US 1040 Main Information Sheet 2011

PRINTED 12/20/2011

	Taxpayer	Spouse
SSN	031-02-0752	
Birth	12/26/1953	
Death		
Day Phone	704-555-1111	
Evening		
Cell or Fax		
PIN	12345	

MARY BERINGER

1040 WILSON LANE
PLUCKEMIN NJ 07978-

Email

Taxpayer Occupation SALES MANAGER

Spouse Occupation

Filing Status HEAD OF HOUSEHOLD

COREY	JOHNSON	10/30/1996	033-02-0752	SON	12	1
ASIA	JOHNSON	02/10/1995	032-02-0752	DAUGHTER	12	1
ANGIE	JESSE	06/20/1934	034-02-0752	PARENT	12	3

Preparer ID:

Preparation Fee:

Date:

Preparer:

Preparer's Use: 1 2 3 4 5 6

Time in return min.

Recap of 2011 Income Tax Return

Earned Income	35,689.	**Federal Tax**	1,379.
Federal AGI	49,884.	**Withholding**	1,026.
Taxable Income	26,584.	**Refund/(Due)**	(353.)
EIC		**Tax Bracket**	15.0 %

State	NJ				
Tax					
Withholding					
Refund/Due					
State					
Tax					
Withholding					
Refund/Due					

	Maximum RAL	Partial RAL	2 week check	2 week deposit
Qualifying refund				
Fees				
Net refund				
Fast check				
2 week check				
State check				
Check one				

US 1040, 1040A, 1040EZ, 1040NR Income Worksheet 2011

Name: MARY BERINGER **SSN:** 031-02-0752

Interest. List all interest on Schedule B, regardless of the amount.
Unemployment and/or state tax refund. Fill out 1099G worksheet

Additional Earned Income	Taxpayer	Spouse	Total
Scholarship income - no W2			
Household employee income - no W2			

Social Security/Railroad Tier 1 Benefits	Taxpayer	Spouse	Total
Social Security received this year	24,750.		
Railroad tier 1 received this year			
Total	24,750.		24,750.
Medicare to Schedule A			
Federal tax withheld			

Married Filing Separately
If the filing status is married filing separately and the taxpayer and spouse lived together at any time during the year, up to 85% of social security and railroad benefits received are taxable. See Main Information Sheet, filing status 3

All others
Modified adjusted gross income for this computation consists of AGI (without social security or railroad benefits) + Form 8815, line 14, + Form 8839, line 30 + Form 2555 (EZ) exclusions + student loan interest adjustment 35,689.
+ tax-exempt interest: ________ and excluded income from American Samoa (Form 4563) or Puerto Rico: ________ + 50% of the benefits received: 12,375. .... 48,064.

If the modified AGI is less than $25,001 ($32,001 married filing jointly), none of the Social Security and RR Benefits are taxable....

If the modified AGI is between $25,000 and $34,000 ($32,000 and $44,000 married filing joIntly), 50% of the benefits received is taxable....

If the modified AGI is greater than $34,000 ($44,000 married filing jointly):
85% of the social security and railroad benefits received is taxable .... **A** 21,038.

Modified AGI	48,064.		
$34,000 ($44,000)	34,000.		
Subtract	14,064.	X 85%=	11,954.

Minimum 50% of the benefits received or $4,500 ($6,000 married filing jointly) .... 4,500.
Add .... **B** 16,454.
Taxable social security and railroad retirement tier 1. Minimum of A or B .... 16,454.

Lump Sum Payment of Social Security and Railroad Tier 1 Benefits

	Taxpayer	Spouse	Total
Gross amount received attributable to 2011	8,250.		8,250.
Using the above modified AGI, this is the taxable amount of the 2011 benefit			7,013.
Amounts taxable from previous years			7,182.
Taxable benefits using the lump-sum election method			14,195.

Child Tax Credit, Federal Extension Payment, and Carryovers Worksheet

Name: MARY BERINGER SSN: 031-02-0752

Child Tax Credit (CTC)

1	$1,000 X 2 qualifying children		2,000.
2	Modified AGI is AGI plus excluded income from Forms 2555 (EZ) and 4563, and excluded income from Puerto Rico	49,884.	
3	Modified AGI limitation $110,000 married filing jointly; $55,000 married filing separately; all others $75,000	75,000.	
4	Subtract line 3 from line 2. If -0-, go to line 7		
5	Round up to next $1,000		
6	Multiply line 5 by 5%		
7	**Maximum child tax credit.** Subtract line 6 from line 1. You cannot take the credit if this amount is -0-		2,000.
8	Amount from Form 1040, line 46, Form 1040A, line 28, or Form 1040NR, line 43	3,379.	
9	Credits for foreign tax, dependent care, elderly, education, retirement savings, adoption, mortgage interest, DC first-time homebuyers and residential energy		

CTC Worksheet for Forms 8396, Mortgage Interest Credit, Form 8839, Adoption Credit, Form 8859, DC First-time Homebuyers Credit, and Form 5695, Residential Energy Credits

1	Foreign tax credit + dependent care credit + elderly credit + education credit + retirement savings credit	
2	Amount from line 7 above	
3	Social security or RR tier 1 + Medicare	
4	Form 1040, line 27 + line 59; or Form 1040NR, line 54 + uncollected social security and Medicare taxes listed on W2	
5	Add lines 3 and 4	
6	Earned income credit and excess FICA/RRTA	
7	Subtract line 6 from line 5	
8	Maximum child tax credit, line 7 above, minus the larger of line 7 of this worksheet or Form 8812, line 6. This is the child tax credit for the purpose of figuring Forms 5695, 8396, 8839 and 8859. Use this amount in place of the child tax credit amount asked for on these forms	
9	Total of adoption credit, mortgage interest credit, DC first-time homebuyer credit, and residential energy credits as refigured.	
10	Add lines 1 and 9	

10	Subtract line 9 from line 8	3,379.
11	**Child tax credit**	2,000.
	Amount paid with Federal extension (Form 4868 or 2350)	

Carryovers from 2011 to 2012

1	Section 179 expense disallowed, Form 4562, accumulative total		
2	Net operating loss from 2011 only, Form 1045		
	Amt. carried forward from 2010. Listed on Form 1040, line 21, or Form 1040NR, line 21		
3	2011 charitable contributions. Organization limit:		

Cash or other property		Capital Gain	
50%	30%	30%	20%

4	Investment interest expense, Form 4952, accumulative total		
5	Foreign tax credit from 2011 only, Form 1116. Enter amount carried back, if any		
7	Mortgage interest credit, Form 8396:		

2009	2010	2011

8	General business credits for 2011 only, Form 3800		
9	Form 8844, for 2011 only. Enter amount carried back		
10	DC first-time homebuyer credit, Form 8859, cumulative total		
11	Prior year minimum tax credit, Form 8801, cumulative total		
12	AMT limited qualified electric vehicle credit from 2011 only		
13	Nonrecaptured net section 1231 losses		

2007	2008	2009	2010	2011

Form **1040** Department of the Treasury - Internal Revenue Service (99)
U.S. Individual Income Tax Return **2011** OMB No. 1545-0074 IRS Use Only-Do not write or staple in this space.

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

Your first name and initial / Last name	Your social security number
MARY BERINGER	031-02-0752
If a joint return, spouse's first name and initial / Last name	Spouse's social security no.
Home address (number and street). If you have a P.O. box, see instructions. Apt. no. 1040 WILSON LANE	Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). PLUCKEMIN NJ 07978-	**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name / Foreign province/county / Foreign postal code	

Filing Status

Check only one box.

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

Exemptions

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

Boxes checked on 6a and 6b: 1

c **Dependents:**

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

(1) First name Last name	(2) Dependent's social security no.	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instr.)
COREY JOHNSON	033-02-0752	SON	X
ASIA JOHNSON	032-02-0752	DAUGHTER	X
ANGIE JESSE	034-02-0752	PARENT	

No. of children on 6c who:
- lived with you: 2
- did not live with you due to divorce or separation (see instr.): 0

Dependents on 6c not entered above: 1

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

Income

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

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	35,689.
8a	**Taxable** interest. Attach Schedule B if required		8a	
b	**Tax-exempt** interest. **Do not** include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions 15a	b Taxable amount	15b	
16a	Pensions and annuities 16a	b Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
LSE 20a	Social security benefits 20a 24,750.	b Taxable amount	20b	14,195.
21	Other income. List type and amount (see instr.)		21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	49,884.

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis gov. officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid **b** Recipient's SSN ▶	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	49,884.

Tax and Credits

38	Amount from line 37 (adjusted gross income)			38	49,884.
39a	Check if: You were born before Jan. 2, 1947, Blind. Spouse was born before Jan. 2, 1947, Blind. Total boxes checked ▶ 39a				
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b				
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	8,500.
41	Subtract line 40 from line 38			41	41,384.
42	**Exemptions.** Multiply $3,700 by the number on line 6d			42	14,800.
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	26,584.
44	**Tax** (see instructions). Check if any tax is from: a Form(s) 8814 b Form 4972 c 962 election			44	3,379.
45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	
46	Add lines 44 and 45 ▶			46	3,379.
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 23	49			
50	Retirement savings contributions credit. Attach Form 8880	50			
51	Child tax credit (see instructions)	51	2,000.		
52	Residential energy credits. Attach Form 5695	52			
53	Other credits from Form: a 3800 b 8801 c	53			
54	Add lines 47 through 53. These are your **total credits**			54	2,000.
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	1,379.

Standard Deduction for-
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $5,800

Married filing jointly or Qualifying widow(er), $11,600

Head of household, $8,500

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	1,379.

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	1,026.		
63	2011 estimated tax payments and amount applied from 2010 return	63			
64a	**Earned income credit (EIC)** NO	64a			
b	Nontaxable combat pay election 64b				
65	Additional child tax credit. Attach Form 8812	65			
66	American opportunity credit from Form 8863, line 14	66			
67	First-time homebuyer credit from Form 5405, line 10	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 8839 c 8801 d 8885	71			
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	1,026.

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**	73	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶	74a	
▶ b	Routing number ▶ c Type: Checking Savings		
▶ d	Account number		
75	Amount of line 73 you want **applied to your 2012 estimated tax** ▶ 75		

Direct deposit? See instructions

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see inst. ▶	76	353.
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. X No

Designee's name ▶ Phone no. ▶ Personal identification 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
		SALES MANAGER	04-555-1111
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	

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

Paid Preparer's Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

2011 Form 1040-V

Department of the Treasury
Internal Revenue Service

What Is Form 1040-V and Do You Have To Use It?

It is a statement you send with your check or money order for any balance due on the "Amount you owe" line of your 2011 Form 1040, Form 1040A, or Form 1040EZ. Using Form 1040-V allows us to process your payment more accurately and efficiently. We strongly encourage you to use Form 1040-V, but there is no penalty if you do not.

How To Fill In Form 1040-V

Line 1. Enter your social security number (SSN). If you are filing a joint return, enter the SSN shown first on your return.
Line 2. If you are filing a joint return, enter the SSN shown second on your return.
Line 3. Enter the amount you are paying by check or money order.
Line 4. Enter your name(s) and address exactly as shown on your return. Please print clearly.

How To Prepare Your Payment

- Make your check or money order payable to "United States Treasury." Do not send cash.
- Make sure your name and address appear on your check or money order.
- Enter your daytime phone number and your SSN on your check or money order. If you are filing a joint return, enter the SSN shown first on your return. Also enter "2011 Form 1040," "2011 Form 1040A," or "2011 Form 1040EZ," whichever is appropriate.
- To help us process your payment, enter the amount on the right side of your check like this: $ XXX.XX. Do not use dashes or lines (for example, do not enter "$ XXX-" or "$ XXX xx/100").

How To Send In Your 2011 Tax Return, Payment, and Form 1040-V

- Detach Form 1040-V along the dotted line.
- Do not staple or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.
- Mail your 2011 tax return, payment, and Form 1040-V to the address shown on page 2 that applies to you.

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

Department of the Treasury
Internal Revenue Service

2011

Form 1040-V Payment Voucher

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

031-02-0752

Enter the amount of your payment ▶	Dollars	Cents
	353.	

1045

MARY BERINGER
1040 WILSON LANE
PLUCKEMIN NJ 07978-

PO BOX 970011
St. Louis MO 63197-0011

031020752 KP BERI 30 0 201112 610

W-2 DETAIL REPORT - 2011

Employer	EIN	TP|SP	Gross Wages	Federal With.	FICA	Medicare	St	State Wages	State With.	Locality	Local With.
MOUNT PEACE ASSOCIATES I	11-0020752	X	35689	1026	1499	517	NJ	35689	360		
			-----	----	----	---		-----	---		
			35689	1026	1499	517		35689	360		

Form **8879**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

▶ **Do not send to the IRS. This is not a tax return.**
▶ **Keep this form for your records. See instructions.**

OMB No. 1545-0074

2011

Declaration Control Number (DCN) ▶ 00200752 1

Taxpayer's name	Social security number
MARY BERINGER	031-02-0752
Spouse's name	Spouse's social security number

Part I **Tax Return Information-Tax Year Ending December 31, 2011** (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	49,884.
2	Total tax (Form 1040, line 61; Form 1040A, line 35; Form 1040EZ, line 10)	2	1,379.
3	Federal income tax withheld (Form 1040, line 62; Form 1040A, line 36; Form 1040EZ, line 7)	3	1,026.
4	Refund (Form 1040, line 74a; Form 1040A, line 43a; Form 1040EZ, line 11; Form 1040-SS, Part I, line 12a)	4	
5	Amount you owe (Form 1040, line 76; Form 1040A, line 45; Form 1040EZ, line 12)	5	353.

Part II **Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)**

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2011, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgment of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

[X] I authorize TRAINING to enter or generate my PIN 12345
ERO firm name — **Enter five numbers, but do not enter all zeros**
as my signature on my tax year 2011 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2011 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ ______ Date ▶ 01/01/2012

Spouse's PIN: check one box only

[X] I authorize ______ to enter or generate my PIN ______
ERO firm name — **Enter five numbers, but do not enter all zeros**
as my signature on my tax year 2011 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2011 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ ______ Date ▶ ______

Practitioner PIN Method Returns Only-continue below

Part III **Certification and Authentication-Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 20075298765
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2011 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Publication 1345,** Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ S24000000 TRAINING Date ▶ 01/01/2012

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

US 1040 Three - Year Tax Summary 2011

Name: MARY BERINGER **SSN:** 031-02-0752

Gross Income	**2009**	**2010**	**2011**
Wages and salaries			35,689.
Interest and dividends			
Business income			
Sale of assets - gain or loss			
Pension and IRA distributions			
Rents, royalties, etc			
Unemployment and social security			14,195.
Other income			
Total gross income			49,884.
Adjustments to Income			
Adjusted gross income			49,884.
Itemized or Standard Deductions			
Medical expense deduction			
Taxes			
Interest			
Contributions			
Miscellaneous deductions			
Other itemized deductions			
Total deductions			8,500.
Exemptions			14,800.
Taxable Income	0	0	26,584.
Tax (2011 - 1040, line 44)	0	0	3,379.
Alternative minimum tax			
Other taxes			
Credits and Payments			
Credits			2,000.
Withholding			1,026.
EIC and Additional Child Tax Credit			
Estimated tax payments			
Other payments			
Total credits and payments			3,026.
Tax liability after credits			1,379.
Estimated tax penalty			
Refund or (Balance Due)			(353.)
Federal marginal tax bracket	0.0 %	0.0 %	15.0 %
State refund or (balance due)			
1st resident state refund (balance due)			NJ
2nd resident state refund (balance due)			
1st part-year state refund (balance due)			
2nd part-year state refund (balance due)			
1st nonresident state refund (balance due)			
2nd nonresident state refund (balance due)			
3rd nonresident state refund (balance due)			
4th nonresident state refund (balance due)			
5th nonresident state refund (balance due)			

NOTES FOR 2011:

US 1040 Worksheet for a Lump-Sum Social Security or RR Tier 1 Payment 2011

Name: MARY BERINGER **SSN:** 031-02-0752

Enter the earlier year for which benefits were received in 2011. 2010

What was the filing status on the earlier year tax return?

- **a** [X] Married filing jointly
- **b** [ ] Married filing separately and you lived with your spouse at anytime during the earlier year.
- **c** [ ] Neither a nor b.

Use this worksheet for a year after 1993.

1	Enter the total amount of Social Security or RR Tier 1 received for the earlier year and reported on your tax return(s) for that year		
	Enter the amount of lump-sum payment for the earlier year received this year	8,250.	8,250.
2	One-half of line 1		4,125.
3	Enter the adjusted gross income reported on the tax return for the earlier year		35,363.
4	Enter total exclusions/adjustments claimed in earlier year on Forms 8815, 8839, 2555, or 2555EZ. Also include any student loan interest deduction and certain income of bona fide residents of American Samoa (Form 4563) or Puerto Rico		
5	Enter any tax-exempt interest received in the earlier year		
6	Add lines 2, 3, 4, and 5		39,488.
7	Enter taxable benefits reported on the tax return for the earlier year return		
8	Subtract line 7 from line 6		39,488.
9	Based on the filing status listed above - a: $32000; b: $0; c: $25000		32,000.
10	Subtract line 9 from line 8. If 0, none of the additional payment is taxable		7,488.
11	Based on the filing status listed above - a: $12000; b: $0; c: $9000		12,000.
12	Subtract line 11 from line 10. If 0 or less, enter 0		
13	Smaller of line 10 or line 11		7,488.
14	One-half of line 13		3,744.
15	Smaller of line 2 or line 14		3,744.
16	Multiply line 12 by 85%		
17	Add lines 15 and 16		3,744.
18	Multiply line 1 by 85%		7,013.
19	Refigured taxable benefits. Smaller of line 17 or line 18		3,744.
20	Taxable benefits reported on earlier year return		
21	**Additional taxable benefits**		3,744.

Use this worksheet for a 1993 or earlier year.

1	Enter the total amount of Social Security or RR Tier 1 received for the earlier year and reported on your tax return(s) for that year		
	Enter the amount of lump-sum payment for the earlier year received this year		
2	One-half of line 1		
3	Enter the adjusted gross income reported on the tax return for the earlier year		
4	Enter total exclusions/adjustments claimed in earlier year on Forms 8815, 2555 or 2555EZ, and certain income of bona fide residents of American Samoa (Form 4563) or Puerto Rico		
5	Enter any tax-exempt interest received in the earlier year		
6	Add lines 2, 3, 4 and 5		
7	Enter taxable benefits reported on the tax return for the earlier year return		
8	Subtract line 7 from line 6		
9	Based on the filing status above - a: $32000; b: $0; c: $25000		
10	Subtract line 9 from line 8. If 0, none of the additional payment is taxable		
11	One-half of line 10		
12	Refigured taxable benefits. Smaller of line 2 or line 11		
13	Taxable benefits reported on the earlier year tax return		
14	**Additional taxable benefits**		

 USWSS$$1

US 1040 **Worksheet for a Lump-Sum Social Security or RR Tier 1 Payment** **2011**

Name: MARY BERINGER SSN: 031-02-0752

Enter the earlier year for which benefits were received in 2011. 2009

What was the filing status on the earlier year tax return?

a [X] Married filing jointly

b [ ] Married filing separately and you lived with your spouse at anytime during the earlier year.

c [ ] Neither a nor b.

Use this worksheet for a year after 1993.

1	Enter the total amount of Social Security or RR Tier 1 received for the earlier year and reported on your tax return(s) for that year		
	Enter the amount of lump-sum payment for the earlier year received this year	8,250.	8,250.
2	One-half of line 1		4,125.
3	Enter the adjusted gross income reported on the tax return for the earlier year		34,750.
4	Enter total exclusions/adjustments claimed in earlier year on Forms 8815, 8839, 2555, or 2555EZ. Also include any student loan interest deduction and certain income of bona fide residents of American Samoa (Form 4563) or Puerto Rico		
5	Enter any tax-exempt interest received in the earlier year		
6	Add lines 2, 3, 4, and 5		38,875.
7	Enter taxable benefits reported on the tax return for the earlier year return		
8	Subtract line 7 from line 6		38,875.
9	Based on the filing status listed above - a: $32000; b: $0; c: $25000		32,000.
10	Subtract line 9 from line 8. If 0, none of the additional payment is taxable		6,875.
11	Based on the filing status listed above - a: $12000; b: $0; c: $9000		12,000.
12	Subtract line 11 from line 10. If 0 or less, enter 0		
13	Smaller of line 10 or line 11		6,875.
14	One-half of line 13		3,438.
15	Smaller of line 2 or line 14		3,438.
16	Multiply line 12 by 85%		
17	Add lines 15 and 16		3,438.
18	Multiply line 1 by 85%		7,013.
19	Refigured taxable benefits. Smaller of line 17 or line 18		3,438.
20	Taxable benefits reported on earlier year return		
21	**Additional taxable benefits**		3,438.

Use this worksheet for a 1993 or earlier year.

1	Enter the total amount of Social Security or RR Tier 1 received for the earlier year and reported on your tax return(s) for that year		
	Enter the amount of lump-sum payment for the earlier year received this year		
2	One-half of line 1		
3	Enter the adjusted gross income reported on the tax return for the earlier year		
4	Enter total exclusions/adjustments claimed in earlier year on Forms 8815, 2555 or 2555EZ, and certain income of bona fide residents of American Samoa (Form 4563) or Puerto Rico		
5	Enter any tax-exempt interest received in the earlier year		
6	Add lines 2, 3, 4 and 5		
7	Enter taxable benefits reported on the tax return for the earlier year return		
8	Subtract line 7 from line 6		
9	Based on the filing status above - a: $32000; b: $0; c: $25000		
10	Subtract line 9 from line 8. If 0, none of the additional payment is taxable		
11	One-half of line 10		
12	Refigured taxable benefits. Smaller of line 2 or line 11		
13	Taxable benefits reported on the earlier year tax return		
14	**Additional taxable benefits**		

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