740-NP ATS TEST

PRIMARY TAXPAYER: TEST H SMITH
PRIMARY SSN: 400-00-4207

FILING STATUS: MARRIED, FILING JOINT RETURN WITH DEPENDENTS
RESIDENCY STATUS: PART-YEAR RESIDENT, MOVING INTO KY FROM MT ON 04/01/2014

SECONDARY TAXPAYER: JANE S. SMITH
SECONDARY SSN: 400-00-4217

W-2 (5) AND 1099-R (3)
KENTUCKY WITHHOLDING
CREDIT FOR KENTUCKY ESTIMATED TAX PAYMENTS
REFUNDABLE CERTIFIED REHABILITATION CREDIT
FILM INDUSTRY TAX CREDIT

SCH. A –NO LIMITATION

SCH. ME – MOVING EXPENSE

SECTION A, BUSINESS INCENTIVE TAX CREDITS
- -5695-K WITH CREDIT CARRYFORWARD
- -FOOD DONATION CREDIT

CHILD AND DEPENDENT CARE CREDIT

KY USE TAX

OVERPAYMENT
- -FUND CONTRIBUTIONS
- -CREDITED TO 2015 ESTIMATED TAX
- -REFUND REMAINDER (740-NP CANNOT REQUEST DIRECT DEPOSIT)

FORM 8879-K

ESTIMATE TAX PAYMENT
- -ESTIMATE ADDL. TAX NEEDED FOR 2015 IS $610
- -REQUESTING 4 PAYMENT (DEBIT) DATES OF $153

BANKING INFORMATION
- -ROUTING NUMBER: 283978441
- -ACCOUNT NUMBER: 3080799999
- -TYPE OF ACCT: CHECKING

740-NP

42A740-NP
Department of Revenue

Check if return is:
☐ ***Amended*** *(Attach copy of original return.)*

For calendar year or other taxable year beginning _____ 2014, and ending _____ 20____

KENTUCKY INDIVIDUAL INCOME TAX RETURN
Nonresident or Part-Year Resident

Kentucky UNBRIDLED SPIRIT

2014

A. Spouse's Social Security Number	**B.** Your Social Security Number
400-00-4217	400-00-4207

Name—Last, First, Middle Initial (Joint or combined return, give both names and initials.)

SMITH, TEST H & JANE S.

Mailing Address (Number and Street including Apartment Number or P.O. Box)

120 S MAIN STREET, APT 120-3444

City, Town or Post Office | State | ZIP Code

FRANKFORT, KY 40601

FILING STATUS (see instructions)

1 ☐ Single
2 ☑ *Married*, filing joint return.
3 ☐ *Married*, filing separate returns. Enter spouse's Social Security number above and full name here. _____

POLITICAL PARTY FUND

Designating $2 will not change your refund or tax due.

	A. Spouse	B. Yourself
Democratic	(1) ☑	(4) ☐
Republican	(2) ☐	(5) ☐
No Designation	(3) ☐	(6) ☑

RESIDENCY STATUS *(check one box)*

4 ☐ Full-year nonresident. I did not live in Kentucky during the year. Enter state of residence as of December 31, 2014 _____.
5 ☑ Part-year resident. Complete appropriate line(s) below.
Moved into Kentucky 04/01/14. State moved from MT.
Moved out of Kentucky _____. State moved to _____.
6 ☐ Full-year resident ~~of~~ a **reciprocal state** with Kentucky income of wages and salaries only. Circle the state of residence. ➤ ☐ IL ☐ IN ☐ MI ☐ OH ☐ VA ☐ WV ☐ WI

➲ ***COMPLETE SECTIONS A, B, C AND D ON PAGES 2 THROUGH 4 BEFORE COMPLETING LINES 7 THROUGH 28.***

OFFICIAL USE ONLY 1 2 3 4 5

INCOME/TAX

7	Enter percentage from page 4, line 36 ➤ 7	81 . 6 %			
8	Enter amount from page 4, line 35, Column A. This is your **Federal Adjusted Gross Income** • 8			96,890	00
9	Enter amount from page 4, line 35, Column B. This is your **Kentucky Adjusted Gross Income** • 9			79,036	00
10	**Nonitemizers:** Enter $2,400 (do not prorate). Skip lines 11 and 12 10				00
11	**Itemizers:** Enter itemized deductions from Kentucky Schedule A, Form 740-NP • 11	8,510	00		
12	Multiply line 11 by the percentage on line 7 12	6,944	00		
13	Subtract line 10 or 12 from line 9. This is your **Taxable Income** 13			72,092	00
14	Enter tax from Tax Table 14			3,995	00
15	Enter amount from page 3, Section A, line 23 15			450	00
16	Subtract line 15 from line 14 16			3,545	00
17	**Enter personal tax credit amounts from page 3, Section B, line 4** • 17	40	00		
18	Multiply line 17 by the percentage on line 7 18	33	00		
19	Subtract line 18 from line 16 19			3,512	00
20	Check the box that represents your total family size (**see instructions** for lines 20 and 21) • 20			1 ☐ 2 ☑ 3 ☐ 4 ☐	
21	Multiply line 19 by the **Family Size Tax Credit** decimal amount __ . __ __ (__ __ __ %) and enter here • 21				00
22	Subtract line 21 from line 19 22			3,512	00
23	Enter the **Education Tuition Tax Credit** from Form 8863-K • 23				00
24	Subtract line 23 from line 22 24			3,512	00
25	Enter **Child and Dependent Care Credit** from worksheet in the instructions • 25			20	00
26	**Income Tax Liability.** Subtract line 25 from line 24. If line 25 is larger than line 24, enter zero 26			3,492	00
27	**Enter KENTUCKY USE TAX due on Internet, mail order, or other out-of-state purchases (see instructions)** • 27			51	00
28	Add lines 26 and 27. Enter here and on page 2, line 29 28			3,543	00

Attach Form W-2(s), Other Supporting Statement(s) and Payment Here—Staple to Top Page Only

DRAFT 7/16/14

REFUND/TAX PAYMENT SUMMARY

29	Enter amount from page 1, line 28. This is your **Total Tax Liability**	• 29		3,543	00
30	(a) Enter **Kentucky income tax withheld** as shown on **attached** 2014 Form W-2(s) and other supporting statements	• 30(a)	5,760 00		
	(b) Enter 2014 Kentucky estimated tax payments	• 30(b)	500 00		
	(c) Enter 2014 refundable certified rehabilitation credit (KRS 141.382(1)(b))	• 30(c)	110 00		
	(d) Enter 2014 film industry tax credit (KRS 141.383)	• 30(d)	1,000 00		
	(e) Enter **Nonresident Withholding** from Form PTE-WH, line 9 (KRS 141.206(4)(b)(1))	• 30(e)	00		
31	Add lines 30(a) through 30(e)	• 31		7,370	00
32	If line 31 is larger than line 29, enter **AMOUNT OVERPAID** (see instructions)	32		3,827	00

Fund Contributions; See instructions. ➤ ***(Enter amount(s) checked)***

33	**Nature and Wildlife Fund**	☑ $10 ☐ $25 ☐ $50 ☐ Other		• 33	10 00	
34	**Child Victims' Trust Fund**	☐ $10 ☑ $25 ☐ $50 ☐ Other		• 34	25 00	
35	**Veterans' Program Trust Fund**	☐ $10 ☐ $25 ☐ $50 ☑ Other	200	• 35	200 00	
36	**Breast Cancer Research/Education Trust Fund**	☐ $10 ☐ $25 ☐ $50 ☑ Other	75	• 36	75 00	
37	**Farms to Food Banks Trust Fund**	☐ $10 ☐ $25 ☑ $50 ☐ Other		• 37	50 00	
38	Add lines 33 through 37			38		360 00
39	Amount of line 32 to be **CREDITED TO YOUR 2015 ESTIMATED TAX**			• 39		3,000 00
40	Subtract lines 38 and 39 from line 32. Amount to be **REFUNDED TO YOU**		**REFUND**	• 40		467 00
41	If line 29 is larger than line 31, enter **ADDITIONAL TAX DUE**			• 41		00
42	(a) Estimated tax penalty and/or interest. ☐ ***Check if Form 2210-K attached***			42(a)	00	
	(b) Interest			42(b)	00	
	(c) Late payment penalty			42(c)	00	
	(d) Late filing penalty			42(d)	00	
43	Add lines 42(a) through 42(d). Enter here			• 43		00
44	Add lines 41 and 43 and enter here. This is the **AMOUNT YOU OWE**		**OWE**	44		00

- Visit **www.revenue.ky.gov** for electronic payment options; or
- Make check payable to **Kentucky State Treasurer**, include your Social Security number and "KY Income Tax—2014."

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	PWR

SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS

1	Enter nonrefundable limited liability entity credit (KRS 141.0401(2))	1		00
2	Enter Kentucky small business investment credit	2	25	00
3	Enter skills training investment credit (attach copy(ies) of certification)	3		00
4	Enter nonrefundable certified rehabilitation credit (KRS 171.397(1)(a))	4		00
5	Enter credit for tax paid to another state **(attach copy of other state's return(s))**	5		00
6	Enter unemployment credit (attach Schedule UTC)	6		00
7	Enter recycling and/or composting equipment credit (attach Schedule RC)	7		00
8	Enter Kentucky investment fund credit (attach copy(ies) of certification)	8		00
9	Enter coal incentive credit	9		00
10	Enter qualified research facility credit (attach Schedule QR)	10		00
11	Enter GED incentive credit (attach Form DAEL-31)	11		00
12	Enter voluntary environmental remediation credit (attach Schedule VERB)	12		00
13	Enter biodiesel and renewable diesel credit	13		00
14	Enter environmental stewardship credit	14		00
15	Enter clean coal incentive credit	15		00
16	Enter ethanol credit (attach Schedule ETH)	16		00
17	Enter cellulosic ethanol credit (attach Schedule CELL)	17		00
18	Enter energy efficiency products credit (attach Form 5695-K)	18	375	00

Continue to page 3 to complete Section A

DRAFT 6/6/14

SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS (continued)

19	Enter railroad maintenance and improvement credit (attach Schedule RR-I)	19	10 00
20	Enter Endow Kentucky credit (attach Schedule ENDOW)	20	15 00
21	Enter New Markets Development Program credit	21	20 00
22	Enter food donation credit (attach Schedule FD)	22	5 00
23	Add lines 1 through 22. **Enter here and on page 1, line 15**	23	450 00

SECTION B—PERSONAL TAX CREDITS

	Check Regular	Check all four if 65 or over	Check all four if blind	Check both for Kentucky National Guard
1 (a) Credits for yourself:	☑	☐ ☐ ☐ ☐	☐ ☐ ☐ ☐	☐ ☐
(b) Credits for spouse:	☑	☐ ☐ ☐ ☐	☐ ☐ ☐ ☐	☐ ☐

1 Enter number of boxes checked on line 1 2

2 **Dependents:**

First name	Last name	Dependent's Social Security number	Dependent's relationship to you	Check if qualifying child for family size tax credit
SON	SMITH	400-00-4227	SON	☐
DAUGHTER	SMITH	400-00-4237	DAUGHTER	☐
				☐
				☐

2 Enter number of dependents who:

- lived with you 1
- did not live with you (see instructions) 1
- other dependents .....

3	Add lines 1 and 2 and enter here	•3 4
		x $10
4	Multiply credits on line 3 by $10. Enter here and **on page 1, line 17**	4 40

SECTION C—FAMILY SIZE TAX CREDIT (List the name and Social Security number of qualifying children that are not claimed as dependents in Section B.)

First name	Last name	Social Security number	First name	Last name	Social Security number

A copy of pages 1 and 2 of your federal income tax return and all supporting schedules must be attached to Kentucky Form 740-NP.

I, the undersigned, declare under penalties of perjury that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I also understand and agree that our election to file a combined return under the provisions of Regulation 103 KAR 17:020 will result in refunds being made payable to us jointly and in each of us being jointly and severally liable for all taxes accruing under this return.

Your Signature (If joint return, both must sign.)	Spouse's Signature	Date Signed	Telephone Number (daytime)
JOHN ALPHABET	P54897000		(502) 572-6500

Typed or Printed Name of Preparer Other than Taxpayer	I.D. Number of Preparer	Date
ABC TAX INC	06-5487996	

Firm Name	EIN	Date

Mail to: **REFUNDS** **Kentucky Department of Revenue, Frankfort, KY 40618-0006.**

PAYMENTS **Kentucky Department of Revenue, Frankfort, KY 40619-0008.**

SECTION D INCOME		A. Total from *Attached* Federal Return		B. Kentucky	
1 Enter all wages, salaries, tips, etc. ***(attach wage and tax statements)*** Do not include moving expense reimbursements	1	88,815	00	71,961	00
2 Moving expense reimbursement *(attach Schedule ME)*	2	200	00	165	00
3 Interest	3	150	00	150	00
4 Dividends	4		00		00
5 Taxable refunds, credits or offsets of state and local income taxes	5		00		00
6 Alimony received	6		00		00
7 Business income or loss *(attach federal Schedule C or C-EZ)*	7	7,000	00	7,000	00
8 Capital gain or loss *(attach federal Schedule D)*	8		00		00
9 Other gains or losses *(attach federal Form 4797)*	9		00		00
10 (a) Federally taxable IRA distributions, pensions and annuities	10(a)	1,000	00	1,000	00
(b) Pension income exclusion *(attach Schedule P if more than $41,110)*	10(b)			(1,000	00)
11 Rents, royalties, partnerships, estates, trusts, etc. *(attach federal Schedule E)*	11		00		00
12 Farm income or loss *(attach federal Schedule F)*	12		00		00
13 Unemployment compensation (see instructions)	13		00		00
14 Taxable Social Security benefits	14		00		
15 Gambling winnings	15		00		00
16 Other income (list type and amount)	16		00		00
17 Combine lines 1 through 16. This is your **Total Income**	17	97,165	00	79,276	00
ADJUSTMENTS TO INCOME					
18 Educator expenses	18		00		00
19 Certain business expenses of reservists, performing artists and fee-basis government officials *(attach federal Form 2106 or 2106-EZ)*	19		00		00
20 Health savings account deduction *(attach federal Form 8889)*	20		00		00
21 Moving expenses *(attach Schedule ME)*	21	200	00	165	00
22 Deductible part of self-employment tax	22		00		00
23 Self-employed SEP, SIMPLE, and qualified plans deduction	23		00		00
24 Self-employed health insurance deduction	24		00		
25 Penalty on early withdrawal of savings	25		00		00
26 Alimony paid (enter recipient's name and Social Security number) ALICE SMITH | 600-00-4301	26	25	00	25	00
27 IRA deduction	27		00		00
28 Student loan interest deduction	28		00		00
29 Tuition and fees deduction	29		00		00
30 Domestic production activities deduction	30	50	00	50	00
31 Long-term care insurance premiums (see instructions)	31				00
32 Health insurance premiums (see instructions)	32				00
33 Other deductions (list type and amount)	33		00		00
34 Add lines 18 through 33. **Total Adjustments to Income**	34	275	00	240	00
35 Subtract line 34 from line 17. This is your **Adjusted Gross Income**	35	96,890	00	79,036	00
36 Divide line 35, Column B, by line 35, Column A. If amount is equal to or greater than 100%, enter 100%. This is your **Percentage of Kentucky Adjusted Gross Income to Federal Adjusted Gross Income**	36	81 . 6 %			

SCHEDULE A
Form 740-NP
42A740-NP-A
Department of Revenue

➤ **See instructions.** ➤ **Attach to Form 740-NP.**

1400010014

KENTUCKY SCHEDULE A
ITEMIZED DEDUCTIONS

2014

Enter name(s) as shown on Form 740-NP, page 1.
SMITH, TEST H & JANE S.

Your Social Security Number
400-00-4208

Do not include expenses reimbursed or paid by others.

Medical and Dental Expenses	1. Medical and dental expenses	1	11,472	00		
	2. Enter amount from Form 740-NP, page 1, line 8	2	96,890	00		
	3. Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply by 7.5% (.075) instead	3	9,689	00		
	4. **Total medical and dental.** Subtract line 3 from line 1. If zero or less, enter -0-	➤	4		1,783	00
Taxes *Note: Sales and use taxes and new motor vehicle taxes are not deductible.*	5. Local income taxes (do not include state income tax)	5		00		
	6. Real estate taxes	6	1,262	00		
	7. Personal property taxes	7	915	00		
	8. Other taxes (list)	8		00		
	9. **Total taxes.** Add the amounts on lines 5 through 8. Enter here	➤	9		2,177	00
Interest Expense *Note: Personal interest is not deductible.*	10. Home mortgage interest and points reported to you on federal Form 1098	10	3,050	00		
	11. Home mortgage interest not reported to you on federal Form 1098 (if paid to an individual, show that person's name and address)	11		00		
	See instructions for lines 12 and 13.					
	12. Points not reported to you on federal Form 1098	12		00		
	13. Qualified mortgage insurance premiums	13				
	14. Investment interest (attach federal Form 4952 if required)	14		00		
	15. **Total interest.** Add the amounts on lines 10 through 14. Enter here	➤	15		3,050	00
Contributions *Note: For any contribution of $250 or more, see instructions.*	16. Contributions by cash or check	16	1,500	00		
	17. Other than cash or check (attach federal Form 8283 if over $500)	17		00		
	18. Carryover from prior year	18		00		
	19. **Total contributions.** Add the amounts on lines 16 through 18. Enter here	➤	19		1,500	00
Casualty and Theft Losses	20. Enter amount from attached federal Form 4684, Section A, line 16	➤	20			00
Job Expenses and Most Other Miscellaneous Deductions	21. Unreimbursed employee expenses—job travel, union dues, job education, etc. (attach Form 2106 or 2106-EZ if applicable) list	21		00		
	22. Tax preparation fees	22		00		
	23. Other (investment, safe deposit box, etc.) list	23		00		
	24. Add the amounts on lines 21, 22 and 23. Enter here	24		00		
	25. Enter amount from Form 740-NP, page 1, line 8	25		00		
	26. Multiply the amount on line 25 by 2% (.02). Enter result	26		00		
	27. **Total.** Subtract line 26 from line 24. If zero or less, enter -0-	➤	27			00
Other Miscellaneous Deductions	28. Other (see instructions)	➤	28			00
Total Itemized Deductions	29. Add the amounts on lines 4, 9, 15, 19, 20, 27 and 28. Enter here	➤	29		8,510	00

- **If the amount on Form 740-NP, line 8, exceeds $181,150 ($90,575 if married filing separate returns),** skip lines 30 through 33 and complete the limitation schedule on the reverse of this form; or
- If married filing separate returns, or spouse is not filing a Kentucky return, complete lines 30 through 33 below. If single or married filing jointly, enter total deductions (line 29 above) on Form 740-NP, page 1, line 11.

30. Enter your income from Form 740-NP, page 1, line 8	30		00		
31. Enter joint or combined *federal* Adjusted Gross Income	31		00		
32. Divide line 30 by line 31. Enter percentage				32	%
33. Multiply line 29 by line 32. This is your portion of total itemized deductions. Enter here and on Form 740-NP, page 1, line 11				➤ 33	00

DRAFT 9/5/14

SCHEDULE **ME**
Form 740-NP
42A740-NP-ME
Commonwealth of Kentucky
Department of Revenue

1400010015

2014

➤ **Attach to Form 740-NP.**

MOVING EXPENSE AND REIMBURSEMENT

Enter name(s) as shown on Form 740-NP, page 1.	Your Social Security Number
SMITH, TEST H & JANE S	400-00-4207

1. Enter total Kentucky earned income **(do not include moving expense reimbursement)**			1	78,961 00
2. Enter total earned income from federal return **(do not include moving expense reimbursement)**			2	95,815 00
3. Divide line 1 by line 2. Enter result. If amount is equal to or greater than 100%, enter 100%			3	82.4 %
4. (a) Enter moving expense reimbursement included in wages	4(a)	200 00		
(b) Subtract federal Form 3903, line 3, from federal Form 3903, line 4, and enter result. If zero or less, enter -0-	4(b)	00		
(c) Add lines 4(a) and 4(b) above and enter result here and on Form 740-NP, page 4, line 2, Column A. This is your **moving expense reimbursement for federal**			4(c)	200 00
5. Multiply line 4(c) by line 3. Enter result here and on Form 740-NP, page 4, line 2, Column B. This is your **moving expense reimbursement for Kentucky**			5	165 00
6. Enter moving expense deduction from federal Form 3903, line 5, here and on Form 740-NP, page 4, line 21, Column A			6	200 00
7. Multiply line 6 by percentage on line 3. Enter here and on Form 740-NP, page 4, line 21, Column B. This is your **allowable Kentucky moving expense**			7	165 00

4

INSTRUCTIONS—SCHEDULE ME

Full-Year Nonresidents—If you are a full-year nonresident, moving expense reimbursements are not taxable, and moving expenses are not deductible.

Part-Year Residents—If you are a part-year resident, any payments to you or on your behalf by any employer for moving expenses are considered income.These payments will be included in wages (box 1) or will be shown separately on the wage and tax statements.

Persons who were residents of Kentucky for only part of the year are required to report as income only part of the total reimbursement they received. *The amount which must be reported to Kentucky as income is based on the percentage of Kentucky **earned** income to total **earned** income.*

For the computation of this percentage, earned income is income you received for services you provided. It includes wages, salaries, tips, etc. It also includes income earned from self-employment (Schedules C, C-EZ and F and partnerships).

Line 1—Enter earned income received from Kentucky sources while a nonresident and from all sources while a resident of Kentucky. Do not include moving expense reimbursement reflected on the wage and tax statements (box 1).

Line 2—Enter total earned income reported on your federal return. Do not include moving expense reimbursement reflected on the wage and tax statements (box 1).

Line 4(a)—Enter moving expense reimbursement included in wages (box 1 of Form W-2).

Line 4(b)—Subtract federal Form 3903, line 3, from federal Form 3903, line 4, and enter result. If zero or less, enter -0-.

Line 4(c)—Add lines 4(a) and 4(b) above and enter result here and on Form 740-NP, page 4, line 2, Column A. This is your **moving expense reimbursement** for federal on the Form 740-NP.

5695–K
41A720–S7 (10–14)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

DRAFT 4/16/14

2014

➤ **See instructions.**
➤ **Attach to Form 720, 720S, 725, 740, 740–NP, 741, 765 or 765–GP.**

KENTUCKY ENERGY EFFICIENCY PRODUCTS TAX CREDIT
KRS 141.435 and KRS 141.436

Name of Entity/Individual	Identification Number (SSN or FEIN)	Kentucky Corporation/LLET Account Number (if applicable)
SMITH, TEST H.	400-00-4207	

Part I–Qualifications

	Yes	No
■ Was the installation of the energy efficiency products completed before January 1, 2014?		✔
■ Was the installation of the energy efficiency products completed after December 31, 2014?		✔
■ Have you taken a tax credit as provided by KRS 141.437 for an ENERGY STAR home or an ENERGY STAR manufactured home?		✔

If you answered "yes" to any of the questions above, STOP; you do not qualify for these credits, except for any carryforward balance on line 66.
If you answered "no" to all of the questions above, go to Part II.

Part II–Installation of Energy Efficiency Products

Residence or Single–family or Multifamily Residential Rental Unit:									
1. **Qualified upgraded insulation costs**	1	3,000	00						
2. Multiply line 1 by 30% (.30)	2	900	00						
3. Credit from pass–through entities	3		00						
4. Add lines 2 and 3	4	900	00						
5. Maximum Credit amount	5	**$100**	**00**						
6. Enter the smaller of line 4 or line 5				6	100	00			
7. **Qualified energy–efficient windows and storm doors**	7	1,500	00						
8. Multiply line 7 by 30% (.30)	8	450	00						
9. Credit from pass–through entities	9		00						
10. Add lines 8 and 9	10	450	00						
11. Maximum Credit amount	11	**$250**	**00**						
12. Enter the smaller of line 10 or line 11				12	250	00			
13. **Qualified energy property**	13		00						
14. Multiply line 13 by 30% (.30)	14		00						
15. Credit from pass–through entities	15		00						
16. Add lines 14 and 15	16		00						
17. Maximum Credit amount	17	**$250**	**00**						
18. Enter the smaller of line 16 or line 17				18		00			
19. Add lines 6, 12 and 18				19	350	00			
20. Maximum Credit amount				20	**$500**	**00**			
21. Enter the smaller of line 19 or line 20							21	350	00
Residence or Single–family Residential Rental Unit:									
22. Qualified active solar space–heating system	22		00						
23. Qualified passive solar space–heating system	23		00						
24. Qualified combined active solar space–heating and water–heating system	24		00						
25. Qualified solar water–heating system	25		00						
26. Qualified wind turbine or wind machine	26		00						
27. Add lines 22 through 26	27		00						
28. Multiply line 27 by 30% (.30)	28		00						
29. Credit from pass–through entities	29		00						
30. Add lines 28 and 29	30		00						
31. Qualified solar photovoltaic system–Watts of direct current (DC) _____ X $3	31		00						
32. Credit from pass–through entities	32		00						
33. Add lines 31 and 32	33		00						
34. Enter the larger of line 30 or line 33				34		00			
35. Maximum Credit amount				35	**$500**	**00**			
36. Enter the smaller of line 34 or line 35							36		00

Part II–Installation of Energy Efficiency Products (continued)

Multifamily Residential Rental Unit or Commercial Property:										
37. Qualified active solar space–heating system	37		00							
38. Qualified passive solar space–heating system	38		00							
39. Qualified combined active solar space–heating and water–heating system	39		00							
40. Qualified solar water–heating system	40		00							
41. Qualified wind turbine or wind machine	41		00							
42. Add lines 37 through 41	42		00							
43. Multiply line 42 by 30% (.30)	43		00							
44. Credit from pass–through entities	44		00							
45. Add lines 43 and 44	45		00							
46. Qualified solar photovoltaic system–Watts of direct current (DC) _____ X $3	46		00							
47. Credit from pass–through entities	47		00							
48. Add lines 46 and 47	48		00							
49. Enter the larger of line 45 or line 48				49		00				
50. Maximum Credit amount				50	**$1,000**	**00**				
51. Enter the smaller of line 49 or line 50							51		00	
Commercial Property:										
52. **Qualified energy–efficient interior lighting system**	52		00							
53. Multiply line 52 by 30% (.30)	53		00							
54. Credit from pass–through entities	54		00							
55. Add lines 53 and 54	55		00							
56. Maximum Credit amount	56	**$500**	**00**							
57. Enter the smaller of line 55 or line 56				57		00				
58. **Qualified energy–efficient heating, cooling, ventilation or hot water system**	58		00							
59. Multiply line 58 by 30% (.30)	59		00							
60. Credit from pass–through entities	60		00							
61. Add lines 59 and 60	61		00							
62. Maximum Credit amount	62	**$500**	**00**							
63. Enter the smaller of line 61 or line 62				63		00				
64. Add lines 57 and 63							64		00	
65. Add lines 21, 36, 51 and 64							65	350	00	
66. Enter any unused Energy Efficiency Products Tax Credit earned in 2013, if applicable							66	25	00	
67. Add lines 65 and 66							67	375	00	

Enter the amounts from Form 5695–K on the applicable tax return as follows:

Individual, estate or trust filing:

- Form 740–Enter the amount from Line 67 on Form 740, Section A, Line 18.
- Form 740–NP–Enter the amount from Line 67 on Form 740–NP, Section A, Line 18.
- Form 741–Enter the amount from Line 67 on Form 741, Line 18.

Corporation or pass–through entity filing:

- Form 720–Enter the amount from Line 67 on Schedule TCS, Line 16.
- Form 720S–Enter the amounts from Lines 6, 12, 18, 36, 36, 51, 51, 57 and 63 on Form 720S, Schedule K, Lines 27, 28, 29, 30, 31, 32, 33, 34 and 35, respectively; and the amount from Line 67 on Schedule TCS, Line 16.
- Form 725–Enter the amount from Line 67 on Schedule TCS, Line 16.
- Form 765–Enter the amounts from Lines 6, 12, 18, 36, 36, 51, 51, 57 and 63 on Form 765, Schedule K, Lines 28, 29, 30, 31, 32, 33, 34, 35 and 36, respectively; and the amount from Line 67 on Schedule TCS, Line 16.
- Form 765–GP–Enter the amounts from Lines 6, 12, 18, 36, 36, 51, 51, 57 and 63 on Form 765–GP, Schedule K, Lines 28, 29, 30, 31, 32, 33, 34, 35 and 36, respectively.
- **Note: Lines 36 and 51 are reported twice because they are included on two separate lines of the Schedule K and Schedule K-1.**

DO NOT MAIL! RETAIN FOR YOUR RECORDS.

8879-K Kentucky UNBRIDLED SPIRIT

42A740-S22
Department of Revenue

Kentucky Individual Income Tax Declaration For Electronic Filing

DRAFT 8/22/14

2014

Submission Identification Number (SID) ▶

Taxpayer's Name	Taxpayer's Social Security number
TEST H SMITH	400-00-4207
Spouse's Name	**Spouse's Social Security number**
JANE S SMITH	400-00-4217

PART I—Tax Return Information (Whole Dollars Only)

					A Spouse	B Taxpayer
1.	Kentucky taxable income	740, line 11	740-NP, line 13	1	.00	72,064 .00
2.	Total tax liability	740, line 28	740-NP, line 28	2		3,543 .00
3.	Total payments	740, line 31	740-NP, line 31	3		7,370 .00
4.	Refunded to you	740, line 40	740-NP, line 40	4		467 .00
5.	Amount you owe	740, line 44	740-NP, line 44	5		.00

KENTUCKY

PART II— ☐ Direct Deposit of Refund ☐ Direct Debit of Tax Amount Due ☑ Direct Debit of Estimate Tax

6. Routing transit number (RTN) 283978441 — **The first two numbers of the RTN must be 01 through 12 or 21 through 32.**
7. Depositor account number (DAN) 3080799999
8. Type of account: ☐ Savings ☑ Checking
9. Tax due debit amount _____ Estimate tax debit amount $ 153.00
   Debit date _____ Debit date ☑ April 15, 2015 ☑ June 15, 2015 ☑ September 15, 2015 ☑ January 15, 2016
10. In order to comply with electronic banking regulations, please answer the following questions.
    a. Direct Deposit—Will these funds be going to an account outside of the United States? Yes ☐ No ☐
    b. Direct Debit—Will these funds come from an account located outside of the United States? Yes ☐ No ☑

PART III—Declaration of Taxpayer *(Sign only after Part I is completed.)*

11. ☐ I consent that my refund be directly deposited as designated in Part II, and declare that the information shown on lines 6 through 10 is correct. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
12. ☑ I do not want direct deposit of my refund or am not receiving a refund.
13. ☑ I authorize the Kentucky Department of Revenue and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated above for payment of my state taxes owed on this return and/or payment(s) of estimate tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the Kentucky Department of Revenue to terminate the authorization. To revoke (cancel) a payment, I must contact the Kentucky Department of Revenue at (502) 564-4581 no later than 2 business days prior to the payment (debit) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If I have filed a balance due return, I understand that if the Kentucky Department of Revenue does not receive my full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that the information I have given my electronic return originator (ERO) or transmitter and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2014 Kentucky income tax return. To the best of my knowledge and belief, my return is true, correct and complete. I consent to my ERO or transmitter sending my return and accompanying schedules and statements to the Kentucky Department of Revenue. I also consent to the Kentucky Department of Revenue sending my ERO and/or transmitter an acknowledgment of receipt or transmission and an indication of whether or not my return is accepted, and, if rejected, the reason(s) for the rejection.

➤ Your Signature (If joint or combined return, both must sign) ➤ Spouse's Signature ☎ **Telephone Number (daytime)** Date Signed

PART IV—Declaration and Signature of Electronic Return Originator and Paid Preparer

I declare that I have reviewed the above taxpayer's return and that the entries on Form 8879-K are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on this return. If Part II is completed, I declare that I have verified the taxpayer's proof of account and it agrees with the name shown on this form. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the Kentucky Department of Revenue, and have followed all other requirements in Kentucky Publication KY-1345, Kentucky Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2014). If I am also the paid preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. This declaration is based on all information of which I have any knowledge.

Check ☐ if also paid preparer. Check ☐ if self-employed.

ERO's Use Only

Signature Date I.D. Number of ERO

Firm's name (or yours if self-employed) and address FEIN ZIP code

Paid Preparer's Use Only

Check ☐ if self-employed.

Preparer's Signature Date I.D. Number of Preparer

Firm's name (or yours if self-employed) and address FEIN ZIP code

➤ **Keep this form with your tax return. *Do not mail!***

Attach Copy of Forms W-2, W-2G and 1099-R Here

	a Employee's social security number 400-00-4207	OMB No. 1545-0008

b Employer identification number (EIN) 61-1111101	1 Wages, tips, other compensation 44,507.50	2 Federal income tax withheld 8000.00
c Employer's name, address, and ZIP code WIDGET CITY, INC 1 1234 FIRST STREET FRANKFORT, KY 40601	3 Social security wages 44,507.50	4 Social security tax withheld 2759.47
	5 Medicare wages and tips 44,507.50	6 Medicare tax withheld 645.50
	7 Social security tips	8 Allocated tips
d Control number	9	10 Dependent care benefits
e Employee's first name and initial Last name Suff. TEST H. SMITH 120 S MAIN STREET, APT 120-3444 FRANKFORT, KY 40601	11 Nonqualified plans	12a Code
	13 Statutory employee ☐ Retirement plan ☑ Third-party sick pay ☐	12b Code
	14 Other	12c Code
		12d Code
f Employee's address and ZIP code		

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
KY	420514	36,062.50	2,880.00			
MT	02548977	8445.00	350.00			

Form **W-2** **Wage and Tax Statement** **2014**

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return

	a Employee's social security number 400-00-4207	OMB No. 1545-0008

b Employer identification number (EIN) 61-2222202	1 Wages, tips, other compensation 22,253.75	2 Federal income tax withheld 4,000.00
c Employer's name, address, and ZIP code WIDGET TOWN, INC 2 2234 2ND STREET, STE 213 FRANKFORT, KY 40601	3 Social security wages 22,253.75	4 Social security tax withheld 1379.73
	5 Medicare wages and tips 22,253.75	6 Medicare tax withheld 323.75
	7 Social security tips	8 Allocated tips
d Control number	9	10 Dependent care benefits
e Employee's first name and initial Last name Suff. TEST H. SMITH 120 S MAIN STREET, APT 120-3444 FRANKFORT, KY 40601	11 Nonqualified plans	12a Code
	13 Statutory employee ☐ Retirement plan ☑ Third-party sick pay ☐	12b Code
	14 Other	12c Code
		12d Code
f Employee's address and ZIP code		

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
KY	222202	18031.25	1440.00			
MT	02548978	4,222.50	175.00			

Form **W-2** **Wage and Tax Statement** **2014**

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return

	a Employee's social security number 400-00-4207	OMB No. 1545-0008

b Employer identification number (EIN) 61-3333303	1 Wages, tips, other compensation 11,126.88	2 Federal income tax withheld 2,000.00
c Employer's name, address, and ZIP code WIDGET INTERNATIONAL 2234 3RD ST FRANKFORT, KY 40601	3 Social security wages 11,126.88	4 Social security tax withheld 690.00
	5 Medicare wages and tips 11,126.88	6 Medicare tax withheld 161.38
	7 Social security tips	8 Allocated tips
d Control number	9	10 Dependent care benefits
e Employee's first name and initial Last name Suff. TEST H. SMITH 120 S MAIN STREET, APT 120-3444 FRANKFORT, KY 40601	11 Nonqualified plans	12a Code
	13 Statutory employee ☐ Retirement plan ☑ Third-party sick pay ☐	12b Code
	14 Other	12c Code
		12d Code
f Employee's address and ZIP code		

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
KY	008567	9015.63	720.00			
MT	02548979	2111.25	87.50			

Form **W-2** **Wage and Tax Statement** **2014**

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return

	a Employee's social security number 400-00-4207	OMB No. 1545-0008

b Employer identification number (EIN) 61-4444404	1 Wages, tips, other compensation 5,563.44	2 Federal income tax withheld 1,000.00
c Employer's name, address, and ZIP code WIDGET MFG, INC 1099 FIXIT BLVD FRANKFORT, KY 40601	3 Social security wages 5,563.44	4 Social security tax withheld 344.93
	5 Medicare wages and tips 5,563.44	6 Medicare tax withheld 80.69
	7 Social security tips	8 Allocated tips
d Control number	9	10 Dependent care benefits
e Employee's first name and initial Last name Suff. TEST H. SMITH 120 S MAIN STREET, APT 120-3444 FRANKFORT, KY 40601	11 Nonqualified plans	12a Code
	13 Statutory employee ☐ Retirement plan ☑ Third-party sick pay ☐	12b Code
	14 Other	12c Code
		12d Code
f Employee's address and ZIP code		

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
KY	444404	4472.00	360.00			
MT	02548980	1091.00	43.75			

Form **W-2** **Wage and Tax Statement** **2014**

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return

	a Employee's social security number 400-00-4207	OMB No. 1545-0008

b Employer identification number (EIN) 61-5555505	1 Wages, tips, other compensation 5,563.44	2 Federal income tax withheld 1,000.00
c Employer's name, address, and ZIP code WIDGET MARKETING 2234 5TH STREET FRANKFORT, KY 40601	3 Social security wages 5,563.44	4 Social security tax withheld 344.93
	5 Medicare wages and tips 5,563.44	6 Medicare tax withheld 80.69
	7 Social security tips	8 Allocated tips
d Control number	9	10 Dependent care benefits
e Employee's first name and initial Last name Suff. TEST H. SMITH 120 S MAIN STREET, APT 120-3444 FRANKFORT, KY 40601	11 Nonqualified plans	12a Code P 200
	13 Statutory employee ☐ Retirement plan ☑ Third-party sick pay ☐	12b Code
	14 Other	12c Code
		12d Code
f Employee's address and ZIP code		

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
KY	555505	4507.81	360.00			
MT	02548981	1055.63	43.75			

Form **W-2** **Wage and Tax Statement** 2014

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code	1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
FINANCIAL INVESTING 213 S UPPER STREET, STE 1 FRANKFORT, KY 40601	$ 700.00	2014	
	2a Taxable amount $ 700.00	Form 1099-R	
	2b Taxable amount not determined ☐	Total distribution ☐	Copy 2 File this copy with your state, city, or local income tax return, when required.

PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)	4 Federal income tax withheld
61-0625411	400-00-4207	$	$

RECIPIENT'S name	5 Employee contributions /Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities
TEST H. SMITH	$	$

Street address (including apt. no.)	7 Distribution code(s)	IRA/ SEP/ SIMPLE	8 Other	
120 S MAIN STREET, APT 120-3444		☐	$	%

City or town, state or province, country, and ZIP or foreign postal code	9a Your percentage of total distribution	9b Total employee contributions
FRANKFORT, KY 40601	%	$

10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 State tax withheld	13 State/Payer's state no.	14 State distribution
$		$		$
		$		$

Account number (see instructions)	15 Local tax withheld	16 Name of locality	17 Local distribution
	$		$
	$		$

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code	1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
JD MUTUAL INSURANCE 10044 MAIN STREET FRANKFORT, KY 40601	$ 200.00	2014	
	2a Taxable amount $ 200.00	Form 1099-R	
	2b Taxable amount not determined ☐	Total distribution ☐	**Copy 2** **File this copy with your state, city, or local income tax return, when required.**

PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)	4 Federal income tax withheld
61-0625997	400-00-4207	$	$

RECIPIENT'S name	5 Employee contributions /Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities
TEST H. SMITH	$	$

Street address (including apt. no.)	7 Distribution code(s)	IRA/ SEP/ SIMPLE	8 Other	
120 S MAIN STREET, APT 120-3444	7	☐	$	%

City or town, state or province, country, and ZIP or foreign postal code	9a Your percentage of total distribution	9b Total employee contributions
FRANKFORT, KY 40601	%	$

10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 State tax withheld	13 State/Payer's state no.	14 State distribution
$		$		$
		$		$

Account number (see instructions)	15 Local tax withheld	16 Name of locality	17 Local distribution
1134697-143J33	$		$
	$		$

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code	1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
UNIVERSAL INVESTMENTS 127 FINANCIAL WAY FRANKFORT, KY 40601	$ 100.00	2014	
	2a Taxable amount $ 100.00	Form 1099-R	
	2b Taxable amount not determined ☐	Total distribution ☐	**Copy 2** **File this copy with your state, city, or local income tax return, when required.**

PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)	4 Federal income tax withheld
61-0625477	400-00-4207	$	$

RECIPIENT'S name	5 Employee contributions /Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities
TEST H. SMITH	$	$

Street address (including apt. no.)	7 Distribution code(s)	IRA/ SEP/ SIMPLE	8 Other	
120 S MAIN STREET, APT 120-3444	7	☐	$	%

City or town, state or province, country, and ZIP or foreign postal code	9a Your percentage of total distribution	9b Total employee contributions
FRANKFORT, KY 40601	%	$

10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 State tax withheld	13 State/Payer's state no.	14 State distribution
$		$		$
		$		$

Account number (see instructions)	15 Local tax withheld	16 Name of locality	17 Local distribution
143431434	$		$
	$		$

Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return 2014

OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning , 2014, ending , 20 | See separate instructions.

Your first name and initial	Last name	Your social security number
TEST H	SMITH	4 0 0 0 0 4 2 0 7
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
JANE S	SMITH	4 0 0 0 0 4 2 1 7

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
120 S MAIN STREET 120-3444

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

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
FRANKFORT, KY 40601

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

DRAFT AS OF July 24, 2014 DO NOT FILE

Filing Status

Check only one box.

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

Exemptions

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

Boxes checked on 6a and 6b: 2

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
SON SMITH	4 0 0 0 0 4 2 2 7	SON	☐
DAUGHTER SMITH	4 0 0 0 0 4 2 3 7	DAUGHTER	☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
• lived with you: 1
• did not live with you due to divorce or separation (see instructions): 1

Dependents on 6c not entered above:

d Total number of exemptions claimed — Add numbers on lines above ▶ 4

Income

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	89015 00
8a	**Taxable** interest. Attach Schedule B if required			8a	150 00
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	7000 00
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	1000 00	b Taxable amount 15b	1000 00
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	97165 00

Adjusted Gross Income

23	Reserved	23			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24			
25	Health savings account deduction. Attach Form 8889	25			
26	Moving expenses. Attach Form 3903	26	200 00		
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	25 00		
32	IRA deduction	32			
33	Student loan interest deduction	33			
34	Reserved	34			
35	Domestic production activities deduction. Attach Form 8903	35	50 00		
36	Add lines 23 through 35			36	275 00
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	96890 00