

**Test Scenario 2 (NACTP Test 4)**

*Oklahoma Forms:* 511, 511CR & 561

*Taxpayer:* Passed Away  
111 Main Street  
Oklahoma City, OK 73110

*SSN:* 400-00-5004 – ATS      400-00-5054 – PATS

*Spouse:* Investor Widow

*SSN:* 400-00-5014 – ATS      400-00-5064 – PATS

*1099R:* Passed Away received private sector retirement. The taxable amount in Box 2a of his Form 1099-R is \$18,000 with no Oklahoma withholding.

*1099R:* Investor Widow is a civil service retiree whose retirement benefits are paid out of the Civil Service Retirement System (CSRS). Her Form CSA 1099-R has a Retirement Claim Number of CSA3001234. The taxable amount in Box 2a is \$6,000 with no Oklahoma withholding.

*511CR:* Passed Away was a volunteer firefighter who met all of the qualifications for the \$200 Volunteer Firefighter Credit (Form 511CR, line 26). Attach, as a PDF, the Oklahoma Volunteer Firefighter Tax credit supporting documentation. The completed documentation for the attachment is provided.

*561:* The stock sale of "Stock 1 Gain" and of "Stock 5 Gain" will be used to compute the Oklahoma capital gain exclusion. Both of these companies are headquartered in Oklahoma and have been for at least two years prior to the date of sale. The Federal ID Number for Stock 1 Gain is 73-0002005 and for Stock 5 Gain it is 73-0003006. A completed Form 561 is provided for reference.

*EFW for Balance Due:*

Tinker Federal Credit Union  
RTN            303085829  
DAN            2020268620  
Savings Account  
EFW Date     04/15/2013

*Additional Information:*

- No use tax is due.
- Donate \$5 to the Public Classroom Support Fund (Form 511, line 37)

*Final Result:* Balance Due of \$17 (Form 511, line 40)

# Oklahoma Volunteer Firefighter Tax Credit supporting documentation

# 2012

**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 2012 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	1	0	1	1	9	3	8

### Your Information:

Print first name and middle initial last name  
 Passed L Away

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

Mailing address (include apartment number or rural route)  
 111 Main St

Please enter \$200 or \$400 on the applicable line for Firefighter Training Tax Credit on the 2012 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 2012 Form 511.

City, State and Zip  
 OKC OK 73110

Under penalties of perjury I declare the information presented here is true and correct to the best of my knowledge.

Daytime phone, with area code Evening phone, with area code  
 (405) 615-4444 (405) 521-1111

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.

Your e-mail address:  
 PAway@email.com

11-1-12 Passed Away

Date Signature of Volunteer Firefighter

### Departmental Affiliation (s):

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

### Training:

For your first year, you will need 12 hours of eligible training. You can list training completed during Tax Year 2012 and in previous years. If you have been previously approved you only need 6 hours of eligible training—completed in 2012. Please use the Training Information Form to list the training completed to apply for the tax credit. Attach training records and relevant certificates.

Organizational address, including city and zip code:  
 13425 S Bryant Rd  
 Edmond OK 73034

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

Fire Chief cell phone number Fire Chief daytime phone number  
 (405) 615-5555 (405) 340-9115

I am applying for a \$200 tax credit, and this is my first year to apply for the volunteer firefighter tax credit.

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

I am applying for a \$200 tax credit (repeat applicant).

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

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  
 (After you receive your approved form from COFT go to step 2 below.)

12-15-12 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:  
 Return address  
 (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 2012.

12-20-12 Ben Calt

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 #

400-09-5004

Print Or Type

Please make a copy of approved form for your records





State of Oklahoma

# OKLAHOMA CAPITAL GAIN DEDUCTION FOR RESIDENTS FILING FORM 511

(Qualifying Assets Held for the Applicable 2 or 5 Year Period)

**DRAFT**  
**6/25/12**

FORM **561** 2012

Name(s) as Shown on Return PASSED AWAY & INVESTOR WIDOW	Social Security Number		
	400	00	5004

**1. List qualifying Oklahoma capital gains and losses, not included on lines 2 through 5 below.**

A1. Description of Property	B. Date Acquired (mm/dd/yy) (See instructions)	C. Date Sold (mm/dd/yy)	D. Sales Price	E. Cost or Other Basis minus Adjustments to Gain or Loss	F. Gain or (Loss) Combine Columns (D) and (E)
A1) STOCK 1 GAIN	01/01/00	01/10/12	6,500	2,000	4,500
A2) 73-0002005					
A1) STOCK 5 GAIN	05/15/07	01/10/12	5,500	8,000	(2,500)
A2) 73-0003006					
A1)					
A2)					
A1)					
A2)					

2. Qualifying Oklahoma capital gain from installment sales reported on Federal Schedule D, line 11. Enclose a copy of Federal Form 6252.....	2	
3. Qualifying Oklahoma net capital gain from sale of business property reported on Federal Schedule D, line 11. Enclose a copy of Federal Form 4797. (If gain/loss is from a Federal K-1, complete the worksheet on page 2 and enclose a copy of the Federal Schedule K-1).....	3	
4. Other qualifying Oklahoma net capital gain or (loss) reported on Federal Schedule D, line 11, not included in lines 2 and 3 above. Enclose a copy of the applicable Federal form(s).....	4	
5. Qualifying Oklahoma net capital gain or (loss) from partnerships, S corporations, estates or trusts reported on Federal Schedule D, line 12. (Complete the worksheet on page 2 and enclose a copy of the Federal Schedule K-1).....	5	
6. Add amounts in Column F on line 1 and lines 2 through 5.....	6	2,000
7. Qualifying Oklahoma capital loss carryover reported on Federal Schedule D, line 14. (See instructions).....	7	
8. Qualifying Oklahoma net capital gain. Subtract line 7 from line 6. (If zero or less, enter "0").....	8	2,000
9. Oklahoma net capital gain included in Federal adjusted gross income. See instructions and worksheet. (If zero or less, enter "0").....	9	9,500
10. Oklahoma Capital Gain Deduction. Enter the smaller of lines 8 or 9 here and on Form 511, Schedule 511-A, line 12. (Do not enter less than zero).....	10	2,000

**Enclose Federal Form 1040, Schedule D and Form(s) 8949**

**NACTP**

**Test 4**

*These are MFJ taxpayers & the taxpayer died during the year. They have investment & retirement income and are eligible for the blind/over65 credit.*

*Forms: 1040, 1099R (2), 1099SSA (1), Schedule B, Schedule D, 8949*

*Taxpayer:*

Passed Away

111 Main Street

Quinton, AL 35130

*SSN:* 600-00-1004

*DOB:* 01/10/1938 (Senior Citizen)

*DOD:* 10/15/2012

*Spouse:*

Investor Widow (Blind)

*SSN:* 600-00-1014

*DOB:* 05/01/1939 (Senior Citizen)

*Filing Status:* Married Filing Joint

**Qualified Dividends and Capital Gain Tax Worksheet - Line 44**

Keep for Your Records

**Before you begin:**  See the earlier instructions for line 44 to see if you can use this worksheet to figure your tax.  
 If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	31,930
2. Enter the amount from Form 1040, line 9b*	2.	10,500
3. Are you filing Schedule D?*		
<input checked="" type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-	3.	9,300
<input type="checkbox"/> No. Enter the amount from Form 1040, line 13		
4. Add lines 2 and 3.	4.	19,800
5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.	0
6. Subtract line 5 from line 4. If zero or less, enter -0-	6.	19,800
7. Subtract line 6 from line 1. If zero or less, enter -0-	7.	12,130
8. Enter: \$34,500 if single or married filing separately, \$69,000 if married filing jointly or qualifying widow(er), \$46,250 if head of household.	8.	69,000
9. Enter the smaller of line 1 or line 8.	9.	31,930
10. Enter the smaller of line 7 or line 9.	10.	12,130
11. Subtract line 10 from line 9. This amount is taxed at 0%.	11.	19,800
12. Enter the smaller of line 1 or 6.	12.	19,800
13. Enter the amount from line 11.	13.	19,800
14. Subtract line 13 from line 12.	14.	0
15. Multiply line 14 by 15% (.15)	15.	0
16. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	16.	1,213
17. Add lines 15 and 16	17.	1,213
18. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	18.	3,919
19. Tax on all taxable income. Enter the smaller of line 17 or line 18. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet.	19.	1,213

\* If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

## Worksheets for Social Security Recipients - 2011

Name PASSED AWAY & INVESTOR WIDOW

SSN 600-00-1004

If you receive social security benefits, have taxable compensation, contribute to your traditional IRA, and you or your spouse are covered by an employer retirement plan, complete the following worksheets.

Use Worksheet 1 to figure your modified adjusted gross income. This amount is needed in the computation of your IRA deduction, if any, which is figured using the IRA Contribution and Deduction Worksheet.

The IRA deduction figured using the IRA Contribution and Deduction Worksheet is entered on your tax return.

### Worksheet 1 Computation of Modified AGI (For use only by taxpayers who receive social security benefits)

**Filing Status** - Check only one box:

- A.** Married filing jointly
- B.** Single, Head of Household, Qualifying Widow(er), or Married filing separately and lived apart from your spouse during the entire year
- C.** Married filing separately and lived with your spouse at any time during the year

1. Adjusted gross income (AGI) from Form 1040 or Form 1040A (not taking into account any social security benefits from Form SSA- 1099 or RRB- 1099, any deduction for contributions to a traditional IRA, any student loan interest deduction, any tuition and fees deduction, or any exclusion of interest from savings bonds to be reported on Form 8815) . . . . .	1.	44,000
2. Enter the amount in box 5 of all Forms SSA- 1099 and Forms RRB- 1099 . . . . .	2.	12,800
3. Enter one half of line 2 . . . . .	3.	6,400
4. Enter the amount of any foreign earned income exclusion, foreign housing exclusion, U.S. possessions income exclusion, exclusion of income from Puerto Rico you claimed as a bona fide resident of Puerto Rico, or exclusion of employer- paid adoption expenses . . . . .	4.	0
5. Enter the amount of any tax- exempt interest reported on line 8b of Form 1040 or 1040A . . . . .	5.	0
6. Add lines 1, 3, 4 and 5 . . . . .	6.	50,400
7. Enter the amount listed below for your filing status.		
• \$32,000 if you checked box A above		
• \$25,000 if you checked box B above		
• \$0 if you checked box C above . . . . .	7.	32,000
8. Subtract line 7 from line 6. If zero or less, enter 0 on this line . . . . .	8.	18,400
9. If line 8 is zero, skip to line 17, enter - 0- , and continue with line 18.		
If line 8 is more than zero, enter the amount listed below for your filing status.		
• \$12,000 if you checked box A above		
• \$9,000 if you checked box B above		
• \$0 if you checked box C above . . . . .	9.	12,000
10. Subtract line 9 from line 8. If zero or less, enter 0 . . . . .	10.	6,400
11. Enter the smaller of line 8 or line 9 . . . . .	11.	12,000
12. Enter one half of line 11 . . . . .	12.	6,000
13. Enter the smaller of line 3 or line 12 . . . . .	13.	6,000
14. Multiply line 10 by .85. If line 10 is zero, enter 0 . . . . .	14.	5,440
15. Add lines 13 and 14 . . . . .	15.	11,440
16. Multiply line 2 by .85 . . . . .	16.	10,880
17. Taxable benefits to be included in Modified AGI for traditional IRA deduction purposes. Enter the smaller of line 15 or line 16 . . . . .	17.	10,880
18. Enter the amount of any employer- paid adoption expenses exclusion and any foreign earned income exclusion and foreign housing exclusion or deduction that you claimed . . . . .	18.	0
19. Modified AGI for determining your reduced traditional IRA deduction- add lines 1, 17 and 18. Enter here and on line 11 of the IRA Contribution and Deduction Worksheet . . . . .	19.	54,880

DECEASED

Form 1040 U.S. Individual Income Tax Return

2012

OMB No. 1545-0074

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

For the year Jan. 1-Dec. 31, 2012, or other tax year beginning 2012, ending 20

See separate instructions.

PASSED AWAY -DECEASED 9/17/2012
INVESTOR WIDOW
& INVESTOR WIDOW
111 MAIN ST
QUINTON, AL 35130

Your social security number 600-00-1004

Spouse's social security number 600-00-1014

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.

Foreign country name Foreign province/state/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 & full name here.
4 Head of household (with qualifying person).
5 Qualifying widow(er) with dependent child

Exemptions
6a Yourself. If someone can claim you as a dependent, do not check box 6a.
6b Spouse
6c 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)
d Total number of exemptions claimed

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.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Table with 2 columns: Description and Amount. Rows include Wages (7), Taxable interest (8a), Ordinary dividends (9a), Capital gain (13), IRA distributions (15a), Pensions (16a), Social security benefits (20a), and Total income (22).

Adjusted Gross Income

Table with 2 columns: Description and Amount. Rows include Reserved (23-24), Health savings account deduction (25), Moving expenses (26), Deductible part of self-employment tax (27), Self-employed SEP, SIMPLE, and qualified plans (28-29), Penalty on early withdrawal of savings (30), Alimony paid (31a), IRA deduction (32), Student loan interest deduction (33), Reserved (34), Domestic production activities deduction (35), and Adjusted gross income (37).

KBA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2012)

**Tax and Credits**

38 Amount from line 37 (adjusted gross income) . . . . . 38 **54,880.**  
 39a Check  You were born before January 2, 1948,  Blind. } Total boxes  
 if:  Spouse was born before January 2, 1948,  Blind. } checked ▶ 39a **3**  
 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, \$5,950

Married filing jointly or Qualifying widow (er), \$11,900

Head of household, \$8,700

40 **Itemized deductions (from Schedule A) or your standard deduction (see left margin)** . . . . . 40 **15,350.**  
 41 Subtract line 40 from line 38 . . . . . 41 **39,530.**  
 42 **Exemptions.** Multiply \$3,800 by the number on line 6d . . . . . 42 **7,600.**  
 43 **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . . . . . 43 **31,930.**  
 44 **Tax** Check if any from: a  Form(s) 8814 b  Form 4972 c  962 election . . . . . 44 **1,213.**  
 45 **Alternative minimum tax (see instructions).** Attach Form 6251 . . . . . 45  
 46 Add lines 44 and 45 . . . . . 46 **1,213.**  
 47 Foreign tax credit. Attach Form 1116 if required . . . . . 47  
 48 Credit for child and dependent care expenses. Attach Form 2441 . . . . . 48  
 49 Education credits from Form 8863, line 19 . . . . . 49  
 50 Retirement savings contributions credit. Attach Form 8880 . . . . . 50  
 51 Child tax credit. Attach Schedule CTC, if required . . . . . 51  
 52 Residential energy credit. Attach Form 5695 . . . . . 52  
 53 Other credits from Form: a  3800 b  8801 c  . . . . . 53  
 54 Add in 47 through 53. These are your **total credits** . . . . . 54  
 55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- . . . . . 55 **1,213.**

**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 Other taxes. Enter code(s) from instructions . . . . . 60  
 61 Add lines 55 through 60. This is your **total tax** . . . . . 61 **1,213.**

**Payments**

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099 . . . . . 62 **3,500.**  
 63 2012 estimated tax payments and amount applied from 2011 return . . . . . 63  
 64a **Earned income credit (EIC)** . . . . . 64a  
 b Nontaxable combat pay election  64b  
 65 Additional child tax credit. Attach Schedule CTC . . . . . 65  
 66 American opportunity credit from Form 8863, line 8 . . . . . 66  
 67 RESERVED . . . . . 67  
 68 Amount paid with request for extension to file . . . . . 68  
 69 Excess social security and tier 1 RRTA tax withheld . . . . . 69  
 70 Credit for federal tax on fuels. Attach Form 4136 . . . . . 70  
 71 Credits from Form: a  2439 b  Re-served c  8801 d  8885 . . . . . 71  
 72 Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** . . . . . 72 **3,500.**

**Refund**

Direct deposit? See instructions.

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid . . . . . 73 **2,287.**  
 74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here . . . . . 74a **2,287.**  
 ▶ b Routing number ▶ c Type:  Checking  Savings  
 ▶ d Account number  
 75 Amount of line 73 you want applied to your 2013 estimated tax ▶ 75

**Amount You Owe**

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

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)?  Yes. Complete below.  No  
 Designee's name Phone no. Personal ID number (PIN) ▶

**Sign Here**

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  
**For Info Only-Do not file DECEASED**  
 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.)  
**For Info Only-Do not file RETIRED**

**Paid Preparer Use Only**

Print/Type preparer's name Preparer's signature Date Check  if self-employed PTIN  
**MADHUR TAXPRO 09/17/2012 P41111111**  
 Firm's name ▶ **H AND R BLOCK** Firm's EIN ▶ **44-0607856**  
 Firm's address ▶ **DUBLIN, OH 43017** Phone no. **(614) 659-1158**

**SCHEDULE B**  
**(Form 1040A or 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Interest and Ordinary Dividends**

▶ Attach to Form 1040A or 1040.

▶ Information about Schedule B (Form 1040A or 1040) and its instructions is at  
[www.irs.gov/form1040](http://www.irs.gov/form1040).

OMB No. 1545-0074

**2012**

Attachment  
Sequence No. **08**

Name(s) shown on return

**PASSED AWAY & INVESTOR WIDOW**

Your social security number  
**600-00-1004**

**Part I**

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶

**Interest**

(See separate instructions and the instructions for Form 1040A, or Form 1040, line 8a.)

**Note.** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2** Add the amounts on line 1
- 3** Excludable interest on series EE and I.U.S. savings bonds issued after 1989. Attach Form 8815
- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶

**Note.** If line 4 is over \$1,500, you must complete Part III.

**Part II**

- 5** List name of payer ▶  
**ALL OF OUR DIVIDENDS**

**Ordinary Dividends**

(See separate instructions and the instructions for Form 1040A, or Form 1040, line 9a.)

**Note.** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 6** Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶

**Note.** If line 6 is over \$1,500, you must complete Part III.

**Part III**  
**Foreign Accounts and Trusts**

(See separate instructions.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a** At any time during 2012, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account) or brokerage account located in a foreign country? See instructions
- If "Yes," are you required to file Form TDF 90-22.1 to report that financial interest or signature authority? See Form TDF 90-22.1 and its instructions for filing requirements and exceptions to those requirements
- b** If you are required to file Form TDF 90-22.1, enter the name of the foreign country where the financial account is located ▶
- 8** During 2012, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See separate instructions

Yes	No
/ / / /	/ / / /
/ / / /	X
/ / / /	/ / / /
/ / / /	/ / / /
/ / / /	X

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

Schedule B (Form 1040A or 1040) 2012

**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (89)

**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at [www.irs.gov/scheduled](http://www.irs.gov/scheduled).

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

OMB No. 1545-0074

**2012**

Attachment  
Sequence No. **12**

Name(s) shown on return

**PASSED AWAY & INVESTOR WIDOW**

Your social security number

**600-00-1004**

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

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	(d) Sales price from Form(s) 8949, line 2 column (d)	(e) Cost or other basis from Form(s) 8949, line 2, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (d), (e), and (g)
1 Short- term totals from all Forms 8949 with <b>box A</b> checked in <b>Part I</b> . . . . .	1,200.	( 1,000. )	0.	200.
2 Short- term totals from all Forms 8949 with <b>box B</b> checked in <b>Part I</b> . . . . .		( )		
3 Short- term totals from all Forms 8949 with <b>box C</b> checked in <b>Part I</b> . . . . .		( )		
4 Short- term gain from Form 6252 and short- term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			4	
5 Net short- term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K- 1 . . . . .			5	
6 Short- term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			6	( )
7 <b>Net short- term capital gain or (loss)</b> . Combine lines 1 through 6 in column (h). If you have any long- term capital gain or losses, go to Part II below. Otherwise, go to Part III on page 2. . . . .			7	200.

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

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	(d) Sales price from Form(s) 8949, line 4 column (d)	(e) Cost or other basis from Form(s) 8949, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (d), (e), and (g)
8 Long- term totals from all Forms 8949 with <b>box A</b> checked in <b>Part II</b> . . . . .	36,800.	( 27,500. )	0.	9,300.
9 Long- term totals from all Forms 8949 with <b>box B</b> checked in <b>Part II</b> . . . . .		( )		
10 Long- term totals from all Forms 8949 with <b>box C</b> checked in <b>Part II</b> . . . . .		( )		
11 Gain from Form 4797, Part I; long- term gain from Forms 2439 and 6252; and long- term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			11	
12 Net long- term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K- 1 . . . . .			12	
13 Capital gain distributions. See the instructions . . . . .			13	
14 Long- term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			14	( )
15 <b>Net long- term capital gain or (loss)</b> . Combine lines 8 through 14 in column (h). Then go to Part III on page 2. . . . .			15	9,300.

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

Schedule D (Form 1040) 2012

**Part III Summary**

16 Combine lines 7 and 15 and enter the result . . . . .	16	9,500.		
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter - 0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>				
17 Are lines 15 and 16 <b>both</b> gains? <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.			18	
18 Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . . .			18	
19 Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . .				
20 Are lines 18 and 19 <b>both</b> zero or blank? <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.				
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of: <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul>				
<b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.				
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.				

DRAFT

DRAFT

DRAFT



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

Taxpayer Identification No.

**PASSED AWAY & INVESTOR WIDOW**

**600-00-1004**

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

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

- (A) Long-term transactions reported on Form 1099-B with basis reported to the IRS
- (B) Long-term transactions reported on Form 1099-B but basis not reported to the IRS
- (C) Long-term transactions for which you cannot check box A or B

3 (a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.) (MM/DD/YYYY)	(c) Date sold (Mo., day, yr.) (MM/DD/YYYY)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	Adjustments if any to gain or loss. See instructions.		(h) Gain or (loss) Combine columns (d), (e), and (g)
					(f) Code(s)	(g) Adjustments to gain or loss, if any*	
STOCK 1 GAIN	01/01/2000	01/10/2012	6500	2000		0	
STOCK 2 GAIN	04/10/2002	02/02/2012	8800	7500		0	
STOCK 5 GAIN	02/15/2007	01/10/2012	5500	8000		0	
STOCK 3 GAIN	03/30/1990	01/21/2012	16000	10000		0	
4 Totals. Combine the amounts in columns (d), (e), (g), and (h). Enter here and include on your Schedule D, line 8 (if box A above is checked), line 9 (if box B above is checked), or line 10 (if box C above is checked).			4	36800	27500		0