

Test #3

James Watson

PATS 400-00-5012 ATS 400-00-5060

987 Sherlock Terrace

Oklahoma City Ok 73194

Taxpayer paid \$159.00 to the state of Kansas on \$12,000.00 wages.

Taxpayer had 511CR credits as follows

Dry Fire Hydrant Credit \$ 50.00

Credit for Cancer Research \$ 500.00

Volunteer Firefighter Credit \$ 200.00

Taxpayer owes \$ 1,000.00 in use tax

Taxpayer would like to donate \$10.00 to Easter Red Cedar Revolving Fund

Taxpayer would like to have tax due debited out of his checking account

Routing Number 123098656 Account 122123144

Final result total tax due \$497.00

Oklahoma Volunteer Firefighter Tax Credit supporting documentation

2011

STATE LAW requires all first-time participants to apply for the \$200 tax credit for their first year. First year? If so, you should list eligible firefighter training taken in 2011 as well as those taken in previous years. If you have previously completed a \$200 tax credit, you may be eligible for the \$400 tax credit, which has different requirements.

Recognizing the importance of volunteer firefighters and the challenges they face, Title 68 O.S. Section 2358.7 provides the opportunity to receive a tax credit for firefighter training.

Birth Date ▶

M	M	D	D	Y	Y	Y	Y
0	2	1	5	1	9	4	5

Your Information:

Print first name and middle initial last name
James Watson

Mailing address (include apartment number or rural route)
987 Sherlock Terrace

City, State and Zip
Oklahoma City OK 73194

Daytime phone, with area code Evening phone, with area code
(405) 555-5555 (405) 555-5556

Your e-mail address:
JWatson@email.com

For more information, see instructions available at www.COFT-Oklahoma.org or call us at (405) 601-8862.

Please enter \$200 or \$400 on the applicable line for Firefighter Training Tax Credit on the 2011 Form 511CR on your Oklahoma state tax return. Then, transfer the totals of your tax credits to the applicable line for Other Credits on the 2011 Form 511.

Under penalties of perjury I declare the information presented here is true and correct to the best of my knowledge. In accordance with the Family Educational Rights and Privacy Act, I hereby give my permission for my information showing eligibility to be sent to OSU-Fire Service Training and COFT.

11-1-11 James Watson
 Date Signature of Volunteer Firefighter

Departmental Affiliation (s):

Currently serving as a volunteer firefighter with:
Oak Cliff Fire/Rescue

Organizational address, including city and zip code:
73425 S Bryant Rd
 Edmond OK 73034

Fire Chief cell phone number Fire Chief daytime phone number
(405) 555-5554 (405) 340-9115

Fire Chief or Fire department's e-mail address:
Chief@email.com

List any other Fire Departments under which your training records may be listed.
 Department name(s) _____

Training:

For your first year, you will need 12 hours of eligible training. You can list training completed during Tax Year 2011 and in previous years. If you have been previously approved you only need 6 hours of eligible training—completed in 2011. Please use the Training Information Form to list the training completed to apply for the tax credit. Attach training records and relevant certificates.

Please check the box of the tax credit for which you are applying:

- I am applying for a \$200 tax credit, and this is my first year to apply for the volunteer firefighter tax credit.
- I am applying for a \$200 tax credit (repeat applicant).
- I am applying for a \$400 tax credit (must have prior \$200 tax credit form approved on file).

Please Check All That Apply

- I am working towards my Volunteer Firefighter Practices or Higher Equivalent.
- I have completed (year _____) Volunteer Firefighter Practices or Higher Equivalent.
- I am working towards my Firefighter I or Higher Equivalent.
- I have completed (year _____) Firefighter I or Higher Equivalent. (Please attach certificate if COFT does not already have on file.)

**** For Fire Chief Use ****

- If \$200 credit, I verify that the above listed firefighter is a member in good standing with our department and has completed the submitted training for the dates indicated. The volunteer has been provided and participated in all annual training as required by federal and state authorities.
- If \$400 credit, I verify that the above listed firefighter is a member in good standing with our department and has completed the submitted training for the dates indicated. The volunteer has been provided and participated in all annual training as required by federal and state authorities.

1. Make a copy for your files and department files, then mail original to:
 COFT (Council on Firefighter Training)
 2716 NE 50th Street
 Oklahoma City, OK 73111

12-15-11 John Chief
 Date Signature of Fire Chief

2. ENTER YOUR SSN! You must enclose the original of this COFT approved document attached to the Form 511EF or your tax return, then mail to the Oklahoma State Tax Commission:
 OK Tax Commission
 Mail return address PO Box 26800 Zip 73126-0800
 E-File address PO Box 269060 Zip 73126-9060
 Oklahoma City, OK
 (405) 521-3160

John Chief
 Name of the Fire Chief, printed

Based on the information provided by the firefighter and verified by the fire chief, COFT approves this firefighter for a training tax incentive for tax year 2011.

12-18-11 Ben Coft
 Date Authorized signature for COFT

AFTER receiving your approved tax credit form, please enter your Social Security Number before mailing to the Oklahoma Tax Commission.

Social Security #

2	0	0	-	0	0	-	0	0	1	0
---	---	---	---	---	---	---	---	---	---	---

Please make a copy of approved form for your records

For Volunteer Firefighter use only.

For the year Jan. 1-Dec. 31, 2011, or other tax year beginning _____, 2011, ending _____, 20 See separate instructions.

Your first name and initial **JAMES** Last name **WATSON** DECEASED - 20111015 Your social security number **400-00-5012**

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, use that address. **JAMIE WATSON** Apt. no. _____
987 SHERLOCK TERRACE

▲ 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).
OKLAHOMA CITY OK 73194

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

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

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

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

Boxes checked on 6a and 6b **1**
 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 **1**
 Add numbers on lines above ▶ **2**

(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)
JAMIE	WATSON	400-00-3012	Parent	<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 **2**

Income	7	8a	8b	9a	9b	10	11	12	13	14	15a	15b	16a	16b	17	18	19	20a	20b	21	22	
Wages, salaries, tips, etc. Attach Form(s) W-2																						74,000
Taxable interest. Attach Schedule B if required																						
Tax-exempt interest. Do not include on line 8a																						
Ordinary dividends. Attach Schedule B if required																						
Qualified dividends																						
Taxable refunds, credits, or offsets of state and local income taxes																						
Alimony received																						
Business income or (loss). Attach Schedule C or C-EZ																						
Capital gain or (loss). Attach Schedule D if required. If not required, check here																						
Other gains or (losses). Attach Form 4797																						
IRA distributions																						
Pensions and annuities																						
Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E																						
Farm income or (loss). Attach Schedule F																						
Unemployment compensation																						
Social security benefits																						
Other income																						
Combine the amounts in the far right col for lines 7 through 21. This is your total income																						166,410

Adjusted Gross Income	23	24	25	26	27	28	29	30	31a	32	33	34	35	36	37
Educator expenses															
Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ															
Health savings account deduction. Attach Form 8889															
Moving expenses. Attach Form 3903															
Deductible part of self-employment tax. Attach Schedule SE															
Self-employed SEP, SIMPLE, and qualified plans															
Self-employed health insurance deduction															
Penalty on early withdrawal of savings															
Alimony paid b Recipient's SSN ▶															
IRA deduction															
Student loan interest deduction															
Tuition and fees. Attach Form 8917															
Domestic production activities deduction. Attach Form 8903															
Add lines 23 through 35															
Subtract line 36 from line 22. This is your adjusted gross income															166,410

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2011
Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on Form 1040

JAMES WATSON

Your social security number

400-00-5012

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 <input type="text" value="2"/>	2			
	3 Multiply line 2 by 7.5% (.075)	3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4				
Taxes You Paid	5 State and local (check only one box):	5			
	a <input checked="" type="checkbox"/> Income taxes, or		5,078		
	b <input type="checkbox"/> General sales taxes				
	6 Real estate taxes (see instructions)	6	2,100		
	7 Personal property taxes	7			
8 Other taxes. List type and amount ▶	8				
9 Add lines 5 through 8	9			7,178	
Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10	13,500		
	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			
	Note. Your mortgage interest deduction may be limited (see instructions).				
	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			13,500	
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	965		
	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			965
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 <input type="text" value="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 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40	29			21,643
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here				<input type="checkbox"/>

Alternative Minimum Tax - Individuals

Form **6251**

OMB No. 1545-0074

▶ See separate instructions.

2011

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

Attachment
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

Your social security number
400-00-5012

JAMES WATSON

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	144,767
2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3 Taxes from Schedule A (Form 1040), line 9	3	7,178
4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5 Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6 Skip this line. It is reserved for future use	6	
7 Tax refund from Form 1040, line 10 or line 21	7	()
8 Investment interest expense (difference between regular tax and AMT)	8	
9 Depletion (difference between regular tax and AMT)	9	
10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11 Alternative tax net operating loss deduction	11	()
12 Interest from specified private activity bonds exempt from the regular tax	12	
13 Qualified small business stock (7% of gain excluded under section 1202)	13	
14 Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17 Disposition of property (difference between AMT and regular tax gain or loss)	17	
18 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19 Passive activities (difference between AMT and regular tax income or loss)	19	
20 Loss limitations (difference between AMT and regular tax income or loss)	20	
21 Circulation costs (difference between regular tax and AMT)	21	
22 Long-term contracts (difference between AMT and regular tax income)	22	
23 Mining costs (difference between regular tax and AMT)	23	
24 Research and experimental costs (difference between regular tax and AMT)	24	
25 Income from certain installment sales before January 1, 1987	25	()
26 Intangible drilling costs preference	26	
27 Other adjustments, including income-based related adjustments	27	
28 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$223,900, see instructions.)	28	151,945

Part II Alternative Minimum Tax (AMT)

<p>29 Exemption. (If you were under age 24 at the end of 2011, see instructions.)</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">IF your filing status is . . .</td> <td style="width: 30%;">AND line 28 is not over . . .</td> <td style="width: 30%;">THEN enter on line 29 . . .</td> <td></td> </tr> <tr> <td>Single or head of household</td> <td>\$112,500</td> <td>\$48,450</td> <td rowspan="3" style="font-size: 2em; vertical-align: middle;">}</td> </tr> <tr> <td>Married filing jointly or qualifying widow(er)</td> <td>150,000</td> <td>74,450</td> </tr> <tr> <td>Married filing separately</td> <td>75,000</td> <td>37,225</td> </tr> </table> <p>If line 28 is over the amount shown above for your filing status, see instructions.</p>	IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .		Single or head of household	\$112,500	\$48,450	}	Married filing jointly or qualifying widow(er)	150,000	74,450	Married filing separately	75,000	37,225		
IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .														
Single or head of household	\$112,500	\$48,450	}													
Married filing jointly or qualifying widow(er)	150,000	74,450														
Married filing separately	75,000	37,225														
30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	114,356														
31 <ul style="list-style-type: none"> • If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 54 here. • All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 	31	29,733														
32 Alternative minimum tax foreign tax credit (see instructions)	32															
33 Tentative minimum tax. Subtract line 32 from line 31	33	29,733														
34 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34	29,648														
35 AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	85														

		a Employee's social security number 400-00-5012		Safe, accurate, FASTI Use		IRS e-file		Visit the IRS website at www.irs.gov/efile.		
b Employer identification number (EIN) 64-2131415				1 Wages, tips, other compensation 74,000		2 Federal income tax withheld 4,100				
c Employer's name, address, and ZIP code MPG INVESTIGATIONS 89 SESAMES PLACE SHYTOWN AZ 86503				3 Social security wages 74,000		4 Social security tax withheld 4,588				
				5 Medicare wages and tips 74,000		6 Medicare tax withheld 1,073				
				7 Social security tips		8 Allocated tips				
d Control number				9 Advance EIC payment		10 Dependent care benefits				
e Employee's first name and initial JAMES		Last name WATSON		Suff.		11 Nonqualified plans		12a See instructions for box 12		
987 SHERLOCK TERRACE OKLAHOMA CITY OK 73194				13 Statutory employee <input type="checkbox"/> Retmnt. plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b				
				14 Other		12c				
						12d				
f Employee's address and ZIP code										
15 State Employer's state ID no. OK 64-2131415		16 State wages, tips, etc. 62,000		17 State income tax 4,192		18 Local wages, tips, etc.		19 Local income tax		20 Locality name
KS 64-2131415		12,000								

Form **W-2 Wage and Tax Statement** EEA **2011** Department of the Treasury-Internal Revenue Service
 Copy B - To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

The information on the Form W-2 was used to prepare the taxpayer's 2011 Federal tax return by

9898

 VOID CORRECTED

PAYER'S name, street address, city, state, and ZIP code MY BANK AND TRUST CO 456 PECAN STREET CHARLOTTE MD 20706		1 Gross distribution \$ 3,000		OMB No. 1545-0119 2011 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 3,000		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		
PAYER'S federal identification number 52-1756572	RECIPIENT'S identification number 400-00-5012	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
RECIPIENT'S name JAMES WATSON		5 Employee contributions /Designated Roth contributions or Insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.) 987 SHERLOCK TERRACE		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other \$ %		
City, state, and ZIP code OKLAHOMA CITY OK 73194		9a Your percentage of total distribution %		9b Total employee contributions \$		
1st year of desig. Roth contrib.		10 State tax withheld \$ \$		11 State/Payer's state no. OK		12 State distribution \$ \$
Account number (see instructions)		13 Local tax withheld \$ \$		14 Name of locality		15 Local distribution \$ \$

Form 1099-R

EEA

Department of the Treasury - Internal Revenue Service

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The information on the Form 1099R was used to prepare the taxpayer's 2011 Federal tax return by

9898

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PAYER'S name, street address, city, state, and ZIP code UNITED STATES AIR FORCE 3001 STAFF DRIVE SUITE 1AG85A Tinker AFB OK 73145-3009		1 Gross distribution \$ 33,901		OMB No. 1545-0119 2011 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 33,901		2b Taxable amount not determined <input type="checkbox"/>		
PAYER'S federal identification number 12-3456789	RECIPIENT'S identification number 400-00-5012	3 Capital gain, (included in box 2a) \$		4 Federal income tax withheld \$ 2,202		
RECIPIENT'S name JAMES WATSON		5 Employee contributions / Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.) 987 SHERLOCK TERRACE		7 Distribution code(s)	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %		
City, state, and ZIP code OKLAHOMA CITY OK 73194		9a Your percentage of total distribution %		9b Total employee contributions \$		
1st year of desig. Roth contrib.		10 State tax withheld \$ 886		11 State/Payer's state no. OK 3153151		12 State distribution \$ 33,901
Account number (see instructions)		13 Local tax withheld \$		14 Name of locality		15 Local distribution \$

Form 1099-R

EEA

Department of the Treasury - Internal Revenue Service

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9898

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PAYER'S name, street address, city, state, and ZIP code OFFICE OF PERSONNEL MANAGEMENT 3000 N DAKOTA ST WASHINGTON DC 20006		1 Gross distribution \$ 60,509		OMB No. 1545-0119 2011 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 55,509		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		
PAYER'S federal identification number 57-8888875	RECIPIENT'S identification number 400-00-5012	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 4,566		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.
RECIPIENT'S name JAMES WATSON		5 Employee contributions / Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.) 987 SHERLOCK TERRACE		7 Distribution code(s)		IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	
City, state, and ZIP code OKLAHOMA CITY OK 73194		9a Your percentage of total distribution %		9b Total employee contributions \$		
1st year of desig. Roth contrib.		10 State tax withheld \$ \$		11 State/Payer's state no. OK 123456		12 State distribution \$ 55,509 \$
Account number (see instructions) CSA8452478		13 Local tax withheld \$ \$		14 Name of locality		15 Local distribution \$ \$

Form 1099-R

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Department of the Treasury - Internal Revenue Service

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