

**TAX RETURNS AND BEYOND –
READING, UNDERSTANDING, AND USING
VARIOUS TAX RETURNS**

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State Bar of Texas New Frontiers in Marital Property Law 2013

State Bar of Texas Advanced Tax Course 1990; 2007

State Bar of Texas Advanced Drafting: Estate Planning and Probate 2008

State Bar of Texas Marriage Dissolution Institute 1986, 1989, 1993 and 1998

UT School of Law Texas Marital Property Institute, 1997 and 1998

American Academy of Matrimonial Lawyers Midyear Meeting and Annual Meeting, 1996

University of Houston Family Law Practice Seminar, 1994, 1995, 1999, 2000, 2001 and 2002

SMU Advanced Federal Tax Litigation Conference 1994

State Bar of Texas Advanced Family Law Drafting Course 1990 and 1992

State Bar of Texas How to Determine and Prove the Value of a Business Seminar 1991

South Texas College of Law Advanced Family Law Institute 1990

State Bar of Texas Advanced Estate Planning and Probate Course 1985

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TAX RETURNS AND BEYOND – READING, UNDERSTANDING, AND USING VARIOUS TAX RETURNS

I. SCOPE OF ARTICLE

Evaluation of the financial condition of parties in a family law case can become a very detailed undertaking. As family lawyers, we need a starting place to assist us in the discovery process – request for production, interrogatories, depositions, etc. Overall, our best roadmap is the parties' tax returns. Year in, year out, parties must report their income and deductions to the Internal Revenue Service, and state their income source and category of deductions, under penalties of perjury. This article will examine the types of tax returns most commonly encountered in preparation of your family law case, and discuss how to read and obtain information from those returns.

II. TAX RETURNS COMMONLY ENCOUNTERED

The most common tax return forms encountered by the family lawyer are as follows:

- (1) U.S. Individual Income Tax Return (Form 1040)
- (2) U.S. Partnership Income Tax Return (Form 1065)
- (3) U.S. Income Tax Return for an S Corporation (Form 1120S)
- (4) U.S. Corporation Income Tax Return (Form 1120)
- (5) U.S. Fiduciary Income Tax Return (Form 1041)

III. U.S. INDIVIDUAL INCOME TAX RETURN (FORM 1040) [APPENDIX]

Perhaps the one best discovery tool is the Form 1040 U.S. Individual Income Tax Return. The Form 1040 will help us assimilate data to discover the assets and liabilities of the parties, as well as provide income and expense information for determination of spousal and child support. Pages 1-2 of the Form 1040 are a summary of the various supporting schedules attached to the return.

A. Page 1 [Appendix]

1. Address Information
This is the address utilized by the IRS computers.
2. Social Security Numbers
Social Security numbers of each party.

3. Filing Status
Determine designation of filing status for later review of income reporting and characterization.

4. Exemptions
States name of dependents, social security numbers, and relationships. Also important for possible recipient of expenditures, and consequent claims for reimbursement.

5. Line 7, Wages
W-2 Forms should be attached to the return which disclose the full name and address of the employer, taxable compensation, and certain non-taxable compensation such as retirement contributions and employee benefits.

6. Line 8a, Taxable Interest Income
See detail on Schedule B. Inquire into source, and obtain statements. Examine time deposits.

7. Line 8b, Tax-Exempt Interest
Tax-exempt interest denotes non-taxable income items such as tax-free municipal bonds. These items usually will not appear elsewhere on the return.

8. Line 9, Dividend Income
See detail on Schedule B. Inquire into ownership of stocks and securities, and dividend investment programs.

9. Line 10, Taxable Refunds, etc.
This item includes taxable refunds, credits, or offsets of state and local income taxes. Inquire as to source and timing for claims.

10. Line 11, Alimony Received
May create claim for reimbursement, with offset for tax consequences.

11. Line 12, Business Income (Loss)
See Schedule C for detail.

12. Line 13, Capital Gains (Losses)
See Schedule D for detail of capital asset sales.

13. Line 14, Other Gains (Losses)
See Form 4797 for sales of business property.

14. Line 15a, Total IRA Distributions
This line states the total IRA distributions/withdrawals made during the reporting period, with the taxable portion recorded on Line 15b.

15. Line 16a, Total Pensions and Annuities
Line 16a reports the total distributions from pensions and annuities, with the taxable portion on Line 16b.
16. Line 17, Rents, Royalties, Income from Partnerships, S Corporations, Trusts, etc.
This line item is a summary of the income detailed on Schedule E.
17. Line 18, Farm Income (Loss)
This line entry is the summary of the detail shown on Schedule F.
18. Line 19, Unemployment Compensation
Reporting of unemployment compensation.
19. Line 20a, Social Security Benefits
Note difference of total social security benefits, and taxable portion on Line 20b.
20. Line 21, Other Income
This line entry includes other miscellaneous income, such as director's fees, lottery proceeds, stock option income, prize awards, etc. Also included in this entry are net operating losses which should be separately examined for carryback and carryover purposes.
21. Deductions from Total Income to Arrive at Adjusted Gross Income
- Line 23 – Education Expenses
 - Line 24 – Certain Business Expenses
 - Line 25 – Health Savings Account Deduction
See detail on Form 8889. Inquire for statements and accumulated balance.
 - Line 26 – Moving Expenses
See detail on Form 3903.
 - Line 27 – Deductible Part of Self-Employment Tax
Denotes self-employment income. See Schedule SE.
 - Line 28 – Self-Employed SEP, Simple and Qualified Plans
Entries show existence of such retirement plans, and deductible contributions. Make inquiry for characterization, value, benefits, and timing.
 - Line 29 – Self-Employed Health Insurance Deduction
- Inquire as to health insurance source, premiums, and coverage.
- Line 30 – Penalty On Early Withdrawal Of Savings
Line item notes a penalty charge for early withdrawal from a time-savings deposit prior to maturity. Inquire as to total withdrawal amount and timing.
 - Line 31a – Alimony Paid
Line items include amount paid and recipient's social security number. Look for possible claims for reimbursement, net of tax savings.
 - Line 32 – IRA Deduction
Entries on these lines reflect an IRA ownership and deductible amount. Inquire as to account statements and covered spouse.
 - Line 33 – Student Loan Interest Deduction
 - Line 34 – Tuition And Fees
See detail on Form 8917.
 - Line 35 – Domestic Production Activities Deduction
22. Line 37, Adjusted Gross Income
Adjusted gross income will be referred to in other places in the tax return. This item should not be confused with personal expenses, since only business or specifically designated deductions may be taken in arriving at adjusted gross income.
- B. Page 2 [Appendix]**
- Tax Computation
See line item 40 for determination of itemized deductions versus standard deduction. If itemized deductions are taken, see Schedule A for detail.
See line item 42 for determination of personal exemptions claimed. Examine calculations to determine if a "cutback" of the personal exemption amount has occurred because of excess adjusted gross income.
Line item 43 denotes "taxable income."
Line item 44 states the tax-computed from the applicable table or schedule.
 - Credits
Take special note of the types of credits for associated source of assets, and possible carryovers. For example, line 47 Foreign Tax Credits, cause

inquiry into source of credit and possible foreign assets.

3. Other Taxes

Includes self-employment tax on Schedule SE.

4. Payments

Check federal income tax withheld on Line 62 to Form W-2 and 1099s. Look to payment sources, and timing of payments. Look at estimated tax payments, and carry forward tax payments from the prior year on line 63.

5. Refund/Amount Owed

Examine overpayments versus refunds, and determine if any amounts are applied to next year's estimated tax (line 75). Look at amount owed on line 76. Look at estimated tax penalty entry on line 77.

6. Signature Lines

See signature lines for both parties, date signed, and occupation stated.

7. Paid Preparer's Signature Line

Obtain information regarding the paid preparer as a source for further information.

C. Schedule A – Itemized Deductions [Appendix]

1. Line 6, Real Estate Taxes

Inquire as to the source of the taxes, and the title to the real estate.

2. Line 7, Personal Property Taxes

Once again, examine the source of the taxes, and the title to the property.

3. Lines 10-14, Interest You Paid

These line items include home mortgage interest reported from Form 1098, and investment interest from Form 4952. Personal interest is not deductible, and separate inquiry should be made as to amounts of personal interest paid and source for same. Such items may include credit card debt, personal bank loans, 401K Plan loans, insurance cash surrender value loans, etc.

4. Lines 16-18, Gifts to Charity

Examine gifts of cash versus property, and carryover amounts.

5. Line 20, Casualty and Theft Losses

Examine Form 4684 for detail of casualty and theft losses.

6. Line 21, Unreimbursed Employee Expenses

Examine Form 2106 for detail. Look at prior year returns for history.

7. Line 23, Other Expenses

Look for detail of expenses relating to other investments, safety deposit box, etc., which may lead to other assets.

8. Line 29, Total Itemized Deductions

Examine calculation for “cutback” caused by excess adjusted gross income, and effect on asset allocations.

D. Schedule B – Interest and Ordinary Dividends [Appendix]

1. Interest

This schedule lists interest income. Obtain information from this schedule including the name of the payor, and the type of investment. Entries should be supported by Form 1099-INT, Form 1099-OID, or Substitute Brokerage Firm Statements.

Line item 3 states excludable interest from Series EE and I U.S. Savings Bonds issued after 1989 from Form 8815.

2. Ordinary Dividends

This schedule lists dividend income. Dividend statements should include Form 1099-DIV, or Substitute Brokerage Statements.

3. Foreign Accounts and Trusts

Financial interest in or signature authority over a financial account in a foreign country must be disclosed on line 7a. Disclosure of a foreign trust of which the parties are grantor, received distributions from, or made transfers to, must be disclosed on item 8.

E. Schedule C – Profit or Loss From Business [Appendix]

1. Sole Proprietorship Information

This schedule is the reporting of income and deductions from the parties' sole proprietorship. Business profit and loss statements should be compared to this schedule. Data from this schedule should not be confused with business income from a partnership or joint venture (reportable on Form 1065) or from a corporation (reportable on Form 1120, or 1120S).

Note the business name, any d/b/a, and address. Also note employer ID number for review of supporting documents.

2. Line F, Accounting Method

Determine cash versus accrual accounting. Most individual taxpayers will report their sole proprietorship income on the cash basis method of accounting, therefore, avoiding the reporting of receivables as income until collected.

3. Line G, Material Participation

Note the answer to this line item, and determine if any suspended passive activity losses exist.

4. Part I, Income

Examine gross receipts/sales, and request source documentation. Review costs of goods sold detailed from Part III. Review “other income” source on line 6.

5. Part II, Expenses

Obtain the Accounts Receivable Ledger for analysis. For example, examine the bad debts account for charged off amounts still existing on the “financial accounting” books. Look for personal expense add backs in items such as car and trust expenses (line 9), depreciation expenses (line 13), employee benefit programs (line 14), insurance (line 15), repairs and maintenance (line 21), supplies (line 22), travel, meals and entertainment (line 24), and other expenses (line 27).

Review the detail of line 13, depreciation and Section 179 expense deductions for asset listings and age. Examine several years of Section 179 expense deductions for assets previously written off, but still in place.

Look for prepayments in line items such as insurance (line 15), office expense (line 18), supplies (line 22), and other expenses (line 27).

Line 16, interest, cause inquiry into debts or liabilities. Line 17, legal and professional services should be examined for reason of payment, and possible payment of divorce litigation by the business. Examine pension and profit sharing plans in Line 19.

6. Part IV, Information on Your Vehicle

See detail for business use of vehicle.

F. **Schedule D – Capital Gains and Losses** [Appendix]

1. Part I, Short-Term Capital Gains and Losses

This portion of the schedule reports sales of capital assets held one year or less. See detail from Form 8949. Examine the description of the property. Look at the date acquired for characterization issues. Review the detail of the sales price, as well as the cost or other basis of the asset.

These schedules will also lead us to review other tax returns and schedules for pass-through items such

as gains or losses from partnerships, S-corporations, or estates and trusts.

2. Part II, Long-Term Capital Gains and Losses

This portion of the schedule reports the sale of capital assets held more than one year. Analysis of the items detailed above in Part I should likewise be examined for long-term capital gains and losses categories.

3. Sale of Business Property

Look to Form 4797 for detail of sales or exchanges of property used in a trade or business.

4. Installment Sales

See detail from Form 6252 for sales reported on an installment basis, e.g. collection of long-term note.

5. Carryovers

Examine line item 6 for short-term capital loss carryover, and line 14 for long-term capital loss carryover. Then examine line 16, and if a loss, determine the capital loss carryover to future years.

G. **Schedule E – Supplemental Income and Loss** [Appendix]

1. Part I, Income or Loss from Rental Real Estate and Royalties

Examine line item 1 for the kind and location of each rental real estate property. Note any personal use of the property in line item 2.

Examine the expense amounts and categories.

Examine Form 8582 for passive activity loss limitations, and possible suspended passive activity losses.

2. Part II, Income or Loss from Partnerships and S-Corporations

Obtain information from this portion of the schedule regarding the entity name, type of entity, whether a foreign partnership, employer ID number, and passive versus non-passive income and loss data. Supporting information is obtained from Schedule K-1s, and Depreciation Form 4562.

3. Part III, Income or Loss from Estates and Trusts

Obtain name, employer ID number, and inquire into supporting documents such as Schedule K-1.

H. **Schedule F – Profit or Loss From Farming** [Appendix]

Schedule F details the income and expenses of a farming operation, similar to the detail discussed earlier in Schedule C for a sole-proprietorship. In addition to the line item discussions for Schedule C

[Appendix], special note should be made for farming operations, as follows:

1. Type of Asset

Look to Part IV – Principal Agricultural Activity Codes on the back of Schedule F for a detailed list of the farming activities most commonly encountered. Then examine Part I, Farm Income – Cash Method. Note that accrual method taxpayers complete Part III, Farm Income – Accrual Method. Look at types of sales – e.g. livestock, produce, grains, etc. These line items will lead us to other questions, such as the type of products produced, and livestock groupings. Request support documents for agricultural program payments, and CCC loan payments. Consider the amount of deferred payments in each category.

Take note of inventories, the cost method utilized, and any valuation differences between beginning and ending inventories. Examine elections made with respect to livestock capitalized versus inventoried.

2. Expense Items

Depending upon the size of the farming operation, it is common to prepay and store supplies used year-in/year-out, e.g. chemicals (line 11), feed (line 16), fertilizers (line 17), seeds (line 26), and supplies (line 28). Also inquire as to storage and warehousing expenses (line 27).

As with Schedules C and E previously discussed, take special note of depreciation and Section 179 expense deductions (line 14), and their asset components. Inquire into personal items for add-back purposes.

I. **Form 4562 – Depreciation and Amortization [Appendix]**

The Form 4562 depreciation schedule is very useful, and is utilized for many Form 1040 schedules (i.e. Schedule C, E, and F) as well as business tax returns.

1. Section 179 Expense

Part I of Form 4562 is the election to expense certain tangible property. For qualifying Section 179 property, the taxpayer may elect to expense the total cost of such property for the tax year, up to a maximum of \$500,000 per year, instead of capitalizing the asset and depreciating it over its life. Analysis of these assets is extremely important since, once expensed, they no longer show on the depreciation schedule.

2. Depreciable Property

Parts II and III should be examined for listings of depreciable properties by category. Important information includes basis, recovery period, and

methods of depreciation. Supporting schedules should be requested, including asset listings, accumulated depreciation schedules, and “retired” asset detail.

Adjustments will be required in financial statement and tax return analysis since the “adjusted basis” of assets is usually distorted compared to the true asset value.

3. Part V – Listed Property

This portion of Form 4562 requires detailed information with respect to depreciation of automobiles, vehicles, certain computers, and property used for entertainment or recreation. Information in this regard will include the type of property, date of acquisition, basis, and accumulated depreciation. Total mileage information in Section B can assist in vehicle valuation.

IV. **U.S. INCOME TAX RETURN FOR ESTATES AND TRUSTS (FORM 1041) [APPENDIX]**

Form 1041 is used to report and pay tax for estates, trusts, and bankruptcy estates.

A. **Accounting Period**

At the top of Form 1041 notice the accounting period utilized by the estate or trust. An estate may have a fiscal year; whereas, generally a trust must adopt a calendar year. An exception to this rule may be older trusts, which adopted a fiscal year when the law so allowed.

B. **Entity Information**

The top left-hand box to page 1 of Form 1041 will reveal the designation of the type of entity, i.e. estate, trust, bankruptcy estate. Block D on the top right-hand portion of page 1 will state the date the entity was created. Also note the name and address of the designated fiduciary.

If an estate, take note of the age of the estate entity. Tax case law provides that under certain circumstances, the administration of the estate should have been closed, and the estate will be considered terminated. This point should be examined where there is a characterization difference.

See the number of Schedule K-1s attached in Block B at the upper left-hand corner of page 1 to determine if all Schedule K-1s have been provided for all beneficiaries.

C. **Income/Deductions**

The income/deductions of an estate or trust are very akin to those previously discussed for business properties (Schedule C, Schedule F, Form 4797, etc.). In fact, many of these same schedules are attached as supplements to the Form 1041.

D. Page 2 – Other Information

Examine the answers to the questions listed at the bottom of page 2 of Form 1041. These answers will lead us to other assets such as tax-exempt assets, deferred compensation arrangements, and foreign accounts. Make inquiry into long-term income payments, such as retirement distributions, installment sales, and deferred earnings.

E. Schedule K-1, Beneficiaries Share Of Income, Deductions, Credits

Schedule K-1 provides a breakdown allocation of income, deductions, and tax attributes of the estate or trust for each beneficiary. Although fiduciaries are very reluctant to produce a Schedule K-1 of any beneficiary other than your affected party, this production is necessary and important to determine if any beneficiary is treated differently than your subject beneficiary, and if so, why.

Be aware that most assets receive a “stepup in basis” if reported in the decedent’s estate. This point becomes important for depreciation purposes and the resulting tax basis of the asset.

Allocation of taxable income items between ordinary income versus capital gain should be noted for characterization purposes. Flow through income, expenses, and depreciation should also be examined for possible claims for reimbursement with respect to the tax consequences.

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2013** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning _____, 2013, ending _____, 20

Your first name and initial _____ Last name _____ Your social security number _____

If a joint return, spouse's first name and initial _____ Last name _____ Spouse's social security number _____

Home address (number and street). If you have a P.O. box, see instructions. _____ Apt. no. _____

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). _____

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

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here. ▶ _____

4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ _____

5 Qualifying widow(er) with dependent child

Check only one box.

Exemptions

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

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here

d Total number of exemptions claimed

Boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

Income

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

8a **Taxable** interest. Attach Schedule B if required 8a

b **Tax-exempt** interest. Do not include on line 8a 8b

9a Ordinary dividends. Attach Schedule B if required 9a

b Qualified dividends 9b

10 Taxable refunds, credits, or offsets of state and local income taxes 10

11 Alimony received 11

12 Business income or (loss). Attach Schedule C or C-EZ 12

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13

14 Other gains or (losses). Attach Form 4797 14

15a IRA distributions 15a b Taxable amount 15b

16a Pensions and annuities 16a b Taxable amount 16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17

18 Farm income or (loss). Attach Schedule F 18

19 Unemployment compensation 19

20a Social security benefits 20a b Taxable amount 20b

21 Other income. List type and amount _____ 21

22 Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶ 22

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

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

Adjusted Gross Income

23 Educator expenses 23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24

25 Health savings account deduction. Attach Form 8889 25

26 Moving expenses. Attach Form 3903 26

27 Deductible part of self-employment tax. Attach Schedule SE 27

28 Self-employed SEP, SIMPLE, and qualified plans 28

29 Self-employed health insurance deduction 29

30 Penalty on early withdrawal of savings 30

31a Alimony paid b Recipient's SSN ▶ _____ 31a

32 IRA deduction 32

33 Student loan interest deduction 33

34 Tuition and fees. Attach Form 8917 34

35 Domestic production activities deduction. Attach Form 8903 35

36 Add lines 23 through 35 36

37 Subtract line 36 from line 22. This is your **adjusted gross income** ▶ 37

Tax and Credits

Standard Deduction for—

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

• All others:
Single or Married filing separately, \$6,100

Married filing jointly or Qualifying widow(er), \$12,200

Head of household, \$8,950

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1949, <input type="checkbox"/> Blind. } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1949, <input type="checkbox"/> Blind. } checked ▶ 39a <input type="checkbox"/>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
41	Subtract line 40 from line 38	41	
42	Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 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	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	60	
61	Add lines 55 through 60. This is your total tax	61	

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2013 estimated tax payments and amount applied from 2012 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Schedule 8812	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 <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	

Refund

Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	74a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
75	Amount of line 73 you want applied to your 2014 estimated tax	75	

Amount You Owe

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

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? **Yes.** Complete below. **No**

Designee's name Phone no. Personal identification number (PIN)

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN			
Firm's address	Phone no.			

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2013
Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

► **Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.**
► **Attach to Form 1040.**

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.				
1	Medical and dental expenses (see instructions)	1				
2	Enter amount from Form 1040, line 38 2					
3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	3				
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				4	
Taxes You Paid		5 State and local (check only one box):				
a	<input type="checkbox"/> Income taxes, or	5				
b	<input type="checkbox"/> General sales taxes					
6	Real estate taxes (see instructions)	6				
7	Personal property taxes	7				
8	Other taxes. List type and amount ►	8				
9	Add lines 5 through 8				9	
Interest You Paid		10 Home mortgage interest and points reported to you on Form 1098		10		
Note. Your mortgage interest deduction may be limited (see instructions).		11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►		11		
12	Points not reported to you on Form 1098. See instructions for special rules	12				
13	Mortgage insurance premiums (see instructions)	13				
14	Investment interest. Attach Form 4952 if required. (See instructions.)	14				
15	Add lines 10 through 14				15	
Gifts to Charity		16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions		16		
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				
19	Add lines 16 through 18				19	
Casualty and Theft Losses		20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)				20
Job Expenses and Certain Miscellaneous Deductions		21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►		21		
22	Tax preparation fees	22				
23	Other expenses—investment, safe deposit box, etc. List type and amount ►	23				
24	Add lines 21 through 23	24				
25	Enter amount from Form 1040, line 38 25	25				
26	Multiply line 25 by 2% (.02)	26				
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-				27	
Other Miscellaneous Deductions		28 Other—from list in instructions. List type and amount ►				28
Total Itemized Deductions		29 Is Form 1040, line 38, over \$150,000?				29
		<input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.				
		<input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.				
30		If you elect to itemize deductions even though they are less than your standard deduction, check here				

**SCHEDULE C
(Form 1040)**

**Profit or Loss From Business
(Sole Proprietorship)**

OMB No. 1545-0074

2013
Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ **For information on Schedule C and its instructions, go to www.irs.gov/schedulec.**
▶ **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

Name of proprietor		Social security number (SSN)
A Principal business or profession, including product or service (see instructions)	B Enter code from instructions ▶	
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), (see instr.) 	
E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code		
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2013, check here <input type="checkbox"/>		
I Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No		
J If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1		
2 Returns and allowances	2		
3 Subtract line 2 from line 1	3		
4 Cost of goods sold (from line 42)	4		
5 Gross profit. Subtract line 4 from line 3	5		
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6		
7 Gross income. Add lines 5 and 6	7		

Part II Expenses

Enter expenses for business use of your home only on line 30.

8 Advertising	8			18 Office expense (see instructions)	18		
9 Car and truck expenses (see instructions)	9			19 Pension and profit-sharing plans	19		
10 Commissions and fees	10			20 Rent or lease (see instructions):	20		
11 Contract labor (see instructions)	11			a Vehicles, machinery, and equipment	20a		
12 Depletion	12			b Other business property	20b		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13			21 Repairs and maintenance	21		
14 Employee benefit programs (other than on line 19)	14			22 Supplies (not included in Part III)	22		
15 Insurance (other than health)	15			23 Taxes and licenses	23		
16 Interest:				24 Travel, meals, and entertainment:	24		
a Mortgage (paid to banks, etc.)	16a			a Travel	24a		
b Other	16b			b Deductible meals and entertainment (see instructions)	24b		
17 Legal and professional services	17			25 Utilities	25		
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28			26 Wages (less employment credits)	26		
29 Tentative profit or (loss). Subtract line 28 from line 7	29			27a Other expenses (from line 48)	27a		
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30			27b Reserved for future use	27b		
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31						
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.							
				32a <input type="checkbox"/> All investment is at risk.			
				32b <input type="checkbox"/> Some investment is not at risk.			

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2013
Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**
▶ **Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.**
▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

Name(s) shown on return

Your social security number

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15

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

Cat. No. 11338H

Schedule D (Form 1040) 2013

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	
	<ul style="list-style-type: none"> • 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? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions . . . ▶	18	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ▶	19	
20	Are lines 18 and 19 both zero or blank? <input type="checkbox"/> 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. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21 ()	
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> 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). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

OMB No. 1545-0074

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

2013

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040NR, or Form 1041.

Attachment
Sequence No. **13**

▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

Name(s) shown on return

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties **Note.** If you are in the business of renting personal property, use **Schedule C or C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) Yes No
B If "Yes," did you or will you file required Forms 1099? Yes No

1a	Physical address of each property (street, city, state, ZIP code)				
A					
B					
C					
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A			A		<input type="checkbox"/>
B			B		<input type="checkbox"/>
C			C		<input type="checkbox"/>

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
- 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3			
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions.	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest.	13			
14 Repairs.	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities.	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20			
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21			
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	()	()
23a Total of all amounts reported on line 3 for all rental properties	23a			
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e			
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	()		
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11344L

Schedule E (Form 1040) 2013

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

Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations **Note.** If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. Yes No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A			<input type="checkbox"/>		<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>

Passive Income and Loss				Nonpassive Income and Loss						
(f) Passive loss allowed (attach Form 8582 if required)		(g) Passive income from Schedule K-1		(h) Nonpassive loss from Schedule K-1		(i) Section 179 expense deduction from Form 4562		(j) Nonpassive income from Schedule K-1		
A										
B										
C										
D										
29a	Totals									
b	Totals									
30	Add columns (g) and (j) of line 29a							30		
31	Add columns (f), (h), and (i) of line 29b							31	()
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below							32		

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss				Nonpassive Income and Loss						
(c) Passive deduction or loss allowed (attach Form 8582 if required)		(d) Passive income from Schedule K-1		(e) Deduction or loss from Schedule K-1		(f) Other income from Schedule K-1				
A										
B										
34a	Totals									
b	Totals									
35	Add columns (d) and (f) of line 34a							35		
36	Add columns (c) and (e) of line 34b							36	()
37	Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below							37		

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b	
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39	

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40		
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41		
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions) . . .	42		
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . .	43		

**SCHEDULE F
(Form 1040)**

Profit or Loss From Farming

OMB No. 1545-0074

2013

Attachment
Sequence No. **14**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.**
▶ **Information about Schedule F and its separate instructions is at www.irs.gov/schedulef.**

Name of proprietor Social security number (SSN)

A Principal crop or activity **B** Enter code from Part IV **C** Accounting method: **D** Employer ID number (EIN), (see instr)

Cash Accrual

E Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on passive losses Yes No

F Did you make any payments in 2013 that would require you to file Form(s) 1099 (see instructions)? Yes No

G If "Yes," did you or will you file required Forms 1099? Yes No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a Sales of livestock and other resale items (see instructions)	1a			
b Cost or other basis of livestock or other items reported on line 1a	1b			
c Subtract line 1b from line 1a			1c	
2 Sales of livestock, produce, grains, and other products you raised			2	
3a Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount	3b
4a Agricultural program payments (see instructions)	4a		4b Taxable amount	4b
5a Commodity Credit Corporation (CCC) loans reported under election			5a	
b CCC loans forfeited	5b		5c Taxable amount	5c
6 Crop insurance proceeds and federal crop disaster payments (see instructions)				
a Amount received in 2013	6a		6b Taxable amount	6b
c If election to defer to 2014 is attached, check here <input type="checkbox"/> 6d Amount deferred from 2012			6d	
7 Custom hire (machine work) income			7	
8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			8	
9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions)			9	

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses (see instructions).

10 Car and truck expenses (see instructions). Also attach Form 4562	10				
11 Chemicals	11				
12 Conservation expenses (see instructions)	12				
13 Custom hire (machine work)	13				
14 Depreciation and section 179 expense (see instructions)	14				
15 Employee benefit programs other than on line 23	15				
16 Feed	16				
17 Fertilizers and lime	17				
18 Freight and trucking	18				
19 Gasoline, fuel, and oil	19				
20 Insurance (other than health)	20				
21 Interest:					
a Mortgage (paid to banks, etc.)	21a				
b Other	21b				
22 Labor hired (less employment credits)	22				
23 Pension and profit-sharing plans	23				
24 Rent or lease (see instructions):					
a Vehicles, machinery, equipment	24a				
b Other (land, animals, etc.)	24b				
25 Repairs and maintenance	25				
26 Seeds and plants	26				
27 Storage and warehousing	27				
28 Supplies	28				
29 Taxes	29				
30 Utilities	30				
31 Veterinary, breeding, and medicine	31				
32 Other expenses (specify):					
a -----	32a				
b -----	32b				
c -----	32c				
d -----	32d				
e -----	32e				
f -----	32f				
33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33				
34 Net farm profit or (loss). Subtract line 33 from line 9	34				

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

35 Did you receive an applicable subsidy in 2013? (see instructions) Yes No

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.

a All investment is at risk. **b** Some investment is not at risk.

Part III Farm Income—Accrual Method (see instructions).

37	Sales of livestock, produce, grains, and other products (see instructions)			37	
38a	Cooperative distributions (Form(s) 1099-PATR)	38a		38b	Taxable amount
39a	Agricultural program payments	39a		39b	Taxable amount
40	Commodity Credit Corporation (CCC) loans:				
a	CCC loans reported under election			40a	
b	CCC loans forfeited	40b		40c	Taxable amount
41	Crop insurance proceeds			41	
42	Custom hire (machine work) income			42	
43	Other income (see instructions)			43	
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)			44	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45			
46	Cost of livestock, produce, grains, and other products purchased during the year	46			
47	Add lines 45 and 46	47			
48	Inventory of livestock, produce, grains, and other products at end of year	48			
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*			49	
50	Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9			50	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes



Do not file Schedule F (Form 1040) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

Crop Production

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

Animal Production

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Aquaculture
- 112900 Other animal production

Forestry and Logging

- 113000 Forestry and logging (including forest nurseries and timber tracts)

Form **4562**
 Department of the Treasury
 Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172
2013
 Attachment
 Sequence No. **179**

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return	Business or activity to which this form relates	Identifying number
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Part I Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2013	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						25		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles) .												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year (see instructions):					
43 Amortization of costs that began before your 2013 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	

Form

1041 U.S. Income Tax Return for Estates and Trusts

2013

OMB No. 1545-0092

Department of the Treasury—Internal Revenue Service

Information about Form 1041 and its separate instructions is at www.irs.gov/form1041.

Form 1041 header section including A (Check all that apply), B (Number of Schedules K-1 attached), C (Employer identification number), D (Date entity created), E (Nonexempt charitable and split-interest trusts), F (Check applicable boxes), and G (Check here if the estate or filing trust made a section 645 election).

Main table with 29 rows for Income, Deductions, and Tax and Payments. Includes sub-rows for various income types (Interest, Dividends, Business, etc.), deduction categories (Interest, Taxes, Fiduciary fees, etc.), and tax payment details (Taxable income, Total tax, Payments, etc.).

Sign Here section with a declaration statement: 'Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.'

Paid Preparer Use Only section with fields for Preparer's name, signature, date, firm's name, EIN, address, and phone number.

Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.			
1	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)	1	
2	Tax-exempt income allocable to charitable contributions (see instructions)	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	
5	Add lines 3 and 4	5	
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see instructions)	6	
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	7	

Schedule B Income Distribution Deduction			
1	Adjusted total income (see instructions)	1	
2	Adjusted tax-exempt interest	2	
3	Total net gain from Schedule D (Form 1041), line 19, column (1) (see instructions)	3	
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4	
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)	5	
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	6	
7	Distributable net income. Combine lines 1 through 6. If zero or less, enter -0-	7	
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	
9	Income required to be distributed currently	9	
10	Other amounts paid, credited, or otherwise required to be distributed	10	
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11	
12	Enter the amount of tax-exempt income included on line 11	12	
13	Tentative income distribution deduction. Subtract line 12 from line 11	13	
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	

Schedule G Tax Computation (see instructions)			
1	Tax: a Tax on taxable income (see instructions)	1a	
	b Tax on lump-sum distributions. Attach Form 4972	1b	
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c	
	d Total. Add lines 1a through 1c	1d	
2a	Foreign tax credit. Attach Form 1116	2a	
b	General business credit. Attach Form 3800	2b	
c	Credit for prior year minimum tax. Attach Form 8801	2c	
d	Bond credits. Attach Form 8912	2d	
e	Total credits. Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1d. If zero or less, enter -0-	3	
4	Net investment income tax from Form 8960, line 21	4	
5	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	5	
6	Household employment taxes. Attach Schedule H (Form 1040)	6	
7	Total tax. Add lines 3 through 6. Enter here and on page 1, line 23	7	

Other Information		Yes	No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses. Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ \$		
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?		
3	At any time during calendar year 2013, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ▶		
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions		
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for required attachment		
6	If this is an estate or a complex trust making the section 663(b) election, check here (see instructions) ▶ <input type="checkbox"/>		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions) ▶ <input type="checkbox"/>		
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here ▶ <input type="checkbox"/>		
9	Are any present or future trust beneficiaries skip persons? See instructions		

**Schedule K-1
(Form 1041)**

2013

Department of the Treasury
Internal Revenue Service

For calendar year 2013,
or tax year beginning _____, 2013,
and ending _____, 20 _____

Beneficiary's Share of Income, Deductions, Credits, etc.

▶ See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

B Estate's or trust's name

C Fiduciary's name, address, city, state, and ZIP code

D Check if Form 1041-T was filed and enter the date it was filed

E Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number

G Beneficiary's name, address, city, state, and ZIP code

H Domestic beneficiary Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income	11	Final year deductions
2a	Ordinary dividends		
2b	Qualified dividends		
3	Net short-term capital gain		
4a	Net long-term capital gain		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain		
5	Other portfolio and nonbusiness income		
6	Ordinary business income		
7	Net rental real estate income	13	Credits and credit recapture
8	Other rental income		
9	Directly apportioned deductions		
		14	Other information
10	Estate tax deduction		

*See attached statement for additional information.
Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

This list identifies the codes used on Schedule K-1 for beneficiaries and provides summarized reporting information for beneficiaries who file Form 1040. For detailed reporting and filing information, see the Instructions for Schedule K-1 (Form 1041) for a Beneficiary Filing Form 1040 and the instructions for your income tax return.

	<i>Report on</i>		<i>Report on</i>
1. Interest income	Form 1040, line 8a	13. Credits and credit recapture	
2a. Ordinary dividends	Form 1040, line 9a	<i>Code</i>	
2b. Qualified dividends	Form 1040, line 9b	A Credit for estimated taxes	Form 1040, line 63
3. Net short-term capital gain	Schedule D, line 5	B Credit for backup withholding	Form 1040, line 62
4a. Net long-term capital gain	Schedule D, line 12	C Low-income housing credit	} See the beneficiary's instructions
4b. 28% rate gain	28% Rate Gain Worksheet, line 4 (Schedule D Instructions)	D Rehabilitation credit and energy credit	
4c. Unrecaptured section 1250 gain	Unrecaptured Section 1250 Gain Worksheet, line 11 (Schedule D Instructions)	E Other qualifying investment credit	
5. Other portfolio and nonbusiness income	Schedule E, line 33, column (f)	F Work opportunity credit	
6. Ordinary business income	Schedule E, line 33, column (d) or (f)	G Credit for small employer health insurance premiums	
7. Net rental real estate income	Schedule E, line 33, column (d) or (f)	H Biofuel producer credit	
8. Other rental income	Schedule E, line 33, column (d) or (f)	I Credit for increasing research activities	
9. Directly apportioned deductions		J Renewable electricity, refined coal, and Indian coal production credit	
<i>Code</i>		K Empowerment zone and renewal community employment credit	
A Depreciation	Form 8582 or Schedule E, line 33, column (c) or (e)	L Indian employment credit	
B Depletion	Form 8582 or Schedule E, line 33, column (c) or (e)	M Orphan drug credit	
C Amortization	Form 8582 or Schedule E, line 33, column (c) or (e)	N Credit for employer-provided child care and facilities	
10. Estate tax deduction	Schedule A, line 28	O Biodiesel and renewable diesel fuels credit	
11. Final year deductions		P Nonconventional source fuel credit	
A Excess deductions	Schedule A, line 23	Q Credit to holders of tax credit bonds	
B Short-term capital loss carryover	Schedule D, line 5	R Agricultural chemicals security credit	
C Long-term capital loss carryover	Schedule D, line 12; line 5 of the wksht. for Sch. D, line 18; and line 16 of the wksht. for Sch. D, line 19	S Energy efficient appliance credit	
D Net operating loss carryover — regular tax	Form 1040, line 21	T Credit for employer differential wage payments	
E Net operating loss carryover — minimum tax	Form 6251, line 11	U Recapture of credits	
12. Alternative minimum tax (AMT) items		14. Other information	
A Adjustment for minimum tax purposes	Form 6251, line 15	A Tax-exempt interest	Form 1040, line 8b
B AMT adjustment attributable to qualified dividends	} See the beneficiary's instructions and the Instructions for Form 6251	B Foreign taxes	Form 1040, line 47 or Sch. A, line 8
C AMT adjustment attributable to net short-term capital gain		C Qualified production activities income	Form 8903, line 7, col. (b) (also see the beneficiary's instructions)
D AMT adjustment attributable to net long-term capital gain		D Form W-2 wages	Form 8903, line 17
E AMT adjustment attributable to unrecaptured section 1250 gain		E Net investment income	Form 4952, line 4a
F AMT adjustment attributable to 28% rate gain		F Gross farm and fishing income	Schedule E, line 42
G Accelerated depreciation		G Foreign trading gross receipts (IRC 942(a))	See the Instructions for Form 8873
H Depletion		H Adjustment for section 1411 net investment income or deductions	Form 8960, line 7 (also see the beneficiary's instructions)
I Amortization		I Other information	See the beneficiary's instructions
J Exclusion items		2014 Form 8801	

Note. If you are a beneficiary who does not file a Form 1040, see instructions for the type of income tax return you are filing.

Form 1065 Department of the Treasury Internal Revenue Service	<h2 style="margin:0;">U.S. Return of Partnership Income</h2> For calendar year 2013, or tax year beginning _____, 2013, ending _____, 20____.	OMB No. 1545-0099 <h1 style="margin:0;">2013</h1>						
▶ Information about Form 1065 and its separate instructions is at www.irs.gov/form1065 .								
A Principal business activity B Principal product or service C Business code number	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;">Type or Print</td> <td>Name of partnership</td> </tr> <tr> <td></td> <td>Number, street, and room or suite no. If a P.O. box, see the instructions.</td> </tr> <tr> <td></td> <td>City or town, state or province, country, and ZIP or foreign postal code</td> </tr> </table>	Type or Print	Name of partnership		Number, street, and room or suite no. If a P.O. box, see the instructions.		City or town, state or province, country, and ZIP or foreign postal code	D Employer identification number E Date business started F Total assets (see the instructions) \$ _____
Type or Print	Name of partnership							
	Number, street, and room or suite no. If a P.O. box, see the instructions.							
	City or town, state or province, country, and ZIP or foreign postal code							

- G** Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return
 (6) Technical termination - also check (1) or (2)
- H** Check accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶ _____
- I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ _____
- J** Check if Schedules C and M-3 are attached

Caution. Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a	Gross receipts or sales	1a			
	b	Returns and allowances	1b			
	c	Balance. Subtract line 1b from line 1a				1c
	2	Cost of goods sold (attach Form 1125-A)				2
	3	Gross profit. Subtract line 2 from line 1c				3
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)				4
	5	Net farm profit (loss) (attach Schedule F (Form 1040))				5
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)				6
	7	Other income (loss) (attach statement)				7
	8	Total income (loss). Combine lines 3 through 7				8
Deductions <small>(see the instructions for limitations)</small>	9	Salaries and wages (other than to partners) (less employment credits)				9
	10	Guaranteed payments to partners				10
	11	Repairs and maintenance				11
	12	Bad debts				12
	13	Rent				13
	14	Taxes and licenses				14
	15	Interest				15
	16a	Depreciation (if required, attach Form 4562)	16a			
	b	Less depreciation reported on Form 1125-A and elsewhere on return	16b			16c
	17	Depletion (Do not deduct oil and gas depletion.)				17
	18	Retirement plans, etc.				18
	19	Employee benefit programs				19
	20	Other deductions (attach statement)				20
	21	Total deductions. Add the amounts shown in the far right column for lines 9 through 20				21
22	Ordinary business income (loss). Subtract line 21 from line 8				22	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.

▶ _____ ▶ _____
 Signature of general partner or limited liability company member manager Date

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

Schedule B Other Information

1	What type of entity is filing this return? Check the applicable box:	Yes	No
a	<input type="checkbox"/> Domestic general partnership		
b	<input type="checkbox"/> Domestic limited partnership		
c	<input type="checkbox"/> Domestic limited liability company		
d	<input type="checkbox"/> Domestic limited liability partnership		
e	<input type="checkbox"/> Foreign partnership		
f	<input type="checkbox"/> Other ▶		
2	At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person?		
3	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		
b	Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership		
4	At the end of the tax year, did the partnership:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below		

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below	Yes	No
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(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

5	Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details	Yes	No
6	Does the partnership satisfy all four of the following conditions?		
a	The partnership's total receipts for the tax year were less than \$250,000.		
b	The partnership's total assets at the end of the tax year were less than \$1 million.		
c	Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.		
d	The partnership is not filing and is not required to file Schedule M-3 If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.		
7	Is this partnership a publicly traded partnership as defined in section 469(k)(2)?		
8	During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		
9	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		
10	At any time during calendar year 2013, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) (formerly TD F 90-22.1). If "Yes," enter the name of the foreign country. ▶		

Schedule B Other Information (continued)

	Yes	No
11 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions		
12a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.		
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions		
13 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly-owned by the partnership throughout the tax year) <input type="checkbox"/>		
14 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		
15 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶		
16 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ▶		
17 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶		
18a Did you make any payments in 2013 that would require you to file Form(s) 1099? See instructions		
b If "Yes," did you or will you file required Form(s) 1099?		
19 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶		
20 Enter the number of partners that are foreign governments under section 892. ▶		

Designation of Tax Matters Partner (see instructions)

Enter below the general partner or member-manager designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ▶	Identifying number of TMP ▶
If the TMP is an entity, name of TMP representative ▶	Phone number of TMP ▶
Address of designated TMP ▶	

Schedule K		Partners' Distributive Share Items	Total amount	
Income (Loss)	1	Ordinary business income (loss) (page 1, line 22)	1	
	2	Net rental real estate income (loss) (attach Form 8825)	2	
	3a	Other gross rental income (loss)	3a	
	b	Expenses from other rental activities (attach statement)	3b	
	c	Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4	Guaranteed payments	4	
	5	Interest income	5	
	6	Dividends: a Ordinary dividends	6a	
		b Qualified dividends	6b	
	7	Royalties	7	
	8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	
9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a		
	b Collectibles (28%) gain (loss)	9b		
	c Unrecaptured section 1250 gain (attach statement)	9c		
10	Net section 1231 gain (loss) (attach Form 4797)	10		
11	Other income (loss) (see instructions) Type ▶	11		
Deductions	12	Section 179 deduction (attach Form 4562)	12	
	13a	Contributions	13a	
	b	Investment interest expense	13b	
	c	Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	
d	Other deductions (see instructions) Type ▶	13d		
Self-Employment	14a	Net earnings (loss) from self-employment	14a	
	b	Gross farming or fishing income	14b	
	c	Gross nonfarm income	14c	
Credits	15a	Low-income housing credit (section 42(j)(5))	15a	
	b	Low-income housing credit (other)	15b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	15c	
	d	Other rental real estate credits (see instructions) Type ▶	15d	
	e	Other rental credits (see instructions) Type ▶	15e	
	f	Other credits (see instructions) Type ▶	15f	
Foreign Transactions	16a	Name of country or U.S. possession ▶		
	b	Gross income from all sources	16b	
	c	Gross income sourced at partner level	16c	
	d	Foreign gross income sourced at partnership level		
	e	Passive category ▶		
	f	General category ▶		
	g	Other ▶	16f	
	h	Deductions allocated and apportioned at partner level		
	i	Interest expense ▶		
j	Other ▶	16h		
k	Deductions allocated and apportioned at partnership level to foreign source income			
l	Passive category ▶			
m	General category ▶			
n	Other ▶	16k		
o	Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16l		
16m	Reduction in taxes available for credit (attach statement)	16m		
16n	Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment	17a	
	b	Adjusted gain or loss	17b	
	c	Depletion (other than oil and gas)	17c	
	d	Oil, gas, and geothermal properties—gross income	17d	
	e	Oil, gas, and geothermal properties—deductions	17e	
	f	Other AMT items (attach statement)	17f	
Other Information	18a	Tax-exempt interest income	18a	
	b	Other tax-exempt income	18b	
	c	Nondeductible expenses	18c	
	19a	Distributions of cash and marketable securities	19a	
	b	Distributions of other property	19b	
	20a	Investment income	20a	
	b	Investment expenses	20b	
c	Other items and amounts (attach statement)			

Analysis of Net Income (Loss)

1	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l					1	
2	Analysis by partner type:						
	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other	
a	General partners						
b	Limited partners						

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (attach statement)				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans				
8	Other investments (attach statement)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
10a	Depletable assets				
b	Less accumulated depletion				
11	Land (net of any amortization)				
12a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
13	Other assets (attach statement)				
14	Total assets				
Liabilities and Capital					
15	Accounts payable				
16	Mortgages, notes, bonds payable in less than 1 year				
17	Other current liabilities (attach statement)				
18	All nonrecourse loans				
19a	Loans from partners (or persons related to partners)				
b	Mortgages, notes, bonds payable in 1 year or more				
20	Other liabilities (attach statement)				
21	Partners' capital accounts				
22	Total liabilities and capital				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return
Note. Schedule M-3 may be required instead of Schedule M-1 (see instructions).

1	Net income (loss) per books		6	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Guaranteed payments (other than health insurance)		7	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		a	Depreciation \$	
a	Depreciation \$		8	Add lines 6 and 7	
b	Travel and entertainment \$		9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	
5	Add lines 1 through 4				

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year		6	Distributions: a Cash	
2	Capital contributed: a Cash		b Property		
	b Property		7	Other decreases (itemize):	
3	Net income (loss) per books		8	Add lines 6 and 7	
4	Other increases (itemize):		9	Balance at end of year. Subtract line 8 from line 5	
5	Add lines 1 through 4				

Final K-1 Amended K-1

**Schedule K-1
(Form 1065)**

2013

Department of the Treasury
Internal Revenue Service

For calendar year 2013, or tax
year beginning _____, 2013
ending _____, 20_____

**Partner's Share of Income, Deductions,
Credits, etc.**

▶ See back of form and separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number _____

B Partnership's name, address, city, state, and ZIP code _____

C IRS Center where partnership filed return _____

D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number _____

F Partner's name, address, city, state, and ZIP code _____

G General partner or LLC member-manager Limited partner or other LLC member

H Domestic partner Foreign partner

I1 What type of entity is this partner? _____

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here (see instructions)

J Partner's share of profit, loss, and capital (see instructions):

	Beginning		Ending
Profit	%		%
Loss	%		%
Capital	%		%

K Partner's share of liabilities at year end:

Nonrecourse \$ _____

Qualified nonrecourse financing . . . \$ _____

Recourse \$ _____

L Partner's capital account analysis:

Beginning capital account . . . \$ _____

Capital contributed during the year \$ _____

Current year increase (decrease) . . \$ _____

Withdrawals & distributions . . . \$ (_____)

Ending capital account \$ _____

Tax basis GAAP Section 704(b) book

Other (explain) _____

M Did the partner contribute property with a built-in gain or loss?

Yes No

If "Yes," attach statement (see instructions)

**Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	15	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)	16	Foreign transactions
4	Guaranteed payments		
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends		
7	Royalties		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)	17	Alternative minimum tax (AMT) items
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)	18	Tax-exempt income and nondeductible expenses
11	Other income (loss)		
12	Section 179 deduction		19 Distributions
13	Other deductions		20 Other information
14	Self-employment earnings (loss)		

*See attached statement for additional information.

For IRS Use Only

This list identifies the codes used on Schedule K-1 for all partners and provides summarized reporting information for partners who file Form 1040. For detailed reporting and filing information, see the separate Partner's Instructions for Schedule K-1 and the instructions for your income tax return.

	<i>Code</i>	<i>Report on</i>
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows.		
	<i>Report on</i>	
Passive loss	See the Partner's Instructions	
Passive income	Schedule E, line 28, column (g)	
Nonpassive loss	Schedule E, line 28, column (h)	
Nonpassive income	Schedule E, line 28, column (j)	
2. Net rental real estate income (loss)	See the Partner's Instructions	
3. Other net rental income (loss)		
Net income	Schedule E, line 28, column (g)	
Net loss	See the Partner's Instructions	
4. Guaranteed payments	Schedule E, line 28, column (j)	
5. Interest income	Form 1040, line 8a	
6a. Ordinary dividends	Form 1040, line 9a	
6b. Qualified dividends	Form 1040, line 9b	
7. Royalties	Schedule E, line 4	
8. Net short-term capital gain (loss)	Schedule D, line 5	
9a. Net long-term capital gain (loss)	Schedule D, line 12	
9b. Collectibles (28%) gain (loss)	28% Rate Gain Worksheet, line 4 (Schedule D instructions)	
9c. Unrecaptured section 1250 gain	See the Partner's Instructions	
10. Net section 1231 gain (loss)	See the Partner's Instructions	
11. Other income (loss)		
<i>Code</i>		
A Other portfolio income (loss)	See the Partner's Instructions	
B Involuntary conversions	See the Partner's Instructions	
C Sec. 1256 contracts & straddles	Form 6781, line 1	
D Mining exploration costs recapture	See Pub. 535	
E Cancellation of debt	Form 1040, line 21 or Form 982	
F Other income (loss)	See the Partner's Instructions	
12. Section 179 deduction	See the Partner's Instructions	
13. Other deductions		
A Cash contributions (50%)	} See the Partner's Instructions	
B Cash contributions (30%)		
C Noncash contributions (50%)		
D Noncash contributions (30%)		
E Capital gain property to a 50% organization (30%)		
F Capital gain property (20%)		
G Contributions (100%)		
H Investment interest expense	Form 4952, line 1	
I Deductions—royalty income	Schedule E, line 19	
J Section 59(e)(2) expenditures	See the Partner's Instructions	
K Deductions—portfolio (2% floor)	Schedule A, line 23	
L Deductions—portfolio (other)	Schedule A, line 28	
M Amounts paid for medical insurance	Schedule A, line 1 or Form 1040, line 29	
N Educational assistance benefits	See the Partner's Instructions	
O Dependent care benefits	Form 2441, line 12	
P Preproductive period expenses	See the Partner's Instructions	
Q Commercial revitalization deduction from rental real estate activities	See Form 8582 instructions	
R Pensions and IRAs	See the Partner's Instructions	
S Reforestation expense deduction	See the Partner's Instructions	
T Domestic production activities information	See Form 8903 instructions	
U Qualified production activities income	Form 8903, line 7b	
V Employer's Form W-2 wages	Form 8903, line 17	
W Other deductions	See the Partner's Instructions	
14. Self-employment earnings (loss)		
Note. If you have a section 179 deduction or any partner-level deductions, see the Partner's Instructions before completing Schedule SE.		
A Net earnings (loss) from self-employment	Schedule SE, Section A or B	
B Gross farming or fishing income	See the Partner's Instructions	
C Gross non-farm income	See the Partner's Instructions	
15. Credits		
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	} See the Partner's Instructions	
B Low-income housing credit (other) from pre-2008 buildings		
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings		
D Low-income housing credit (other) from post-2007 buildings		
E Qualified rehabilitation expenditures (rental real estate)		
F Other rental real estate credits		
G Other rental credits		
H Undistributed capital gains credit		Form 1040, line 71; check box a
I Biofuel producer credit		
J Work opportunity credit		
K Disabled access credit	} See the Partner's Instructions	
L Empowerment zone employment credit	} See the Partner's Instructions	
M Credit for increasing research activities		
N Credit for employer social security and Medicare taxes		
O Backup withholding		
P Other credits		
16. Foreign transactions		
A Name of country or U.S. possession	} Form 1116, Part I	
B Gross income from all sources		
C Gross income sourced at partner level		
<i>Foreign gross income sourced at partnership level</i>		
D Passive category	} Form 1116, Part I	
E General category		
F Other		
<i>Deductions allocated and apportioned at partner level</i>		
G Interest expense	Form 1116, Part I	
H Other	Form 1116, Part I	
<i>Deductions allocated and apportioned at partnership level to foreign source income</i>		
I Passive category	} Form 1116, Part I	
J General category		
K Other		
<i>Other information</i>		
L Total foreign taxes paid	Form 1116, Part II	
M Total foreign taxes accrued	Form 1116, Part II	
N Reduction in taxes available for credit	Form 1116, line 12	
O Foreign trading gross receipts	Form 8873	
P Extraterritorial income exclusion	Form 8873	
Q Other foreign transactions	See the Partner's Instructions	
17. Alternative minimum tax (AMT) items		
A Post-1986 depreciation adjustment	} See the Partner's Instructions and the Instructions for Form 6251	
B Adjusted gain or loss		
C Depletion (other than oil & gas)		
D Oil, gas, & geothermal—gross income		
E Oil, gas, & geothermal—deductions		
F Other AMT items		
18. Tax-exempt income and nondeductible expenses		
A Tax-exempt interest income	Form 1040, line 8b	
B Other tax-exempt income	See the Partner's Instructions	
C Nondeductible expenses	See the Partner's Instructions	
19. Distributions		
A Cash and marketable securities	} See the Partner's Instructions	
B Distribution subject to section 737		
C Other property		
20. Other information		
A Investment income	Form 4952, line 4a	
B Investment expenses	Form 4952, line 5	
C Fuel tax credit information	Form 4136	
D Qualified rehabilitation expenditures (other than rental real estate)	See the Partner's Instructions	
E Basis of energy property	See the Partner's Instructions	
F Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8	
G Recapture of low-income housing credit (other)	Form 8611, line 8	
H Recapture of investment credit	See Form 4255	
I Recapture of other credits	See the Partner's Instructions	
J Look-back interest—completed long-term contracts	See Form 8697	
K Look-back interest—income forecast method	See Form 8866	
L Dispositions of property with section 179 deductions	} See the Partner's Instructions	
M Recapture of section 179 deduction		
N Interest expense for corporate partners		
O Section 453(l)(3) information		
P Section 453A(c) information		
Q Section 1260(b) information		
R Interest allocable to production expenditures		
S CCF nonqualified withdrawals		
T Depletion information—oil and gas		
U Amortization of reforestation costs		
V Unrelated business taxable income		
W Precontribution gain (loss)		
X Section 108(l) information		
Y Net investment income		
Z Other information		

2014 Self-Employment Tax and Deduction Worksheet for Lines 1 and 11 of the Estimated Tax Worksheet

Keep for Your Records 

1a. Enter your expected income and profits subject to self-employment tax* 1a. _____

b. If you will have farm income and also receive social security retirement or disability benefits, enter your expected Conservation Reserve Program payments that will be included on Schedule F (Form 1040) or listed on Schedule K-1 (Form 1065) b. _____

2. Subtract line 1b from line 1a 2. _____

3. Multiply line 2 by 92.35% (.9235) 3. _____

4. Multiply line 3 by 2.9% (.029) 4. _____

5. Social security tax maximum income 5. **\$117,000**

6. Enter your expected wages (if subject to social security tax or the 6.2% portion of tier 1 railroad retirement tax) 6. _____

7. Subtract line 6 from line 5 7. _____

Note. If line 7 is zero or less, enter -0- on line 9 and skip to line 10.

8. Enter the **smaller** of line 3 or line 7 8. _____

9. Multiply line 8 by 12.4% (.124) 9. _____

10. Add lines 4 and 9. Enter the result here and on line 11 of your 2014 Estimated Tax Worksheet 10. _____

11. Multiply line 10 by 50% (.50). This is your expected deduction for self-employment tax on Form 1040, line 27. Subtract this amount when figuring your expected AGI on line 1 of your 2014 Estimated Tax Worksheet 11. _____

* Your net profit from self-employment is found on Schedule C (Form 1040), line 31; Schedule F (Form 1040), line 34; Schedule K-1 (Form 1065), box 14, code A; and Schedule K-1 (Form 1065-B), box 9, code J1.

2014 Tax Rate Schedules

Caution. Do not use these Tax Rate Schedules to figure your 2013 taxes. Use only to figure your 2014 estimated taxes.

Schedule X—Use if your 2014 filing status is Single					Schedule Z—Use if your 2014 filing status is Head of household				
If line 5 is:		The tax is:		of the amount over—	If line 5 is:		The tax is:		of the amount over—
Over—	But not over—				Over—	But not over—			
\$0	\$9,075	-----	+ 10%	\$0	\$0	\$12,950	-----	+ 10%	\$0
9,075	36,900	\$907.50	+ 15%	9,075	12,950	49,400	\$1,295.00	+ 15%	12,950
36,900	89,350	5,081.25	+ 25%	36,900	49,400	127,550	6,762.50	+ 25%	49,400
89,350	186,350	18,193.75	+ 28%	89,350	127,550	206,600	26,300.00	+ 28%	127,550
186,350	405,100	45,353.75	+ 33%	186,350	206,600	405,100	48,434.00	+ 33%	206,600
405,100	406,750	117,541.25	+ 35%	405,100	405,100	432,200	113,939.00	+ 35%	405,100
406,750	-----	118,118.75	+ 39.6%	406,750	432,200	-----	123,424.00	+ 39.6%	432,200
Schedule Y-1—Use if your 2014 filing status is Married filing jointly or Qualifying widow(er)					Schedule Y-2—Use if your 2014 filing status is Married filing separately				
If line 5 is:		The tax is:		of the amount over—	If line 5 is:		The tax is:		of the amount over—
Over—	But not over—				Over—	But not over—			
\$0	\$18,150	-----	+ 10%	\$0	\$0	\$9,075	-----	+ 10%	\$0
18,150	73,800	\$1,815.00	+ 15%	18,150	9,075	36,900	\$907.50	+ 15%	9,075
73,800	148,850	10,162.50	+ 25%	73,800	36,900	74,425	5,081.25	+ 25%	36,900
148,850	226,850	28,925.00	+ 28%	148,850	74,425	113,425	14,462.50	+ 28%	74,425
226,850	405,100	50,765.00	+ 33%	226,850	113,425	202,550	25,382.50	+ 33%	113,425
405,100	457,600	109,587.50	+ 35%	405,100	202,550	228,800	54,793.75	+ 35%	202,550
457,600	-----	127,962.50	+ 39.6%	457,600	228,800	-----	63,981.25	+ 39.6%	228,800

