



**WISCONSIN LEGISLATIVE COUNCIL
STAFF MEMORANDUM**

Memo No. 1

TO: MEMBERS OF THE STEERING COMMITTEE FOR THE SYMPOSIA SERIES ON
STATE INCOME TAX REFORM INFORMATION

FROM: Scott Grosz^{SG}, Senior Staff Attorney and Dan Schmidt^{D.S.}, Senior Analyst

RE: State Individual Income Tax Forms

DATE: July 24, 2012

At the June 26th, 2012 meeting of the Steering Committee for the Symposia Series on State Income Tax Reform Information, Senator Grothman requested examples of the individual income tax forms used by other states. The following attachments provide the general (long) forms used for individual income tax returns in Wisconsin and the upper Midwest (Minnesota, Iowa, Illinois, Indiana, and Michigan), as well as a random sampling of forms from other states (Oregon, Colorado, Tennessee, South Carolina, and New York).

In reviewing these forms, please note the following:

- Each state's "long" form is provided. For certain qualifying taxpayers with less-complex returns, most states allow the use of a "short" form.
- The attachments do not include each state's various "schedules," which are used to calculate specific line totals related to add-backs, deductions, exemptions, and credits.

SG:DWS:ty

Attachment

1 Wisconsin income tax

2011

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

Complete form using BLACK INK

Your social security number	Spouse's social security number
-----------------------------	---------------------------------

DO NOT STAPLE

See page 34 before assembling return

Your legal last name	Legal first name	M.I.	Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2011.
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.	
Home address (number and street). If you have a PO Box, see page 7.		Apt. no.	City, village, or town <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town
City or post office	State	Zip code	County of <input type="checkbox"/>
Filing status Check <input checked="" type="checkbox"/> below			School district number See page 37 _____
<input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here <input type="checkbox"/>			Special conditions <input type="checkbox"/>
<input type="checkbox"/> Head of household (see page 8). Also, check here if married..... <input type="checkbox"/>		Legal last name Legal first name M.I. If married, fill in spouse's SSN above and full name here <input type="checkbox"/>	
			Print numbers like this → 0 1 2 3 4 5 6 7 8 9
			NO COMMAS; NO CENTS

Wisconsin residents working in Minnesota: Was any of your income from personal or professional services performed in Minnesota while a Wisconsin resident? (See instructions, page 8)

Yes No **If Yes, enter Minnesota income** _____ .00











1	Federal adjusted gross income (see page 9)	1	_____	.00
	Form W-2 wages included in line 1		_____	.00
2	State and municipal interest (see page 9)	2	_____	.00
3	Capital gain/loss addition (see page 10)	3	_____	.00
4	Other additions } Fill in code number and amount, see page 10. } Fill in total other additions on line 4.		_____	.00
	_____ .00 _____ .00 _____ .00 _____ .00	4	_____	.00
5	Add the amounts in the right column for lines 1 through 4.	5	_____	.00
6	State tax refund (Form 1040, line 10)	6	_____	.00
7	United States government interest	7	_____	.00
8	Unemployment compensation (see page 12)	8	_____	.00
9	Social security adjustment (see page 12)	9	_____	.00
10	Capital gain/loss subtraction (see page 12)	10	_____	.00
11	Other subtractions } Fill in code number and amount, see page 13. } Fill in total other subtractions on line 11.		_____	.00
	_____ .00 _____ .00 _____ .00		_____	.00
	_____ .00 _____ .00	11	_____	.00
12	Add lines 6 through 11	12	_____	.00
13	Subtract line 12 from line 5. This is your Wisconsin income	13	_____	.00

PAPER CLIP payment here

I-0101



NO COMMAS; NO CENTS

14	Wisconsin income from line 13	14	.00
15	Standard deduction. See table on page 45, OR If someone else can claim you (or your spouse) as a dependent, see page 22 and check here	15	.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	.00
17	Exemptions (Caution: See page 22)		
a	Fill in exemptions from your federal return _____ x \$700	17a	.00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = _____ x \$250	17b	.00
c	Add lines 17a and 17b	17c	.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	18	.00
19	Tax (see table on page 38)	19	.00
20	Itemized deduction credit. Enclose Schedule 1, page 4	20	.00
21	Armed forces member credit (must be stationed outside U.S. See page 23)	21	.00
22	School property tax credit		
a	Rent paid in 2011—heat included .00	} Find credit from table page 24. .22a	.00
	Rent paid in 2011—heat not included .00		
b	Property taxes paid on home in 2011 .00	} Find credit from table page 25. .22b	.00
23	Historic rehabilitation credits	23	.00
24	Working families tax credit } If line 14 is less than \$10,000 (\$19,000 if married filing joint), see page 25	24	.00
25	Certain nonrefundable credits from line 6 of Schedule CR	25	.00
26	Add credits on lines 20 through 25	26	.00
27	Subtract line 26 from line 19. If line 26 is larger than line 19, fill in 0	27	.00
28	Alternative minimum tax. Enclose Schedule MT	28	.00
29	Add lines 27 and 28	29	.00
30	Married couple credit. Enclose Schedule 2, page 4	30	.00
31	Other credits from Schedule CR, line 19	31	.00
32	Net income tax paid to another state. Enclose Schedule OS	32	.00
33	Add lines 30, 31, and 32.	33	.00
34	Subtract line 33 from line 29. If line 33 is larger than line 29, fill in 0. This is your net tax.	34	.00
35	Economic development surcharge. Enclose Schedule EDS	35	.00
36	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 28) If you certify that no sales or use tax is due, check here	36	.00
37	Donations (decreases refund or increases amount owed)		
a	Endangered resources  .00	f	Firefighters memorial  .00
b	Packers football stadium  .00	g	Prostate cancer research  .00
c	Breast cancer research  .00	h	Military family relief  .00
d	Veterans trust fund  .00	i	Feeding America  .00
e	Multiple sclerosis  .00	j	Red Cross WI Disaster Relief  .00
	Total (add lines a through j)	37k	.00
38	Penalties on IRAs, retirement plans, MSAs, etc. (see page 29)	38	.00
39	Credit repayments and other penalties (see page 29)	39	.00
40	Add lines 34 through 36, and 37k through 39	40	.00



Name(s) shown on Form 1		Your social security number
NO COMMAS; NO CENTS		
41 Amount from line 40	41	.00
42 Wisconsin tax withheld. Enclose withholding statements	42	.00
43 2011 estimated tax payments and amount applied from 2010 return	43	.00
44 Earned income credit. Number of qualifying children	44	
Federal credit00 x % =	44	.00
45 Farmland preservation credit. a Schedule FC, line 18	45a	.00
b Schedule FC-A, line 13	45b	.00
46 Repayment credit (see page 31)	46	.00
47 Homestead credit. Enclose Schedule H or H-EZ	47	.00
48 Eligible veterans and surviving spouses property tax credit	48	.00
49 Other credits from Schedule CR, line 29. Enclose Schedule CR	49	.00
50 Add lines 42 through 49	50	.00
51 If line 50 is larger than line 41, subtract line 41 from line 50. This is the AMOUNT YOU OVERPAID	51	.00
52 Amount of line 51 you want REFUNDED TO YOU	52	.00
53 Amount of line 51 you want APPLIED TO YOUR 2012 ESTIMATED TAX	53	.00
54 If line 50 is smaller than line 41, subtract line 50 from line 41. This is the AMOUNT YOU OWE . Paper clip payment to front of return	54	.00
55 Underpayment interest. Fill in exception code-See Sch. U ()	55	.00
Also include on line 54 (see page 33)		

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 34)? Yes Complete the following. No

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

Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-4) and withholding statements in the order listed on page 34.

Sign here

▼ *Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.*

Your signature _____ Spouse's signature (if filing jointly, BOTH must sign) _____ Date _____ Daytime phone () _____

I-010ai

Mail your return to: Wisconsin Department of Revenue
 If tax due.....PO Box 268, Madison WI 53790-0001
 If refund or no tax due.....PO Box 59, Madison WI 53785-0001
 If homestead credit claimed.....PO Box 34, Madison WI 53786-0001

For Department Use Only

C		

Do Not Submit Photocopies



Schedule 1 – Itemized Deduction Credit (see page 22)

1	Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions	1	.00
2	Interest paid from line 15, federal Schedule A. Do not include interest paid to purchase a second home located outside Wisconsin or a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities	2	.00
3	Gifts to charity from line 19, federal Schedule A. See instructions for exceptions	3	.00
4	Casualty losses from line 20, federal Schedule A, <u>only</u> if the loss is directly related to a federally-declared disaster	4	.00
5	Add lines 1 through 4	5	.00
6	Fill in your standard deduction from line 15 on page 2 of Form 1	6	.00
7	Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0	7	.00
8	Rate of credit is .05 (5%)	8	x .05
9	Multiply line 7 by line 8. Fill in here and on line 20 on page 2 of Form 1	9	.00

▶ You must submit this page with Form 1 if you claim either of these credits ◀

Schedule 2 – Married Couple Credit When Both Spouses Are Employed (see page 27)

When completing this schedule, be sure to fill in your income in column (A) and your spouse's income in column (B)

	(A) YOURSELF	(B) SPOUSE		
1	Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income	1	.00	.00
2	Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income	2	.00	.00
3	Combine lines 1 and 2. This is earned income	3	.00	.00
4	Add amounts from your federal Form 1040, lines 24, 28, and 32, plus repayment of supplemental unemployment benefits, and contributions to secs. 403(b) and 501(c)(18) pension plans included in line 36, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to your or your spouse's income	4	.00	.00
5	Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0	5	.00	.00
6	Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000	6	.00	.00
7	Rate of credit is .03 (3%)	7	x .03	
8	Multiply line 6 by line 7. Fill in here and on line 30 on page 2 of Form 1	8	.00	Do not fill in more than \$480.



M1 MINNESOTA REVENUE 2011 Individual Income Tax

201111

Leave unused boxes blank. Do not use staples on anything you submit.

Please Print

Your First Name and Initial <input type="text"/>	Last Name <input type="text"/>	Your Social Security Number <input type="text"/>
If a Joint Return, Spouse's First Name and Initial <input type="text"/>	Last Name <input type="text"/>	Spouse's Social Security Number <input type="text"/>
Current Home Address (Street, Apartment Number, Route) <input type="text"/>		Your Date of Birth (mm/dd/yyyy) <input type="text"/>
City <input type="text"/>	State <input type="text"/>	Spouse's Date of Birth <input type="text"/>
Zip Code <input type="text"/>		

Filing Status

2011 Federal Filing Status (place an X in one oval box):

<input type="radio"/> (1) Single	<input type="radio"/> (2) Married filing joint	<input type="radio"/> (3) Married filing separate: Enter spouse's name and Social Security number here
<input type="radio"/> (4) Head of household	<input type="radio"/> (5) Qualifying widow(er)	

WI/MN

Wisconsin Residents Working in Minnesota: Was any of your income from personal or professional services performed in Minnesota while a Wisconsin resident? (see *Instructions, page 17*) No Yes If yes, enter Minnesota income:

Minnesota Residents Working in Wisconsin: Was any of your income from personal or professional services performed in Wisconsin while a Minnesota resident? (see *Instructions, page 17*) No Yes If yes, enter Wisconsin income:

Fund

State Elections Campaign Fund
If you want \$5 to go to help candidates for state offices pay campaign expenses, you may each enter the code number for the party of your choice. This will not increase your tax or reduce your refund.

Political Party and Code Number:		
Democratic Farmer-Labor .. 11	Green	14
Independence	Grassroots	15
Republican	General Campaign Fund	16

Your code: Spouse's code:

Federal

From Your Federal Return (for line references see instructions, page 10), enter the amount of:

A Wages, salaries, tips, etc.:	B IRA, Pensions and annuities:	C Unemployment:	D Federal adjusted gross income:
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

If a negative number, place an X in oval box.

Do not send W-2s. Enclose Schedule M1W to claim Minnesota withholding.

1 Federal taxable income (from line 43 of federal Form 1040, line 27 of Form 1040A or line 6 of Form 1040EZ).....	1 ■	<input type="text"/>
2 State income tax or sales tax addition. If you itemized deductions on federal Form 1040, complete the worksheet on page 10 of the instructions	2 ■	<input type="text"/>
3 Other additions to income, including non-Minnesota bond interest, disallowed standard or itemized deductions and personal exemptions (see instructions, page 11; enclose Schedule M1M)	3 ■	<input type="text"/>
4 Add lines 1 through 3 (if a negative number, place an X in the oval box)	4	<input type="text"/>
5 State income tax refund from line 10 of federal Form 1040	5 ■	<input type="text"/>
6 Other subtractions, such as net interest or mutual fund dividends from U.S. bonds or K-12 education expenses (see instructions, page 11; enclose Schedule M1M)	6 ■	<input type="text"/>
7 Total subtractions. Add lines 5 and 6	7	<input type="text"/>
8 Minnesota taxable income. Subtract line 7 from line 4. If zero or less, leave blank.	8	<input type="text"/>

Tax Before Credits

9 Tax from the table on pages 24-29 of the M1 instructions	9	<input type="text"/>
10 Alternative minimum tax (enclose Schedule M1MT)	10 ■	<input type="text"/>
11 Add lines 9 and 10	11	<input type="text"/>
12 Full-year residents: Enter the amount from line 11 on line 12. Skip lines 12a and 12b. Part-year residents and nonresidents: From Schedule M1NR, enter the tax from line 27 on line 12, from line 23 on line 12a, and from line 24 on line 12b (enclose Schedule M1NR).	12	<input type="text"/>
a. M1NR, line 23: <input type="text"/>	b. M1NR, line 24: <input type="text"/>	
13 Tax on lump-sum distribution (enclose Schedule M1LS)	13 ■	<input type="text"/>
14 Tax before credits. Add lines 12 and 13	14	<input type="text"/>

Nonrefundable Credits

- 15 Tax before credits. Amount from line 14 15 00
- 16 Marriage credit for joint return when both spouses have taxable earned income or taxable retirement income (enclose Schedule M1MA) 16 ■ 00
- 17 Credit for taxes paid to another state (enclose Schedule M1CR) 17 ■ 00
- 18 Other nonrefundable credits (enclose Schedule M1C) 18 ■ 00
- 19 Total nonrefundable credits. Add lines 16 through 18 19 00

Tax

- 20 Subtract line 19 from line 15 (if result is zero or less, leave blank) 20 00
- 21 Nongame Wildlife Fund contribution (see instructions, page 15) This will reduce your refund or increase amount owed 21 ■ 00
- 22 Add lines 20 and 21 22 00

Total Payments

- 23 Minnesota income tax withheld. Complete and enclose Schedule M1W to report Minnesota withholding from W-2, 1099 and W-2G forms (do not send in W-2s, 1099s, W-2Gs) ... 23 ■ 00
- 24 Minnesota estimated tax and extension (Form M13) payments made for 2011 24 ■ 00
- 25 Child and Dependent Care Credit (enclose Schedule M1CD). Enter number of qualifying persons here: 25 ■ 00
- 26 Minnesota Working Family Credit (enclose Schedule M1WFC). Enter number of qualifying children here: 26 ■ 00
- 27 K-12 Education Credit (enclose Schedule M1ED). Enter number of qualifying children here: 27 ■ 00
- 28 Business and investment credits (enclose Schedule M1B) 28 ■ 00
- 29 Total payments. Add lines 23 through 28 29 00

Refund or Amount Due

- 30 REFUND. If line 29 is more than line 22, subtract line 22 from line 29 (see instructions, page 19). For direct deposit, complete line 31 30 ■ 00
- 31 Direct deposit of your refund (you must use an account not associated with a foreign bank):
 Account Type Routing Number Account Number
 Checking Savings
- 32 AMOUNT YOU OWE. If line 22 is more than line 29, subtract line 29 from line 22 (see instructions, page 19) 32 ■ 00
- 33 Penalty amount from Schedule M15 (see instructions, page 19). Also subtract this amount from line 30 or add it to line 32 (enclose Schedule M15) 33 ■ 00
- IF YOU PAY ESTIMATED TAX and want part of your refund credited to estimated tax, complete lines 34 and 35.
- 34 Amount from line 30 you want sent to you 34 ■ 00
- 35 Amount from line 30 you want applied to your 2012 estimated tax 35 ■ 00

Sign Here

I declare that this return is correct and complete to the best of my knowledge and belief. Paid preparer: You must sign below.

Your signature	Date	Paid preparer's signature	Date
Spouse's signature (if filing jointly)	Daytime phone	Daytime phone	PTIN or VITA/TCE # (required)

Include a copy of your 2011 federal return and schedules.

Mail to: Minnesota Individual Income Tax
St. Paul, MN 55145-0010

To check on the status of your refund, visit www.revenue.state.mn.us

I authorize the Minnesota Department of Revenue to discuss this return with my paid preparer or the third-party designee indicated on my federal return.

I do not want my paid preparer to file my return electronically.

2011 IA 1040 Iowa Individual Income Tax Form

or fiscal year beginning ___/___/2011 and ending ___/___/___

STEP 1: Fill in all spaces. You MUST fill in your Social Security Number (SSN).

Your last name _____ Your first name/middle initial _____

Spouse's last name _____ Spouse's first name/middle initial _____

Current mailing address (number and street, apartment, lot, or suite number) or PO Box _____

City, State, ZIP _____

Spouse SSN ●	Your SSN ●	<input type="checkbox"/> Check this box if you or your spouse were 65 or older as of 12/31/11.
STEP 2 Filing Status: Mark one box only.		
1 Single: Were you claimed as a dependent on another person's Iowa return? <input type="checkbox"/> YES <input type="checkbox"/> NO ▲		Residence on 12/31/11
2 Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)		County Number ● School District Number ●
3 Married filing separately on this combined return. Spouse use column B.		Dependent children for whom an exemption is claimed in Step 3 How many have health care coverage?(including Medicaid or hawk-?) ● How many do not have health care coverage? ●
4 Married filing separate returns. Spouse's name: _____ SSN: _____ Income: \$ _____		
5 Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.		
6 Qualifying widow(er) with dependent child. Name: _____ SSN: _____		

STEP 3 Exemptions

a. Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3 ▲ _____ X \$ 40 = \$ _____	B. Spouse (Filing Status 3 ONLY)	A. You or Joint
b. Enter 1 for each person who is 65 or older and/or 1 for each person who is blind ▲ _____ X \$ 20 = \$ _____		
c. Dependents: Enter 1 for each dependent ▲ _____ X \$ 40 = \$ _____		
d. Enter first names of dependents here: _____	e. TOTAL \$ _____	\$ _____

		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 4	1. Wages, salaries, tips, etc.	1. _____	_____	_____	_____
Gross Income	2. Taxable interest income. If more than \$1,500, complete Sch. B.	2. _____	_____	_____	_____
	3. Ordinary dividend income. If more than \$1,500, complete Sch. B.	3. _____	_____	_____	_____
	4. Alimony received	4. _____	_____	_____	_____
	5. Business income/(loss) from federal Schedule C or C-EZ	5. _____	_____	_____	_____
	6. Capital gain/(loss) from federal Sch. D if required for federal purposes .	6. _____	_____	_____	_____
	7. Other gains/(losses) from federal form 4797	7. _____	_____	_____	_____
	8. Taxable IRA distributions	8. _____	_____	_____	_____
	9. Taxable pensions and annuities	9. _____	_____	_____	_____
	10. Rents, royalties, partnerships, estates, etc.	10. _____	_____	_____	_____
	11. Farm income/(loss) from federal Schedule F	11. _____	_____	_____	_____
	12. Unemployment compensation. See instructions.	12. _____	_____	_____	_____
	13. Taxable Social Security benefits	13. _____	_____▲	_____	_____
	14. Other income, gambling income, bonus depreciation/section 179 adjustment ...	14. _____	_____	_____	_____
	15. GROSS INCOME. ADD lines 1-14.	15. _____	_____▲	_____	_____
	STEP 5	16. Payments to an IRA, Keogh, or SEP	16. _____	_____	_____
Adjustments to Income	17. Deductible part of self-employment tax	17. _____	_____	_____	_____
	18. Health insurance deduction	18. _____	_____	_____	_____
	19. Penalty on early withdrawal of savings	19. _____	_____	_____	_____
	20. Alimony paid	20. _____	_____	_____	_____
	21. Pension/retirement income exclusion	21. _____	_____▲	_____	_____
	22. Moving expense deduction from federal form 3903	22. _____	_____	_____	_____
	23. Iowa capital gain deduction certain asset sales ONLY (see instructions).23.	23. _____	_____▲	_____	_____
	24. Other adjustments	24. _____	_____	_____	_____
	25. Total adjustments. ADD lines 16-24.	25. _____	_____▲	_____	_____
	26. NET INCOME. SUBTRACT line 25 from line 15.	26. _____	_____▲	_____	_____
STEP 6	27. Federal income tax refund / overpayment received in 2011	27. _____	_____▲	_____	_____
Federal Tax Addition and Deduction	28. Self-employment/household employment taxes	28. _____	_____▲	_____	_____
	29. Addition for federal taxes. ADD lines 27 and 28.	29. _____	_____	_____▲	_____
	30. Total. ADD lines 26 and 29.	30. _____	_____	_____	_____▲
	31. Federal tax withheld	31. _____	_____▲	_____	_____
	32. Federal estimated tax payments made in 2011	32. _____	_____▲	_____	_____
	33. Additional federal tax paid in 2011 for 2010 and prior years	33. _____	_____▲	_____	_____
	34. Deduction for federal taxes. ADD lines 31, 32, and 33	34. _____	_____	_____	_____▲
	35. BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 36, side 2.	35. _____	_____	_____	_____▲

NOTE: Use only blue or black ink, no pencils or red ink.

Enclose W-2s and payment with your return - DO NOT STAPLE them here.



2011 IA 1040, page 2

		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 7	36. BALANCE. From side 1, line 35			36.	.00 .00
Taxable Income	37. Total itemized deductions from federal Schedule A	37.	.00 .00		
	Taxpayers with bonus depreciation/section 179 must use Iowa Schedule A.				
	38. Iowa income tax if included in line 5 of federal Schedule A	38.	.00 .00		
	39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A.	39.	.00 .00		
	40. Other deductions	40.	.00 .00		
	41. Deduction. Check one box. <input type="checkbox"/> Itemized. Add lines 39 and 40. <input type="checkbox"/> Standard	41.	.00 .00		
	42. TAXABLE INCOME. SUBTRACT line 41 from line 36.	42.	.00 .00		
STEP 8	43. Tax from tables or alternate tax	43.	.00 .00		
	44. Iowa lump-sum tax. 25% of federal tax from form 4972	44.	.00 .00		
	45. Iowa minimum tax. Attach IA 6251.	45.	.00 .00		
	46. Total tax. ADD lines 43, 44, and 45.	46.	.00 .00		
	47. Total exemption credit amount(s) from Step 3, side 1	47.	.00 .00		
	48. Tuition and textbook credit for dependents K-12	48.	.00 .00		
	49. Total credits. ADD lines 47 and 48.	49.	.00 .00		
	50. BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero.	50.	.00 .00		
	51. Credit for nonresident or part-year resident. Attach IA 126 and federal return.	51.	.00 .00		
	52. BALANCE. SUBTRACT line 51 from line 50. If less than or equal to zero, enter zero.	52.	.00 .00		
	53. Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Schedule.	53.	.00 .00		
	54. BALANCE. SUBTRACT line 53 from line 52.	54.	.00 .00		
	55. School district surtax/EMS surtax. Take percentage from table; multiply by line 54.	55.	.00 .00		
56. Total Tax. ADD lines 54 and 55.	56.	.00 .00			
57. Total tax before contributions. ADD columns A & B on line 56 and enter here.	57.	.00 .00			
58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars. Fish/Wildlife 58a: <input type="checkbox"/> StateFair 58b: <input type="checkbox"/> Firefighters/Veterans 58c: <input type="checkbox"/> Child Abuse Prevention 58d: <input type="checkbox"/>	58.	.00 .00			
59. TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 58.	59.	.00 .00			
STEP 9	60. Iowa income tax withheld	60.	.00 .00		
	61. Estimated and voucher payments made for tax year 2011	61.	.00 .00		
	62. Out-of-state tax credit. Attach IA 130.	62.	.00 .00		
	63. Motor fuel tax credit. Attach IA 4136.	63.	.00 .00		
	64. Check One: <input type="checkbox"/> Child and dependent care credit OR <input type="checkbox"/> Early childhood development credit	64.	.00 .00		
	65. Iowa earned income tax credit. See Instructions.	65.	.00 .00		
	66. Other refundable credits. Attach IA 148 Tax Credits Schedule.	66.	.00 .00		
	67. TOTAL. ADD lines 60 - 66.	67.	.00 .00		
68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here.	68.	.00 .00			
STEP 10	69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid.	69.	.00 .00		
	70. Amount of line 69 to be REFUNDED For a faster refund file electronically. Go to www.iowa.gov/tax for details or mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120	70.	.00 .00		
	71. Amount of line 69 to be applied to your 2012 estimated tax	71.	.00 .00		
	72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. This is the AMOUNT OF TAX YOU OWE.	72.	.00 .00		
	73. Penalty for underpayment of estimated tax from IA 2210 or IA 2210F <input type="checkbox"/> Check if annualized income method is used.	73.	.00 .00		
74. Penalty and interest. 74a. Penalty .00 74b. Interest .00 ADD Enter total 74.	74.	.00 .00			
75. TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here. PAY THIS AMOUNT You can pay online at www.iowa.gov/tax or pay by mail to Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa.	75.	.00 .00			

Complete lines 37-40 ONLY if you itemize.

STEP 11	POLITICAL CHECKOFF. This checkoff does not increase the amount of tax you owe or decrease your refund.	<input type="checkbox"/> \$1.50 to Democratic Party	<input type="checkbox"/> \$1.50 to Democratic Party
		<input type="checkbox"/> \$1.50 to Republican Party	<input type="checkbox"/> \$1.50 to Republican Party
		<input type="checkbox"/> \$1.50 to Campaign Fund	<input type="checkbox"/> \$1.50 to Campaign Fund

STEP 12 I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

PLEASE SIGN HERE

Your Signature _____ Date _____ Check if Deceased _____ Date of Death _____ Preparer's Signature _____ Date _____

SIGN HERE

Spouse's Signature _____ Date _____ Check if Deceased _____ Date of Death _____ Preparer's SSN, FEIN, or PTIN _____

Daytime Telephone Number _____ Daytime Telephone Number _____



This return is due April 30, 2012. Please sign, enclose W-2s, and verify SSNs.
MAILING ADDRESSES: See lines 70 and 75 above.



Illinois Department of Revenue
2011 Form IL-1040

Individual Income Tax Return or for fiscal year ending ___/___/___

Step 1: Personal Information

Do not write above this line.

A Social Security numbers in the order they appear on your federal return

Your Social Security number

Spouse's Social Security number

B Personal information

Your first name and initial

Your last name

Spouse's first name and initial

Spouse's last name - only if different

Mailing address (See instructions if foreign address)

Apartment number

City

State

ZIP or Postal Code

Foreign Nation, if not United States (do not abbreviate)

C Filing status (see instructions)

- Single or head of household Married filing jointly Married filing separately Widowed

D Check if same-sex civil union return (see instructions)

Step 2:

Income

Table with 4 rows: 1 Federal adjusted gross income... 2 Federally tax-exempt interest... 3 Other additions... 4 Total income...

Step 3:

Base Income

Table with 5 rows: 5 Social Security benefits... 6 Illinois Income Tax overpayment... 7 Other subtractions... 8 Add Lines 5, 6, and 7... 9 Illinois base income...

Step 4:

Exemptions

Table with 4 rows: 10 a Number of exemptions... b If someone can claim you... c Check if 65 or older... d Check if legally blind... Exemption allowance...

Step 5:

Net Income

Table with 2 rows: 11 Residents: Net income... 12 Nonresidents and part-year residents...

Step 6:

Tax

Table with 3 rows: 13 Residents: Multiply Line 11... 14 Recapture of investment tax credits... 15 Income tax...

Step 7:

Tax After Non-refundable Credits

Table with 4 rows: 16 Income tax paid to another state... 17 Property tax and K-12 education expense credit... 18 Credit amount from Schedule 1299-C... 19 Add Lines 16, 17, and 18... 20 Tax after nonrefundable credits...

Staple W-2 and 1099 forms here





If filing for a fiscal year, enter the dates (see instructions) (MM/DD/YYYY):

from to:

Your Social Security Number

Spouse's Social Security Number

Place "X" in box if applying for ITIN

Place "X" in box if applying for ITIN

Your first name Initial Last name Suffix

If filing a joint return, spouse's first name Initial Last name Suffix

Present address (number and street or rural route) Place "X" in box if you are married filing separately.

City State Zip/Postal code

Foreign country 2-character code (see pg. 6) School corporation number (see pages 55 and 56)


Enter below the **2-digit county code** numbers (found on the back of Schedule CT-40) for the county where you lived and worked on January 1, 2011.

County where you lived County where you worked County where spouse lived County where spouse worked

Round all entries

1. Enter your federal adjusted gross income (AGI) from your federal tax return (from Form 1040, line 37; Form 1040A, line 21; or from Form 1040EZ, line 4) **Federal AGI** 1 .00
2. Enter amount from Schedule 1, line 8, and enclose Schedule 1 **Indiana Add-Backs** 2 .00
3. Add line 1 and line 2 3 .00
4. Enter amount from Schedule 2, line 12, and enclose Schedule 2 **Indiana Deductions** 4 .00
5. Subtract line 4 from line 3 **Indiana Adjusted Income** 5 .00
6. You must complete Schedule 3. Enter amount from Schedule 3, line 5, and enclose Schedule 3 **Indiana Exemptions** 6 .00
7. Subtract line 6 from line 5 **State Taxable Income** 7 .00
8. State adjusted gross income tax: multiply line 7 by 3.4% (.034) (if answer is less than zero, leave blank) 8 .00
9. County tax. Enter county tax due from Schedule CT-40 (if answer is less than zero, leave blank) 9 .00
10. Other taxes. Enter amount from Schedule 4, line 5 (enclose sch.) 10 .00
11. Add lines 8, 9 and 10. Enter total here and on line 15 on the back **Indiana Taxes** 11 .00



12. Enter credits from Schedule 5, line 9 (enclose schedule) 12 .00
13. Enter offset credits from Schedule 6, line 7 (enclose schedule) 13 .00
14. Add lines 12 and 13 _____ **Indiana Credits** 14 .00
15. Enter amount from line 11 _____ **Indiana Taxes** 15 .00
16. If line 14 is equal to or more than line 15, subtract line 15 from line 14 (if smaller, skip to line 23) 16 .00
17. Amount from line 16 to be donated to the Indiana Nongame Wildlife Fund  17 .00
18. Subtract line 17 from line 16 _____ **Overpayment** 18 .00

19. Amount from line 18 to be applied to your 2012 estimated tax account (see instructions on page 10).

Enter your county code county tax to be applied _ \$ a .00

Spouse's county code county tax to be applied _ \$ b .00

Indiana adjusted gross income tax to be applied _____ \$ c .00

Total to be applied to your estimated tax account (a + b + c; cannot be more than line 18) 19d .00

20. Penalty for underpayment of estimated tax from Schedule IT-2210 or IT-2210A (enclose sch.) 20 .00

21. **Refund:** Line 18 minus lines 19d and 20. Note: If less than zero, see line 23 ___ **Your Refund** 21 .00

22. Direct Deposit (see page 11)

a. Routing Number

b. Account Number

c. Type: Checking Savings Hoosier Works MC

d. Place an "X" in the box if refund will go to an account outside the United States

23. If line 15 is more than line 14, subtract line 14 from line 15. Add to this any amount on line 20 (see instructions on page 11) _____ 23 .00

24. Penalty if filed after due date (see instructions) _____ 24 .00

25. Interest if filed after due date (see instructions) _____ 25 .00

26. **Amount Due:** Add lines 23, 24 and 25 _____ **Amount You Owe** 26 .00

Do not send cash. Please make your check or money order payable to:
Indiana Department of Revenue. Credit card payers must see instructions.

Sign and date this return after reading the Authorization statement on Schedule 7. You must enclose Schedule 7.

Your Signature Date Spouse's Signature Date

- If enclosing payment mail to: Indiana Department of Revenue, P.O. Box 7224, Indianapolis, IN 46207-7224.
- Mail all other returns to: Indiana Department of Revenue, P.O. Box 40, Indianapolis, IN 46206-0040.



1511121694

2011 MICHIGAN Individual Income Tax Return MI-1040

Return is due April 17, 2012.

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0 1 4 7

1. Filer's First Name	M.I.	Last Name	2. Filer's Social Security No. (Example: 123-45-6789)
If a Joint Return, Spouse's First Name	M.I.	Last Name	---
Home Address (No., Street, P.O. Box or Rural Route)			3. Spouse's Social Security No. (Example: 123-45-6789)
City or Town			4. School District Code (5 digits - see p. 49)
State		ZIP Code	

5. STATE CAMPAIGN FUND

Check this box if you (or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund.

	Yes	No
a. You	<input type="checkbox"/>	<input type="checkbox"/>
b. Spouse	<input type="checkbox"/>	<input type="checkbox"/>

6. FARMERS, FISHERMEN OR SEAFARERS

Check this box if 2/3 of your income is from farming, fishing or seafaring.

7. FILING STATUS. Check one.

a. Single

b. Married, filing jointly

c. Married, filing separately*

* If you check box "c," complete line 3 and enter spouse's name below:

8. RESIDENCY. Check all that apply.

a. Resident

b. Nonresident*

c. Part-Year Resident*

* If you check box "b" or "c," you must complete and attach Schedule NR.

9. EXEMPTIONS

a. Number of exemptions you claimed on your 2011 federal return	▶ 9a.		x \$3,700		00
b. Number of individuals 65 or older who qualify for a special exemption.....	▶ 9b.		x \$2,400		00
c. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled	▶ 9c.		x \$2,400		00
d. Number of children ages 18 and under you claimed as Michigan exemptions	▶ 9d.		x \$600		00
e. Number of qualified disabled veterans	▶ 9e.		x \$300		00
f. If your unemployment compensation is 50% or more of your Adjusted Gross Income (amount claimed on line 10) check (X) the box and enter \$2,400.....	▶ 9f.	<input type="checkbox"/>	\$2,400		00
g. If someone else can claim you as a dependent, check (X) the box, complete Worksheet 2 on p.10, and enter the amount from the worksheet	▶ 9g.	<input type="checkbox"/>	9g.		00
h. Add lines 9a, 9b, 9c, 9d, 9e, 9f and 9g. Enter here and on line 15	▶ 9h.		9h.		00

10. Adjusted Gross Income from your U.S. Forms 1040, 1040A, 1040EZ or 1040NR (see p. 10)	▶ 10.		00
11. Additions from Michigan Schedule 1, line 7. Attach Schedule 1.....	▶ 11.		00
12. Total. Add lines 10 and 11	▶ 12.		00
13. Subtractions from Michigan Schedule 1, line 21. Attach Schedule 1	▶ 13.		00
14. Income subject to tax. Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0"	▶ 14.		00
15. Exemption allowance. Amount from line 9h or Schedule NR, line 20.....	▶ 15.		00
16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0"	▶ 16.		00
17. Tax. Multiply line 16 by 4.35% (0.0435)	▶ 17.		00
18. Total Nonrefundable Credits. Amount from Schedule 2, line 11. Attach Schedule 2	▶ 18.		00
19. Income Tax. Subtract line 18 from line 17. If line 18 is greater than line 17, enter "0"	▶ 19.		00

DIRECT DEPOSIT
Deposit your refund directly to your financial institution! See p. 11 and complete a, b and c.

a. Routing Transit Number		b. Type of Account	▶ (1) <input type="checkbox"/> Checking (2) <input type="checkbox"/> Savings
c. Account Number			



Filer's Social Security Number

— —

20. Enter amount of Income Tax from line 19.....	20.		00
21. Voluntary Contributions from Form 4642, line 7. Attach Form 4642.....	21.		00
22. USE Use tax due on Internet, mail order or other TAX out-of-state purchases from Worksheet 1, line 3, p. 9.	▶ 22.		00
23. Add lines 20, 21 and 22.....	23.		00

REFUNDABLE CREDITS AND PAYMENTS

24. Property Tax Credit. Attach MI-1040CR or MI-1040CR-2.....	▶ 24.		00
25. Farmland Preservation Credit. Attach MI-1040CR-5.....	▶ 25.		00
26. Qualified Adoption Expenses. Attach U.S. Form 8839 and MI-8839.....	▶ 26.		00
27. Stillbirth Credit. Amount from Worksheet 3, line B, p. 11.....	▶ 27.		00
28. a. Federal Earned Income Tax Credit.....	▶ 28a.		00
b. Michigan Earned Income Tax Credit. Multiply line 28a by 20% (0.20).....	▶ 28b.		00
29. Energy Efficient Qualified Home Improvement Credit. Attach Form 4764.....	▶ 29.		00
30. Michigan Historic Preservation Tax Credit (refundable). Attach Form 3581.....	▶ 30.		00
31. Michigan tax withheld from Schedule W, line 3. Attach Schedule W (do not submit W-2's).....	▶ 31.		00
32. Estimated tax, extension payments and 2010 credit forward.....	▶ 32.		00
33. Total refundable credits and payments. Add lines 24 through 27, 28b, and 29 through 32.....	33.		00

REFUND OR TAX DUE

34. If line 33 is less than line 23, subtract line 33 from line 23. Include interest <input type="text"/> and penalty <input type="text"/> if applicable (see p. 11).... YOU OWE	▶ 34.		00
35. Overpayment. If line 33 is greater than line 23, subtract line 23 from line 33.....	35.		00
36. Credit Forward. Amount of line 35 to be credited to your 2012 estimated tax for your 2012 tax return.....	▶ 36.		00
37. Subtract line 36 from line 35..... REFUND	▶ 37.		00

<p>Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2010, check the appropriate box below.</p> <p>▶ <input type="checkbox"/> Filer is Deceased ▶ <input type="checkbox"/> Spouse is Deceased</p>	<p>Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge.</p> <p>▶ Preparer's PTIN, FEIN or SSN</p> <p style="border: 1px solid black; height: 20px; margin: 2px 0;"></p> <p>▶ Preparer's Business Name (print or type)</p> <p>Preparer's Business Address (print or type)</p>				
<p>Taxpayer Certification. I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Filer's Signature</td> <td style="width: 10%;">Date</td> </tr> <tr> <td>Spouse's Signature</td> <td>Date</td> </tr> </table> <p>▶ I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		Filer's Signature	Date	Spouse's Signature	Date
Filer's Signature	Date				
Spouse's Signature	Date				

Refund, credit, or zero returns. Mail your return to: **Michigan Department of Treasury, Lansing, MI 48956**
Pay amount on line 34. Mail your check and return to: **Michigan Department of Treasury, Lansing, MI 48929**

Make your check payable to "State of Michigan." Print your **Social Security number** and "2011 income tax" on the front of your check. If paying on behalf of another taxpayer, **write the taxpayer's name and Social Security number** on the check. Do not staple your check to the return. Keep a copy of your return and all supporting schedules for six years. To check the status of your refund, have a copy of your MI-1040 available when you visit: www.michigan.gov/iit

Amended Return **OREGON** **2011** For office use only

Form **40** **INDIVIDUAL INCOME TAX RETURN**

Full-Year Residents Only

Fiscal year ending: K F P J **(W)**

Last name	First name and initial	Social Security No. (SSN)	Date of birth (mm/dd/yyyy)
Spouse's/RDP's last name if joint return	Spouse's/RDP's first name and initial if joint return	Spouse's/RDP's SSN if joint return	Date of birth (mm/dd/yyyy)

Current mailing address _____ Telephone number () _____

City _____ State _____ ZIP code _____ Country _____

If you filed a return last year, and your name or address is different, check here

Filing Status 1 <input type="checkbox"/> Single 2a <input type="checkbox"/> Married filing jointly 2b <input type="checkbox"/> Registered domestic partners (RDP) filing jointly 3a <input type="checkbox"/> Married filing separately: Spouse's name _____ Spouse's SSN _____ 3b <input type="checkbox"/> Registered domestic partner filing separately: Partner's name _____ Partner's SSN _____ 4 <input type="checkbox"/> Head of household: Person who qualifies you 5 <input type="checkbox"/> Qualifying widow(er) with dependent child	Exemptions 6a Yourself Regular <input type="checkbox"/> Severely disabled <input type="checkbox"/> 6a <input type="checkbox"/> Total 6b Spouse/RDP ... Regular <input type="checkbox"/> Severely disabled <input type="checkbox"/> b <input type="checkbox"/> 6c All dependents First names _____ c <input type="checkbox"/> 6d Disabled children only First names _____ d <input type="checkbox"/> (see instructions) Total 6e <input type="checkbox"/>
--	--

Check all that apply → 7a You were: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind Spouse/RDP was: <input type="checkbox"/> 65 or older <input type="checkbox"/> Blind	7b <input type="checkbox"/> You filed an extension	7c <input type="checkbox"/> You have federal Form 8886	7d <input type="checkbox"/> Someone else can claim you as a dependent	Round to the nearest dollar 8 <input type="text"/> .00
---	--	--	---	--

ADDITIONS 9 Interest and dividends on state and local government bonds outside of Oregon... ● 9 <input type="text"/> .00 10 Other additions. Identify: ● 10x <input type="text"/> ● 10y \$ <input type="text"/> Schedule included 10z <input type="checkbox"/> ● 10 <input type="text"/> .00 11 Total additions. Add lines 9 and 10 ● 11 <input type="text"/> .00 12 Income after additions. Add lines 8 and 11 ● 12 <input type="text"/> .00
--

SUBTRACTIONS 13 2011 federal tax liability (\$0-\$5,950; see instructions for the correct amount) ● 13 <input type="text"/> .00 14 Social Security included on federal Form 1040, line 20b; or Form 1040A, line 14b... ● 14 <input type="text"/> .00 15 Oregon income tax refund included in federal income..... ● 15 <input type="text"/> .00 16 Interest from U.S. government, such as Series EE, HH, and I bonds ● 16 <input type="text"/> .00 17 Federal pension income. See instructions, page 15. 17a <input type="text"/> % 17b <input type="text"/> % ● 17 <input type="text"/> .00 18 Other subtractions. Identify: ● 18x <input type="text"/> ● 18y \$ <input type="text"/> Schedule included 18z <input type="checkbox"/> ● 18 <input type="text"/> .00 19 Total subtractions. Add lines 13 through 18..... ● 19 <input type="text"/> .00 20 Income after subtractions. Line 12 minus line 19 ● 20 <input type="text"/> .00

DEDUCTIONS If you are claiming itemized deductions, fill in lines 21-25. If you are claiming the standard deduction, fill in line 26 only. 21 Itemized deductions from federal Schedule A, line 29 ● 21 <input type="text"/> .00 22 Special Oregon medical deduction (age restricted, see instructions, page 17) ● 22 <input type="text"/> .00 23 Total Oregon itemized deductions. Add lines 21 and 22 ● 23 <input type="text"/> .00 24 State income tax claimed as an itemized deduction ● 24 <input type="text"/> .00 25 Net Oregon itemized deductions. Line 23 minus line 24..... ● 25 <input type="text"/> .00 OR 26 Standard deduction from page 17 ● 26 <input type="text"/> .00 } Either line 25 or 26 27 Total deductions. Line 25 or line 26, whichever is larger ● 27 <input type="text"/> .00 28 Oregon taxable income. Line 20 minus line 27. If line 27 is more than line 20, enter -0- ● 28 <input type="text"/> .00
--

TAX 29 Tax. See instructions, page 18. Enter tax here ● 29 <input type="text"/> .00 Check if tax is from: 29a <input type="checkbox"/> Tax tables or charts or ● 29b <input type="checkbox"/> Form FIA-40 or ● 29c <input type="checkbox"/> Worksheet FCG 30 Interest on certain installment sales ● 30 <input type="text"/> .00 31 Total tax before credits. Add lines 29 and 30 OREGON TAX BEFORE CREDITS ● 31 <input type="text"/> .00

	32 Total tax before credits from front of form, line 31.....	32	.00
NONREFUNDABLE CREDITS	33 Exemption credit. If the amount on line 8 is less than \$127,150, multiply your total exemptions on line 6e by \$179. Otherwise, see instructions on page 18.....	● 33	.00
	34 Retirement income credit. See instructions, page 19.....	● 34	.00
	35 Child and dependent care credit. See instructions, page 20.....	● 35	.00
	36 Credit for the elderly or the disabled. See instructions, page 20.....	● 36	.00
	37 Political contribution credit. See limits, page 23.....	● 37	.00
	38 Credit for income taxes paid to another state. State: ● 38y <input type="text"/> Schedule included 38z <input type="checkbox"/>	● 38	.00
	39 Other credits. Identify: ● 39x <input type="text"/> ● 39y \$ <input type="text"/> Schedule included 39z <input type="checkbox"/>	● 39	.00
	40 Total non-refundable credits. Add lines 33 through 39.....	● 40	.00
	41 Net income tax. Line 32 minus line 40. If line 40 is more than line 32, enter -0-.....	● 41	.00
	PAYMENTS AND REFUNDABLE CREDITS	42 Oregon income tax withheld. Include Form(s) W-2 and 1099	● 42
43 Estimated tax payments for 2011 and payments made with your extension.....		● 43	.00
44 Earned income credit. See instructions, page 25.....		● 44	.00
45 Working family child care credit from WFC, line 18.....		● 45	.00
46 Mobile home park closure credit. Include Schedule MPC.....		● 46	.00
47 Total payments and refundable credits. Add lines 42 through 46.....		● 47	.00
48 Overpayment. If line 41 is less than line 47, you overpaid. Line 47 minus line 41 OVERPAYMENT →.....		● 48	.00
49 Tax to pay. If line 41 is more than line 47, you have tax to pay. Line 41 minus line 47.... TAX TO PAY →.....		● 49	.00
50 Penalty and interest for filing or paying late. See instructions, page 25.....		50	.00
51 Interest on underpayment of estimated tax. Include Form 10 and check box <input type="checkbox"/> Exception # from Form 10, line 1 ● 51a <input type="text"/> Check box if you annualized ● 51b <input type="checkbox"/>		● 51	.00
52 Total penalty and interest due. Add lines 50 and 51.....	52	.00	
53 Amount you owe. Line 49 plus line 52..... AMOUNT YOU OWE →.....	● 53	.00	
54 Refund. Is line 48 more than line 52? If so, line 48 minus line 52..... REFUND →.....	● 54	.00	
55 Estimated tax. Fill in the part of <u>line 54 you want applied to 2012 estimated tax</u> ...	● 55	.00	
CHARITABLE CHECKOFF DONATIONS, PAGE 14			
Oregon Nongame Wildlife ● 56	.00	Prevent Child Abuse ● 57	.00
Alzheimer's Disease Research ● 58	.00	Stop Dom. & Sexual Violence ● 59	.00
AIDS/HIV Education & Svcs. ● 60	.00	Habitat for Humanity ● 61	.00
OR Head Start Association ● 62	.00	OR Military Financial Assist. ● 63	.00
Oregon Historical Society ● 64	.00	Oregon Food Bank ● 65	.00
Albertina Kerr Centers ● 66	.00	American Red Cross ● 67	.00
Charity code ● 68a <input type="text"/> ● 68b <input type="text"/>	.00	Charity code ● 69a <input type="text"/> ● 69b <input type="text"/>	.00
70 Political party \$3 checkoff. Party code: ● 70a <input type="text"/> You ● 70b <input type="text"/> Spouse/RDP.....	● 70	.00	
71 Total. Add lines 55 through 70. Total can't be more than your refund on line 54.....	● 71	.00	
72 NET REFUND. Line 54 minus line 71. This is your net refund..... NET REFUND →.....	● 72	.00	

ADD TOGETHER

ADD TOGETHER

These will reduce your refund

DIRECT DEPOSIT 73 For direct deposit of your refund, see instructions, page 26. ● **Type of account:** Checking or Savings

● Routing No. ● Account No.

Will this refund go to an account outside the United States? ● Yes

Important: Include a copy of your federal Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.

Under penalty for false swearing, I declare that the information in this return is true, correct, and complete.

Your signature X	Date	Signature of preparer other than taxpayer X	● License No.
Spouse's/RDP's signature (if filing jointly, BOTH must sign) X		Address Telephone No.	

If you owe, make your check or money order payable to the **Oregon Department of Revenue.**
Write your daytime telephone number and **"2011 Oregon Form 40"** on your check or money order.
Include your payment, along with the payment voucher on page 19, with this return.

Mail TAX-TO-PAY returns to Oregon Department of Revenue PO Box 14555 Salem OR 97309-0940	Mail REFUND and NO-TAX-DUE returns to REFUND PO Box 14700 Salem OR 97309-0930
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2011
(0013)

FORM 104
COLORADO INDIVIDUAL INCOME TAX

RESIDENCY STATUS
(CHECK ONE)

- FULL-YEAR RESIDENT(S)
 - PART-YEAR RESIDENT(S) OR NONRESIDENT(S)
(or resident, part-year, nonresident combinations)
 - ABROAD ON DUE DATE
- For calendar year **2011** or fiscal year _____

LAST NAME	FIRST NAME AND INITIAL	DECEASED	SOCIAL SECURITY NUMBER
Yourself		<input type="checkbox"/> YES	
Spouse, if joint		<input type="checkbox"/> YES	
Mailing Address			Your telephone number ()
City	State	ZIP Code	Email Address

ROUND TO THE NEAREST DOLLAR

1. ENTER FEDERAL TAXABLE INCOME from your federal income tax return: 1040EZ line 6; 1040A line 27; 1040 line 43.....	● 1		00
ADDITIONS			
2. STATE ADDBACK enter the state income tax deduction from your federal 1040 schedule A (see instructions).....	● 2		00
3. OTHER ADDITIONS, explain (see instructions).....	● 3		00
4. Subtotal, add lines 1-3.....	● 4		00
SUBTRACTIONS			
5. STATE INCOME TAX REFUND enter the state income tax refund from line 10 of your federal 1040.....	● 5		00
6. US GOVERNMENT INTEREST.....	● 6		00
7. PRIMARY TAXPAYER PENSION/ANNUITY income (Beneficiaries, list deceased's SSN: _____).....	● 7		00
8. SPOUSE PENSION/ANNUITY income, if any (Beneficiaries, list deceased's SSN: _____).....	● 8		00
9. COLORADO SOURCE CAPITAL GAIN 5-year assets acquired on or after 5/9/1994.....	● 9		00
10. TUITION PROGRAM CONTRIBUTION: ● Total Contribution \$ _____ ● Owner's Name _____ ● Owner's SSN _____ (see instructions).....	● 10		00
11. QUALIFYING CHARITABLE CONTRIBUTION ● Total Contributions \$ _____.....	● 11		00
12. OTHER SUBTRACTIONS, check appropriate box: <input type="checkbox"/> PERA contribution made in 1984-1986; <input type="checkbox"/> DPSRS contributions made in 1986; <input type="checkbox"/> tier I or II railroad benefits; <input type="checkbox"/> qualified reservation income <input type="checkbox"/> wildfire mitigation measures.....	● 12		00
13. Subtotal, add lines 5 through 12.....	● 13		00
14. COLORADO TAXABLE INCOME, line 4 minus line 13.....	● 14		00


CALCULATE YOUR TAX: FULL-YEAR RESIDENTS TURN TO PAGE 22 PART-YEAR RESIDENTS AND NONRESIDENTS GO TO 104PN

TAX, PREPAYMENTS AND CREDITS			
15. COLORADO TAX from tax table or 104PN line 36.....	● 15		00
16. ALTERNATIVE MINIMUM TAX from Form 104AMT.....	● 16		00
17. RECAPTURE of prior year credits.....	● 17		00
18. Subtotal, add lines 15 through 17.....	● 18		00
19. NON-REFUNDABLE CREDITS from 104CR line 49, cannot exceed the sum of lines 15 + 16.....	● 19		00
20. NET TAX, subtract line 19 from line 18.....	● 20		00
21. COLORADO INCOME TAX WITHHELD from W-2 and 1099 statements.....	● 21		00
22. ESTIMATED TAX enter the sum of payments and credits and amounts withheld from nonresident real estate sales and partnership/S corp/fiduciary income.....	● 22		00
23. REFUNDABLE CREDITS from 104CR line 9.....	● 23		00
24. Subtotal, add lines 21 through 23.....	● 24		00
25. FEDERAL ADJUSTED GROSS INCOME from your federal income tax return: 1040EZ line 4; 1040A line 21; 1040 line 37.....	● 25		00
26. OVERPAYMENT, if line 24 is greater than 20 then subtract line 20 from line 24.....	● 26		00


STAPLE W-2s HERE

STAPLE W-2, W-2G, AND 1099 FORMS HERE
(only if Colorado tax withheld is reported on the form)

VOLUNTARY CONTRIBUTIONS CHECK OFF COLORADO	27. ESTIMATED TAX CREDIT CARRY FORWARD to 2012 first quarter, if any..... ● 27		00
	VOLUNTARY CONTRIBUTIONS enter your donation amount, if any:		
	28. Nongame and Endangered Wildlife Cash Fund ● 28		00
	29. Colorado Domestic Abuse Program Fund ● 29		00
	30. Homeless Prevention Activities Program Fund ● 30		00
	31. Special Olympics Colorado Fund ● 31		00
	32. Western Slope Military Veterans Cemetery Fund..... ● 32		00
	33. Pet Overpopulation Fund..... ● 33		00
	34. Colorado Healthy Rivers Fund ● 34		00
	35. Alzheimer's Association Fund ● 35		00
	36. Military Family Relief Fund ● 36		00
	37. Colorado Breast and Women's Reproductive Cancers Fund..... ● 37		00
	38. Make-A-Wish Foundation of Colorado Fund ● 38		00
	39. Colorado 2-1-1 First Call for Help Fund..... ● 39		00

REFUND	44. REFUND Subtract line 43 from line 26. ● 44		00
	File using Revenue Online and enter Direct Deposit information to get your refund in half the time!		
			
Routing number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
Account number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			

AMOUNT OWED	AMOUNT YOU OWE	
	45. NET AMOUNT DUE, subtract line 24 from line 20 (include the subtotal from line 43)..... 45	00
	46. DELINQUENT PAYMENT PENALTY (see instructions) ● 46	00
	47. DELINQUENT PAYMENT INTEREST (see instructions) ● 47	00
	48. ESTIMATED TAX PENALTY (see instructions) ● 48	00
49. AMOUNT YOU OWE, add lines 45 through 48 ● 49	00	

 The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.
Pay online at www.Colorado.gov/RevenueOnline or see instructions for other payment options

WE STRONGLY RECOMMEND THAT YOU FILE USING REVENUE ONLINE OR OTHER ELECTRONIC METHOD; IF YOU CANNOT EFILE, YOU MAY MAIL TO: COLORADO DEPARTMENT OF REVENUE, DENVER CO 80261-0005

THIRD PARTY DESIGNEE	Do you want to allow another person to discuss this return with the Colorado Department of Revenue? <input type="checkbox"/> Yes. Complete the following <input type="checkbox"/> No	
	Designee's Name ●	Telephone Number ()

SIGN YOUR RETURN	Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct, and complete.			
	Your Signature		Spouse's Signature. If joint return, BOTH must sign.	
	Date	Year of Birth	Date	Year of Birth
	Paid Preparer's Name		Paid Preparer's Address	
		Paid Preparer's Telephone ()		



TENNESSEE DEPARTMENT OF REVENUE
INDIVIDUAL INCOME TAX RETURN

INC
250

Taxable Year	Beginning:	ACCOUNT NUMBER
	Ending:	

Taxpayers filing on a calendar year basis must file their return by April 15 of the following year. Make your check payable to the Tennessee Department of Revenue for the amount of tax computed and mail to:

Tennessee Department of Revenue
Andrew Jackson State Office Building
500 Deaderick Street
Nashville, TN 37242

Should you need assistance, please contact the Taxpayer and Vehicle Services Division by calling

(800) 342-1003 or (615) 253-0600

You may file your extension, return, and payment through the Internet at www.TN.gov/revenue.

(If filing jointly, include first names and initials of both spouses)

NAME
SPOUSE'S NAME
ADDRESS
CITY
STATE
ZIP

If this is an AMENDED RETURN, }
please check the box at right

YOUR SSN:	Because a portion of the tax goes back to the city or county of residence, please provide the county and city (if within an incorporated municipality) of the taxpayer's legal residence on the lines below. County _____ City _____
SPOUSE'S SSN:	
FEIN:	

AFFIDAVIT FOR EXEMPTION

For tax years beginning January 1, 2000, any person 65 years of age or older having a total annual income derived from any and all sources of \$16,200 or less, or any persons who file a joint return and either spouse is 65 years of age or older having a total annual joint income derived from any and all sources of not more than \$27,000 may qualify for a total exemption from income tax. IF YOU QUALIFY FOR THE EXEMPTION, DO NOT COMPLETE THE SCHEDULES BELOW. CHECK THE BOX AT RIGHT AND SIGN RETURN ON THE BACK.

CHECK ALL BOXES THAT APPLY:

- 1. Single
- 2. Married Filing Jointly
- 3. Married Filing Separately (enter spouse's SSN # above)

- 4. Quadriplegic (yourself)
- 5. Quadriplegic (your spouse)

- 6. Blind (yourself)
- 7. Blind (your spouse)
- 8. Trust

- 9. Partnership
- 10. Limited Liability Entity
- 11. Estate

TAX COMPUTATION

WRITE NUMBERS LIKE THIS
1 2 3 4 5 6 7 8 9 0

ROUND TO THE NEAREST DOLLAR

- 1. GROSS TAXABLE INCOME (From Schedule A) (1)
- 2. SUBTRACT EXEMPTION { \$1,250 if single or married filing separately (2)
 { \$2,500 if married filing jointly
- 3. AMOUNT SUBJECT TO TAX (Line 1 less Line 2) (3)
- 4. INCOME TAX (6% of Line 3) (4)
- 5. ENTER: Amount paid with extension request and/or prepayment(s) (5)
- 6. PENALTY { If filed late, compute penalty at 5% of the tax (Line 4 minus Line 5) for each 1 to 30 DAY PERIOD (6)
 for which TAX IS DELINQUENT (Total penalty NOT TO EXCEED 25%). Minimum penalty is \$15 regardless of the amount of tax due or whether there is any tax due
- 7. INTEREST { If filed late, compute interest at % per annum on the tax (Line 4 minus (7)
 (Line 5) from the due date of payment to the date paid
- 8. TOTAL AMOUNT DUE (Add Lines 4, 6, and 7; subtract Line 5) (8)
- 9. REFUND (If Line 5 exceeds total of Lines 4, 6, and 7, enter overpayment here) (9)

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FOR OFFICE USE ONLY

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

2010 INDIVIDUAL INCOME TAX RETURN

SC1040
(Rev. 9/24/10)
3075

Your social security number	Check if deceased <input type="checkbox"/>
Spouse's social security number	Check if deceased <input type="checkbox"/>

For the year January 1 - December 31, 2010, or fiscal tax year beginning		2010 and ending		2011	
Print your first name and initial			Last name		Suff.
Spouse's first name, if married filing jointly			Last name		
Check if new address <input type="checkbox"/>	Mailing address (number and street, Apt. no or P. O. Box)				County code
City	State	Zip	Area code	Daytime telephone	
Check if address is outside US <input type="checkbox"/>	Foreign country address including Postal code				

Check this box if you are filing SC Schedule NR (Part year/Nonresident)

Check this box if filing a composite return for partnership or "S" corporation

Check this box if you have filed a federal or state extension

Check this box if you served in a Military COMBAT ZONE during the filing period

Enter the name of the combat zone: _____

Check this box if this return is affected by a federally declared DISASTER AREA

Enter the name of the disaster area: _____

CHECK YOUR FEDERAL FILING STATUS

(1) Single (3) Married filing separately. Enter spouse's SSN here: _____

(2) Married filing jointly (4) Head-of-household (5) Widow(er) with dependent child

Federal Exemptions

Enter the number of exemptions from your 2010 federal return

Enter the number of exemptions listed above that were under the age of 6 years on December 31, 2010

Enter the number of taxpayers age 65 or older, as of December 31, 2010

Dependents:

First name	Last name	Social security number	Relationship	Date of birth (MM/DD/YYYY)



INCOME AND ADJUSTMENTS

1. Enter federal taxable income from your federal Form 1040, 1040A, or 1040EZ. If zero or less, enter zero here
Nonresident filers complete Schedule NR and enter total from line 49 on line 5 below Dollars 00

ADDITIONS TO FEDERAL TAXABLE INCOME

a. State tax addback, if itemizing on federal return (See instructions) 00
b. Out-of-state losses (See instructions)
Check type of loss: Rental Business Other 00
c. Expenses related to National Guard and Military Reserve income 00
d. Interest income on obligations of states and political subdivisions other than South Carolina 00
e. Other additions to income. Attach an explanation (See instructions) 00
2. Add lines a through e and enter the total here. These are your total additions 00
3. Add lines 1 and 2 and enter the total here 00

SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

f. State tax refund, if included on your federal return 00
g. Total and permanent disability retirement income, if taxed on your federal return 00
h. Out-of-state income/gain - Do not include personal service income (See instructions)
Check type of income/gain: Rental Business Other 00
i. 44% of net capital gains held for more than one year (See instructions) 00
j. Volunteer deductions (See instructions) Check type of deduction:
 Firefighter HazMat Rescue Squad
 DNR Reserve Police Other 00
k. Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program (See instructions) 00
l. Active Trade or Business Income deduction (See instructions) 00
m. Interest income from obligations of the US government 00
n. Certain nontaxable National Guard or Reserve Pay (See instructions) 00
o. Social security and/or railroad retirement, if taxed on your federal return 00
p. Caution: Retirement Deduction (See instructions)
p-1. Taxpayer: date of birth 00
p-2. Spouse: date of birth 00
p-3. Surviving spouse #1: date of birth of deceased spouse 00
p-4. Surviving spouse #2: date of birth of deceased spouse 00
q. Age 65 and older deduction (See instructions)
q-1. Taxpayer: date of birth 00
q-2. Spouse: date of birth 00
r. Negative amount of federal taxable income 00
s. Subsistence allowance ____ days @ \$8.00 00
t. Dependents under the age of 6 years on December 31 of the tax year 00
u. Other subtractions (See instructions) 00
4. Add lines f through u and enter here. These are your total subtractions 00
5. Residents subtract line 4 from line 3 and enter the difference. Nonresidents enter amount from Schedule NR, line 49. If less than zero, enter zero here This is your South Carolina INCOME SUBJECT TO TAX 00

6. TAX: enter tax from SOUTH CAROLINA tax tables 00
7. TAX on Lump Sum Distribution (Attach SC4972) 00
8. TAX on Active Trade or Business Income (Attach I-335) 00
9. TAX on excess withdrawals from Catastrophe Savings Accounts 00
10. Add lines 6 through 9 and enter the total here This is your TOTAL SOUTH CAROLINA TAX 00
11. Child and Dependent Care (See instructions) 00
12. Two Wage Earner Credit (See instructions) 00
13. Other non-refundable credits. Attach SC1040TC and other state return(s) 00
14. TOTAL non-refundable credits. Add lines 11 through 13 and enter the total here 00
15. SUBTRACT line 14 from line 10. Enter the difference BUT NOT LESS THAN ZERO here 00



PAYMENTS AND REFUNDABLE CREDITS

16. SC INCOME TAX WITHHELD (Attach W-2 or SC41)		00	20. Other SC withholding (Attach Form 1099)		00
17. 2010 estimated tax payments ▶		00	21. Tuition tax credit (Attach I-319)		00
18. Amount paid with extension . . ▶		00	22. Other refundable credit(s) ▶		00
19. NR sale of real estate ▶		00	Check type: <input type="checkbox"/> Anhydrous Ammonia (Attach I-333) <input type="checkbox"/> Milk Credit (Attach I-334)		
23. Add lines 16 through 22 and enter the total here These are your TOTAL PAYMENTS			23.		00
24. If line 23 is LARGER than line 15, subtract line 15 from line 23 and enter the OVERPAYMENT			24.		00
25. If line 15 is LARGER than line 23, subtract line 23 from line 15 and enter the AMOUNT DUE			25.		00
26. USE TAX: (Due on out-of-state purchases. See instructions) ▶	26.	00			
27. Amount of line 24 to be credited to your 2011 Estimated Tax ▶	27.	00			
28. Total Contributions for Check-offs (Attach I-330) ▶	28.	00			
29. Add lines 26 through 28 and enter the total here			29.		00
30. If line 29 is larger than line 24, go to line 31. Otherwise, subtract line 29 from line 24 and enter the AMOUNT TO BE REFUNDED TO YOU REFUND ▶			30.		00
31. Tax Due: Add lines 25 and 29. If line 29 is larger than line 24, subtract line 24 from line 29 and enter the amount . .			31.		00
32. Late filing and/or late payment: Penalties _____ Interest _____ (See instructions) Enter total here ▶			32.		00
33. Penalty for Underpayment of Estimated Tax (Attach SC2210) (See instructions and enter letter in box if applicable) Exception to Underpayment of Estimated Tax <input type="checkbox"/> ▶			33.		00
34. Add lines 31 through 33 and enter the AMOUNT YOU OWE here BALANCE DUE ▶			34.		00

Pay electronically free of charge at www.sctax.org. Click on DORePay.

or

Include SC1040-V with your check or money order for the full amount payable to "SC Department of Revenue". Write your social security number and "2010 SC1040" on the payment.

I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief.

Your signature	Date	Spouse's signature (if married filing jointly, BOTH must sign)	
I authorize the Director of the Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer. Yes <input type="checkbox"/> No <input type="checkbox"/>		Preparer's printed name	

If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

Paid Preparer's Use Only	Preparer signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm name (or yours if self-employed) and address and Zip Code	FEIN	Phone No.	

ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN ONLY IF you have income and/or (loss) on federal Schedules C, D, E, F or filed a SC Schedule NR, SC1040TC, I-319 or I-335.

MAIL RETURN TO THE PROPER ADDRESS

REFUNDS OR ZERO TAX:
SC1040 PROCESSING CENTER
P.O. BOX 101100
COLUMBIA SC 29211-0100

BALANCE DUE:
TAXABLE PROCESSING CENTER
P.O. BOX 101105
COLUMBIA SC 29211-0105



Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2011, through December 31, 2011, or fiscal year beginning ... **1 1**

For help completing your return, see the instructions for Form IT-201.

and ending ...

You must enter your date(s) of birth and social security number(s) below.					
Your first name and middle initial	Your last name (for a joint return, enter spouse's name on line below)		Your date of birth (MMDDYYYY)	▼ Your social security number	
Spouse's first name and middle initial	Spouse's last name		Spouse's date of birth (MMDDYYYY)	▼ Spouse's social security number	
Mailing address (see instructions, page 13) (number and street or rural route)			Apartment number	New York State county of residence	
City, village, or post office	State	ZIP code	Country (if not United States)	School district name	
Permanent home address (see instructions, page 13) (number and street or rural route)			Apartment number	School district code number	
City, village, or post office	State	ZIP code	Country (if not United States)	Taxpayer's date of death	Spouse's date of death
NY			Decedent information		

- (A) Filing status — mark an X in one box:**
- ① Single
 - ② Married filing joint return (enter spouse's social security number above)
 - ③ Married filing separate return (enter spouse's social security number above)
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child

- (B) Did you itemize your deductions on your 2011 federal income tax return?** Yes No
- (C) Can you be claimed as a dependent on another taxpayer's federal return?** Yes No

NEW **(D)** E-file this return. Most taxpayers must now e-file (see page 12).

- (E)** (1) Did you or your spouse maintain living quarters in NYC during 2011 (see page 14)? Yes No
- (2) Enter the number of days spent in NYC in 2011 (any part of a day spent in NYC is considered a day)

- (F) NYC residents and NYC part-year residents only (see page 14):**
- (1) Number of months you lived in NYC in 2011 ●
- (2) Number of months your spouse lived in NYC in 2011 ●

- (G) Enter your 2-character special condition code if applicable (see page 14)** ●
- If applicable, also enter your second 2-character special condition code** ●

Federal income and adjustments Only full-year New York State residents may file this form. For lines 1 through 18 below, enter your income items and total adjustments as they appear on your federal return (see page 15). Also see page 4 instructions for showing a loss.

	Dollars	Cents
1 Wages, salaries, tips, etc.	1.	
2 Taxable interest income	2.	
3 Ordinary dividends	3.	
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4.	
5 Alimony received	5.	
6 Business income or loss (attach a copy of federal Schedule C or C-EZ, Form 1040)	6.	
7 Capital gain or loss (if required, attach a copy of federal Schedule D, Form 1040)	7.	
8 Other gains or losses (attach a copy of federal Form 4797)	8.	
9 Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box .. <input type="checkbox"/>	9.	
10 Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10.	
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach copy of federal Schedule E, Form 1040)	11.	
12 Farm income or loss (attach a copy of federal Schedule F, Form 1040)	12.	
13 Unemployment compensation	13.	
14 Taxable amount of social security benefits (also enter on line 27)	14.	
15 Other income (see page 15) Identify:	15.	
16 Add lines 1 through 15	16.	
17 Total federal adjustments to income (see page 15) Identify:	17.	
18 Federal adjusted gross income (subtract line 17 from line 16)	18.	

You must file all four pages of this original scannable return with the Tax Department.



▼ Enter your social security number

Dollars Cents

19 Federal adjusted gross income (from line 18 on the front page) 19. .

New York additions (see page 15)

20 Interest income on state and local bonds and obligations (but not those of NY State or its local governments) 20. .
 21 Public employee 414(h) retirement contributions from your wage and tax statements (see page 16) 21. .
 22 New York's 529 college savings program distributions (see page 16) 22. .
 23 Other (see page 17) Identify: 23. .
 24 Add lines 19 through 23 24. .

New York subtractions (see page 20)

25 Taxable refunds, credits, or offsets of state and local income taxes (from line 4) 25. .
 26 Pensions of NYS and local governments and the federal government (see page 20) 26. .
 27 Taxable amount of social security benefits (from line 14) 27. .
 28 Interest income on U.S. government bonds 28. .
 29 Pension and annuity income exclusion (see page 20) 29. .
 30 New York's 529 college savings program deduction/earnings 30. .
 31 Other (see page 21) Identify: 31. .
 32 Add lines 25 through 31 32. .
 33 New York adjusted gross income (subtract line 32 from line 24) 33. .

Standard deduction or itemized deduction (see page 25)

34 Enter your **standard deduction** (from table below) or your **itemized deduction** (from worksheet below). Mark an **X** in the appropriate box: Standard or Itemized 34. .
 35 Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank) 35. .
 36 Dependent exemptions (not the same as total federal exemptions; see page 28) 36. 0 0 0 . 0 0
 37 Taxable income (subtract line 36 from line 35) 37. .

◀ OR ▶

New York State standard deduction table	
Filing status (from the front page)	Standard deduction (enter on line 34 above)
① Single and you marked item C Yes	\$ 3,000
① Single and you marked item C No	7,500
② Married filing joint return	15,000
③ Married filing separate return	7,500
④ Head of household (with qualifying person)	10,500
⑤ Qualifying widow(er) with dependent child	15,000

New York State itemized deduction worksheet	
a Medical and dental expenses (federal Sch. A, line 4)	a. <input type="text"/> . <input type="text"/>
b Taxes you paid (federal Sch. A, line 9)	b. <input type="text"/> . <input type="text"/>
c Interest you paid (federal Sch. A, line 15)	c. <input type="text"/> . <input type="text"/>
d Gifts to charity (federal Sch. A, line 19)	d. <input type="text"/> . <input type="text"/>
e Casualty and theft losses (federal Sch. A, line 20)	e. <input type="text"/> . <input type="text"/>
f Job expenses/misc. deductions (federal Sch. A, line 27)	f. <input type="text"/> . <input type="text"/>
g Other misc. deductions (federal Sch. A, line 28)	g. <input type="text"/> . <input type="text"/>
h Enter amount from federal Schedule A, line 29	h. <input type="text"/> . <input type="text"/>
i State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments (see pg. 26)	i. <input type="text"/> . <input type="text"/>
j Subtract line i from line h	j. <input type="text"/> . <input type="text"/>
k Addition adjustments (see page 26)	k. <input type="text"/> . <input type="text"/>
l Add lines j and k	l. <input type="text"/> . <input type="text"/>
m Itemized deduction adjustment (see page 27)	m. <input type="text"/> . <input type="text"/>
n Subtract line m from line l	n. <input type="text"/> . <input type="text"/>
o College tuition itemized deduction (see Form IT-272)	o. <input type="text"/> . <input type="text"/>
p New York State itemized deduction (add lines n and o; enter on line 34 above)	p. <input type="text"/> . <input type="text"/>

2012110094



Name(s) as shown on page 1

▼ Enter your social security number

Tax computation, credits, and other taxes (see page 29)

		Dollars	Cents
38 Taxable income (from line 37 on page 2)	38.		
39 New York State tax on line 38 amount (see page 29 and Tax computation on pages 60 and 61)	39.		
40 New York State household credit (from table 1, 2, or 3 on page 29)	40.		
41 Resident credit (attach Form IT-112-R or IT-112-C, or both; see page 30)	41.		
42 Other New York State nonrefundable credits (from Form IT-201-ATT, line 7; attach form)	42.		
43 Add lines 40, 41, and 42	43.		
44 Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	44.		
45 Net other New York State taxes (from Form IT-201-ATT, line 30; attach form)	45.		
46 Total New York State taxes (add lines 44 and 45)	46.		

New York City and Yonkers taxes, credits, and tax surcharges

47 New York City resident tax on line 38 amount (see page 30)	47.		
48 New York City household credit (from table 4, 5, or 6 on page 30)	48.		
49 Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)	49.		
50 Part-year New York City resident tax (attach Form IT-360.1)	50.		
51 Other New York City taxes (from Form IT-201-ATT, line 34; attach form)	51.		
52 Add lines 49, 50, and 51	52.		
53 NY City nonrefundable credits (from Form IT-201-ATT, line 10; attach form)	53.		
54 Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54.		
55 Yonkers resident income tax surcharge (see page 32)	55.		
56 Yonkers nonresident earnings tax (attach Form Y-203)	56.		
57 Part-year Yonkers resident income tax surcharge (attach Form IT-360.1)	57.		
58 Total New York City and Yonkers taxes / surcharges (add lines 54 through 57)	58.		

See instructions on pages 30, 31, and 32 to compute New York City and Yonkers taxes, credits, and tax surcharges.

59 Sales or use tax (See the instructions on page 33. Do not leave line 59 blank.) 59.

Voluntary contributions (whole dollar amounts only; see page 34)

60a Return a Gift to Wildlife	60a.	0	0
60b Missing/Exploited Children Fund	60b.	0	0
60c Breast Cancer Research Fund	60c.	0	0
60d Alzheimer's Fund	60d.	0	0
60e Olympic Fund (\$2 or \$4; see page 34)	60e.	0	0
60f Prostate Cancer Research Fund	60f.	0	0
60g 9/11 Memorial	60g.	0	0
60h Volunteer Firefighting & EMS Recruitment Fund	60h.	0	0

60 Total voluntary contributions (add lines 60a through 60h)	60.		0 0
61 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 46, 58, 59, and 60)	61.		



▼ Enter your social security number

[Social Security Number Box]

62 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (from line 61 on page 3) 62. [Dollars] [Cents]

Payments and refundable credits (see page 35)

Table with 2 columns: Line number (63-76) and Description (e.g., Empire State child credit, NYS earned income credit, NYC school tax credit, etc.)

If applicable, complete Forms IT-2, IT-1099-R, and/or IT-1099-UI and attach them to your return (see page 37). Staple them (and any other applicable forms) to the top of this page 4. See Step 11 on page 41 for the proper assembly of your four-page return and all attachments.

Your refund/amount overpaid (see page 37)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) 77. [Dollars] [Cents]
78 Amount of line 77 to be refunded direct [] debit [] paper [] check ... 78. [Dollars] [Cents]
79 Amount of line 77 that you want applied to your 2012 estimated tax (see instructions) 79. [Dollars] [Cents]

Amount you owe (see page 38)

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark this box [] and fill in line 82 80. [Dollars] [Cents]
81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 38) 81. [Dollars] [Cents]

Account information

82 Account information for direct deposit or electronic funds withdrawal (see page 39). If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 39) []
82a Routing number [] Electronic funds withdrawal effective date []
82b Account number [] 82c Account type [] Checking [] Savings []

Third-party designee? (see instr.) Yes [] No [] Print designee's name [] Designee's phone number () [] Personal identification number (PIN) [] E-mail: []

▼ Paid preparer must complete (see instr.) ▼ Date: [] Preparer's signature [] Preparer's NYTPRIN [] Firm's name (or yours, if self-employed) [] Preparer's PTIN or SSN [] Address [] Employer identification number [] Mark an X if self-employed [] E-mail: []

▼ Taxpayer(s) must sign here ▼ Your signature [] Your occupation [] Spouse's signature and occupation (if joint return) [] Date [] Daytime phone number [] E-mail: []

See instructions for where to mail your return.

You must file all four pages of this original scannable return with the Tax Department.

