposes. Enter the smaller of line 15 or line 16 . . . . .	17.	10,880
18. Enter the amount of any employer- paid adoption expenses exclusion and any foreign earned income exclusion and foreign housing exclusion or deduction that you claimed . . . . .	18.	0
19. <b>Modified AGI</b> for determining your reduced traditional IRA deduction - add lines 1, 17 and 18. Enter here and on line 11 of the IRA Contribution and Deduction Worksheet . . . . .	19.	54,880

DECEASED

For the year Jan. 1-Dec. 31, 2012, or other tax year beginning , 2012, ending , 20

See separate instructions.

Your social security number

400-00-6204

Spouse's social security number

400-00-6214

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

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

PASSED AWAY - DECEASED 10/15/2012
INVESTOR WIDOW
% INVESTOR WIDOW
111 MAIN ST
QUINTON, AL 35130

Foreign country name

Foreign province/state/country

Foreign postal code

Filing Status

- 1 Single
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above & full name here.
5 Qualifying widow(er) with dependent child

Exemptions

Table with columns for exemption types (Yourself, Spouse, Dependents), names, social security numbers, relationships, and total number of exemptions claimed (2).

Income

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

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

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

Main income table with rows 7-37, including wages, interest, dividends, and adjusted gross income (54,880).

Adjusted Gross Income

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 54,880.
39a Check [X] You were born before January 2, 1948, [ ] Blind. Total boxes checked 39a 3
[X] Spouse was born before January 2, 1948, [X] Blind.
b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b [ ]

Standard Deduction for -

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instr.

• All others: Single or Married filing separately, \$5,950

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

Head of household, \$8,700

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 15,350.
41 Subtract line 40 from line 38 41 39,530.
42 Exemptions. Multiply \$3,800 by the number on line 6d 42 7,600.
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 31,930.
44 Tax Check if any from: a [ ] Form(s) 8814 b [ ] Form 4972 c [ ] 962 election 44 1,213.
45 Alternative minimum tax (see instructions). Attach Form 6251 45
46 Add lines 44 and 45 46 1,213.
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 CTC, if required 51
52 Residential energy credit. Attach Form 5695 52
53 Other credits from Form: a [ ] 3800 b [ ] 8801 c [ ] 53
54 Add ln 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 1,213.

Other Taxes

56 Self-employment tax. Attach Schedule SE 56
57 Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919 57
58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 58
59a Household employment taxes from Schedule H 59a
b First-time homebuyer credit repayment. Attach Form 5405 if required 59b
60 Other taxes. Enter code(s) from instructions 60
61 Add lines 55 through 60. This is your total tax 61 1,213.

Payments

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099 62 3,500.
63 2012 estimated tax payments and amount applied from 2011 return 63
64a Earned income credit (EIC) 64a
b Nontaxable combat pay election 64b
65 Additional child tax credit. Attach Schedule CTC 65
66 American opportunity credit from Form 8863, line 8 66
67 RESERVED 67
68 Amount paid with request for extension to file 68
69 Excess social security and tier 1 RRTA tax withheld 69
70 Credit for federal tax on fuels. Attach Form 4136 70
71 Credits from Form: a [ ] 2439 b [ ] Reserved c [ ] 8801 d [ ] 8885 71
72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments 72 3,500.

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 2,287.
74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here 74a 2,287.
b Routing number c Type: [ ] Checking [ ] Savings
d Account number
75 Amount of line 73 you want applied to your 2013 estimated tax 75

Amount You Owe

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

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [ ] Yes. Complete below. [X] No
Designee's name Phone no. Personal ID 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
For Info Only-Do not file DECEASED
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation If the IRS sent you an ID Protection PIN, enter it here (see inst.)
For Info Only-Do not file RETIRED

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check [ ] if self-employed PTIN
MADHUR TAXPRO 09/17/2012 P41111111
Firm's name H AND R BLOCK Firm's EIN 44-0607856
Firm's address DUBLIN, OH 43017 Phone no. (614) 659-1158



**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at [www.irs.gov/scheduled](http://www.irs.gov/scheduled).  
▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

**2012**

Attachment  
Sequence No. **12**

Name(s) shown on return

**PASSED AWAY & INVESTOR WIDOW**

Your social security number  
**400-00-6204**

**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	(d) Sales price from Form(s) 8949, line 2 column (d)	(e) Cost or other basis from Form(s) 8949, line 2, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (d), (e), and (g)
1 Short- term totals from all Forms 8949 with <b>box A</b> checked in <b>Part I</b> . . . . .	1,200.	( 1,000. )	0.	200.
2 Short- term totals from all Forms 8949 with <b>box B</b> checked in <b>Part I</b> . . . . .		( )		
3 Short- term totals from all Forms 8949 with <b>box C</b> checked in <b>Part I</b> . . . . .		( )		
4 Short- term gain from Form 6252 and short- term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			4	
5 Net short- term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K- 1 . . . . .			5	
6 Short- term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			6	( )
7 <b>Net short- term capital gain or (loss)</b> . Combine lines 1 through 6 in column (h). If you have any long- term capital gain or losses, go to Part II below. Otherwise, go to Part III on page 2 . . . . .			7	200.

**Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	(d) Sales price from Form(s) 8949, line 4 column (d)	(e) Cost or other basis from Form(s) 8949, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (d), (e), and (g)
8 Long- term totals from all Forms 8949 with <b>box A</b> checked in <b>Part II</b> . . . . .	36,800.	( 27,500. )	0.	9,300.
9 Long- term totals from all Forms 8949 with <b>box B</b> checked in <b>Part II</b> . . . . .		( )		
10 Long- term totals from all Forms 8949 with <b>box C</b> checked in <b>Part II</b> . . . . .		( )		
11 Gain from Form 4797, Part I; long- term gain from Forms 2439 and 6252; and long- term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			11	
12 Net long- term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K- 1 . . . . .			12	
13 Capital gain distributions. See the instructions . . . . .			13	
14 Long- term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			14	( )
15 <b>Net long- term capital gain or (loss)</b> . Combine lines 8 through 14 in column (h). Then go to Part III on page 2 . . . . .			15	9,300.

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

Schedule D (Form 1040) 2012



Part III Summary

16 Combine lines 7 and 15 and enter the result 16 9,500.

- If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
• If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
• If line 16 is zero, skip lines 17 through 21 below and enter - 0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

17 Are lines 15 and 16 both gains?

- [X] Yes. Go to line 18.
[ ] No. Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions 18

19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions 19

20 Are lines 18 and 19 both zero or blank?

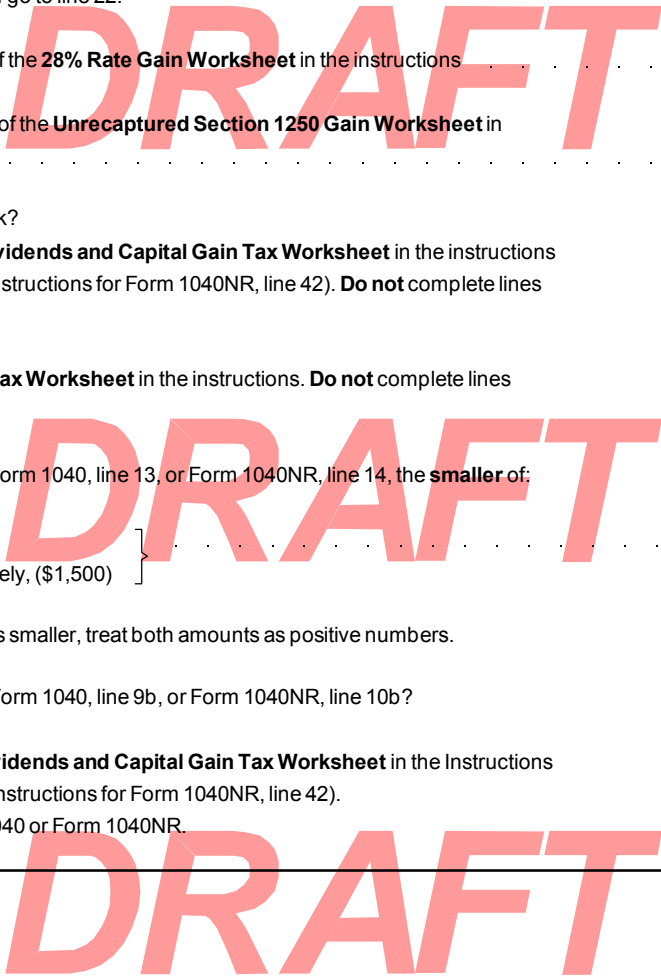
- [X] Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.
[ ] No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: 21 ( )
• The loss on line 16 or
• (\$3,000), or if married filing separately, (\$1,500)

Note. When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?

- [ ] Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42).
[ ] No. Complete the rest of Form 1040 or Form 1040NR.







CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code <b>FOUR TESTS SECURITY 123 MAIN ST OMAHA NE 68111</b>		<b>1</b> Gross distribution \$ <b>6,000.00</b>	OMB No. 1545-0119 <b>2012</b> Form <b>1099-R</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
		<b>2a</b> Taxable amount \$ <b>6,000.00</b>	<b>2b</b> Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		
PAYER'S federal identification number <b>47-1122334</b>	RECIPIENT'S identification number <b>400-00-6204</b>	<b>3</b> Capital gain (included in box 2a) \$	<b>4</b> Federal income tax withheld \$ <b>600.00</b>		<b>Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</b>  This information is being furnished to the Internal Revenue Service.
RECIPIENT'S name <b>PASSED AWAY</b>		<b>5</b> Employee contributions / Designated Roth contributions or insurance premiums \$	<b>6</b> Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.) <b>111 MAIN ST</b>		<b>7</b> Distribution code(s) <b>7</b>	IRA/SEP/SIMPLE <input type="checkbox"/>	<b>8</b> Other \$ %	
City, state, and ZIP code <b>QUINTON AL 35130</b>		<b>9a</b> Your percentage of total distribution %	<b>9b</b> Total employee contributions \$		
<b>10</b> Amount allocable to IRR within 5 years \$	<b>11</b> 1st year of desig. Roth contrib.	<b>12</b> State tax withheld \$ <b>300.00</b>	<b>13</b> State/Payer's state no. <b>97531</b>	<b>14</b> State distribution \$ <b>6,000.00</b>	
Account number (see instructions)		<b>15</b> Local tax withheld \$	<b>16</b> Name of locality	<b>17</b> Local distribution \$	

CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code <b>FOUR TESTS SECURITY 123 MAIN ST OMAHA NE 68111</b>		<b>1</b> Gross distribution \$ <b>18,000.00</b>	OMB No. 1545-0119 <b>2012</b> Form <b>1099-R</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
		<b>2a</b> Taxable amount \$ <b>18,000.00</b>	<b>2b</b> Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		
PAYER'S federal identification number <b>47-1122334</b>	RECIPIENT'S identification number <b>400-00-6214</b>	<b>3</b> Capital gain (included in box 2a) \$	<b>4</b> Federal income tax withheld \$ <b>2,900.00</b>		<b>Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</b>  This information is being furnished to the Internal Revenue Service.
RECIPIENT'S name <b>INVESTOR WIDOW</b>		<b>5</b> Employee contributions / Designated Roth contributions or insurance premiums \$	<b>6</b> Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.) <b>111 MAIN ST</b>		<b>7</b> Distribution code(s) <b>7</b>	IRA/SEP/SIMPLE <input type="checkbox"/>	<b>8</b> Other \$ %	
City, state, and ZIP code <b>QUINTON AL 35130</b>		<b>9a</b> Your percentage of total distribution %	<b>9b</b> Total employee contributions \$		
<b>10</b> Amount allocable to IRR within 5 years \$	<b>11</b> 1st year of desig. Roth contrib.	<b>12</b> State tax withheld \$ <b>600.00</b>	<b>13</b> State/Payer's state no. <b>97531</b>	<b>14</b> State distribution \$ <b>18,000.00</b>	
Account number (see instructions)		<b>15</b> Local tax withheld \$	<b>16</b> Name of locality	<b>17</b> Local distribution \$	



# Nebraska Individual Income Tax Return

for the taxable year January 1, 2012 through December 31, 2012 or other taxable year: , 2012 through

FORM 1040N

## 2012

Please Type or Print	Your First Name and Initial <b>PASSED</b>	Last Name <b>AWAY</b>	PLEASE DO NOT WRITE IN THIS SPACE
	If a Joint Return, Spouse's First Name and Initial <b>INVESTOR</b>	Last Name <b>WIDOW</b>	
	Current Mailing Address (Number and Street or PO Box) <b>111 MAIN ST</b>		
City <b>QUINTON</b>	State <b>AL</b>	Zip Code <b>35130</b>	

<b>IMPORTANT: SSN(S) MUST BE ENTERED BELOW.</b>						<b>High School District Code</b>					(Must be entered using high school codes.)	
Your Social Security Number			Spouse's Social Security Number									
<b>400</b>	<b>00</b>	<b>6204</b>	<b>400</b>	<b>00</b>	<b>6214</b>	<b>2</b>	<b>8</b>	<b>2</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>1</b>

(1) <input type="checkbox"/> Farmer/Rancher	(2) <input type="checkbox"/> Active Military	(1) <input checked="" type="checkbox"/> Deceased Taxpayer(s) <small>(first name &amp; date of death):</small>	<b>PASSED AWAY</b>	<b>10/ 15 /2012</b>
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**1 Federal Filing Status:**  
 (1)  Single      (3)  Married, filing separately – Spouse's SSN: \_\_\_\_\_; (4)  Head of Household  
 (2)  Married, filing jointly and Full Name \_\_\_\_\_ (5)  Widow(er) with dependent children

<b>2a Check if YOU were:</b>	(1) <input checked="" type="checkbox"/> 65 or older	(2) <input type="checkbox"/> Blind	<b>2b Check here if someone (such as your parent) can claim you or your spouse as a dependent:</b>
<b>SPOUSE was:</b>	(3) <input checked="" type="checkbox"/> 65 or older	(4) <input checked="" type="checkbox"/> Blind	

**3 Type of Return:**  
 (1)  Resident      (2)  Partial-year resident from \_\_\_\_\_, 2012 to \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ (attach Schedule III)  
 (3)  Nonresident (attach Schedule III)

<b>4 Federal exemptions</b> (number of exemptions claimed on your 2012 federal return) .....	<b>4</b>	<b>2</b>
<b>5 Federal adjusted gross income (AGI)</b> (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37) .....	<b>5</b>	54,880 00
<b>6 Nebraska standard deduction</b> (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter \$5,950 if single; \$11,900 if married, filing jointly or qualified widow[er]; \$5,950 if married, filing separately; or \$8,700 if head of household) .....	<b>6</b>	15,350 00
<b>7 Total itemized deductions</b> (Federal Schedule A, line 29 – see instructions) .....	<b>7</b>	00
<b>8 State and local income taxes</b> (Federal Form 1040, line 5, Schedule A – see instructions.) .....	<b>8</b>	00
<b>9 Nebraska itemized deductions</b> (line 7 minus line 8) .....	<b>9</b>	00
<b>10 Enter the amount from line 6 or line 9, whichever is greater</b> .....	<b>10</b>	15,350 00
<b>11 Nebraska income before adjustments</b> (line 5 minus line 10) .....	<b>11</b>	39,530 00
<b>12 Adjustments increasing federal AGI</b> (line 50, from attached Nebraska Schedule I) .....	<b>12</b>	500 00
<b>13 Adjustments decreasing federal AGI</b> (line 58, from attached Nebraska Schedule I) .....	<b>13</b>	2,030 00
<b>14 Nebraska Taxable Income</b> (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0- .....	<b>14</b>	38,000 00
<b>15 Nebr. income tax</b> (Resident paper filers may use the Nebr. Tax Table; all others must use Tax Calculation Sch. Partial-year residents and nonresidents use Nebr. Sch. III.) .....	<b>15</b>	1,355 00
<b>16 Nebraska minimum or other tax:</b> Federal Alternative Minimum tax (Recalculated Form 6251) . . . \$ _____ Federal Tax on Lump Sum Distributions (Form 4972) . . . . . \$ _____ Federal Tax on Early Distributions (Lesser of Form 5329 or line 58 Form 1040) . . . . . \$ _____ <b>Total</b> \$ _____ Multiply total (on the line immediately above) by 29.6% (.296) and enter the result on line 16. ....	<b>16</b>	00
<b>17 Total Nebraska tax</b> before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 39 .....	<b>17</b>	1,355 00





NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

FORM 1040N
Schedules
I, II, and III

2012

(Nebraska Schedule III is on the reverse side.)

• ATTACH THIS PAGE TO FORM 1040N.

Name on Form 1040N

PASSED AWAY & INVESTOR WIDOW

Social Security Number

400 00 6204

NEBRASKA SCHEDULE I —
Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary.

PART A — Adjustments Increasing Federal AGI

Table with 3 columns: Line number, Description, and Amount. Includes rows 45a, 45b, 46, 47, 48, 49, and 50. Total adjustments increasing federal AGI is 500.00.

PART B — Adjustments Decreasing Federal AGI

Table with 3 columns: Line number, Description, and Amount. Includes rows 51, 52a, 52b, 53, 54, 55, 56, 57, and 58. Total adjustments decreasing federal AGI is 2,030.00.

NEBRASKA SCHEDULE II —
Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- Complete a separate Schedule II for each state.
• A complete copy of the return filed with another state must be attached. If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:

Table with 3 columns: Line number, Description, and Amount. Includes rows 59, 60, 61, 62, and 63. Maximum tax credit is 00.

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