

## **NACTP**

### **Test 9**

Single taxpayer with a military W2 for regular military wages & alimony income

**Forms:** 1040, W2 (1), 2210, 8880

#### **Taxpayer:**

Balance Due

777 You Pay Way

Marietta, GA 30303

SSN: 600-00-1009

DOB: 05/14/1986

**Filing Status:** Single

#### **Alimony Income:**

Amount received: \$12000.00

From: Last Husband SSN: 600-00-2009

**2013****Form 1040- V****Department of the Treasury  
Internal Revenue Service**

**Detach Coupon Below  
Before Mailing**



**Make your check payable to the 'United States Treasury'.  
Include in the check's memo section '2013 FORM 1040' and your SSN.**

**INTERNAL REVENUE SERVICE  
P. O. BOX 931000  
LOUISVILLE, KY 40293-1000**

▼ **Detach Here and Mail With Your Payment and Return** ▼

**KBA Form 1040- V (2013)**

**Department of the Treasury  
Internal Revenue Service****2013****Form 1040- V Payment Voucher**

- Use this voucher when making a payment with Form 1040
- Do not staple this voucher or your payment to Form 1040
- Make your check or money order payable to the "United States Treasury"
- Write your Social Security Number (SSN) on your check or money order

**Amount you are paying  
by check or money order ►**

Dollars

**1,403.**

1029

**600-00-1009**

**BALANCE DUE  
777 YOU PAY WAY  
MARIETTA GA 30303**

**INTERNAL REVENUE SERVICE  
P O BOX 931000  
LOUISVILLE KY 40293-1000**

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

**BALANCE DUE**  
**777 YOU PAY WAY**  
**MARIETTA, GA 30303**

See separate instructions.  
**Your social security number**  
**600-00-1009**  
**Spouse's social security number**

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

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

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

**Filing Status** 1 ☒ Single 4 ☐ Head of household (with qualifying person). (See instructions.)  
2 ☐ Married filing jointly (even if only one had income) If the qualifying person is a child but not your dependent, enter this  
3 ☐ Married filing separately. Enter spouse's SSN above & full name here. child's name here. ▶  
5 ☐ Qualifying widow(er) with dependent child

**Exemptions** 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a. } Boxes checked on 6a and 6b **1**  
b ☐ Spouse } No. of children on 6c who:  
c **Dependents:** (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) ☒ If qual. child < 17 for child tax cr. (see inst) ☐ lived with you ☐ did not live with you due to divorce or separation (see inst)  
If more than four dependents, see inst and check here ☐ Dependents on 6c not entered above  
Add numbers on lines above **1**  
d Total number of exemptions claimed

**Income** 7 Wages, salaries, tips, etc. Attach Form(s) W- 2 **7 10,200.**  
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 12,000.**  
12 Business income or (loss). Attach Schedule C or C- EZ **12**  
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ **13**  
14 Other gains or (losses). Attach Form 4797 **14**  
15a IRA distributions **15a** b Taxable amt **15b**  
16a Pensions and annuities **16a** b Taxable amt **16b**  
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17**  
18 Farm income or (loss). Attach Schedule F **18**  
19 Unemployment compensation **19**  
20a Social security benefits **20a** b Taxable amount **20b**  
21 Other income. List type and amount **21**  
22 Combine the amounts in the far right column for lines 7 through 21. This is your **total income** **22 22,200.**

**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 22,200.**

**Tax and Credits**

38 Amount from line 37 (adjusted gross income) 38 22,200.

39a Check ☐ You were born before January 2, 1949, ☐ Blind. ☐ Total boxes checked ☐ 39a ☐  
if: ☐ Spouse was born before January 2, 1949, ☐ Blind. ☐ checked ☐ 39b ☐

b If your spouse itemizes on a separate return or you were a dual-status alien, check here ☐ 39b ☐

**Standard Deduction for -**

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

• All others:

Single or Married filing separately, \$6,100

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

Head of household, \$8,950

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 6,100.

41 Subtract line 40 from line 38 41 16,100.

42 Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions 42 3,900.

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter - 0- 43 12,200.

44 Tax Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ 44 1,388.

45 Alternative minimum tax (see instructions). Attach Form 6251 45

46 Add lines 44 and 45 46 1,388.

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 10.

51 Child tax credit. Attach Schedule 8812, if required 51

52 Residential energy credit. Attach Form 5695 52

53 Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ 53

54 Add lines 47 through 53. These are your total credits 54 10.

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter - 0- 55 1,378.

**Other Taxes**

56 Self-employment tax. Attach Schedule SE 56

57 Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919 57

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 58

59a Household employment taxes from Schedule H 59a

b First-time homebuyer credit repayment. Attach Form 5405 if required 59b

60 Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions, enter code(s) 60

61 Add lines 55 through 60. This is your total tax 61 1,378.

**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 ☐ 2439 b ☒ Reserved c ☐ 8885 d ☐ 71

72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments 72 0.

**Refund**

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 ☐ 74a

Direct deposit? See instructions.

b Routing number  c Type: ☐ Checking ☐ 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 1,403.

77 Estimated tax penalty (see instructions) 77 25.

**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 ID number \_\_\_\_\_

(PIN)

**Sign Here**

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

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

Your signature	Date	Your occupation	Daytime phone number
<b>For Info Only-Do not file</b>		<b>MILITARY</b>	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an ID Protection PIN, enter it here (see inst.)
<b>For Info Only-Do not file</b>			

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
CINDI TAXPRO		09/05/2013		P22222222
Firm's name <b>HRB TAX GROUP INC</b>	Firm's EIN <b>43-1871840</b>			
Firm's address <b>DUBLIN, OH 43017</b>	Phone no. <b>(614) 659-1158</b>			

**\*\*DO NOT FILE\*\***  
**Underpayment of Estimated Tax by  
Individuals, Estates, and Trusts**► Information about Form 2210 and its separate instructions is at [www.irs.gov/form2210](http://www.irs.gov/form2210).  
► Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

Name(s) shown on tax return

**BALANCE DUE**

Identifying number

**600-00-1009****Do You Have To File Form 2210?**

Complete lines 1 through 7 below. Is line 7 less than \$1,000?

**Yes** → **Do not file Form 2210.** You do not owe a penalty.

**No**

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?

**Yes** → You do not owe a penalty. **Do not file Form 2210** (but if box **E** in Part II applies, you must file page 1 of Form 2210).

**No**

You may owe a penalty. Does any box in Part II below apply?

**Yes** → You **must** file Form 2210. Does box **B, C, or D** in Part II apply?

**No** → You are **not** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **file only page 1 of Form 2210.**

**Yes** → You must figure your penalty.

**No**

**Do not file Form 2210.** You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **do not file Form 2210.**

**Part I Required Annual Payment**

1	Enter your 2013 tax after credits from Form 1040, line 55 (see instructions if not filing Form 1040)	1	<b>1,378.</b>
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	
3	Refundable credits (see instructions)	3	( )
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, <b>stop</b> ; you do not owe a penalty. <b>Do not file Form 2210.</b>	4	<b>1,378.</b>
5	Multiply line 4 by 90% (.90)	5	<b>1,240.</b>
6	Withholding taxes. <b>Do not</b> include estimated tax payments (see instructions)	6	
7	Subtract line 6 from line 4. If less than \$1,000, <b>stop</b> ; you do not owe a penalty. <b>Do not file Form 2210.</b>	7	<b>1,378.</b>
8	Maximum required annual payment based on prior year's tax (see instructions)	8	<b>1,426.</b>
9	<b>Required annual payment.</b> Enter the <b>smaller</b> of line 5 or line 8	9	<b>1,240.</b>

Next: Is line 9 more than line 6?

- ☐ **No.** You **do not** owe a penalty. **Do not file Form 2210** unless box **E** below applies.
- ☒ **Yes.** You may owe a penalty, but **do not file Form 2210** unless one or more boxes in Part II below applies.
- If box **B, C, or D** applies, you must figure your penalty and file Form 2210.
  - If box **A or E** applies (but not **B, C, or D**) file only page 1 of Form 2210. You are **not** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

**Part II Reasons for Filing.** Check applicable boxes. If none apply, **do not file Form 2210.**

- A** ☐ You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.
- B** ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C** ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D** ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E** ☐ You filed or are filing a joint return for either 2012 or 2013, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are **not** required to figure your penalty (unless box **B, C, or D** applies).

**KBA For Paperwork Reduction Act Notice, see separate instructions.**Form **2210** (2013)

**Part III Short Method****Can You Use the Short Method?**

You may use the short method if:

- You made no estimated tax payments (or your only payments were withheld federal income tax), **or**
- You paid the same amount of estimated tax on each of the four payment due dates.

**Must You Use the Regular Method?**

You must use the regular method (Part IV) instead of the short method if:

- You made any estimated tax payments late,
- You checked box **C** or **D** in Part II, **or**
- You are filing Form 1040NR or 1040NR-EZ and you did not receive wages as an employee subject to U.S. income tax withholding.

**Note:** If any payment was made earlier than the due date, you may use the short method, but using it may cause you to pay a larger penalty than the regular method. If the payment was only a few days early, the difference is likely to be small.

<b>10</b>	Enter the amount from Form 2210, line 9 . . . . .	<b>10</b>	<b>1,240.</b>
<b>11</b>	Enter the amount, if any, from Form 2210, line 6 . . . . .	<b>11</b>	
<b>12</b>	Enter the total amount, if any, of estimated tax payments you made . . . . .	<b>12</b>	
<b>13</b>	Add lines 11 and 12 . . . . .	<b>13</b>	
<b>14</b>	<b>Total underpayment for year.</b> Subtract line 13 from line 10. If zero or less, <b>stop</b> ; you do not owe a penalty. <b>Do not file Form 2210 unless you checked box E in Part II</b> . . . . .	<b>14</b>	<b>1,240.</b>
<b>15</b>	Multiply line 14 by .XXXXX . . . . .	<b>15</b>	<b>25.</b>
<b>16</b>	<ul style="list-style-type: none"> <li>• If the amount on line 14 was paid <b>on or after</b> 4/15/14, enter - 0- .</li> <li>• If the amount on line 14 was paid <b>before</b> 4/15/14, make the following computation to find the amount to enter on line 16.</li> </ul> <div style="margin-left: 40px;">           Amount on line 14    X    Number of days paid before 4/15/14    X    .XXXXX    . . . . .         </div>	<b>16</b>	<b>0.</b>
<b>17</b>	<b>Penalty.</b> Subtract line 16 from line 15. Enter the result here and on Form 1040, line 77; Form 1040A, line 46; Form 1040NR, line 74; Form 1040NR-EZ, line 26; or Form 1041, line 26. <b>Do not file Form 2210 unless you checked a box in Part II</b> . . . . .	<b>17</b>	<b>25.</b>

Form **2210** (2013)

Department of the Treasury  
Internal Revenue Service

► **Attach to Form 1040, Form 1040A, or Form 1040NR.**  
 ► **Information about Form 8880 and its instructions is at [www.irs.gov/form8880](http://www.irs.gov/form8880).**

**2013**  
 Attachment  
 Sequence No. **54**

Name(s) shown on return

Your social security number

**BALANCE DUE****600-00-1009**You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$29,500 (\$44,250 if head of household; \$59,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1996, **(b)** is claimed as a dependent on someone else's 2013 tax return, or **(c)** was a **student** (see instructions).

	(a) You	(b) Your spouse																																																												
1 Traditional and Roth IRA contributions for 2013. <b>Do not</b> include rollover contributions	1																																																													
2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2013 (see instructions)	2 100																																																													
3 Add lines 1 and 2	3 100																																																													
4 Certain distributions received <b>after</b> 2010 and <b>before</b> the due date (including extensions) of your 2013 tax return (see instructions). If married filing jointly, include <b>both</b> spouses' amounts in <b>both</b> columns. See instructions for an exception	4																																																													
5 Subtract line 4 from line 3. If zero or less, enter - 0-	5 100																																																													
6 In each column, enter the <b>smaller</b> of line 5 or \$2,000	6 100																																																													
7 Add the amounts on line 6. If zero, <b>stop</b> ; you cannot take this credit		7 100																																																												
8 Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37	8 22,200																																																													
9 Enter the applicable decimal amount shown below:																																																														
<table border="1"> <thead> <tr> <th colspan="2">If line 8 is -</th> <th colspan="3">And your filing status is -</th> </tr> <tr> <th>Over -</th> <th>But not over -</th> <th>Married filing jointly</th> <th>Head of household</th> <th>Single, Married filing separately, or Qualifying widow(er)</th> </tr> </thead> <tbody> <tr> <td>---</td> <td>\$17,750</td> <td>.5</td> <td>.5</td> <td>.5</td> </tr> <tr> <td>\$17,750</td> <td>\$19,250</td> <td>.5</td> <td>.5</td> <td>.2</td> </tr> <tr> <td>\$19,250</td> <td>\$26,625</td> <td>.5</td> <td>.5</td> <td>.1</td> </tr> <tr> <td>\$26,625</td> <td>\$28,875</td> <td>.5</td> <td>.2</td> <td>.1</td> </tr> <tr> <td>\$28,875</td> <td>\$29,500</td> <td>.5</td> <td>.1</td> <td>.1</td> </tr> <tr> <td>\$29,500</td> <td>\$35,500</td> <td>.5</td> <td>.1</td> <td>.0</td> </tr> <tr> <td>\$35,500</td> <td>\$38,500</td> <td>.2</td> <td>.1</td> <td>.0</td> </tr> <tr> <td>\$38,500</td> <td>\$44,250</td> <td>.1</td> <td>.1</td> <td>.0</td> </tr> <tr> <td>\$44,250</td> <td>\$59,000</td> <td>.1</td> <td>.0</td> <td>.0</td> </tr> <tr> <td>\$59,000</td> <td>---</td> <td>.0</td> <td>.0</td> <td>.0</td> </tr> </tbody> </table>	If line 8 is -		And your filing status is -			Over -	But not over -	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)	---	\$17,750	.5	.5	.5	\$17,750	\$19,250	.5	.5	.2	\$19,250	\$26,625	.5	.5	.1	\$26,625	\$28,875	.5	.2	.1	\$28,875	\$29,500	.5	.1	.1	\$29,500	\$35,500	.5	.1	.0	\$35,500	\$38,500	.2	.1	.0	\$38,500	\$44,250	.1	.1	.0	\$44,250	\$59,000	.1	.0	.0	\$59,000	---	.0	.0	.0		9 X0.1
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**Note:** If line 9 is zero, **stop**; you cannot take this credit.

\* See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

**KBA For Paperwork Reduction Act Notice, see your tax return instructions.**Form **8880** (2013)