

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 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.

- Download the MeF Software Developer Information Sheet at: <u>www.revenue.ne.gov/electron/develop.html</u>. 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.

<u>Step 2</u>; 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 retest 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.

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.

Form Name	Form Title	Accepted Submission Method		
	State Forms			
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	XML, PDF or Mailed
	Board	
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	XML Only
	and Partial-Year Residents	
	Withholding Documents	
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	(Required if showing NE withholding)	XML or PDF
1099INT		
State Form	(Required if showing NE withholding)	XML or PDF
1099MISC		

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

Specifications and Schema Questions: <u>Larry.Chapman@nebraska.gov</u>

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.

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.

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. General Contact State Schemas, Business Rules & Software Guidelines	(402) 471-5619
E-FILE TESTING COORDINATION Testing Questions & Results Software Developer Approval	. (402) 471-5649
TAXPAYER ASSISTANCE HELP LINE (in NE and IA)	` '

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

1040EZ

Department of the Treasury - Internal Revenue Service
Income Tax Return for Single and
Joint Filers With No Dependents (99)

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								refun		You	Spouse
Income		1	Wages, salaries, and tips.	This should be show	n in box 1 of your For	rm(s) W- 2.	•		·	•
Attach			Attach your Form(s) W- 2						11		2,200.
Form(s) W-2											
here.		2	Taxable interest. If the tot	al is over \$1,500, you	cannot use Form 104	40E	Z.		2		
Enclose, but do not attach, any payment.		3	Unemployment compens	sation and Alaska Perr	manent Fund divider	nds	(see instruction	s).	3		
		4	Add lines 1, 2, and 3. This	is your adjusted ares	es incomo				4		2,200.
		5	If someone can claim you			ende	ent check the				2,200.
		•	applicable box(es) below	` ' '	, ,						
			You	Spouse							
			If no one can claim you (o			0 if s	single;				
			\$19,500 if married filing j						5		9,750.
		6	Subtract line 5 from line 4 This is your taxable incor	ŭ	line 4, enter - 0				▶ 6		0.
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Have it directly			If Form 8888 is attached,	check here 🕨					11a		400.
deposited! See instructions and fill in 11b, 11c,	•	b	Routing number 104	000058	▶ c _ Type: X	Che	ecking	Savings			
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Amount You Owe		12	If line 10 is larger than line the amount you owe. Fo						▶ 12		
Third Party	D	о уо	u want to allow another per	son to discuss this ret	urn with the IRS (see	e ins	structions)?	Yes. Co	mplete be	elow.	X No
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WYNOT NE 6879)2		7 Soc	cial security tips		8 Alloca	ted tips	
d Control number			9			10 Deper	ndent care b	enefits
e Employee's first name and initial Last		Suff.		nqualified plans		12a See in	nstructions	for box 12
1040 EZ WAY			13 State	utory Retirement loyee plan	Third-party sick pay	12b		
WYNOT NE 6879)2		14 Oth	er		12c		
						12d		
f Employee's address and ZIP code								
NE Employer's state ID number 123456	16 State wages, tips, etc. 2,200.00	17 State incom 50.0		18 Local wages, t	ips, etc. 1	9 Local inco	me tax	20 Locality name

Wage and Tax Statement

5075

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.

REVENUE

Nebraska Individual Income Tax Return

FORM 1040N for the taxable year January 1, 2012 through December 31, 2012 or other taxable year: 2012 2012 through Your First Name and Initial Last Name PLEASE DO NOT WRITE IN THIS SPACE *ZZZZZZ* EEEE If a Joint Return, Spouse's First Name and Initial Current Mailing Address (Number and Street or PO Box) 1040 EZ WAY 68792 Zip Code WYNOT NE **High School District Code IMPORTANT:** SSN(S) MUST BE ENTERED BELOW. Your Social Security Number Spouse's Social Security Number (Must be entered using high school codes.) 1 400 6201 00(1) Farmer/Rancher (2) Active Military Deceased Taxpayer(s) (first name & date of death): 1 Federal Filing Status: (1) X Single (3) Married, filing separately—Spouse's SSN: ; (4) Head of Household (2) Married, filing jointly (5) Widow(er) with dependent children and Full Name 2a Check if YOU were: 65 or older (2) Blind (1) 2b Check here if someone (such as your parent) can claim you or **SPOUSE was:** 65 or older (4) Blind your spouse as a dependent: (1) \square You 3 Type of Return: (1) X Resident , 2012 to (attach Schedule III) (2) Partial-year resident from (3) Nonresident (attach Schedule III) 4 Federal exemptions (number of exemptions claimed on your 2012 federal return) 5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; 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 5.950 00 qualified widow[er]; \$5,950 if married, filing separately; or \$8,700 if head of household) 6 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 OΩ 9 Nebraska itemized deductions (line 7 minus line 8) 00 5.950 10 Enter the amount from line 6 or line 9, whichever is greater... 00 10 0 11 Nebraska income before adjustments (line 5 minus line 10)... 00 11 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 0 00 14 Nebraska Taxable Income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-...... 14 15 Nebr. income tax (Resident paper filers may use the Nebr. Tax Table; all others must 0 use Tax Calculation Sch. Partial-year residents and nonresidents use Nebr. Sch. III.) 15 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 Total \$ Multiply total (on the line immediately above) by 29.6% (.296) and enter the

result on line 16.....

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

OΩ

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18 Ar	nount from line 17 (Total Nebraska tax)		18	0 00
	ebraska personal exemption credit for residents only (\$123 per exemption) 19	00		
	Credit for tax paid to another state Nebr. Sch. II, line 63 20 a \$			
	(attach Nebr. Sch. II and the other state's return) plus			
	Prior year AMT credit (attach Form 8801)20 b \$			
	Enter the total of 20a and 20b on line 20	00		
	redit for the elderly or disabled (attach copy of Federal Schedule R)21	00		
	DAA credit (see instructions)	00		
23 Fc	orm 3800N nonrefundable credit (attach Form 3800N)	00		
	ebraska child/dependent care nonrefundable credit, only if line 5 is more	-00		
	an \$29,000 (attach a copy of Federal Form 2441 and see instructions) 24	00		
	redit for financial institution tax (see instructions) (attach Form NFC)25	00		
	tal nonrefundable credits (add lines 19 through 25)		26	123 00
			20	120 00
	ubtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If result is more than your	_		
	deral tax liability (and line 12 is less than \$5,000), see instructions. If entering federal tax, check box:		0.7	0 00
	ad attach a copy of the federal return		27	0 00
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	012 estimated tax payments (include any 2011 overpayment credited to 2012 and			
	ny payments submitted with an extension request)	00		
	orm 3800N refundable credit (attach Form 3800N)	00		
	ebraska child/dependent care refundable credit, if line 5 is \$29,000 or less			
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	ebraska earned income credit. Enter number of qualifying children 97			
Fe	ederal credit 98 \$00 x .10 (10%) (attach federal return,			
	ges 1 and 2 – see instructions)	00		
34 Ar	ngel Investment Tax Credit (see instructions)	00		
35 To	tal refundable credits (add lines 28 through 34)		35	50 00
36 Pe	enalty 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		36	0 00
37 TC	OTAL TAX AND PENALTY. Add lines 27 and 36		37	0 00
	se tax due on Internet and out-of-state purchases. See instructions.			
	nter purchases subject to tax 92 \$;			
	ate tax 93 \$00 (purchases x 5.5%); Local code 94 (see local rate schedule);			
	ocal tax 95 \$00 (purchases x local rate of%, from local rate schedule)			
	stal tax \$00 Add state and local taxes and enter on line 38. If no use tax, enter (-0-) on line 38.		38	0 00
	OTAL AMOUNT DUE. If line 35 is less than total of lines 37 and 38, subtract line 35 from the total of lines 37			
	nd 38. Pay this amount in full. For electronic or credit card payment, check here 🗌 and see instructi		39	0 00
	VERPAYMENT. If line 35 is more than total of lines 37 and 38, subtract total of lines 37 and 38 from line		40	50 00
	mount of line 40 you want APPLIED TO YOUR 2013 ESTIMATED TAX 41	00		00 33
	ildlife Conservation Fund DONATION of \$1 or more	00		
	mount of line 40 you want REFUNDED to you (line 40 minus lines 41 and 42).	00		
	le early! It may take three months to receive your refund if you file a paper return		43	50 00
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44c A	ccount Number 0 2 1 3 5 7 6 3			' Deposit
(0	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 b	aliaf it is a	
oio		and b	ellet, it is co	orrect and complete.
sig	JII _			
he	Your Signature Date Email Address			
Keep a cop his return f	y of Chause's Cignoture (if filling igintly, both must size) Chause's Cignoture (if filling igintly, both must size)			
our record	Spouse's Signature (if filing jointly, both must sign) Daytime Phone			
	aid MADHUR TAXPRO 4/15/2013 P41111111			
repare	Preparer's Signature Preparer's PTIN			
use o	H AND R BLOCK DUBLIN OH 43017 44-0607856			614)659-1158
	Print Firm's Name (or yours if self-employed), Address and Zip Code EIN	יוו פ		Daytime Phone
Ma	Mail returns REQUESTING A REFUND to: NEBRASKA DEPARTMENT OF REVENUE, PO BOX 9891: nil returns NOT REQUESTING A REFUND to: NEBRASKA DEPARTMENT OF REVENUE, PO BOX 9893			

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

2	n	4	1
Z	U	1	Z

IRS Use Only - $\,$ Do not write or staple in this space.

							OMB N	o. 1545- 0074
SINGLE	PA	RENT				Yo		curity number 0 - 6202
111 MAI						Sp	ouse's soci	al security number
NAPOLE)N,	MI 49261					Make si	ure the SSN(s) above
						P		line 6c are correct.
Foreign country na	me		Foreign provi	nce/state/county	y Foreign postal o	Ch e joint	ck here if you, ly, want \$3 to	or your spouse if filing go to this fund. Checking of change your tax or
						refu		You Spouse
Filing	1	Single		4 X	Head of househ	old (with qua	alifying perso	n). (See instructions.)
status	2	Married filing jointly (even if only one had	income)	ı	If the qualifying p	erson is a child	but not your d	ependent, enter this
Check only one box.	3	Married filing separately. Enter spouse's SSN a	bove & full nar		child's name here	7		d (in atmostic na)
Exemptions	6a	X Yourself. If someone can claim you as	s a donondo			w(er) with de	pendent chii	d (see instructions)
Exemplions	va	Toursen. It some can claim you as	Saucpende	int, do not chec	CK DUX Ga.		}	Boxes checked on 6a and 6b1
	b	Spouse						No. of children
	С	Dependents:	(2) D	ependent's so	cial (3) De	pendent's	(4) if child under age 17	7 Dived with
		(1) First name Last name	s	ecurity numbe	er relation	nship to you	qualifying fo child tax cr.	or you1
		VEWITH PARENT	400	-00-621	2 SON		(see instr.)	did not live with you due
If more	<u> </u>	VEWIIN PARENI	400	-00-621	SON		 ^	to divorce or separation
than six								(see instr)
dependents, see instructions.								Dependents
								on 6c not entered above
				A F				Add numbers on lines
	d	Total number of exemptions claimed.						above ▶ 2
Income								00 000
		Wages, salaries, tips, etc. Attach Form(s) W-	- 2.				7	20,000.
Attach	0.	Tayable interest Attach Schodule Bifrequi	rad				90	
Form(s) W-2 here. Also	8a b	Taxable interest. Attach Schedule B if require Tax-exempt interest. Do not include on line		8b			8a	
attach	9a	Ordinary dividends. Attach Schedule B if red		OD			— 9а	
Form(s) 1099- R if tax	b	Qualified dividends (see instructions).	<u> </u>	9b			<u> </u>	
was withheld.	10	Capital gain distributions (see instructions).					 10	
If you did not	11a	IRA		11b Taxable	amount			
get a W-2, see		distributions. 11a		(see ins	structions).		11b	
instructions.	12a	Pensions and		12b Taxable	amount			
Enclose, but do		annuities. 12a		(see ins	structions).		12b	
not attach, any payment. Also,							40	
Form 1040- V.	13	Unemployment compensation and Alaska F	Permanent Fi				13	
	14a	Social security benefits. 14a			e amount structions).		14b	
		Deficitis. 14a		(355 1113	structions).		140	
	15	Add lines 7 through 14b (far right column). 1	This is vour to	otal income.			▶ 15	20,000.
Adimeted								,
Adjusted gross	16	Reserved		1	6			
income	17	IRA deduction (see instructions).		1	7		_	
	<u>18</u>	Student loan interest deduction (see instruc	tions).	1	8		_	
	19	Reserved		1	9			
	20	Add lines 16 through 19. These are your total	al adjustme	nts.			20	
	21	Subtract line 20 from line 15. This is your ad	iustad aras	sincomo			▶ 21	20,000.
KBA For Di		sure, Privacy Act, and Paperwork Reduction			instructions.		· <u> </u>	Form 1040A (2012)
		•						· · · · · · · · · · · · · · · · /

Form 1040A (20	12) S	INGLE PARENT	400-00-6202 Page 2
Tax, credits	, 22	Enter the amount from line 21 (adjusted gross income).	20,000.
and	-	A Check You were born before January 2, 1948, Blind Total boxes	
payments		if: Spouse was born before January 2, 1948, Blind checked ▶ 23a	
Standard	t	If you are married filing separately and your spouse itemizes	
Deduction for -		deductions, check here ▶ 23b	
• People who	24	Enter your standard deduction.	24 8,700.
check any	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter - 0	25 11,300 .
box on line 23a or 23b	26	Exemptions. Multiply \$3,800 by the number on line 6d.	<u>7,600.</u>
or who can	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter - 0	
be claimed as a dependent,		This is your taxable income .	<u> 3,700.</u>
see instr.	28	, , ,	28 373.
■ All others:	29	Credit for child and dependent care expenses. Attach Form 2441. 29 373.	
Single or Married filing	30	Credit for the elderly or the disabled. Attach	
separately,	_	Schedule R. 30	
\$5,950	<u>31</u>	Education credits from Form 8863, line 19.	
Married filing jointly or	32	Retirement savings contributions credit. Attach Form 8880.	
Qualifying widow(er),	33	Child tax credit. Attach Sch 8812 if required. 33	
\$11,900	34	Add lines 29 through 33. These are your total credits.	<u>34</u> 373 .
Head of household,	35	Subtract line 34 from line 28. If line 34 is more than line 28, enter - 0 This is	
\$8,700	_		35 0.
	36	Federal income tax withheld from Forms W-2 and 1099. 36 3, 600.	
	37	2012 estimated tax payments and amount	
If you have		applied from 2011 return. 37	
a qualifying child, attach	388	a Earned income credit (EIC). 38a 2,700.	
Schedule EIC.	t	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 total payments.	7,300.
Refund	42	If line 41 is more th <mark>an l</mark> ine 35 <mark>, subtract line 35 from line 41.</mark>	
		This is the amount you overpaid .	7,300.
Direct	43a	Amount of line 42 you want refunded to you. If Form 8888 is attached, check here	43a 7,300.
deposit?	▶ k	Routing	
See instructions and fill in		number	
43b, 43c,	▶ c	d Account	
and 43d or	_	number	
Form 8888.	44	2	
		2013 estimated tax. 44	
Amount	45	Amount you owe. Subtract line 41 from line 35. For details on how	
you owe			45
	<u>46</u>		
Third party			lete the following.
designee	Des	signee's name Phone no.	Personal ID number
	- IIn	der popultion of pariury. I dealers that I have examined this return and assembly principle and statements, and to	(PIN)▶
Sign	kno	ider penalties of perjury, I declare that I have examined this return and accompanying schedul <mark>es</mark> and statements, and to owledge and belief, they are true, correct, and accurately list all amounts and sources of inco <mark>me</mark> I received during the ta preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.	ax year. Declaration
here			De the entre seconds of
Joint return?	\	our signature Date Your occupation	Daytime phone number
See instructions. Keep a copy	_	or Info Only-Do not file CLERK	If the IRS sent you an ID Protection
for your		pouse'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.)
records.		or Info Only-Do not file voe preparer's name	PTIN
Paid	-		
preparer			P13333333
use only		name ► H AND R BLOCK Firm's EIN ▶	<u>44-0607856</u> (614) 659-1158
	LILW.S	address ► DUBLIN, OH 43017 Phone no.	(014) 003-1100

Form **1040A** (2012)

Form **2441**

Child and Dependent Care Expenses

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

1040A 1040NR 2441 OMB No. 1545- 0074

2012

Attachment Sequence No. **21**

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return ► Information about Form 2441 and its separate instructions is at www.irs.gov/form2441.

Your social security number

SINGLE PARENT 400-00-6202 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.) (a) Care provider's (d) Amount paid (b) Address (c) Identifying number 1 (number, street, apt. no., city, state, and ZIP code) (see instructions) name (SSN or EIN) 123 BABYSITTER WAY NAPOLEON MI 4926 41-225555 1,200. TINY TOTS Complete only Part II below. No Did you receive dependent care benefits? Complete Part III on page 2 next. Yes 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.

	ormation about		Dependent Care		alifying nerso	ns, see the instructions.		
2 Info	madorrabout		llifying person's name	more triair two qu	allyling person	(b) Qualifying perso	n'e	(c) Qualified expenses
First		illyllig person straine	Last		social security num		you incurred and paid in 2012 f the person listed in column (a	
				Luot		-		the person listed in column (a
IVEW	иттн		PARENT			400-00-6212		1,200.
	<u></u>					100 00 0111		
8 Add	d the amounts i	n column (c) of li	ne 2. Do not enter mor	e than \$3,000 for o	ne qualifying			
per	rson or \$6,000 fo	or two or more pe	ersons. If you complete	ed Part III, enter th	e amount			
fron	m line 31						3	1,200
Ente	ter your earned	income. See ins	structions				4	20,000
i If ma	narried filing join	tly, enter your sp	ouse's earned income	e (if your spouse w	as a student			
orw	was disabled, se	e the instruction	s); all others, enter the	e amount from line	e 4		5	20,000
5 Ente	ter the smallest	of line 3, 4, or 5					6	1,200
' Ente	ter the amount f	rom Form 1040,						·
104	40A, line 22; or F	orm 1040NR, lin	e 37		7	20,000.		
B Ente	ter on line 8 the	decimal amount	shown below that app	lies to the amount	on line 7			
	If line 7 is:			If line 7 is				
		ut not	Decimal		But not	Decimal		
		ver	amount is	Over	over	amount is		
	\$0 — 15	,	.35	\$29,000 -		.27		
	15,000 — 17	•	.34	31,000 -		.26		
	17,000 — 19		.33	33,000 –		.25	8	x .3
	$19,000 - 2^{\circ}$.32	35,000 -		.24		
	21,000 - 23		.31	37,000 –	•	.23		
		5 000	.30	39,000 -	– 41,000	.22		
	23,000 — 25	•						
	25,000 — 27	7,000	.29	41,000 –	-,	.21		
	,	7,000	.29 .28	,	– 43,000 – No limit	.21 .20		
Multip	25,000 — 27 27,000 — 29	7,000 9,000		43,000 -	– No limit	ľ		
•	25,000 — 27 27,000 — 29	7,000 9,000	.28	43,000 -	– No limit	ľ	9	384
the ins	25,000 — 27 27,000 — 29 ply line 6 by the estructions	7,000 9,000	.28 on line 8. If you paid 20	43,000 -	– No limit	.20	9	384
the ins	25,000 — 27,000 — 29 ply line 6 by the astructions ability limit. Ente	7,000 9,000 decimal amount	.28 on line 8. If you paid 20	43,000 – 011 expenses in 2	– No limit	ľ	9	384
the ins Tax lia Limit V	25,000 — 27 27,000 — 29 ply line 6 by the estructions ability limit. Ente Worksheet in th	7,000 9,000 decimal amount er the amount fro e instructions	.28 on line 8. If you paid 20 m the Credit	43,000 – 011 expenses in 2	- No limit 012, see	.20	9	384

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

Form **2441** (2012)

SCHEDULE EIC

(Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information

► Complete and attach to Form 1040A or 1040 only if you have a qualifying child.



OMB No. 1545-0074

Attachment Sequence No. 43

400-00-6202

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

▶ Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/form1040. Your social security number

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.

Q	ualifying Child Information	n Chil	ld 1	Ch	ild 2	Chi	ld 3
1	maximum cradit	First name LIVEWITH PARENT	Last name	First name	Lastname	First name	Last name
2	Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 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) <mark>-6212</mark>	A F	.		
3	Child's year of birth	Year 2003		.,		.,	
		If born after 1993 a younger than you if filing jointly), skip go to line 5.	and the child was (or your spouse,	younger than yo	Band the child was u (or your spouse, kip lines 4a and 4b;	Year If born after 1993; younger than you if filing jointly), skil go to line 5.	(or your spouse,
4	Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)?	Go to line 5.	No. Go to line 4b.	Go to line 5.	No. Go to line 4b.	Go to line 5.	No. Go to line 4b.
	b Was the child permanently and totally disabled during any part of 2012?	Go to line 5.	No. The child is not a qualifying child.	Go to line 5.	No. The child is not a qualifying child.	☐ Yes. Go to line 5.	No. 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."	12	_ months		months		_ months
	 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." 	Do not enter n months.	nore than 12	Do not enter months.	more than 12	Do not enter r months.	nore than 12

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.

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

20**12**

OMB No. 1545-0074

Attachment Sequence No. **47**

Name(s) shown on return **SINGLE PARENT**

Your social security number 400-00-6202

Part I

Filers Who Have Certain Child Dependents with an ITIN (Individual Taxpayer Identification Number)

	4	1
Z		
CA	UT	ION

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 See separate instructions.	e substantial presence test?
	Yes	
В	For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child mee See separate instructions.	t the substantial presence test?
	L Yes No	
С	For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the See separate instructions.	e substantial presence test?
	☐ 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 to See separate instructions.	the substantial presence test?
	L Yes No	
Note	e. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the	ne instructions
_	check here	•
Pa	art II Additional Child Tax Credit Filers	
1	1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).	
	1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).	1 1,000.
	1040NR filers: 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.	
2	Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48	2 0.
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3 1,000.
4a	Earned income (see separate instruc <mark>tion</mark> s)	
b	Nontaxable combat pay (see separate	
5	instructions) Is the amount on line 4a more than \$3,000?	
3	No. Leave line 5 blank and enter - 0- on line 6.	
	X Yes. Subtract \$3,000 from the amount on line 4a. Enter the result 5 17,000.	
6	Multiply the amount on line 5 by 15% (.15) and enter the result	2,550.
	Next. Do you have three or more qualifying children?	
	No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13.	
	Yes. 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.	

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

Schedule 8812 (Form 1040A or 1040) 2012



Form **8867**

Paid Preparer's Earned Income Credit Checklist

► For more information about Form 8867, see www.irs.gov/form8867

OMB No. 1545- 1629

20 12

Attach ment Sequence No. 177

Department of the Treasury Internal Revenue Service ► To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.

Taxpayer's social security number 400-00-6202

Taxpayer name(s) shown on return **SINGLE PARENT**

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

	Investment Income	Qualifying Child	Earned Income	Full-time Student
Pa	rt I All Taxpayers			
1		MICHELE TAXPRO	P13333333	
2	Is the taxpayer's filing status married	d filing separately?		Yes X No
	If you checked "Yes" on line	2, stop ; the taxpayer cannot take	the EIC. Otherwise, continue.	
3	Does the taxpayer (and the taxpaye that allows him or her to work or is v		, ,	X Yes No
	If you checked "No" on line 3	, stop; the taxpayer cannot take t	he EIC. Otherwise, continue.	
4	Is the taxpayer filing Form 2555 or F	orm 2555- EZ (relating to the exclu	usion of foreign earned income)?.	Yes X No
	If you checked "Yes" on line	4, stop; the taxpayer cannot take	the EIC. Otherwise, continue.	
5а	Was the taxpayer a nonresident alie	, ,		Yes X 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	d filing jointly?		Yes No
	If you checked "Yes" on line Otherwise, continue.	5a and "No" on line 5b, stop ; the	taxpayer cannot take the EIC.	
6	Is the taxpayer's investment incom	ne more than \$3,150? See Rule 6	in Pub. 596 before answering	Yes X No
	If you checked "Yes" on line	6, stop; the taxpayer cannot take	the EIC. Otherwise, continue.	
7		ed filing jointly, check "No". Other	fying child of another person for 2011? wise, see Rule 10 (Rule 13 if the taxpaye	
	, , ,	7, stop; the taxpayer cannot take	the EIC. Otherwise,	

KBA For Paperwork Reduction Act Notice, see page 4.

Form **8867** (2011)

Information provided by: SINGLE PARENT Information provided in person.

га	Taxpayers with a Child	Chi	Id 1	Chi	4 3	Ch: 1	4 2
	Caution. If there is more that one child, complete lines 8 through 14 for one child before going to the next column.			Chi	u Z	Chil	u 3
٥		LIVEW:					
8 9	Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister,	- AKEN	•				
•	step brother, stepsister, half brother, half sister, or a descendant of any of them?	X Yes	No	Yes	No	Yes	No
10	Is either of the following true?			1.00			
	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).	X Yes	No	Yes	No	Yes	No
11	Did the child live with the taxpayer in the United States for over half of the						
	year? See the instructions before answering	X Yes	No	Yes	No	Yes	No
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?	X Yes	No	Yes	No	Yes	No
	▶ 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.	l	v	l	□		□
13 a	Could any other person check "Yes" on lines 9, 10, 11, and 12 for the child?	Yes	X No	Yes	No	Yes	No
	▶ If you checked "No" on line 13a, go to line 14. Otherwise, go to						
	line 13b.						
	Enter the child's relationship to the other person(s).						
b C	Under the tiebreaker rules, is the child treated as the taxpayer's qualifying	Yes	No	Yes	No	Yes	No
ŭ	child? See the instructions before answering	Don't		Don't		Don't I	
	► If you checked "Yes" on line 13c, go to line 14. If you checked			Don't	MIOW .		WIOW .
	"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	X Yes	□		□	l	□
	valid for EIC purposes? See the instructions before answering	XYes	No	Yes	No	Yes	No
	► 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.					X Yes	No
	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.	<i>\\\\\\\</i>					
	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.	<i>\\\\\\\</i>					
ı	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	<i>\\\\\\\</i>					
	han three qualifying children). Also do this if you checked " Don't know " on	<i>\///////</i>					
	ine 13c and the taxpayer is not taking the EIC based on this child.	<u> </u>	<u>/////////////////////////////////////</u>	<u>/////////////////////////////////////</u>	<u>/////////////////////////////////////</u>	<u>/////////////////////////////////////</u>	///////////////////////////////////////

Pa	rt III Taxpayers Without a Qualifying Child		
16	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.)	Yes	No
	▶ If you checked "No" on line 16, stop; the taxpayer cannot take the EIC. Otherwise, continue.		
17	Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2011?	Yes	No
	▶ If you checked "No" on line 17, stop; the taxpayer cannot take the EIC. Otherwise, continue.		
18	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"	Yes	No
	▶ If you checked "Yes" on line 18, stop; the taxpayer cannot take the EIC. Otherwise, continue.		
19	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	Yes	No
	▶ If you checked "No" on line 19, stop; the taxpayer cannot 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 Form 8862 must be filed. Go to line 20.		
Pa	rt IV Due Diligence Requirements		
20	Did you complete Form 8867 based on current information provided by the taxpayer or reasonably obtained by you?	X Yes	No
21	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)?	X Yes	No
22	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.)	X Yes	□No
23	Did you keep the following records? • Form 8867, • The EIC worksheet(s) or your own worksheet(s), • A record of how, when, and from whom the information used to prepare the form and worksheet(s)	[100	
	 was obtained, and Copies of any documents provided by the taxpayer and on which you relied to complete the form and the worksheet 	X Yes	No
	▶ 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.		
	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.		

	e's social security number 0-00-6202	OMB No. 1545		Safe, accurate, FAST! Use	(RSE)	file		IRS website at .gov/efile	
b Employer identification number (EIN) 47-7654321			,	ges, tips, other co 20,000.0			al income ta 600.0		
c Employer's name, address, and ZIP code TWO TESTER INC		4	3 Social security wages 4 Social security tax withheld 840.00						
123 FRONT ST			4	dicare wages an 20,000.0			are tax with 290.0		
LINCOLN NE 685	10		7 Soc	cial security tips		8 Alloca	ted tips		
d Control number			9			10 Deper	ident care b	penefits	
e Employee's first name and initial Last nar SINGLE PAREN		Suff.		nqualified plans		12a See in	nstructions	for box 12	
111 MAIN ST			13 Statu	utory Retirement	Third-party sick pay	12b			
NAPOLEON MI 49	261		14 Other			12c			
						12d			
f Employee's address and ZIP code									
15 State Employer's state ID number 2468013	16 State wages, tips, etc. 20,000.00	17 State incom		18 Local wages	, tips, etc.	19 Local inco	me tax	20 Locality name	

Wage and Tax Statement

5075

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 Department of **REVENUE**

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

	Your First Name and Initial	Last Name	<u> </u>		PLE	EASE DO	NOT WE	RITE IN	THIS	SPAC	E		
rint	SINGLE If a Joint Return, Spouse's First Name and Initial	PARENT Last Name											
e or P	in a some riotarn, opease or not reams and mina	Last Namo											
se Typ	Current Mailing Address (Number and Street or P 111 MAIN ST	O Box)											
Pleas	City	State		Zip Cod	9								
	NAPOLEON MI	Julio	492	261									
	IMPORTANT: SSN(S) MUST B Your Social Security Number Spr	E ENTERED BELOW. buse's Social Security Nur	mher		High S	School D	istrict C	ode		/Mue	t be entered i	ueina	high
	400 00 6202	use's Social Security Null	ilibei	5	5 !	5 5	0	0	1		ol codes.)	using	<u>iligii</u>
_	100 00 0202												
(1) Farmer/Rancher (2) Active Milit	1 1 1 L	eased Taxpayer(/		
_	4 Fadaral Fillian Otatura	(TIPST	t name & date of	r death):							/		
	1 Federal Filing Status: (1) ☐ Single (3) ☐ Mar	ried, filing separately	V – Spouse's SS	SN:			: (4)	X Head	d of F	House	ehold		
		Full Name	y openior of								dependent	child	dren
	2a Check if YOU were: (1) 65 (• • • =									can claim y		r
_	SPOUSE was: (3) 65 of Type of Return:	or older (4) 🗌 E	Blind	your sp	ouse a	as a dep	endent:	(1) 🔝	You		(2) Spo	use	
		ial-year resident fro	m	1	, 201	2 to	/	/	(at	ttach	Schedule 1	III)	
		resident (attach Sc							`				
	4 Federal exemptions (number of exe	motions claimed on	vour 2012 fa	odoral rot	urn)							1	2
	5 Federal adjusted gross income (AGI				,								
	Federal Form 1040, line 37)				<u>.</u>					5	20,00	00	00
	6 Nebraska standard deduction (if you	-											
	see instructions; otherwise, enter \$5,9 qualified widow[er]; \$5,950 if married,			• •		6	8,7	00 0	00				
_													
	7 Total itemized deductions (Federal S					7		C	0				
	8 State and local income taxes (Federa see instructions.)					8			00				
	9 Nebraska itemized deductions (line 7	minus line 8)				9		C	0				
1	10 Enter the amount from line 6 or line	whichever is great	ter						1	0	8,70	00	00
		, willower to great											
1	1 Nebraska income before adjustment	(line 5 minus line 1	10)		<u>.</u>				1	1	11,30	00	00
4	12 Adjustments increasing federal AGI (line 50 from attach	ed Nobracka	s Schodul	0 1)	12			00				
	12 Adjustments increasing lederal Adi	me 50, nom attach	eu Nebiaska	Scriedu		12							
1	3 Adjustments decreasing federal AGI	(line 58, from attach	ned Nebrask	a Schedu	ıle I) 🛮	13		C	0				
4	I.4. Nebrooks Toyoble Income (onter lin	o 11 pluo lino 10 mi	nuo lino 12\	If loop the	on 0	ontor (n		1	4	11,30	າດ	00
	14 Nebraska Taxable Income (enter lir15 Nebr. income tax (Resident paper file				_	, enter -t				4	11,00	<i>,</i> 0	00
	use Tax Calculation Sch. Partial-year	-				15	3	58 c	0				
1	16 Nebraska minimum or other tax:		- 1)										
	Federal Alternative Minimum tax (Re Federal Tax on Lump Sum Distribution												
	Federal Tax on Early Distributions (L												
	line 58 Form 1040)				[
	Multiply total (on the line immediately		otal \$	ter the									
	result on line 16					16		0	0				
1	7 Total Nebraska tax before personal	exemption credit (ad	dd lines 15 a	nd 16). D	o not i	pay the					0.5	-	
	line. Pay the amount from line 39								[1	7	3 5	58	00

18	Amount from line 17 (Total Nebraska tax)					18	3!	58	00
	Nebraska personal exemption credit for residents only (\$123 per exemption).			246					
	a Credit for tax paid to another state Nebr. Sch. II, line 63 20 a \$				-00				
	(attach Nebr. Sch. II and the other state's return) plus								
	b Prior year AMT credit (attach Form 8801) 20 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)				00				
	CDAA credit (see instructions)				00	I			
	Form 3800N nonrefundable credit (attach Form 3800N)				00				
	Nebraska child/dependent care nonrefundable credit, only if line 5 is more					I			
	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)				00				
	Total nonrefundable credits (add lines 19 through 25)					26	24	46	00
	Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If result is							10	
	federal tax liability (and line 12 is less than \$5,000), see instructions. If entering		-	k box.	- I				
	and attach a copy of the federal return					27	11	12	00
28	Nebr. income tax withheld (attach 2012 Forms W-2, W-2G, 1099-R,1099-MISC, or K-1N			46			-		
	2012 estimated tax payments (include any 2011 overpayment credited to 2012 and								
	any payments submitted with an extension request)				00				
30	Form 3800N refundable credit (attach Form 3800N)				00				
	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		384	00				
32	Beginning Farmer credit (attach Form 1099 BFC)	. 32			00				
33	Nebraska earned income credit. Enter number of qualifying children 97 1								
	Federal credit 98 \$ 2,700 .00 x .10 (10%) (attach federal return,								
	pages 1 and 2 – see instructions)	. 33		270	00				
34	Angel Investment Tax Credit (see instructions)	. 34			00	<u> </u>			
	Total refundable credits (add lines 28 through 34)					35	70	00	00
36	Penalty for underpayment of estimated tax (see instructions). If you calculated a F	orm	2210N pena	ilty of (-	0-)				
	or greater, or used the annualized income method, attach Form 2210N, and chec					36			00
37	TOTAL TAX AND PENALTY. Add lines 27 and 36					37	1	12	00
38	Use tax due on Internet and out-of-state purchases. See instructions.								
	Enter purchases subject to tax 92 \$ 400 ;								
	State tax 93 \$ 22 .00 (purchases x 5.5%); Local code 94 285 (see lo			<u>e</u>);					
	Local tax 95 \$6 .00 (purchases x local rate of 1.5 %, from local rate s						,	20	
	Total tax \$00 Add state and local taxes and enter on line 38. If no use					38		28	00
39	TOTAL AMOUNT DUE. If line 35 is less than total of lines 37 and 38, subtract line 35								00
40	and 38. Pay this amount in full. For electronic or credit card payment, check he						E/	60	00
	OVERPAYMENT. If line 35 is more than total of lines 37 and 38, subtract total of lines 38 and		37 and 38 fro	om iine		40	30	50	00
	Amount of line 40 you want APPLIED TO YOUR 2013 ESTIMATED TAX	41 42			00				
	Wildlife Conservation Fund DONATION of \$1 or more	42			00				
43	File early! It may take three months to receive your refund if you file a paper	rotu	rn.			43	50	60	00
	Expecting a Refund? Have it sent directly to your be								00
44									
448	Routing Number 44b Type of Acco	unt	1 = 0	Checkin	ig 2	2 = 5	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)						Dire	cŧ	
446	Account Number						Depo	osil Osil	F
770	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right			ممريم ما ام	امماط				•
			dave ally ulluse	eu Doxes	DIATIK	-)			
440	Check this box if this refund will go to a bank account outside the United State								
	Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return an	nd to th	ne best of my kr	nowledge	and b	eliet, i	it is correct and co	omple	ie.
_	ign								
h	Pare Your Signature Date Email A	ddres	S						
Keep a this retu	rn for Spouse's Signature (if filing jointly, both must sign) Daytime Phone								
your red	ords.								
nren									
	Preparer's Signature Date Prepare	er's PT	ΓIN				()		
	Print Firm's Name (or yours if self-employed), Address and Zip Code EIN						() Daytime Ph	one	

Mail returns NOT REQUESTING A REFUND to: NEBRASKA DEPARTMENT OF REVENUE, PO BOX 98912, LINCOLN, NE 68509-8914.

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



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.

FORM 2441N 2012

 Attach this form to Form 1040N. 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.) (D) 1 (A) **Amount Paid** Care **Identifying Number Address** (See Federal Form 2441 Provider's Name (Number, Street, Apt. No., City, State, and Zip Code) (SSN or EIN) instructions) **TINY TOTS** 123 BABYSITTER WAY_ LINCOLN NE 68516 47-2255555 1.200.00 No -Complete only Part II below. Did you receive dependent care benefits? 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.) (B) (C) Qualified Expenses You **Qualifying Person's Name** Qualifying Person's Incurred and Paid in 2012 for the First Last **Social Security Number** Persons Listed in Column (A) **LIVEWITH** PARENT 400 00 6212 1,200.00 Add the amounts in Column (C) of line 2. **Do not** enter more than \$3,000 for one qualifying person, 1,200.00 or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 34...... 3 20.000.00 4 If married, filing jointly, enter your spouse's earned income. If your spouse was a student or was disabled, see Federal Form 2441 instructions; all others, enter the amount from line 4 5 20.000.00 6 1.200.00 7 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, 20,000 8 Enter the federal decimal amount shown below that applies to the dollar amount on line 7. If line 7 is: If line 7 is: **But not** Federal decimal **But not** Federal decimal over amount is Over over amount is Over 23,000 \$ 15.000 .35 \$21,000 0 .31 15.000 30 17,000 34 23,000 25,000 17,000 19,000 .33 25,000 27,000 .29 8 .32 19,000 21,000 .32 27,000 29,000 Enter the state decimal amount below that applies to the dollar amount on line 7. If line 7 is: If line 7 is: But State decimal State decimal But Over not over amount is Over not over amount is \$0 or less 22.000 \$25,000 26,000 1.00 .60 22,000 23,000 .90 26,000 27,000 .50

27.000

28.000

10 Multiply line 6 by the decimal amount on line 8 and enter result. If you paid 2011 expenses in 2012,

11 Multiply line 10 by the decimal amount on line 9. Residents enter result here and on line 31, Form 1040N

12 Partial-year residents multiply line 11 by the ratio from Schedule III, line 67:_____. Enter this

.80

.70

24 000

25.000

23,000

24,000

9

10

11

12

1.00

384.00

384.00

.40

28.000

29,000

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

Ве	fore 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.	
	Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555- EZ (relating to foreign earned income), en <mark>ter the amount from line 3 o</mark> f the For <mark>eign</mark> Earn <mark>ed</mark>	
	Income Tax Worksheet	
	Enter the amount from Form 1040, line 9b*	
	Are you filing Schedule D?*	
	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-	
	X No. Enter the amount from Form 1040, line 13	
4.	Add lines 2 and 3 4. 800	
5.	If filing Form 4952 (used to figure investment interest expense	
	deduction), enter any amount from line 4g of that form.	
	Otherwise, enter - 0	
	Subtract line 5 from line 4. If zero or less, enter - 0	
7.	Subtract line 6 from line 1. If zero or less, enter - 0	
8.	Enter:	
	\$34,500 if single or married filing separately,	
	\$69,000 if married filing jointly or qualifying widow(er), 8. 69,000	
	\$46,250 if head of household.	
	Enter the smaller of line 1 or line 8	
	Enter the smaller of line 7 or line 9	
	Subtract line 10 from line 9. This amount is taxed at 0%	
	Enter the smaller of line 1 or 6	
	Enter the amount from line 11	
		0
	Multiply line 14 by 15% (.15)	<u> </u>
	Figure the tax on the amount on line 7. If the amo <mark>unt</mark> on line 7 is <mark>les</mark> s th <mark>an \$100,000, u</mark> se the Tax Table to figure this tax. If the amount on line 7 is <mark>\$100</mark> ,000 or mo <mark>re,</mark> use the Tax Computation Worksheet	4,976
	Add lines 15 and 16	
	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax	4,370
10.	Table to figure this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	5,096
19	Tax on all taxable income. Enter the smaller of line 17 or line 18. Also include this amount on Form 1040, line 44.	3,030
	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	4,976
	ou are filing Form 2555 or 2555. F7, see the footnote in the Foreign Farned Income Tay Worksheet before completing this line	

OMB No. 1545- 00

IRS Use Only - Do not write or staple in this space.

For the year Jan. 1- [Dec. 31,	2012, or other tax year beginning	, 2012, ending	, 20		See se	parate	instructions.	
								ecurity number	
FOREIGN	SMI	TH						-6203	
JANE SMI	TH							cial security num – 6213	iber
123 FROM	NT S	ST						sure the SSN(s) abo	ove
ROME							and	on line 6c are correc	et.
						Pres Check h	identia ere if yo	al Election Camp ou, or your spouse if	aign filing
Foreign country nam	е		Foreign province/ state/ cou	nty Foreigi	n postal code	jointly, v	vant \$3 t	to go to this fund. C not change your tax	hecking
ITALY				065	79	refund.			Spouse
Filing Otatus	1	Single	4	Head of	f household (with o	gualifying	person)). (See instructions.)	
Filing Status		Married filing jointly (even if only one had	l income)					ur dependent, enter	
Check only	3	Married filing separately. Enter spouse's SS			name here.▶	a 0a 2 c		ar a oponaoni, onico	
one box.		>	5		ying widow(er) w	ith depe	endent	child	
	6a 3	Yourself. If someone can claim you as	a dependent, do not che					Boxes checke on 6a and 6b	ed 2
Exemptions	b 3							No. of childre	n
-	c E	ependents:	(2) Depend	lent's	(3) Dependen	t's	(4)√if q	on 6c who: qual. of or ● lived with vo	ou
If more	(I) First name Last name	social security	y number	relationship to	o you	child ta	7 for ● lived with you x cr. ● did not live with due to divorce	vith you
than four								or separation (see inst)	;
dependents, see inst								Dependents	
and check								on 6c not entered above	. ——
here ▶								Add numbers	
	d	Total number of exemptions claimed						on lines above	2
	7	Wages, salaries, tips, etc. Attach Form(s							
Income			,				7	59,	700.
	8a	Taxable interest. Attach Schedule B if req	uired				8a	7,	917.
Attach Form(s)	b	Tax- exempt interest. Do not include on I	ine 8a	8b					
W-2 here. Also	9a	Ordinary dividends. Attach Schedule B if	required				9a		800.
attach Forms W- 2G and		Qualified dividends		9b		800.			
1099- R if tax	10	Taxable refunds, credits, or offsets of state					10	:	250.
was withheld.	11	Alimony received					11		
	12	Business income or (loss). Attach Sched	ule C or C- EZ				12		
	13	Capital gain or (loss). Attach Schedule D if rule If not require	equired. ed, check here			▶ □	13		
	14	Other gains or (losses). Attach Form 4797					14		
If you did not get a W- 2,	15a	IRA distributions 15a	b Ta	axable am	t		15b		
see instructions.	16a	Pensions and annuities 16a	b Ta	axable ami	t		16b		
	17	Rental real estate, royalties, partnerships,	S corporations, trusts, et	tc. Attach	Schedule E .		17		
Enclose, but do	18	Farm income or (loss). Attach Schedule F					18		
not attach, any	19	Unemployment compensation					19		
payment. Also, please use	20a	Social security benefits 20a	b Ta	axable am	ount		20b		
Form 1040- V.	21	Other income. List type and amount							
							21		
	22	Combine the amounts in the far right colu	mn for lines 7 through 21.	This is yo	ur t <mark>otal income</mark>	<u> </u>	22	68,	<u>667.</u>
A al:a4a al	23	Reserved		23					
Adjusted	24	Certain business expenses of reservists,	performing artists, and						
Gross		fee- basis government officials. Attach Fo	orm 2106 or 2106- EZ	24					
Income	25	Health savings account deduction. Attac	h 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 qualifi	ed plans	. 28					
	29	Self- employed health insurance deduction							
	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 a	djusted gross income			▶	37	68,	<u>667.</u>

Form 1040 (2012) F (OREIGN & JANE <mark>SMITH</mark>	400	-00-6203 Page 2
Tax and	38	Amount from line 37 (adjusted gross income)	38	68,667.
Credits	39a	Check You were born before January 2, 1948, Blind. Total boxes		<u> </u>
Orcuits		if: Spouse was born before January 2, 1948, Blind. checked ▶ 39a		
Standard	h	If your spouse itemizes on a separate return or you were a dual- status alien, check here ▶ 39b		
Deduction	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here > 330		
for -			/////	01 075
• People who	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	21,275.
check any box on line				
39a or 39b	41	Subtract line 40 from line 38	41	47,392.
or who can	42	Exemptions. Multiply \$3,800 by the number on line 6d	42	7,600.
be claimed as	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter - 0-	43	39,792.
a dependent, see instr.	44	Tax Check if any from: a Form(s) 8814 b Form 4972 c 962 election	44	4,976.
All others:	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
Single or	46		46	4,976.
Married filing			46	<u> </u>
separately, \$5,950	47	Foreign tax credit. Attach Form 1116 if required 47		
Married filing	48	Credit for child and dependent care expenses. Attach Form 2441 48		
jointly or Qualifying	49	Education credits from Form 8863, line 19		
widow(er),	50	Retirement savings contributions credit. Attach Form 8880		
\$11,900	51	Child tax credit. Attach Schedule CTC, if required		
Head of household,	52	Residential energy credit. Attach Form 5695 52		
\$8,700	53	Other credits from Form: a 3800 b 8801 c 53		
	54	Add In 47 through 53. These are your total credits	54	
		Subtract line 54 from line 46. If line 54 is more than line 46, enter - 0-	55	4,976.
	55	·		4,310.
Other	56	Self- employment tax. Attach Schedule SE	56	
Taxes	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.
Daymonte	62	Federal income tax withheld from Forms W-2 and 1099 62 6 , 680	177771	,
Payments	- 63	2012 estimated tax payments and amount applied from 2011 return 63		
If you have a			-////	
qualifying	64a		-////	
child, attach Schedule EIC.		Nontaxable combat pay election 64b		
Ochedule Lio.	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.
Dafored			73	1,704.
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid		1,704.
		Amount of line 73 you want refunded to you. If Form 8888 is attached, check here	74a	1,/04.
Direct deposit?	▶ b	Routing number c Type: Checking Savings		
See instructions.		Account number		
iristi uctions.	75	Amount of line 73 you want applied to your 2013 estimated tax ▶ 75		
Amount	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions ▶	76	
You Owe	77	Estimated tax penalty (see instructions) 77		
Third Down	Do you	uwant to allow another person to discuss this return with the IRS (see instructions)? Ves. Comp	lete belc	ow. X No
Third Party	•	nee's name Phone no.		Personal ID number
Designee	▶ Doolg.	horomanic.		(PIN)▶
Sign	Underp	penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to t they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of whic	ne best of	
Here				
		ur signature Date Your occupation	Dayti	ime phone number
Joint return? See instructions.		or Info Only-Do not file CLERK	If the Ir	29 cent you an ID Protoction
Keep a copy for	Sp	ouse's signature. If a joint return, both must sign. Date Spouse's occupation	PIN, en	RS sent you an ID Protection ter it here (see inst.)
your records.	' Fo	or Info Only-Do not file CLERK		
Paid	Print/Ty	pe preparer's name Preparer's signature Date Check if	PTIN	
	MIC!	HELE TAXPRO 09/17/2012 self-employed	P1:	333333
Preparer	Firm's r	name ► H AND R BLOCK Firm's EIN	▶ 44·	-0607856
use Univ		address ► DUBLIN, OH 43017 Phone no.		14) 659-1158
		, indiche		<u>,</u>

SCHEDULE A (Form 1040)

Itemized Deductions

OMB No. 1545- 0074

Department of the Treasury Internal Revenue Service (99)

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

Attachment Sequence No. **07**

Name(s) shown on Form 1040						social security number
		JANE SMITH			_	00-00-6203
Medical		Caution. Do not include expenses reimbursed or paid by others.		1		
and	1	Medical and dental expenses (see instructions)	1	1		
Dental		<u></u>				
Expenses						
	2	Enter amount from Form 1040, line 38 2				
		Multiply line 2 by 7.5% (.075)	3	1		
		Subtract line 3 from line 1. If line 3 is more than line 1, enter - 0-			. 4	
Taxes You		State and local				
Paid		a X Income taxes	5	1,250	. ///	
		b Reserved				
	6	Real estate taxes (see instructions)	6	4,300	. ///	
		RE TAXES 4,300.				
	7	Personal property taxes	7			
		Other taxes. List type and amount ▶				
		FOREIGN INCOME TAX 125.	8	125	. ///	
	9	Add lines 5 through 8			9	5,675.
Interest	10	Home mortgage interest and points reported to you on Form 1098	10	9,600	. ///	
You Paid	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				
Note.		person's name, identifying no., and address ▶				
Your mortgage interest			11		_///	
deduction may	12	Points not reported to you on Form 1098. See instructions for special rules	12		_///	
be limited (see instructions).	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	16	Gifts by cash or check. If you made any gift of \$250 or more, see inst.	16	6,000	<u> • ////</u>	
Charity		CHURCH 6,000.				
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of \$250 or more, see				
		instructions. You must attach Form 8283 if over \$500	17		_///	
	18	Carryover from prior year	18		_///	
		Add lines 16 through 18			19	6,000.
Casualty and						
Theft Losses		Casualty or theft loss(es). Attach Form 4684. (See instructions.)	<i>V///</i>		. 20	
Job Expenses	21	Unreimbursed employee expenses - job travel, union dues, job education,				
and Certain		etc. Attach Form 2106 or 2106- EZ if required.				
Miscellaneous Deductions		(See inst.) ▶				
			////			
	~~	Tourseposition force	21		-///	
		Tax preparation fees	22		-///	
	23	Other expenses - investment, safe deposit box, etc. List type and amount				
			22			
	24	Add lines 24 through 22	23 24		-{///	
		Add lines 21 through 23 Enter amount from Form 1040, line 38 25	////		-///	
		Multiply line 25 by 2% (.02)	26	1		
		Subtract line 26 from line 24. If line 26 is more than line 24, enter - 0-			27	
		Other - from list in instructions. List type and amount			///	
		oniei - montiistiirinistiuotions. Listtype and amount			- [///	
					28	1
	20	Add the amounts in the far right column for lines 4 through 28. Also, enter this	amo	unt	20	
Itemized	23	on Form 1040, line 40	aiiiU	unt	29	21,275.
	30	If you elect to itemize deductions even though they are less than your standar	ď		7//	
	50	deduction, check here		▶ □	7 ///	X/////////////////////////////////////
KRA For Pane	2 rw/	ork Reduction Act Notice see Form 1040 instructions	•	<u> </u>	Scher	/////////////////////////////////////

SCHEDULE B

(Form 1040A or 1040) Department of the Treasury **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

Attachment Sequence No.

Internal Revenue Service (99) Name(s) shown on return Your social security number FOREIGN & JANE SMITH 400-00-6203 Part I List name of payer. If any interest is from a seller-financed mortgage and the buyer used Amount the property as a personal residence, see instructions on back and list this interest first. Interest Also, show that buyer's social security number and address COOPER BANK 6,647. 720. NATIONAL BANK 550. (See separate ROME BANK instructions and the instructions for 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 7,917. 2 2 Add the amounts on line 1 the total interest Excludable interest on series EE and IU.S. savings bonds issued after 1989. 3 shown on that form. 3 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 7,917. 1040, lin<u>e</u> 8a 4 Note. If line 4 is over \$1,500, you must complete Part III. Amount Part II List name of payer ▶ Ordinary **Dividends** (See separate instructions and the instructions for Form 1040A, or Form 1040 line 9a.) 5 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 6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form the ordinary dividends shown 1040, line 9a on that form. Note. If line 6 is over \$1,500, you must complete Part III. You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a Yes No Part III foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. **Foreign** At any time during 2012, did you have a financial interest in or signature authority over a financial **Accounts** account (such as a bank account, securities account) or brokerage account located in a foreign and Trusts X country? See instructions (See If "Yes," are you required to file Form TD F 90- 22.1 to report that financial interest or signature authority? separate See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements. instructions.) 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 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

	a Employee's social security number			Safe, accurate,	(RS)	z filo		IRS website at
	400-00-6203	OMB No. 1545	-0008	FAST! Use		file	www.irs	.gov/efile
b Employer identification number (EIN)		`	ges, tips, other cor	. • .		al income ta	
47-2244668				<u>39,700.0</u>			<u>,460.0</u>	
c Employer's name, address, and a				cial security wage			security ta	
TEST THREE	E INC			39,700.0			667.4	
100 MANN CT	-			dicare wages and	•	6 Medic	are tax with	
123 MAIN ST				39,700.0)()		575.6)S
GRAND ISLA	AND NE 68801		7 Soc	cial security tips		8 Alloca	ited tips	
d Control number			9			10 Deper	ndent care l	penefits
e Employee's first name and initial	Last name	Suff.	11 No	ngualified plans		12a See i	nstructions	for box 12
FOREIGN SI		- Cum				C o d		.o. 20%
123 FRONT	QT .		13 Statu emp	utory Retirement loyee plan	Third-party sick pay	12b		
1231110111	31					d e		
ROME ITALY	06579		14 Oth	er		12c		
						12d		
						Cod		
f Employee's address and ZIP cod	e					S .		
15 State Employer's state ID num		17 State incom		18 Local wages	, tips, etc.	19 Local inco	me tax	20 Locality name
NE 024680	39,700.00	750.	.00					

Wage and Tax Statement

5075

Department of the Treasury-Internal Revenue Service

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

	a Employee's social security number 400-00-6213	OMB No. 1545		Safe, accurate, FAST! Use	IRSP	file		IRS website at .gov/efile
b Employer identification number (E 47-2244668	EIN)		1 Wag	ges, tips, other co 20,000.	<u> </u>		al income ta 220.0	
c Employer's name, address, and Z			3 Social security wages 4 Social security ta 20,000.00 840.0				840.0	00
123 MAIN ST		4	dicare wages an $20,000$.	_ '_		290.0		
GRAND ISLA			cial security tips		8 Alloca			
d Control number			9			10 Deper	ndent care t	penefits
e Employee's first name and initial JANE SMITH	Last name	Suff.		nqualified plans		C o d e	nstructions	for box 12
123 FRONT S	ST		13 Statutory Retirement Third-party sick pay			7 12b		
ROME ITALY	06579		14 Other			12c		
						12d C c d e		
f Employee's address and ZIP code	•							
NE Employer's state ID numb 024680	16 State wages, tips, etc. 20,000.00	17 State incom 500.		18 Local wages	, tips, etc.	19 Local inco	ome tax	20 Locality name

Wage and Tax Statement

5075

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 Department of **REVENUE**

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

					, 2012 11110						,							
	Your First Name and Initial FOREIGN		_	Name MITH					PLEA	SE [DO N	OT WF	RITE II	N THIS	SPA	CE		
r Print	If a Joint Return, Spouse's	First Name and	I Initial Last	Name														
Lype o	JANE Current Mailing Address (N	umber and Stre		MITH														
ease	123 FRONT	ST																
а.	ROME	- 1	TALY	•	06	65 ⁻	Zip C 79	ode										
	IMPORTAN	T: SSN(S) M	UST BE ENTE	RED BELC	OW.	J,		Н	igh Sc	hool	l Dist	rict Co	ode		7 (88			
	Your Social Security Nu 400 00	6203	400	ocial Security	6213		4	0	4		0	0	0	2		st be entered ool codes.)	using	<u>high</u>
_	100 00	0200	100		0210													
_	(1) Farmer/Rancher	(2) Act	ive Military	Y / L	Deceased Taxpa first name & da		•	_								/	/	
	 Federal Filing Statu Single 	_	Married, fili	ina sanara	talv-Spauso'	- CCN	J.					· (4) [Л На́́	ad of	Нопе	ehold		
	(2) X Married, filing		and Full Name	-	tery—spouses	5 331	v					_ , , , _				n dependent	t child	dren
	2a Check if YOU were SPOUSE was:	· / L	☐ 65 or older ☐ 65 or older			2b						(such ident:				can claim y (2) Spo		r
	3 Type of Return:	(0) [4			2010		-	,	,			0 1 1 1		
	(1) X Resident	(2) L (3) [☐ Partial-yea ☐ Nonreside		trom Schedule III	I) /		,	2012	to		/	/	(8	attaci	n Schedule	111)	
	4.5.4	() _		,					,									2
	4 Federal exemption5 Federal adjusted graduated					is a			,								4	
_	Federal Form 1040	the second second													5	68,66	67	00
	6 Nebraska standard see instructions; oth	,	•	-														
	qualified widow[er];			_		•		•	ld) 6		1	1,9	00	00				
	7 Total itemized dedu	ictions (Fed	eral Schedule	e A line 29) – see instr	uctio	ons)		7		2	1,2	75	00				
	8 State and local inco				*							-						
	see instructions.)							·	8	3		1,2	50	00				
_	9 Nebraska itemized	deductions	(line 7 minus	line 8)					9		2	0,0	25	00				
1	10 Enter the amount fr	rom line 6 o	r line 9, which	never is ar	eater										10	20,02	25	00
						•												
1	11 Nebraska income b	efore adjus	tments (line 5	5 minus lin	e 10)		• • • • •								11	48,64	+2	00
1	12 Adjustments increa	sing federal	AGI (line 50	, from atta	ched Nebra	ska	Sched	dule	I) 12	2				00				
1	13 Adjustments decrea	asing federa	al AGI (line 58	3, from atta	ached Nebra	aska	Sche	dule	I) 13	}		8	50	00				
1	14 Nebraska Taxable	Income (er	nter line 11 pl	us line 12	minus line 1	3). I	f less	than	-0-, e	nter	-0-				14	47,79	92	00
	15 Nebr. income tax (R	Resident pap	er filers may	use the Ne	ebr. Tax Table	e; all	others	s mu	st			1,8				•		
1	use Tax Calculation 16 Nebraska minimum		-	its and non	iresidents us	se ive	ebr. So	cn. II	1.) 15)		1,0	50	00				
	Federal Alternative	Minimum ta	ax (Recalcula						_									
	Federal Tax on Lum Federal Tax on Earl	-							-									
	line 58 Form 1040)	-			\$_				_									
	Multiply total (on the	e line imme	diately above	1) hv 20 60/	Total \$_	ente	or the		_									
	result on line 16													00				
1	17 Total Nebraska tax	•			•					•					17	1,85	56	00
	line. Pay the amour	it from line 3	oy												17	1,00	טע	00

18	Amount from line 17 (Total Nebraska tax)]	18	1,856	3 00
	Nebraska personal exemption credit for residents only (\$123 per exemption) .			246	_		1,000	
	a Credit for tax paid to another state Nebr. Sch. II, line 63 20 a \$							
	(attach Nebr. Sch. II and the other state's return) plus							
	b Prior year AMT credit (attach Form 8801) 20 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)				00			
	CDAA credit (see instructions)							
	Form 3800N nonrefundable credit (attach Form 3800N)				00			
		. 23			00			
24	Nebraska child/dependent care nonrefundable credit, only if line 5 is more	0.4						
0.5	than \$29,000 (attach a copy of Federal Form 2441 and see instructions)				00			
	Credit for financial institution tax (see instructions) (attach Form NFC)				00		046	2 00
	Total nonrefundable credits (add lines 19 through 25)				• • •	26	246) 00
27	Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If result is		-		_			
	federal tax liability (and line 12 is less than \$5,000), see instructions. If entering			k box: _			4 040	
	and attach a copy of the federal return			050		27	1,610	00
	Nebr. income tax withheld (attach 2012 Forms W-2, W-2G, 1099-R,1099-MISC, or K-1N	1	I,	250	00			
29	2012 estimated tax payments (include any 2011 overpayment credited to 2012 and			000				
	any payments submitted with an extension request)			200	00			
	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)				00			
32	Beginning Farmer credit (attach Form 1099 BFC)	. 32			00			
33	Nebraska earned income credit. Enter number of qualifying children 97			Ť				
	Federal credit 98 \$00 x .10 (10%) (attach federal return,							
	pages 1 and 2 – see instructions)				00			
34	Angel Investment Tax Credit (see instructions)	. 34			00			
35	Total refundable credits (add lines 28 through 34)	 .			[35	2,450	00
36	Penalty for underpayment of estimated tax (see instructions). If you calculated a F	orm	2210N pena	alty of (-0	0-)			
	or greater, or used the annualized income method, attach Form 2210N, and chec	k this	s box 96 🗌			36		00
37	TOTAL TAX AND PENALTY. Add lines 27 and 36					37	1,610	00
38	Use tax due on Internet and out-of-state purchases. See instructions.							
	Enter purchases subject to tax 92 \$ 600 ;							
	State tax 93 \$00 (purchases x 5.5%); Local code 94 2 1 0 (see lo	cal ra	ate schedule	<u>e</u>);				
	Local tax 95 \$00 (purchases x local rate of 1.5 %, from local rate s	sched	dule)					
	Total tax \$00 Add state and local taxes and enter on line 38. If no use	tax, e	enter (-0-) on	line 38.		38	42	00
39	TOTAL AMOUNT DUE. 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. For electronic or credit card payment, check he	re 🗌	and see ir	nstructio	ons	39	1	00
40	OVERPAYMENT. If line 35 is more than total of lines 37 and 38, subtract total of li	nes 3	37 and 38 fr	om line	35.	40	798	3 00
41	Amount of line 40 you want APPLIED TO YOUR 2013 ESTIMATED TAX	41			00			
42	Wildlife Conservation Fund DONATION of \$1 or more	42			00			
43	Amount of line 40 you want REFUNDED to you (line 40 minus lines 41 and 42).							
	File early! It may take three months to receive your refund if you file a paper	retu	rn			43	798	00
	Expecting a Refund? Have it sent directly to your I	banl	k accoun	t! (see ir	nstru	ctio	ns)	
44	a Routing Number 44b Type of Acco	unt	1 = (Checking	a 2) = 5	Savings	
	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32;				9 -		ravii.go	
	use an actual check or savings account number, not a deposit slip)						Direct	ŀ
44	c Account Number						Depos	it
• • •		1 1 -			la La ca Local	`		
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right		eave any unus	ed boxes	biank	.)		
440	$\operatorname{d} \bigsqcup$ Check this box if this refund will go to a bank account outside the United Stat	es.						
	Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return as	nd to th	ne best of my ki	nowledge	and be	əlief,	it is correct and comp	olete.
S	ign							
_	ere Your Signature Date Email A	Addres	:S					
Keep a	copy of	00						
this retu	urn for Spouse's Signature (if filing jointly, both must sign) Daytime Phone							
	paid							
prep	arer's Preparer's Signature Date Prepare	or's DT	TINI					
use	e only	51 5 F I	IIN .				()	
	Print Firm's Name (or yours if self-employed), Address and Zip Code EIN						Daytime Phone	9

Mail returns NOT REQUESTING A REFUND to: NEBRASKA DEPARTMENT OF REVENUE, PO BOX 98912, LINCOLN, NE 68509-8914.

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



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

(Nebraska Schedule III is on the reverse side.)

• ATTACH THIS PAGE TO FORM 1040N.

FORM 1040N Schedules I, II, and III 2012

Social Security Number

Name on Form 1040N

printed with soy ink on recycled paper

Name on Form 1040N		curity Number	
FOREIGN & JANE SMITH	400	00 6	6200
NEBRASKA SCHEDULE I— Nebraska Adjustments to Income for Nebraska Residents, Nonresidents • Attach additional pages if necessary.	, & Partial-Year	Residents	
PART A — Adjustments Increasing Federal AGI			
45 a Interest income from all state and local obligations exempt from federal tax			
List types and total amount: 45 a \$			
b Exempt interest income from Nebraska obligations			
List types and amount: 45 b \$			
Enter the result of line 45a minus line 45b			00
46 Financial Institution Tax Credit claimed (enter amount from line 25)			00
47 Long-Term Care Savings Plan RECAPTURE (also subject to 10% penalty) (see instructions)			00
48 Nebraska College Savings Program RECAPTURE (see instructions)			00
49 Other adjustments increasing federal AGI			00
50 Total adjustments increasing federal AGI (total lines 45 through 49). Enter here and on line 12, F	form 1040N 50		00
PART B—Adjustments Decreasing Federal AGI			
51 State income tax refund deduction (enter line 10, Federal Form 1040)	51	250	00
52 a U.S. government obligations exempt for state purposes (list below or attach schedule)		200	- 00
List types and amount:			
b List fund name, total dividend, and percent of regulated investment company dividends from			
U.O. abilitationes			
Total dividend: \$x% = 52 b \$			
Enter total of lines 52a and 52b	52		00
53 Taxable Tier I and/or II benefits paid by the Railroad Retirement Board. Attach all Forms 1099.			
	53 total 53		00
54 Special capital gains/extraordinary dividend deduction [attach Form 4797N] and copy of Federal Sch	nedule D		
(or Federal Schedule B when claiming extraordinary dividend deduction)] (see instructions)	54		00
55 Nebraska College Savings Program contribution (see instructions)	55	600	00
56 Nebraska Long-Term Care Savings Plan contribution	56		00
57 Other adjustments decreasing federal AGI. Do not deduct other states' income.			
List types and amount: Enter line 5	57 total 57		00
50 T. I. I. I		850	00
58 Total adjustments decreasing federal AGI (total lines 51 through 57). Enter here and on line 13, Fig. 10 and 10	orm 1040N. 58	630	00
NEBRASKA SCHEDULE II—			
Credit for Tax Paid to Another State for FULL-YEAR RESIDI • Complete a separate Schedule II for each state.	ENTS ONLY		
 A complete copy of the return filed with another state must be attached. If the entire return is not attached. 	ed, credit for tax paid t	o another stat	e
will not be allowed. Name of state:			
59 Nebraska income tax (line 17, Form 1040N)	59		00
60 Adjusted gross income derived from another state (do not enter amount of taxable income from the	ne		
other state)	60		00
61 Calculated tax credit:			
Line 60			
Line 5 + Line 12 - Line 13 =	61		00
62 Tax due and paid to another state (do not enter amount withheld for the other state)	62		00
63 Maximum tax credit (line 59, 61, or 62, whichever is least). Enter amount here and on line 20a, Fo	rm 1040N 63		00

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.

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

В	efore 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	
2	Enter the amount from Form 1040, line 9b* 2. 10,500	
	Are you filing Schedule D?*	
٥.	X 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. 9, 300	
	No. Enter the amount from Form 1040, line 13	
4.	Add lines 2 and 3 4. 19,800	
	If filing Form 4952 (used to figure investment interest expense	
	deduction), enter any amount from line 4g of that form.	
	Otherwise, enter - 0	
6.	Subtract line 5 from line 4. If zero or less, enter -0 6. 19,800	
7.	Subtract line 6 from line 1. If zero or less, enter - 0	
8.	Enter:	
	\$34,500 if single or married filing separately,	
	\$69,000 if married filing jointly or qualifying widow(er), 8. 69,000	
	\$46,250 if head of household.	
	Enter the smaller of line 1 or line 8	
10.	Enter the smaller of line 7 or line 9	
11.	Subtract line 10 from line 9. This amount is taxed at 0%	
	Enter the smaller of line 1 or 6	
	Enter the amount from line 11	
	Subtract line 13 from line 12	
	Multiply line 14 by 15% (.15)	0
16.	Figure the tax on the amount on line 7. If the amo <mark>unt</mark> on line 7 is less th <mark>an \$100,000, us</mark> e the Tax	
	Table to figure this tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	
	Add lines 15 and 16	1,213
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	3,919
19.	Tax on all taxable income. 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	4 040
	of the Foreign Earned Income Tax Worksheet	1,213
* If	you are filing Form 2555 or 2555- EZ, se <mark>e the foot</mark> note 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:		
X 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		
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		
6. Add lines 1, 3, 4 and 5		
7. Enter the amount listed below for your filing status.		_
• \$32,000 if you checked box A above		
• \$25,000 if you checked box B above		
• \$0 if you checked box C above	7.	32,000
8. Subtract line 7 from line 6. If zero or less, enter 0 on this line		
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.		
• \$12,000 if you checked box A above		
• \$9,000 if you checked box B above		
\$0 if you checked box C above	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		
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. Taxable benefits to be included in Modified AGI 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. Modified AGI 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

Form Department of the Treasury - Internal Revenue Service (99)

1040 U.S. Individual Income Tax Return

2012

OMB No. 1545- 00

IRS Use Only - Do not write or staple in this space

For the year Jan. 1-	Dec. 31	, 2012, or other tax year beginning	, 2012, ending	, 20	,	See se	oarate i	instructions.	
		7 -DECEASED 10/15/201	2			Yourse	cial se	curity number	
INVESTO								6204	
		WIDOW						ial security number - 6214	
111 MAI	N S	r					Make	sure the SSN(s) above	
QUINTON	, Al	L 35130				Presi		on line 6c are correct. I Election Campaign	
			I=	. 1		Check h	ere if you	u, or your spouse if filing o go to this fund. Checking	
Foreign country nam	ie		Foreign province/state/co	ounty Foreig	in postal code	a box bel	ow will r	not change your tax or	
		Тъ						You Spouse	
Filing Status	1	Single	4		of household (with				
		Married filing jointly (even if only one had				a child but	not you	r dependent, enter this	
Check only one box.	3 _	Married filing separately. Enter spouse's SS			name here.	م مدم ام حالم:،		Ja II al	
	6a 2	Variable learnages can claim you as	5		fying widow(er) w	/itin depe	naento	Boxes checked 2	
Exemptions	6a 2		a dependent, do not c	neck box 6	a			on 6a and 6b No. of children	
-		Dependents:	(2) Deper	ndent's	(3) Dependen	t's	(4) √ if qı	al. a	
If more		1) First name Last name	social secur		relationship to	o you	child<17 child tax (see inst	for • lived with you	
than four	•						(300 11131	or separation	
dependents,								— (see inst) ——— Dependents	
see inst - and check								on 6c not entered above	
here ▶								Add numbers	
	d	Total number of exemptions claimed .						on lines above ▶ 2	
	7	Wages, salaries, tips, etc. Attach Form(s) W- 2						
Income							7		
	8a	Taxable interest. Attach Schedule B if req	uired				8a		
Attach Form(s)	b	Tax- exempt interest. Do not include on I	ne 8a	. 8b		500.			
W-2 here. Also attach Forms	9a	Ordinary dividends. Attach Schedule B if	required				9a	10,500.	
W-2G and	b	Qualified dividends		9b	10,	500.			
1099-R if tax	10	Taxable refunds, credits, or offsets of state	e and local income taxe	es			10		
was withheld.	11								
	12	Business income or (loss). Attach Schedule Diffre	12	0.500					
	13	•				▶□∥	13	9,500.	
If you did not	14	Other gains or (losses). Attach Form 4797	1	 			14		
get a W- 2,		IRA distributions 15a		Taxable an			15b	24 000	
see instructions.		Pensions and annuities 16a		Taxable an			16b	24,000.	
Enclose, but do	17 18	Rental real estate, royalties, partnerships, Farm income or (loss). Attach Schedule F			Schedule E		17 18		
not attach, any	19	Unemployment compensation					19		
payment. Also,		Social security benefits 20a	12,800. b	Tavahle am			20b	10,880.	
please use Form 1040- V.	21	Other income. List type and amount		Taxable all	iount				
		Suite income. Electype and amount					21		
	22	Combine the amounts in the far right colu	mn for lines 7 through 2	21. This is yo	our total income	▶	22	54,880.	
	23	Reserved		23				,	
Adjusted	24	Certain business expenses of reservists,	performing artists, and						
Gross		fee- basis government officials. Attach Fo	orm 2106 or 2106- EZ	. 24					
Income	25	Health savings account deduction. Attack	n 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 qualifi	ed plans	. 28					
	29	Self- employed health insurance deduction	on	. 29					
	30	Penalty on early withdrawal of savings .							
	31a	Alimony paid b Recipient's SSN ▶		31a					
	32	IRA deduction		I					
	33								
	34	Reserved							
	35	Domestic production activities deduction							
	36						36	F4 000	
	37	Subtract line 36 from line 22. This is your a	djusted gross income	•		. ▶	37	<u>54,880.</u>	

Form 1040 (2012	2) P	ASSED AWAY & INVESTOR WIDOW	400	-00-6204 Page 2
Tax and	38	Amount from line 37 (adjusted gross income)	38	54,880.
Credits	39a	Check X You were born before January 2, 1948, Blind. Total boxes		
Orcuits		if: X Spouse was born before January 2, 1948, X Blind. checked ▶ 39a	3	
Standard	b	If your spouse itemizes on a separate return or you were a dual- status alien, check here ▶ 39b		
Deduction	_			
for -	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	15,350.
 People who check any 	40	Tremized deductions (non-schedule A) or your standard deduction (see lettinaryin)	40	13,330.
box on line				20 520
39a or 39b	41	Subtract line 40 from line 38	41	39,530.
or who can be claimed as	42	Exemptions. Multiply \$3,800 by the number on line 6d		7,600.
a dependent,	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter - 0-	43	31,930.
see instr.	44	Tax Check if any from: a Form(s) 8814 b Form 4972 c 962 election	44	1,213.
All others:	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
Single or	46	Add lines 44 and 45	46	1,213.
Married filing separately,	47	Foreign tax credit. Attach Form 1116 if required 47		
\$5,950	48	Credit for child and dependent care expenses. Attach Form 2441 48	7////	
Married filing jointly or	49	Education credits from Form 8863, line 19		
Qualifying	50	Retirement savings contributions credit. Attach Form 8880 50		
widow(er), \$11,900	51	Child tax credit. Attach Schedule CTC, if required	- {////	
Head of			-{////	
household, \$8,700	52	Other and the		
	53	from Form: a 3800 b 8801 c 53	_////	
	54	Add In 47 through 53. These are your total credits		
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter - 0-	55	1,213.
Other	56	Self- employment tax. Attach Schedule SE	56	
Taxes	57	Unreported social security and Medicare tax from Form: a 4137 b 8919	57	
Idaes	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.
Daymanta	62	Federal income tax withheld from Forms W- 2 and 1099 62 3,500	77777	
Payments	¬ 63	2012 estimated tax payments and amount applied from 2011 return 63	-	
If you have a			- /////	
qualifying		Earned income credit (EIC)		
child, attach Schedule EIC		Nontaxable combat pay election 64b		
Ochedule LIO		Additional child tax credit. Attach Schedule CTC 65		
	66	American opportunity credit from Form 8863, line 8	-////	
	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 8erved c 8801 d 8885 71		
	72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	3,500.
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	2,287.
= = · = v- -	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here	74a	2,287.
Direct deposit?		Routing number C Type: Checking Savings		
See		Account number		
instructions.	75	Amount of line 73 you want applied to your 2013 estimated tax ▶ 75		
Amount	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions •	76	
You Owe		i i i	77777	
	77	Zotimatos textportanty (God international)	<u>/////</u>	ow. X No
Third Party	•	u want to allow another person to discuss this return with the IRS (see instructions)?	nete bei	
Designee		nee's name Phone no.		Personal ID number
0:	Underr	exposition of partiery. I declare that I have examined this return and accompanying schedules and statements, and to t	he hest c	(PIN)►
Sign	belief, t	penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to t they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which	ch prepar	er has any knowledge.
Here		ur signature Date Your occupation	Day	time phone number
Joint return? See instructions		or Info Only-Do not file DECEASED	1	
Keep a copy for	Sp	ouse's signature. If a joint return, both must sign. Date Spouse's occupation		RS sent you an ID Protection nter it here (see inst.)
your records.	F	or Info Only-Do not file RETIRED		·
Paid	Print/Ty	ype preparer's name Preparer's signature Date Check if	PTIN	<u> </u>
	MADE	HUR TAXPRO 09/17/2012 self-employed	P4	1111111
Preparer	Firm's r			-0607856
Use Only		address ► DUBLIN, OH 43017 Phone no		14) 659-1158
	0 0	,		

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 Your social security number 400-00-6204 PASSED AWAY & INVESTOR WIDOW Part I List name of payer. If any interest is from a seller-financed mortgage and the buyer used Amount the property as a personal residence, see instructions on back and list this interest first. Interest Also, show that buyer's social security number and address (See separate instructions and the instructions for 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 2 2 Add the amounts on line 1 the total interest Excludable interest on series EE and IU.S. savings bonds issued after 1989. 3 shown on that form. 3 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, lin<u>e</u> 8a 4 Note. If line 4 is over \$1,500, you must complete Part III. Amount Part II List name of payer ▶ 10,500. ALL OF OUR DIVIDENDS Ordinary **Dividends** (See separate instructions and the instructions for Form 1040A, or Form 1040 line 9a.) 5 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 6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form the ordinary dividends shown 10,500. 1040, line 9a on that form. Note. If line 6 is over \$1,500, you must complete Part III. You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a Yes No Part III foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust. **Foreign** At any time during 2012, did you have a financial interest in or signature authority over a financial **Accounts** account (such as a bank account, securities account) or brokerage account located in a foreign and Trusts country? See instructions (See If "Yes," are you required to file Form TD F 90- 22.1 to report that financial interest or signature authority? separate See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements. instructions.) 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 > 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

SCHEDULE D (Form 1040)

Capital Gains and Losses

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545- 0074

Department of the Treasury Internal Revenue Service (99) ► Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.

► Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

Attachment Sequence No. **12**

Name(s) shown on return

PASSED AWAY & INVESTOR WIDOW

Your social security number 400-00-6204

F	art I Short-Term Capital Gains and I	Losses - Assets I	Held One Year or L	.ess	
Th	mplete Form 8949 before completing line 1, 2, or 3. s form may be easier to complete if you round off nts 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 box A checked in Part I	1,200.	(1,000.)	0.	200.
2	Short- term totals from all Forms 8949 with box B checked in Part I		()		
3	Short- term totals from all Forms 8949 with box C checked in Part I				
4 5	Short- term gain from Form 6252 and short- term gain Net short- term gain or (loss) from partnerships, S co Schedule(s) K-1	orporations, estates, and		5	
6	Short- term capital loss carryover. Enter the amount		Capital Loss Carryover		
7	Worksheet in the instructions Net short-term capital gain or (loss). Combine line		(h). If you have any long-t	erm capital gain)
	or losses, go to Part II below. Otherwise, go to Part II	I on page 2		7	200.
P	art II Long-Term Capital Gains and L	osses - Assets H	leld More Than On	e Year	
Th	mplete Form 8949 before completing line 8, 9, or 10. s form may be easier to complete if you round off ints 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 box A checked in Part II	36,800.	(27,500.)	0.	9,300.
9	Long- term totals from all Forms 8949 with box B checked in Part II		()		
10	Long- term totals from all Forms 8949 with box C checked in Part II		()	,	
11	Gain from Form 4797, Part I; long-term gain from Fo from Forms 4684, 6781, and 8824	rms 2439 and 6252; and	long-term gain or (loss)	11	
12	Net long-term gain or (loss) from partnerships, S co	rporations, estates, and t	rusts from Schedule(s) K-	112	
13	Capital gain distributions. See the instructions			13	
14	Long- term capital loss carryover. Enter the amount,	if any, from line 13 of you	ır Capital Loss Carryove		/
15	Worksheet in the instructions Net long-term capital gain or (loss). Combine line	es 8 through 14 in column	(h). Then go to	14)
	Part III on page 2			15	9,300.

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

Schedule D (Form 1040) 2012

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	
40			
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	
	ule ilistractions		
20	Are lines 18 and 19 both zero or blank?		
	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 Schoolule D.Tay Waykeheet in the instructions. Do not complete lines		
	No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
	2 rund 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:		
	• The loss on line 16 or	21	(////////////////////////////////////
	• (\$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.		
	DRAFI	Sched	ule D (Form 1040) 2012

Form **8949**

Sales and Other Dispositions of Capital Assets

► See Instructions for Schedule D (Form 1040).

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

► For more information about Form 8949, see www.irs.gov/form8949

▶ Attach to Schedule D to list your transactions for lines 1, 2, 3, 8, 9, and 10.

Sequence No

Name(s) as shown on return

Taxpayer Identification No.

400-00-6204

PASSED AWAY & INVESTOR WIDOW

*Most brokers issue substitute statements instead of using Form 1099- B. They also may provide cost (or other basis) information to you on the statement even if it is not reported to the IRS. Read the statement carefully to distinguish whether cost (or other basis) was reported to the IRS. Basis is required to be reported to the IRS for most stock you bought in

Short-Term. Capital assets you held one year or less upon sale (or other disposition) are short-term transactions. Report long-term Part I transactions on page 2. You must check one of the boxes below. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box (A) Short-term transactions reported on Form 1099-B with basis reported to the IRS (B) Short- term transactions reported on Form 1099- B but basis not reported to the IRS (C) Short- term transactions for which you cannot check box A or B Adjustments if any to gain or loss. See instructions. (b)
Date acquired (d) Sales price (h) Gain or (loss) (a) Description of property (c)
Date sold (e) Cost or (g) Adjustmo (Example: 100 sh. XYZ Co.) (Mo., day, yr.) (Mo., day, yr.) (see instructions) other basis Combine columns Adjustments to gain or loss, if any (MM/DD/YYYY) (MM/DD/YYYY) (see inst<mark>ruct</mark>ions) Code(s) (d), (e), and (g) 10/20/201102/02/2012 STOCK 4 GAIN 1200 1000 0 **2 Totals.** Combine the amounts in columns (d), (e), (g), and (h). Enter here and include on your Schedule D, line 1 (if box A above is checked), line 2 (if box B above is

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

Form 8949 (2012)

1000

1200

checked), or line 3 (if box C above is checked)

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Taxpayer Identification No.

PASSED AWAY & INVESTOR WIDOW

400-00-6204

Long-Term. Capital assets you held more than one year upon sale (or other disposition) are long-term transactions. Report shortterm transactions on page 1.

You must check one of the boxes below. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired	(c) Date sold	(d) Sales price	Cost of		ts if any to gain or se instructions.	(h) Gain or (loss) Combine column
	(Mo., day, yr.) (MM/DD/YYYY)	(M o., day, yr.) (M M / D D / YYYY)	(see instructions)	other basis (see instructions)	(f) Code(s)	(g) Adjustments to gain or loss, if any*	Combine columns (d), (e), and (g)
STOCK 1 GAIN	01/01/2000	01/10/2012	6500	2000		0	
STOCK 2 GAIN	04/10/2002	202/02/2012	8800	7500		0	
STOCK 5 GAIN	02/15/2007	01/10/2012	5500	8000		0	
STOCK 3 GAIN	03/30/1990	01/21/2012	16000	10000		0	
		T /	-1/				
				_			

checked), or line 10 (if box C above is checked).

		CTI	ED (if checke	d)						
PAYER'S name, street address,	city, state, and ZIP code	1	Gross distribut	ion				Distributions From		
FOUR TESTS SECURITY		\$	6,000.0	00	G	2012	Pe	ensions, Annuities, Retirement or Profit-Sharing		
123 MAIN ST		2a	Taxable amour	nt				Plans, IRAs,		
OMAHA NE 68 ⁻	OMAHA NE 68111			0	Fo	orm 1099-R	Insuranc Contracts, etc			
		2b	Taxable amour			Total distributio	n 🗌	Copy B Report this		
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on your federal tax		
47-1122334	400-00-6204	\$			\$	600.00		return. If this form shows federal income		
PASSED AWAY		5	Employee contr /Designated Ro contributions or insurance prem	oth r	6	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to		
		\$			\$			your return.		
Street address (including apt. no.	.)	7	Distribution code(s)	IRA/ SEP/ SIMPLE	8 \$	Other	%	This information is being furnished to the Internal		
City, state, and ZIP code QUINTON AL 3	35130	9a	Your percentage distribution	of total	9b \$	Total employee con	tributions	Revenue Service.		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 \$	State tax withhe	eld	13	State/Payer's s 97531	tate no.	\$ 6,000.00		
\$		\$						\$		
Account number (see instructions)		15 ¢	Local tax withhe	eld	16	Name of localit	У	17 Local distribution		
		\$						<u> ⊅</u> \$		

Form **1099-R**

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

		CTI	ED (if checke	d)							
PAYER'S name, street address,	city, state, and ZIP code	1	Gross distribut	ion	ОМ	B No. 1545-0119		Distributions From			
FOUR TESTS SECURITY		\$	18,000.	.00	G	2012	Pe	Pensions, Annuities, Retirement or Profit-Sharing			
123 MAIN ST		2a	Taxable amour	nt				Plans, IRAs,			
OMAHA NE 68 ⁻	MAHA NE 68111			.00	Fo	orm 1099-R		Insurance Contracts, etc.			
		2b	Taxable amour			Total distributio	Copy B Report this				
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on your federal tax			
47-1122334	400-00-6214	\$			\$	2,900.0	0	return. If this form shows federal income			
RECIPIENT'S name INVESTOR WIDOW		5	Employee contr /Designated Ro contributions or insurance prem	th	6	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to			
		\$			\$			your return.			
Street address (including apt. no 111 MAIN ST	.)	7	Distribution code(s)	IRA/ SEP/ SIMPLE	8 \$	Other	%	This information is being furnished to the Internal			
City, state, and ZIP code QUINTON AL 3	35130	9a	Your percentage distribution	of total	9b	Total employee con	tributions	Revenue Service.			
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 \$	State tax withhe	eld	13	State/Payer's s 97531	tate no.	\$ 18,000.00			
\$		\$						\$			
Account number (see instructions)		15 ¢	Local tax withhe	eld	16	Name of localit	ty	17 Local distribution			
		\$						<u> ⊅</u> \$			

Form **1099-R**

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service



Nebraska Individual Income Tax Return for the taxable year January 1, 2012 through December 31, 2012 or other taxable year:

FORM 1040N

2012

					, 2012 throu	gn				,							
Your First Name and Initi PASSED	al		AWA	Υ				I	PLEAS	E DO I	NOT WI	RITE I	N THI	S SP	ACE		
If a Joint Return, Spouse	Last Name WIDOW																
Current Mailing Address 1111 MAIN	Number and St	reet or PO Bo	ox)														
City	<u> </u>		State		25	4	Zip C	ode									
QUINTON AL 35130 IMPORTANT: SSN(S) MUST BE ENTERED BELOW. Your Social Security Number Spouse's Social Security Number							ah Sch	ool Dis	strict C	ode							
Your Social Security 400 00	Spouse 400								8	0		(Must be entered using <u>high</u> school codes.)					
	PASSED AWAY								,			10/ 15	/20	012			
(1) Farmer/Rancher	(2) A	ctive Military	(1,		eceased Taxpayerst name & date										/	/	
1 Federal Filing Sta (1) Single (2) Married, fil	(3)	Married		eparate	e ly – Spouse's S	SSN	N:								usehold ith dependent (child	ren
2a Check if YOU we SPOUSE was:	· /	X 65 or ol X 65 or ol		(2) [(4) X		2b					e (such endent:				t) can claim yo (2) \square Spou		•
3 Type of Return: (1) X Resident		Partial-	year resi	dent fr	•	1			2012 t	-		/			ch Schedule II		
4 Federal exempti	ons (numbe	r of exemp	tions clai	imed o	n your 2012	fe	deral ı	returr	n)							4	2
5 Federal adjusted Federal Form 104	-								,					5	54,88	0	00
6 Nebraska standa see instructions; o																	
qualified widow[er									d) 6		15,3	50	00				
7 Total itemized de	ductions (Fe	deral Sche	dule A, li	ne 29	see instru	ctio	ons)		. 7				00				
8 State and local in see instructions.)									. 8				00				
9 Nebraska itemize													00		15.05	_	
10 Enter the amount	from line 6 o	or line 9, w	hichever	is grea	ater	٠.								10	15,35		00
11 Nebraska income	before adju	stments (lii	ne 5 mini	us line	10)	٠.								11	39,53	0	00
12 Adjustments incre	easing federa	al AGI (line	50, from	attac	hed Nebrasl	ka	Sched	dule I) 12		5	00	00				
13 Adjustments decr	easing feder	al AGI (line	e 58, fror	n atta	ched Nebras	ska	Sche	dule	I) 13		2,0	30	00				
14 Nebraska Taxab										iter -0-				14	38,00	0	00
15 Nebr. income tax use Tax Calculation		-	-								1,3	55	00				
16 Nebraska minimu Federal Alternativ			culated F	orm 62	251) \$												
Federal Tax on Lu	ımp Sum Dis	stributions	(Form 49	972)	\$				_								
Federal Tax on Ea line 58 Form 104	-																
Multiply total (on	the line imm	ediatelv ah	ove) hv 2		Total \$(.296) and e	nte	er the		_								
result on line 16.									16				00				
17 Total Nebraska t	•		emption c	redit (a	add lines 15	an	nd 16).	. Do n	ot pay	the a	mount	on th	IS	17	1.35	5	00

18	Amount from line 17 (Total Nebraska tax)				18	1,355 00	_
	Nebraska personal exemption credit for residents only (\$123 per exemption) .			46 00	1.0	1,000	_
	a Credit for tax paid to another state Nebr. Sch. II, line 63 20 a \$			10 00	1		
20	(attach Nebr. Sch. II and the other state's return) plus						
	b Prior year AMT credit (attach Form 8801)	. 20					
04	Enter the total of 20a and 20b on line 20			00	-		
	Credit for the elderly or disabled (attach copy of Federal Schedule R)			00	+		
	CDAA credit (see instructions)			00	+		
	Form 3800N nonrefundable credit (attach Form 3800N)	. 23		00	+		
24	Nebraska child/dependent care nonrefundable credit, only if line 5 is more	0.4					
0.5	than \$29,000 (attach a copy of Federal Form 2441 and see instructions)			00	-		
	Credit for financial institution tax (see instructions) (attach Form NFC)			00		046 00	_
	Total nonrefundable credits (add lines 19 through 25)			• • • • • • •	26	246 00	_
27	Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If result is		-				
	federal tax liability (and line 12 is less than \$5,000), see instructions. If entering					1 100 00	
	and attach a copy of the federal return				27	1,109 00	_
	Nebr. income tax withheld (attach 2012 Forms W-2, W-2G, 1099-R,1099-MISC, or K-1N		9	00 00	-		
29	2012 estimated tax payments (include any 2011 overpayment credited to 2012 and						
	any payments submitted with an extension request)			00	-		
	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)			00	-		
	Beginning Farmer credit (attach Form 1099 BFC)	. 32		00	-		
33	Nebraska earned income credit. Enter number of qualifying children 97						
	Federal credit 98 \$00 x .10 (10%) (attach federal return,						
	pages 1 and 2 – see instructions)			00	-		
	Angel Investment Tax Credit (see instructions)			00		000 00	_
	Total refundable credits (add lines 28 through 34)				35	900 00	_
36	Penalty for underpayment of estimated tax (see instructions). If you calculated a F						
07	or greater, or used the annualized income method, attach Form 2210N, and chec				36 37	1,109 00	
	TOTAL TAX AND PENALTY. Add lines 27 and 36				31	1,109 00	-
30	Use tax due on Internet and out-of-state purchases. See instructions. Enter purchases subject to tax 92 \$;						
	State tax 93 \$	ool r	ato cobodulo):				
	Local tax 95 \$00 (purchases x 5.5%), Local code 94 (see 10						
	Total tax \$00 Add state and local taxes and enter on line 38. If no use		•	ne 38	. 38	0 00	
39	TOTAL AMOUNT DUE. If line 35 is less than total of lines 37 and 38, subtract line 35				. 00	0 55	_
00	and 38. Pay this amount in full. For electronic or credit card payment, check he				39	209 00	
40	OVERPAYMENT. If line 35 is more than total of lines 37 and 38, subtract total of li				40	00	_
	Amount of line 40 you want APPLIED TO YOUR 2013 ESTIMATED TAX	41		00			_
	Wildlife Conservation Fund DONATION of \$1 or more	42		00			
	Amount of line 40 you want REFUNDED to you (line 40 minus lines 41 and 42).			100			_
	File early! It may take three months to receive your refund if you file a paper	retu	rn		43	00	
	Expecting a Refund? Have it sent directly to your I				uctio	ns)	
44:	a Routing Number 44b Type of Acco					Savings	
770	(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32;	unt	1 - 011	coming		Javings	
	use an actual check or savings account number, not a deposit slip)					Direct	
440	Account Number					Deposit	
	(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right	and le	asve any unused	hoves blan	k)	•	
44			save any unuseu	DOXES DIAIT	K.)		
440	Check this box if this refund will go to a bank account outside the United State						
	Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return ar	nd to th	ne best of my know	vledge and I	oelief,	it is correct and complete.	
S	ign						
h	ere Your Signature Date Email A	Addres	S				_
Keep a this retu	copy of Spouse's Signature (if filing jointly, both must sign) Output Output Daytime Phone						
your red	cords.						
10 V C	paid						
	Preparer's Signature Date Preparer	er's PT	TIN				_
ust	Print Firm's Name (or yours if self-employed), Address and Zip Code EIN					() Daytime Phone	_

Mail returns NOT REQUESTING A REFUND to: NEBRASKA DEPARTMENT OF REVENUE, PO BOX 98912, LINCOLN, NE 68509-8914.

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



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

(Nebraska Schedule III is on the reverse side.)

• ATTACH THIS PAGE TO FORM 1040N.

FORM 1040N Schedules I, II, and III 2012

Social Security Number

Name on Form 1040N

printed with soy ink on recycled paper

PASSED AWAY & INVESTOR WIDOW	40	00 00 6	5204
NEBRASKA SCHEDULE I—		_	
Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partic	al-Yea	ar Residents	
Attach additional pages if necessary.			
PART A — Adjustments Increasing Federal AGI			
45 a Interest income from all state and local obligations exempt from federal tax			
List types and total amount: CA MUNI BONDS 500 45 a \$			
b Exempt interest income from Nebraska obligations	-		
List types and amount: 45 b \$			
Enter the result of line 45a minus line 45b	45	500	00
46 Financial Institution Tax Credit claimed (enter amount from line 25)			00
47 Long-Term Care Savings Plan RECAPTURE (also subject to 10% penalty) (see instructions)			00
48 Nebraska College Savings Program RECAPTURE (see instructions)			00
49 Other adjustments increasing federal AGI			00
50 Total adjustments increasing federal AGI (total lines 45 through 49). Enter here and on line 12, Form 1040N	50	500	00
PART B—Adjustments Decreasing Federal AGI			
77III D 7Idjacilitatio Databilig Foucial 7Idi			
51 State income tax refund deduction (enter line 10, Federal Form 1040)	51		00
52 a U.S. government obligations exempt for state purposes (list below or attach schedule)			
List types and amount: 52 a \$	-		
b List fund name, total dividend, and percent of regulated investment company dividends from			
U.S. obligations: ALL OF OUR DIVIDENDS	-		
Total dividend: \$10,500 x_19.33 % = 52 b \$_2,030	- _	0.000	
Enter total of lines 52a and 52b	. 52	2,030	00
53 Taxable Tier I and/or II benefits paid by the Railroad Retirement Board. Attach all Forms 1099.			
List types and amount: Enter line 53 total	. 53		00
54 Special capital gains/extraordinary dividend deduction [attach Form 4797N] and copy of Federal Schedule D			00
(or Federal Schedule B when claiming extraordinary dividend deduction)] (see instructions)	54		00
EE Nicharda Callana Carina Burnay and the time (and in the time)			00
55 Nebraska College Savings Program contribution (see instructions)	. 55		00
EG Nobrooka Long Torm Cara Cavinga Plan contribution	. 56		00
56 Nebraska Long-Term Care Savings Plan contribution57 Other adjustments decreasing federal AGI. Do not deduct other states' income.	. 30		- 00
List types and amount: Enter line 57 total	57		00
List types and amount.	. 37		- 00
58 Total adjustments decreasing federal AGI (total lines 51 through 57). Enter here and on line 13, Form 1040N	58	2,030	00
	. 30	2,000	
NEBRASKA SCHEDULE II— Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ON	шV		
• Complete a separate Schedule II for each state.	4LT		
• A complete copy of the return filed with another state must be attached. If the entire return is not attached, credit for	r tax pa	id to another stat	te
will not be allowed. Name of state:			
59 Nebraska income tax (line 17, Form 1040N)	59		00
60 Adjusted gross income derived from another state (do not enter amount of taxable income from the			
other state)	60		00
61 Calculated tax credit:			
Line 60	=		
Line 5 + Line 12 - Line 13 = = = % x Line 59	61		00
CO Tay due and maid to another state (do not outer another state)			00
62 Tax due and paid to another state (do not enter amount withheld for the other state)	62		00
62 Maximum tax gradit (line E0, 61, or 60, whichough is least). Enter amount have and an line 200. Farm 1040N	60		00
63 Maximum tax credit (line 59, 61, or 62, whichever is least). Enter amount here and on line 20a, Form 1040N	03		00