

**US Schedule D**

**Capital Gain or Loss Transactions Worksheet**

**2012**

\* Check if 28% rate gain or (loss)

(a) Description of property	1 0 9 9	T S J	*	(b) Date acquired	(c) Date sold	(d) Sales price	(e) Cost or other basis	(f) Code	(g) Adjustments to Gain or Loss	(h) Gain or loss	S / L
100 K	A			03/01/2012	07/01/2012	5,000.	5,500.			(500.)	S
50 FB	A			12/31/2011	12/01/2012	10,000.	9,000.			1,000.	S
50 APDR	A			08/01/2009	07/01/2012	8,000.	7,500.			500.	L
50 IBM	B			VA/RI/OUS	07/01/2012	9,000.	11,000.			(2,000.)	L
						32,000.	33,000.			(1,000.)	

PRINTED 01/29/2013

PAULA T ROBERTS  
 123 ELM  
 PLUCKEMIN NJ 07978-

	<b>Taxpayer</b>	<b>Spouse</b>
SSN	741-02-0752	
Birth	07/01/1952	
Death		
Day Phone	973-555-1111	
Evening		
Cell or Fax		
PIN	12345	

Email \_\_\_\_\_  
 Taxpayer Occupation GLAZING CONTRACTOR Spouse Occupation \_\_\_\_\_  
 Filing Status HEAD OF HOUSEHOLD

LISA	07/01/1993	745-02-0752	DAUGHTER	12	1
MONICA	07/01/1993	744-02-0752	DAUGHTER	12	1
JAMES	07/01/1989	743-02-0752	SON	12	1

Preparer ID: \_\_\_\_\_ Preparation Fee: \_\_\_\_\_ Date: \_\_\_\_\_  
 Preparer: AARP Foundation Tax-Aide Time in return \_\_\_\_\_ min.

Recap of 2012 Income Tax Return

Earned Income	13,400.	Federal Tax	
Federal AGI	44,323.	Withholding	3,000.
Taxable Income	20,423.	Refund/(Due)	5,155.
EIC	155.	Tax Bracket	15.0 %

State	NJ				
Tax					
Withholding					
Refund/Due	81.				
State					
Tax					
Withholding					
Refund/Due					

Bank Product Information	Check	Direct Deposit	Debit Card
Qualifying refund			
Fees			
Net refund			
Federal disbursement			
State disbursement			
Check one			

Name: PAULA T ROBERTS

SSN: 741-02-0752

**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 .....	13,000.		
Railroad tier 1 received this year .....			
Total .....	13,000.		13,000.
Medicare to Schedule A .....	1,400.		
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 37,273.

+ tax-exempt interest: 200. and excluded income from American Samoa (Form 4563) or

Puerto Rico: \_\_\_\_\_ + 50% of the benefits received: 6,500. .....

43,973.

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** 11,050.

Modified AGI ..... 43,973.

\$34,000 (\$44,000) ..... 34,000.

Subtract ..... 9,973. X 85% = 8,477.

Minimum 50% of the benefits received or \$4,500 (\$6,000 married filing jointly) ..... 4,500.

Add ..... **B** 12,977.

**Taxable social security and railroad retirement tier 1.** Minimum of A or B ..... 11,050.

**Lump Sum Payment of Social Security and Railroad Tier 1 Benefits**

	Taxpayer	Spouse	Total
Gross amount received attributable to 2012 .....			
Using the above modified AGI, this is the taxable amount of the 2011 benefit .....			
Amounts taxable from previous years .....			
<b>Taxable benefits using the lump-sum election method</b> .....			

**US Student Loan Interest, Coverdell ESA and QTP, Tuition and Fees 2012**

Name: PAULA T ROBERTS

SSN: 741-02-0752

<b>Student Loan Interest (Postsecondary Education)</b>	Taxpayer	Spouse	Total
1 Amount paid in 2012. See instructions for limitations and definition of qualified student loan interest. Total column is limited to \$2,500.....			
Modified AGI for this computation including excluded income from Forms 2555 (EZ) and 4563, excluded income from Puerto Rico, and excluded adoption benefits from Form 8839, line 30 _____			
Married filing separately and a dependent of another cannot take this deduction. The interest deduction phases out when modified AGI exceeds \$60,000 (\$120,000 married filing jointly) and is -0- when AGI exceeds \$75,000 (\$150,000 married filing jointly).			
<b>2 Student loan interest deduction</b> .....			
<b>Educator Expenses - Elementary and Secondary</b>	Taxpayer	Spouse	Total
Amount of unreimbursed classroom expenses, such as books, supplies, computer equipment and related software, other equipment, and supplementary materials used by the eligible educator in the classroom, up to \$250. Amounts over \$250 should be listed on Schedule A, Job Expenses, subject to 2% of AGI			
<b>Education Savings Accounts (ESAs) and QTPs</b>		Taxpayer	Spouse
1 Excess contributions .....			
2 Taxable distributions .....			

**Tuition and Fees as an AGI Deduction**

In most cases, tuition and fees will create a better income tax result by using Form 8863, Education Credits. The same rules for qualified tuition and fees apply to the credit and the deduction.

No deduction is allowed if filing Form 1040NR or married filing separately.

Some things to consider

Form 8863, Education Credits

- 40% of the American Opportunity Credit is refundable and is reduced once the AGI reaches \$80,000 single (\$160,000, married filing jointly), and is -0- when the AGI reaches \$90,000 single (\$180,000, married filing jointly).
- The nonrefundable education credits are reduced once the AGI reaches \$50,000, single (\$100,000, married filing jointly), and is -0- when the AGI reaches \$62,000, single (\$124,000, married filing jointly).
- The American Opportunity Credit, if not reduced, can be as much as \$2,500 credit per student.
- The Lifetime Learning Credit, if not reduced, is limited to \$2,000.

Tuition and Fees as an AGI Deduction

- The deduction is limited to \$4,000, if AGI does not exceed \$65,000, single (\$130,000 married filing jointly).
- The deduction is limited to \$2,000, if AGI exceeds \$65,000, single (\$130,000 married filing jointly).
- The deduction is -0- when AGI exceeds \$80,000, single (\$160,000 married filing jointly).

Student's name	Social security number	Qualified expenses
PAULA ROBERTS	741-02-0752	
LISA ROBERTS	745-02-0752	
MONICA ROBERTS	744-02-0752	
JAMES ROBERTS	743-02-0752	5,000.
1 Total qualified expense .....		5,000.
2 Modified AGI .....		48,323.
3 Tuition and fees deduction..... (Spouse amount: )		4,000.

Name: PAULA T ROBERTS

SSN: 741-02-0752

	TSJ	Amount
1 Gambling winnings from Form W-2G .....		4,000.
2 Form 1099-MISC, lines 3, 7, and 8 .....		
3 Taxable distributions from education savings accounts (ESAs) and QTPs .....		
4 Recovery of itemized deductions .....		105.
5 Foreign income exclusion from Form 2555, line 45 .....		
6 Foreign income exclusion from Form 2555-EZ, line 18 .....		
7 Income addition from Form 6478, line 7 .....		
8 Income addition from Form 8814, line 12 .....		
9 Taxable Archer MSA distributions from Form 8853, line 8 .....		
10 Taxable Medicare Advantage MSA distributions from Form 8853, line 12 .....		
11 Taxable long-term care insurance contract payments from Form 8853, line 26 .....		
12 Taxable HSA distributions from Form 8889, line 16 .....		
13 Income for failure to maintain HDHP coverage from Form 8889, line 20 .....		
14 Jury duty pay .....		10.
15 NOL carried forward - enter as a negative amount .....		
16 Describe - <u>HOMESTEAD BENEFIT FROM 2010</u> .....		500.
17 Describe - .....		
18 Describe - .....		
19 Describe - .....		
20 Describe - .....		
21 Describe - .....		
22 Describe - .....		
23 Describe - .....		
24 Describe - .....		
25 Describe - .....		
26 Describe - .....		
27 Describe - .....		
28 Describe - .....		
29 Describe - .....		
30 Describe - .....		
31 Total other income .....		4,615.

For the year Jan. 1-Dec. 31, 2012, or other tax year beginning \_\_\_\_\_, 2012, ending \_\_\_\_\_, 20. See separate instructions.

Your first name and initial **PAULA T** Last name **ROBERTS** Your social security number **741-02-0752**

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. **123 ELM** Apt. no. **▲** 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

Foreign country name \_\_\_\_\_ Foreign province/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_ 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

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

**Exemptions**  
 6a  **Yourself.** If someone can claim you as a dependent, do not check box 6a  
 b  **Spouse**  
 c **Dependents:**  
 (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.)  
 If more than four dependents, see instr. and check here   
**Boxes checked on 6a and 6b**  
 No. of children on 6c who:  
 ■ lived with you **3**  
 ■ did not live with you due to divorce or separation (see instr.) **0**  
 Dependents on 6c not entered above **0**  
**Add numbers on lines above** **4**

(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.)
LISA	ROBERTS	745-02-0752	DAUGHTER	<input type="checkbox"/>
MONICA	ROBERTS	744-02-0752	DAUGHTER	<input type="checkbox"/>
JAMES	ROBERTS	743-02-0752	SON	<input type="checkbox"/>

d Total number of exemptions claimed **4**

**Income**

Line	Description	Amount
7	Wages, salaries, tips, etc. Attach Form(s) W-2	13,000.
8a	Taxable interest. Attach Schedule B if required	200.
b	Tax-exempt interest. Do not include on line 8a	200.
9a	Ordinary dividends. Attach Schedule B if required	600.
b	Qualified dividends	122.
10	Taxable refunds, credits, or offsets of state and local income taxes	
11	Alimony received	
12	Business income or (loss). Attach Schedule C or C-EZ	400.
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	(1,000.)
14	Other gains or (losses). Attach Form 4797	
15a	IRA distributions	2,000.
b	Taxable amount	
16a	Pensions and annuities	20,000.
b	Taxable amount	19,469.
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	
18	Farm income or (loss). Attach Schedule F	
19	Unemployment compensation	
20a	Social security benefits	13,000.
b	Taxable amount	11,050.
21	Other income. List type and amount (see instr.) <b>GAMBLING WINNINGS</b>	4,615.
22	Combine the amounts in the far right column for lines 7 through 21. This is your <b>total income</b>	48,334.

**Adjusted Gross Income**

Line	Description	Amount
23	Reserved	
24	Certain business expenses of reservists, performing artists, and fee-basis gov. officials. Attach Form 2106 or 2106-EZ	
25	Health savings account deduction. Attach Form 8889	
26	Moving expenses. Attach Form 3903	
27	Deductible part of self-employment tax. Attach Schedule SE	
28	Self-employed SEP, SIMPLE, and qualified plans	
29	Self-employed health insurance deduction	
30	Penalty on early withdrawal of savings	11.
31a	Alimony paid b Recipient's SSN <b>▶</b>	
32	IRA deduction	
33	Student loan interest deduction	
34	Reserved	4,000.
35	Domestic production activities deduction. Attach Form 8903	
36	Add lines 23 through 35	4,011.
37	Subtract line 36 from line 22. This is your <b>adjusted gross income</b>	44,323.

<b>Tax and Credits</b>	38	Amount from line 37 (adjusted gross income)	38	44,323.
	39a	Check <input type="checkbox"/> You were born before Jan. 2, 1948, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes checked <input type="checkbox"/> 39a		
		if: <input type="checkbox"/> Spouse was born before Jan. 2, 1948, <input type="checkbox"/> Blind. <input type="checkbox"/> 39b		
<b>Standard Deduction for-</b> ● 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, \$5,950 Married filing jointly or Qualifying widow(er), \$11,900 Head of household, \$8,700	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here		
	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	8,700.
	41	Subtract line 40 from line 38	41	35,623.
	42	Exemptions. Multiply \$3,800 by the number on line 6d	42	15,200.
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	20,423.
	44	Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> 962 election	44	2,429.
	45	Alternative minimum tax (see instructions). Attach Form 6251	45	
	46	Add lines 44 and 45	46	2,429.
	47	Foreign tax credit. Attach Form 1116 if required	47	
	48	Credit for child and dependent care expenses. Attach Form 2441	48	
	49	Education credits from Form 8863, line 19	49	2,429.
	50	Retirement savings contributions credit. Attach Form 8880	50	
	51	Child tax credit. Attach Schedule 8812, if required	51	
	52	Residential energy credits. Attach Form 5695	52	
	53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	2,429.	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55		
<b>Other Taxes</b>	56	Self-employment tax. Attach Schedule SE	56	
	57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 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	
	59b	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		
<b>Payments</b> If you have a qualifying child, attach Schedule EIC.	62	Federal income tax withheld from Forms W-2 and 1099	62	3,000.
	63	2012 estimated tax payments and amount applied from 2011 return	63	
	64a	Earned income credit (EIC)	64a	155.
	b	Nontaxable combat pay election	64b	
	65	Additional child tax credit. Attach Form 8812	65	
	66	American opportunity credit from Form 8863, line 8	66	2,000.
	67	Reserved	67	
	68	Amount paid with request for extension to file	68	
	69	Excess social security and tier 1 RRTA tax withheld	69	
	70	Credit for federal tax on fuels. Attach Form 4136	70	
	71	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Re-served c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	71	
	72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	5,155.
<b>Refund</b>	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	5,155.
	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	5,155.
	b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
Direct deposit? See instructions	d	Account number <input type="text"/>		
75	Amount of line 73 you want applied to your 2013 estimated tax	75		
<b>Amount You Owe</b>	76	Amount you owe. Subtract line 72 from line 61. For details on how to pay, see inst.	76	
	77	Estimated tax penalty (see instructions)	77	

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS (see instructions)?  Yes. Complete below.  No

Designee's name  Phone no.  Personal 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 GLAZING CONTRACTOR	Daytime phone number 973-555-1111
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer's Use Only**

Print/Type preparer's name AARP Foundation Tax-Aide	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN S12345678
Firm's name	Firm's EIN		Phone no.	
Firm's address				

**Schedule C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business  
(Sole Proprietorship)**

▶ For information on Schedule C and its instructions, go to [www.irs.gov/schedulec](http://www.irs.gov/schedulec).  
▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2012**

Attachment  
Sequence No. **09**

Name of proprietor <b>PAULA T ROBERTS</b>	Social security number (SSN) 741-02-0752
A Principal business or profession, including product or service (see instructions) <b>GLAZING CONTRACTOR</b>	B Enter code from instructions ▶ 238150
C Business name. If no separate business name, leave blank.	D Employer ID no. (EIN), (see instr.)
E Business address (including suite or room no.) ▶ _____ City, town or post office, state, and ZIP code	
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ _____	
G Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on losses	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2012, check here	<input type="checkbox"/> Yes <input type="checkbox"/> No
I Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions)	Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?	Yes <input type="checkbox"/> No

**Part I Income**

1a Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	▶ <input type="checkbox"/>	1	400.
2 Returns and allowances (see instructions)		2	
3 Subtract line 2 from line 1		3	400.
4 Cost of goods sold (from line 42)		4	
5 <b>Gross profit.</b> Subtract line 4 from line 3		5	400.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	
7 <b>Gross income.</b> Add lines 5 and 6		7	400.

**Part II Expenses**

Enter expenses for business use of your home only on line 30.

8 Advertising	8		18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and sect. 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	
			b Reserved for future use	27b	

28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	▶	28	
29 Tentative profit or (loss). Subtract line 28 from line 7		29	400.
30 Expenses for business use of your home. Attach <b>Form 8829</b> . Do <b>not</b> report such expenses elsewhere.		30	
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29.		31	400.
<ul style="list-style-type: none"> <li>• If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b>) and on <b>Schedule SE, line 2</b>. (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b>.</li> <li>• If a loss, you <b>must</b> go to line 32.</li> </ul>			
32 If you have a loss, check the box that describes your investment in this activity (see instructions).			
<ul style="list-style-type: none"> <li>• If you checked 32a, enter the loss on both <b>Form 1040, line 12</b>, (or <b>Form 1040NR, line 13</b>) and on <b>Schedule SE, line 2</b>. (If you checked the box on line 1, see the instructions). Estates and trusts, enter on <b>Form 1041, line 3</b>.</li> <li>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b>. Your loss may be limited.</li> </ul>			
		32a	<input type="checkbox"/> All investment is at risk.
		32b	<input type="checkbox"/> Some investment is not at risk.

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

Schedule C (Form 1040) 2012



**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at [www.irs.gov/form1040](http://www.irs.gov/form1040).

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

OMB No. 1545-0074

**2012**

Attachment  
Sequence No. **12**

Name(s) shown on return  
**PAULA T ROBERTS**

Your social security number  
**741-02-0752**

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

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(f) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1</b> Short-term totals from all Forms 8949 with <b>box A</b> checked on <b>Part I</b> .....	15000 .	( 14500 )		500 .
<b>2</b> Short-term totals from all Forms 8949 with <b>box B</b> checked on <b>Part I</b> .....		( )		
<b>3</b> Short-term totals from all Forms 8949 with <b>box C</b> checked on <b>Part I</b> .....		( )		
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .....				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss)</b> . Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2 .....				<b>7</b> 500 .

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

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(f) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8</b> Long-term totals from all Forms 8949 with <b>box A</b> checked on <b>Part II</b> .....	8000 .	( 7500 )		500 .
<b>9</b> Long-term totals from all Forms 8949 with <b>box B</b> checked on <b>Part II</b> .....	9000 .	( 11000 )		-2000 .
<b>10</b> Long-term totals from all Forms 8949 with <b>box C</b> checked on <b>Part II</b> .....		( )		
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 .....				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions .....				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....				<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss)</b> . Combine lines 8 through 14 in column (h). Then go to Part III on the back .....				<b>15</b> -1500 .

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

Schedule D (Form 1040) 2012

BCA

**Part III Summary**

**16** Combine lines 7 and 15 and enter the result ..... **16** ( 1,000. )

- If line 16 is a **gain**, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
- If line 16 is a **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

**17** Are lines 15 and 16 **both** gains?

- Yes.** Go to line 18.
- No.** Skip lines 18 through 21, and go to line 22.

**18** Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** in the instructions ..... **18**

**19** Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions ..... **19**

**20** Are lines 18 and 19 **both** zero or blank?

- Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). **Do not** complete lines 21 and 22 below.
- No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Do not** complete lines 21 and 22 below.

**21** If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of:

- The loss on line 16 or
- (\$3,000), or if married filing separately, (\$1,500)   ..... **21** ( 1,000. )

**Note.** When figuring which amount is smaller, treat both amounts as positive numbers.

**22** Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?

- Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).
- No.** Complete the rest of Form 1040 or Form 1040NR.

**US Schedule D**

**Schedule D Tax Worksheet**

**2012**

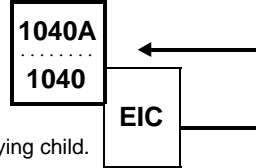
Name: PAULA T ROBERTS

SSN: 741-02-0752

1	Taxable income from Form 1040, line 43, Form 1040NR, line 40, Form 1040A, line 27, or from the Foreign Earned Income Tax Worksheet .....			20,423.
2	Qualified dividends from Form 1040, line 9b, Form 1040A, line 9b, or Form 1040NR, line 10b .....	122.		
3	Line 4g of Form 4952 .....			
4	Line 4e of Form 4952 .....			
5	Subtract line 4 from line 3 .....			
6	Subtract line 5 from line 2. If -0- or less, enter -0- .....		122.	
7	Smaller of line 15 or line 16 of Schedule D .....			
8	Smaller of line 3 or line 4 .....			
9	Subtract line 8 from line 7. If -0- or less, enter -0- .....			
10	Add lines 6 and 9 .....		122.	
11	Add lines 18 and 19 of Schedule D .....			
12	Smaller of line 9 or line 11 .....			
13	Subtract line 12 from line 10. If -0- or less, enter -0- .....			122.
14	Subtract line 13 from line 1. If -0- or less, enter -0- .....			20,301.
15	Smaller of line 1 or \$70,700 if married filing jointly or qualifying widow(er); \$35,350, if single or married filing separately; \$47,350 if head of household .....	20,423.		
16	Smaller of line 14 or line 15 .....	20,301.		
17	Subtract line 10 from line 1. If -0- or less, enter -0- .....	20,301.		
18	Larger of line 16 or line 17 .....		20,301.	
19	Subtract line 16 from line 15 .....		122.	
20	Smaller of line 1 or line 13 .....			
21	Amount from line 19 .....			
22	Subtract line 21 from line 20 .....			
23	Multiply line 22 by 15% .....			
24	Smaller of line 9 above or Schedule D, line 19 .....			
25	Add lines 10 and 18 .....			
26	Amount from line 1 .....			
27	Subtract line 26 from line 25. If -0- or less, enter -0- .....			
28	Subtract line 27 from line 24. If -0- or less, enter -0- .....			
29	Multiply line 28 by 25% .....			
30	Add lines 18, 19, 22, and 28 .....			
31	Subtract line 30 from line 1 .....			
32	Multiply line 31 by 28% .....			
33	Tax on line 18 amount .....			2,429.
34	Add lines 23, 29, 32, and 33 .....			2,429.
35	Tax on line 1 amount .....			2,444.
36	<b>Tax on all taxable income.</b> Smaller of lines 34 or 35 .....			2,429.

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

**Earned Income Credit**  
**Qualifying Child Information**



OMB No. 1545-0074

**2012**

Department of the Treasury  
Internal Revenue Service (99)

- ▶ Complete & attach to Form 1040A or 1040 only if you have a qualifying child.
- ▶ Information about Sch EIC (Form 1040A or 1040) & its instructions is at [www.irs.gov/form1040](http://www.irs.gov/form1040).

Attachment  
Sequence No. **43**

Name(s) shown on return

PAULA T ROBERTS

Your social security number  
741-02-0752

**Before you begin:**

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

**Qualifying Child Information**

**Child 1**

**Child 2**

**Child 3**

1 Child's name	First name	Last name	First name	Last name	First name	Last name
If you have more than three qualifying children, you only have to list three to get the maximum credit.	LISA	ROBERTS	MONICA	ROBERTS	JAMES	ROBERTS
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	745-02-0752		744-02-0752		743-02-0752	
3 Child's year of birth	Year <u>1993</u> <small>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year <u>1993</u> <small>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year <u>1989</u> <small>If born after 1993 and the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	
4 a Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)?	<input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. <b>Go to line 5. Go to line 4b.</b>		<input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. <b>Go to line 5. Go to line 4b.</b>		<input checked="" type="checkbox"/> Yes. <input type="checkbox"/> No. <b>Go to line 5. Go to line 4b.</b>	
b Was the child permanently and totally disabled during any part of 2012?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a <b>Go to line 5. qualifying child.</b>		<input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a <b>Go to line 5. qualifying child.</b>		<input type="checkbox"/> Yes. <input type="checkbox"/> No. The child is not a <b>Go to line 5. qualifying child.</b>	
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	DAUGHTER		DAUGHTER		SON	
6 Number of months child lived with you in the United States during 2012 • If the child lived with you for more than half of 2012 but less than 7 months, enter "7." • If the child was born or died in 2012 and your home was the child's home for more than half the time he or she was alive during 2012, enter "12".	<u>12</u> months Do not enter more than 12 months.		<u>12</u> months Do not enter more than 12 months.		<u>12</u> months Do not enter more than 12 months.	

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

Schedule EIC (Form 1040A or 1040) 2012

**US Schedule EIC**

**Earned Income Credit Worksheet**

**2012**

Name: PAULA T ROBERTS

SSN: 741-02-0752

**Figure Your Credit**

<b>1</b>	Amount from Form 1040 or 1040A, line 7, 1040EZ, line 1 Enter the amount included in line 1 that was received					13,000.
<b>a</b>	by penal institution inmates for their work					
<b>b</b>	as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan. This amount should be shown in box 11 of Form W2 and should be included in line 1 above					
<b>2</b>	Taxable scholarship or fellowship grant not reported on Form(s) W2					
<b>3</b>	Line 1 minus line 1a, line 1b, and line 2					13,000.
<b>4a</b>	If you were self-employed or reported income and expenses on Schedules C or CEZ as a statutory employee, see instructions. If a member of the clergy, check <input type="checkbox"/>					400.
		Nontaxable combat pay included?				
		Taxpayer	Spouse	Both	No	
	Nontaxable combat pay					
<b>5</b>	Earned income				13400.	13,400.
<b>6</b>	Credit from EIC table on line 5 income				5891.	
<b>7</b>	Adjusted gross income				44323.	
<b>8</b>	Credit from EIC table on line 7 income, if line 7 greater than <ul style="list-style-type: none"> <li>• \$7,799 (\$12,999 if married filing jointly) and no qualifying children</li> <li>• \$17,099 (\$22,299 if married filing jointly) and 1 or more qualifying children</li> </ul>				155.	
<b>9</b>	<b>Earned inc. credit.</b> If line 7 is less than \$7,800 (\$13,000, \$17,100, \$22,300), line 6. Otherwise the smaller of line 6 or line 8				155.	155.

**US Estimated Tax Payments Made for the Current Tax Year 2012**

Name: PAULA T ROBERTS

SSN: 741-02-0752

**Federal Estimated Tax Payments**

See note below	Date of payment	Amount of payment	Towards 04/15/2012 payment	Towards 06/15/2012 payment	Towards 09/15/2012 payment	Towards 01/15/2013 payment
From last year						
<b>D</b> 04/15 1	04/15/2012					
<b>U</b> 06/15 2	06/15/2012					
<b>E</b> 09/15 3	09/15/2012					
01/15 4	01/15/2013					
* Pay date						
Totals						

\* Fill in the pay date on Form 2210, page 1.

**State Estimated Tax Payments**

\*\*The day listed in the date of payment section is the due date for most state estimated tax payments. If your state has different due dates, disregard the date suggested. If payment 1 was paid on or before the date due for payment 1, enter it in payment 1, etc.

\* Check the \* column if payment 4 was paid before 01/01/2013.

**Taxpayer, Joint, or Combined State Return**

\*\* Date of Payment

State	Credit from last year	04/15/2012 Amount 1	06/15/2012 Amount 2	09/15/2012 Amount 3	01/15/2013 Amount 4	*	Total
NJ							
NJ	State and/or local balance due from previous years' returns paid in 2012. Include amounts paid with a 2011 extension paid in 2012 .....						55.
	State and/or local balance due from previous years' returns paid in 2012. Include amounts paid with a 2011 extension paid in 2012 .....						
NJ	Last state estimate payment for 2011 paid in 2012 (due January 15, 2012) .....						
	Last state estimate payment for 2011 paid in 2012 (due January 15, 2012) .....						

**Spouse Filing Married Separate State Tax Return or Second Full Year Resident State**

\*\* Date of Payment

State	Credit from last year	04/15/2012 Amount 1	06/15/2012 Amount 2	09/15/2012 Amount 3	01/15/2013 Amount 4	*	Total

W-2G DETAIL REPORT - 2012

Payer	EIN	TP SP	Federal Withheld	Gross Winnings	State Withheld	Losses
NJ LOTTERY	74-7990752	X		4000		1000
				----		----
				4000		1000

1099-R DETAIL REPORT - 2012

Payer	EIN	T S	Box 7	IRA/SEP Simple	Fed. With.	State With.	Gross	1099R Taxable	Roll/ Exclude	Net	Cost	Cost Bal.
Big Bank	74-9990752	T	Q		NJ		2000		E			
Big Corp	74-8990752	T	3		3000NJ		13000	13000		13000		
Big Corp	74-8990752	T	7		NJ		20000	19469		19469		
					-----		-----	-----		-----		
					3000		35000	32469		32469		



## Education Credits (American Opportunity and Lifetime Learning Credits)

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions to find out if you are eligible to take the credits.

Attachment  
Sequence No. **50**

▶ Instr. and more are at [www.irs.gov/form8863](http://www.irs.gov/form8863). Attach to Form 1040 or Form 1040A.

Name(s) shown on return  
**PAULA T ROBERTS**

Your social security number  
**741-02-0752**



Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.

### Part I Refundable American Opportunity Credit

<b>1</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30		5,000.
<b>2</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	90,000.	
<b>3</b>	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.	44,323.	
<b>4</b>	Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you cannot take any education credit	45,677.	
<b>5</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	10,000.	
<b>6</b>	If line 4 is: <ul style="list-style-type: none"> <li>• Equal to or more than line 5, enter 1.000 on line 6</li> <li>• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)</li> </ul>		1.000
<b>7</b>	Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>cannot</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>		5,000.
<b>8</b>	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below		2,000.

### Part II Nonrefundable Education Credits

<b>9</b>	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (see instructions)		3,000.
<b>10</b>	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero skip lines 11 through 17, enter -0- on line 18, and go to line 19		
<b>11</b>	Enter the smaller of line 10 or \$10,000		
<b>12</b>	Multiply line 11 by 20% (.20)		
<b>13</b>	Enter: \$124,000 if married filing jointly; \$62,000 if single, head of household, or qualifying widow(er)		
<b>14</b>	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.		
<b>15</b>	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19		
<b>16</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)		
<b>17</b>	If line 15 is: <ul style="list-style-type: none"> <li>• Equal to or more than line 16, enter 1.000 on line 17 and go to line 18</li> <li>• Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)</li> </ul>		
<b>18</b>	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)		
<b>19</b>	<b>Nonrefundable education credits.</b> Enter the amount from line 13 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31.		2,429.

For Paperwork Reduction Act Notice, see your tax return instructions. [IRS.gov/form8863](http://IRS.gov/form8863)

Form **8863** (2012)

Name(s) shown on return  
PAULA T ROBERTS

Your social security number  
741-02-0752



**Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.**

**Part III Student and Educational Institution Information**

See instructions.

<b>20</b> Student name (as shown on page 1 of your tax return)  MONICA ROBERTS	<b>21</b> Student social security no. (as shown on page 1 of your tax return)  744-02-0752
--	--

<b>22</b> Educational institution information (see instructions)	
<b>a.</b> Name of first educational institution  BIG U  <b>(1)</b> Address, Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 123 MAIN PLUCKEMIN NJ 07978-  <b>(2)</b> Did the student receive Form 1098-T from this institution for 2012? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  <b>(3)</b> Did the student receive Form 1098-T from this institution for 2011 with Box 2 filed in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  If you checked "No" in <b>both (2) and (3)</b> , skip <b>(4)</b> .  <b>(4)</b> If you checked "Yes" in <b>(2) or (3)</b> , enter the institution's federal identification number (from Form 1098-T).  74-6990752	<b>b.</b> Name of second educational institution (if any)    <b>(1)</b> Address, Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.    <b>(2)</b> Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input type="checkbox"/> No  <b>(3)</b> Did the student receive Form 1098-T from this institution for 2011 with Box 2 filed in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No  If you checked "No" in <b>both (2) and (3)</b> , skip <b>(4)</b> .  <b>(4)</b> If you checked "Yes" in <b>(2) or (3)</b> , enter the institution's federal identification number (from Form 1098-T).

<b>23</b> Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years?	<input type="checkbox"/> Yes - <b>Stop!</b> Go to line 31 for this student.	<input checked="" type="checkbox"/> No - Go to line 24.
<b>24</b> Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)	<input checked="" type="checkbox"/> Yes - Go to line 25.	<input type="checkbox"/> No - <b>Stop!</b> Go to line 31 for this student.
<b>25</b> Did the student complete the first 4 years of post-secondary education before 2012?	<input type="checkbox"/> Yes - <b>Stop!</b> Go to line 31 for this student.	<input checked="" type="checkbox"/> No - Go to line 26.
<b>26</b> Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?	<input type="checkbox"/> Yes - <b>Stop!</b> Go to line 31 for this student.	<input checked="" type="checkbox"/> No - See Tip below and complete <b>either</b> lines 27-30 or line 31 for this student.



When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student do not complete line 31.

**American Opportunity Credit**

<b>27</b> Adjusted qualified education expenses (see instructions). <b>Do not enter more than \$4,000</b> .....	<b>27</b>	4,000.
<b>28</b> Subtract \$2,000 from line 27. If zero or less enter -0- .....	<b>28</b>	2,000.
<b>29</b> Multiply line 28 by 25% (.25) .....	<b>29</b>	500.
<b>30</b> If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1 .....	<b>30</b>	2,500.

**Lifetime Learning Credit**

<b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 .....	<b>31</b>	
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For Paperwork Reduction Act Notice, see your tax return instructions.

Name(s) shown on return  
PAULA T ROBERTS

Your social security number  
741-02-0752



Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

**Part III Student and Educational Institution Information**

See instructions.

<b>20</b> Student name (as shown on page 1 of your tax return)  LISA ROBERTS	<b>21</b> Student social security no. (as shown on page 1 of your tax return)  745-02-0752
--	--

<b>22</b> Educational institution information (see instructions)	
<b>a.</b> Name of first educational institution  BIG U  <b>(1)</b> Address, Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 123 MAIN PLUCKEMIN NJ 07978-  <b>(2)</b> Did the student receive Form 1098-T from this institution for 2012? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  <b>(3)</b> Did the student receive Form 1098-T from this institution for 2011 with Box 2 filed in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  If you checked "No" in <b>both (2) and (3)</b> , skip <b>(4)</b> .  <b>(4)</b> If you checked "Yes" in <b>(2) or (3)</b> , enter the institution's federal identification number (from Form 1098-T).  74-6990752	<b>b.</b> Name of second educational institution (if any)    <b>(1)</b> Address, Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.    <b>(2)</b> Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input type="checkbox"/> No  <b>(3)</b> Did the student receive Form 1098-T from this institution for 2011 with Box 2 filed in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No  If you checked "No" in <b>both (2) and (3)</b> , skip <b>(4)</b> .  <b>(4)</b> If you checked "Yes" in <b>(2) or (3)</b> , enter the institution's federal identification number (from Form 1098-T).

<b>23</b> Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years?	<input type="checkbox"/> Yes - <b>Stop!</b> Go to line 31 for this student.	<input checked="" type="checkbox"/> No - Go to line 24.
<b>24</b> Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)	<input checked="" type="checkbox"/> Yes - Go to line 25.	<input type="checkbox"/> No - <b>Stop!</b> Go to line 31 for this student.
<b>25</b> Did the student complete the first 4 years of post-secondary education before 2012?	<input type="checkbox"/> Yes - <b>Stop!</b> Go to line 31 for this student.	<input checked="" type="checkbox"/> No - Go to line 26.
<b>26</b> Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance?	<input type="checkbox"/> Yes - <b>Stop!</b> Go to line 31 for this student.	<input checked="" type="checkbox"/> No - See Tip below and complete <b>either</b> lines 27-30 or line 31 for this student.



When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student do not complete line 31.

**American Opportunity Credit**

<b>27</b> Adjusted qualified education expenses (see instructions). <b>Do not enter more than \$4,000</b> .....	<b>27</b>	4,000.
<b>28</b> Subtract \$2,000 from line 27. If zero or less enter -0- .....	<b>28</b>	2,000.
<b>29</b> Multiply line 28 by 25% (.25) .....	<b>29</b>	500.
<b>30</b> If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1 .....	<b>30</b>	2,500.

**Lifetime Learning Credit**

<b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 .....	<b>31</b>	
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For Paperwork Reduction Act Notice, see your tax return instructions.

### Tuition and Fees Deduction

See Instructions.

Attach to Form 1040 or Form 1040A.

Instructions and more are at [www.irs.gov/form8917](http://www.irs.gov/form8917)

**2012**

Attachment  
Sequence No. **60**

Name(s) shown on return <b>PAULA T ROBERTS</b>	Your social security number <b>741-02-0752</b>
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**CAUTION** You **cannot** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the **same student** for the same tax year.

**Before you begin:** ✓ To see if you qualify for this deduction, see Who Can Take the Deduction in the instructions below.  
 ✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2012 Form 1040 instructions for line 36.

1 (a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)				
<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;">First name</td> <td style="width:50%;">Last name</td> </tr> <tr> <td><b>JAMES</b></td> <td><b>ROBERTS</b></td> </tr> </table>	First name	Last name	<b>JAMES</b>	<b>ROBERTS</b>	<b>743-02-0752</b>	<b>5,000.</b>
First name	Last name					
<b>JAMES</b>	<b>ROBERTS</b>					
2 Add the amounts on line 1, column (c), and enter the total		<b>2 5,000.</b>				
3 Enter the amount from Form 1040, line 22, or Form 1040A, line 15	<b>3 48,334.</b>					
4 Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, <b>or</b> • Form 1040A, lines 16 through 18	<b>4 11.</b>					
5 Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), <b>stop</b> ; you cannot take the deduction for tuition and fees		<b>5 48,323.</b>				
*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Effect of the Amount of Your Income on the Amount of Your Deduction in Pub. 970, chapter 6, to figure the amount to enter on line 5.						
6 <b>Tuition and fees deduction.</b> Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)? <input type="checkbox"/> <b>Yes.</b> Enter the smaller of line 2, or \$2,000. <input checked="" type="checkbox"/> <b>No.</b> Enter the smaller of line 2, or \$4,000.		<b>6 4,000.</b>				

**Also enter** this amount on Form 1040, line 34, or Form 1040A, line 19.

**For Paperwork Reduction Act Notice, see your tax return instructions.** Form **8917** (2012)

Information about Form 8949 and its separate instructions is at www.irs.gov/form8949.
File with your Schedule D to list your transactions for lines 1, 2, 3, 8, 9, and 10 of Schedule D.

2012

Department of the Treasury Internal Revenue Service (99)

Attachment Sequence No. 12A

Name(s) shown on return PAULA T ROBERTS

Your social security number or taxpayer identification number 741-02-0752

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS.

Part I Short-Term. Transactions involving capital assets you held one year or less are short term. For long-term transactions, see page 2.

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

- (A) Short-term transactions reported on Form 1099-B showing basis was reported to the IRS
(B) Short-term transactions reported on Form 1099-B showing basis was not reported to the IRS
(C) Short-term transactions not reported to you on Form 1099-B

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold or disposed, (d) Proceeds (sales price), (e) Cost or other basis, (f) Code(s) from instr., (g) Amount of adjustment, (h) Gain or (loss). Includes rows for 100 K and 50 FB.

2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1 (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked). 15000. 14500. 500.

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. (Name and SSN or taxpayer identification no. not required if shown on other side.)

**Social security number or taxpayer identification number**

PAULA T ROBERTS

741-02-0752

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

**Part II Long-Term.** Transactions involving capital assets you held one year or less are long term. For short-term transactions, see page 2.

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

- (A)** Long-term transactions reported on Form 1099-B showing basis **was** reported to the IRS
- (B)** Long-term transactions reported on Form 1099-B showing basis **was not** reported to the IRS
- (C)** Long-term transactions not reported to you on Form 1099-B

3	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the <b>Note</b> below and see Column (e) in the separate instructions	Adjustments if any to gain or loss If you enter an amount in col (g), enter a code in col (f). See the separate instructions.		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instr.	(g) Amount of adjustment	
	50 APDR	08/01/2009	07/01/2012	8000.	7500.			500.
<b>4 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8</b> (if <b>Box A</b> above is checked), <b>line 9</b> (if <b>Box B</b> above is checked), or <b>line 10</b> (if <b>Box C</b> above is checked) ▶				8000.	7500.			500.

**Note.** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. (Name and SSN or taxpayer identification no. not required if shown on other side.)

**Social security number or taxpayer identification number**

PAULA T ROBERTS

741-02-0752

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

**Part II Long-Term.** Transactions involving capital assets you held one year or less are long term. For short-term transactions, see page 2.

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

- (A) Long-term transactions reported on Form 1099-B showing basis **was** reported to the IRS
- (B) Long-term transactions reported on Form 1099-B showing basis **was not** reported to the IRS
- (C) Long-term transactions not reported to you on Form 1099-B

3	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the <b>Note</b> below and see Column (e) in the separate instructions	Adjustments if any to gain or loss If you enter an amount in col (g), enter a code in col (f). See the separate instructions.		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instr.	(g) Amount of adjustment	
	50 IBM	VA/RI/OUS	07/01/2012	9000.	11000.			-2000.
<b>4 Totals.</b>	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8</b> (if <b>Box A</b> above is checked), <b>line 9</b> (if <b>Box B</b> above is checked), or <b>line 10</b> (if <b>Box C</b> above is checked) ▶			9000.	11000.			-2000.

**Note.** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

Department of the Treasury  
Internal Revenue Service

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

**2012**

Declaration Control Number (DCN) ▶

Taxpayer's name  
**PAULA T ROBERTS**

Social security number  
**741-02-0752**

Spouse's name

Spouse's social security number

**Part I Tax Return Information-Tax Year Ending December 31, 2012** (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4) .....	1	44,323.
2	Total tax (Form 1040, line 61; Form 1040A, line 35; Form 1040EZ, line 10) .....	2	
3	Federal income tax withheld (Form 1040, line 62; Form 1040A, line 36; Form 1040EZ, line 7) .....	3	3,000.
4	Refund (Form 1040, line 74a; Form 1040A, line 43a; Form 1040EZ, line 11a; Form 1040-SS, Part I, line 12a) ..	4	5,155.
5	Amount you owe (Form 1040, line 76; Form 1040A, line 45; Form 1040EZ, line 12) .....	5	

**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, 2012, 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. 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 (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received 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**

I authorize THIS IS MY LOCAL SITE 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 2012 electronically filed income tax return.

I will enter my PIN as my signature on my tax year 2012 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 ▶ 01/24/2013

**Spouse's PIN: check one box only**

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 2012 electronically filed income tax return.

I will enter my PIN as my signature on my tax year 2012 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. 12345698765  
**do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2012 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 ▶ S12345678 THIS IS MY LOCAL SITE Date ▶ 01/24/2013

**ERO Must Retain This Form - See Instructions**

**Do Not Submit This Form to the IRS Unless Requested To Do So**

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







Name: PAULA T ROBERTS

SSN: 741-02-0752

Gross Income	2010	2011	2012
Wages and salaries .....			13,000.
Interest and dividends .....			800.
Business income .....			400.
Sale of assets - gain or loss .....			(1,000.)
Pension and IRA distributions .....			19,469.
Rents, royalties, etc .....			
Unemployment and social security .....			11,050.
Other income .....			4,615.
Total gross income .....			48,334.
<b>Adjustments to Income</b> .....			4,011.
<b>Adjusted gross income</b> .....			44,323.
<b>Itemized or Standard Deductions</b>			
Medical expense deduction .....			
Taxes .....			
Interest .....			
Contributions .....			
Miscellaneous deductions .....			
Other itemized deductions .....			
Total deductions .....			8,700.
<b>Exemptions</b> .....			15,200.
Taxable Income .....	0	0	20,423.
<b>Tax (2012 - 1040, line 44)</b> .....	0	0	2,429.
Alternative minimum tax .....			
Other taxes .....			
<b>Credits and Payments</b>			
Credits .....			2,429.
Withholding .....			3,000.
EIC and Additional Child Tax Credit .....			155.
Estimated tax payments .....			
Other payments .....			2,000.
Total credits and payments .....			7,584.
Tax liability after credits .....			
Estimated tax penalty .....			
<b>Refund or (Balance Due)</b> .....			5,155.
Federal marginal tax bracket .....	0.0 %	0.0 %	15.0 %
Tax preparation fee .....			
<b>State refund or (balance due)</b>			
1st resident state refund (balance due) .....			NJ 81.
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 2012:

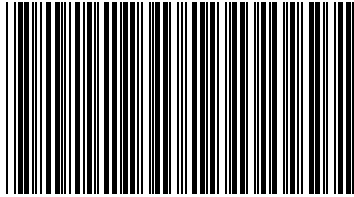
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For Privacy Act Notification, See Instructions  
For Tax Year Jan. - Dec. 2012 or Other Tax Year

Beginning \_\_\_\_\_, 20\_\_\_\_ Month Ending \_\_\_\_\_ 20\_\_\_\_  
On-line Federal Extension Confirmation # \_\_\_\_\_

ROBERTS PAULA T

**File Copy Only**

**DO NOT MAIL**

**Form Not Approved**

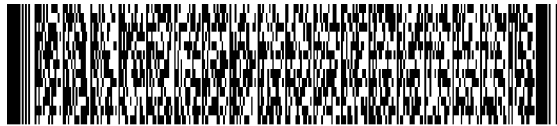
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**File Copy Only**

**DO NOT MAIL**

**Form Not Approved**

Under the penalties of perjury, I declare that I have examined this income tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

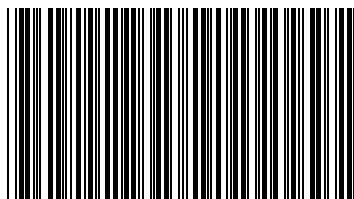
\_\_\_\_\_  
Your Signature Date \_\_\_\_\_ Spouse/Co-Partner's Signature (if filing jointly with Spouse/Co-Partner)

If enclosing copy of death certificate for deceased taxpayer, check box (See instructions)

\_\_\_\_\_  
Paid Preparer's Signature Federal Identification Number  
S12345678

\_\_\_\_\_  
Firm's Name Federal Employer Identification Number

Pay amount on Line 56 in full.  
Write Social Security number(s)  
on check or money order and make  
payable to: STATE OF NEW JERSEY - TGI  
Mail your return in the envelope provided and  
affix the appropriate mailing label. If you have  
an amount due on Line 56, enclose your  
check and NJ-1040-V payment voucher with  
your return and use the label for  
**PO Box 111.**  
If not, use the label for **PO Box 555.**  
You may also pay by e-check or credit card.  
See instructions.



ROBERTS PAULA T

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RESIDENCY STATUS IF YOU WERE A NJ RESIDENT FOR ONLY PART OF THE TAXABLE YEAR GIVE THE PERIOD OF NJ RESIDENCY FROM TO

File Copy Only

FILING STATUS

- 1. SINGLE
2. MARRIED/CU COUPLE FILING JOINT RETURN
3. MARRIED/CU COUPLE FILING SEPARATE RETURN
4. HEAD OF HOUSE HOLD
5. QUALIFYING WIDOW(ER)/SURVIVING CU PARTNER

EXEMPTIONS

- 6. REGULAR
7. AGE 65 OR OVER
8. BLIND OR DISABLED
9. NUMBER OF QUALIFIED DEPENDENT CHILDREN
10. NUMBER OF OTHER DEPENDENTS
11. DEPENDENTS ATTENDING COLLEGE

1
0
1
3
0
2
4
3

DO NOT MAIL

Form Not Approved

CHECK BOXES FOR EXEMPTIONS

REGULAR SPOUSE/CU PARTNER
OR OLDER YOURSELF
BLIND OR YOURSELF
DISABLED YOURSELF

- 12A. TOTAL (LINE 12A - ADD LINES 6, 7, 8, AND 11)
12B. TOTAL (LINE 12B - ADD LINES 9 AND 10)

DEPENDENTS INFORMATION FROM LINES 9 AND 10 (ATTACH RIDER IF MORE THAN FOUR)

Table with columns: LAST NAME, FIRST NAME, MIDDLE INITIAL, SOCIAL SECURITY NUMBER, BIRTH YEAR, HEALTH INS IND. Rows include ROBERTS LISA, ROBERTS MONICA, ROBERTS JAMES.

GUBERNATORIAL ELECTIONS FUND

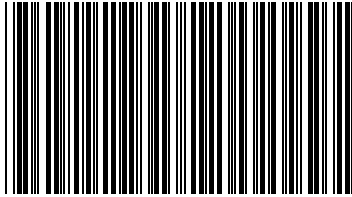
DO YOU WISH TO DESIGNATE \$1 OF YOUR TAXES FOR THIS FUND? YES X NO
IF JOINT RETURN, DOES YOUR SPOUSE/CU PARTNER WISH TO DESIGNATE \$1? YES NO

Table with columns: Line number, Description, Amount. Rows include 14. WAGES, SALARIES, TIPS, AND OTHER EMPLOYEE COMPENSATION (ENCLOSE W-2) BE SURE TO USE STATE WAGES FROM BOX 16 OF YOUR W-2(S) (SEE INSTRUCTIONS) 0.
15A. TAXABLE INTEREST INCOME(SEE INSTRUCTIONS) ENCLOSE FED SCH B IF OVER \$1,500 189.
15B. TAX EXEMPT INTEREST INCOME. (SEE INSTRUCTIONS) (ENCLOSE SCHEDULE) DO NOT INCLUDE ON LINE 15A 200.
16. DIVIDENDS 600.
17. NET PROFITS FROM BUSINESS (SCHEDULE NJ-BUS-1, PART 1, LINE 4) (ENCLOSE COPY OF FEDERAL SCHEDULE C, FORM 1040) 400.
18. NET GAINS FROM DISPOSITION OF PROPERTY(SCHEDULE B, LINE 4) 0.
19. PENSIONS, ANNUITIES, AND IRA WITHDRAWS (SEE INSTRUCTIONS) 19,469.
20. DISTRIBUTIVE SHARE OF PARTNERSHIP INCOME (SCH. NJ-BUS-1, PART II, LINE 4) (SEE INSTRUCTION) (ENCLOSE SCH. NJ-K-1 OR FEDERAL SCH. K-1) 0.
21. NET PRO RATA SHARE OF S CORPORATION INCOME (SCH. NJ-BUS-1, PART III, LINE 4) (SEE INSTRUCTIONS) (ENCLOSE SCH. NJ-K-1 OR FEDERAL SCH. K-1) 0.
22. NET GAIN OR INCOME FROM RENTS, ROYALTIES, PATENTS & COPY RIGHTS(SCHEDULE NJ-BUS-1, PART IV, LINE 4) 0.
23. NET GAMBLING WINNINGS (SEE INSTRUCTIONS) 0.
24. ALIMONY AND SEPARATE MATINENCE PAYMENTS RECEIVED 0.
25. OTHER (ENCLOSE SCHEDULE) (SEE INSTRUCTIONS) 0.
26. TOTAL INCOME (ADD LINES 14, 15A, 16 THROUGH 25) 20,658.
27A. PENSION EXCLUSION (SEE INSTRUCTIONS) 15,000.
27B. OTHER RETIREMENT INCOME EXCLUSION (SEE WORKSHEET AND INSTRUCTIONS) 0.
27C. TOTAL EXCLUSION AMOUNT (ADD LINE 27A AND LINE 27B) 15,000.
28. NEW JERSEY GROSS INCOME (SUBTRACT LINE 27C FROM LINE 26) (SEE INSTRUCTIONS) 5,658.
29. TOTAL EXEMPTION AMOUNT (SEE INSTRUCTIONS TO CALCULATE AMOUNT IF PART YEAR RESIDENTS SEE INSTRUCTIONS) 8,500.
30. MEDICAL EXPENSES (SEE WORKSHEET AND INSTRUCTIONS) 1,287.
31. ALIMONY AND SEPARATE MATINENCE PAYMENTS 0.
32. QUALIFIED CONSERVATION CONTRIBUTION 0.
33. HEALTH ENTERPRIZE ZONE DEDUCTION 0.
34. ALTERNATIVE BUSINESS CALCULATION ADJUSTMENT (SCHEDULE NJ-BUS-2, LINE 10) 0.
35. TOTAL EXEMPTIONS AND DEDUCTIONS (ADD LINES 29 THROUGH 34) 9,787.
36. TAXABLE INCOME (SUBTRACT LINE 35 FROM LINE 28) IF ZERO OR LESS, MAKE NO ENTRY 0.
37A. TOTAL PROPERTY TAXES PAID (SEE INSTRUCTIONS) 6,000.

File Copy Only

DO NOT MAIL

Form Not Approved



ROBERTS PAULA T

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<b>37B.</b>	FILL IN THE OVAL IF YOU WERE A NEW JERSEY HOMEOWNER ON OCTOBER 1, 2012	
<b>37C.</b>	PROPERTY TAX DEDUCTION (SEE INSTRUCTIONS)	0 .
<b>38.</b>	NEW JERSEY TAXABLE INCOME (SUBTRACT LINE 37 FROM LINE 36) IF ZERO OR LESS, MAKE NO ENTRY	0 .
<b>39.</b>	TAX (FROM TAX TABLES.)	0 .
<b>40.</b>	THIS LINE IS NOT USED ON COMPUTER GENERATED RETURNS	
<b>41.</b>	CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS	0 .
<b>41A.</b>	JURISDICTION CODE (SEE INSTRUCTIONS)	
<b>42.</b>	BALANCE OF TAX (SUBTRACT LINE 41 FROM LINE 39)	0 .
<b>43.</b>	SHELTERED WORKSHOP TAX CREDIT	0 .
<b>44.</b>	BALANCE OF TAX AFTER CREDIT (SUBTRACT LINE 43 FROM LINE 42)	0 .
<b>45.</b>	USE TAX DUE ON INTERNET, MAIL-ORDER, OR OTHER OUT-OF-STATE PURCHASES (SEE WORKSHEET AND INSTRUCTION) IF NO USE TAX, ENTER ZERO	0 .
<b>46.</b>	PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX	0 .
<b>46A.</b>	FILL IN IF FORM 2210 IS ENCLOSED	
<b>47.</b>	TOTAL TAX AND PENALTY (ADD LINES 44, 45, AND 46)	0 .
<b>48.</b>	TOTAL NEW JERSEY INCOME TAX WITHHELD (ENCLOSE FORMS W-2 AND 1099)	0 .
<b>49.</b>	PROPERTY TAX CREDIT (SEE INSTRUCTIONS)	50 .
<b>50.</b>	NEW JERSEY ESTIMATED TAX PAYMENTS/CREDIT FROM 2011 TAX RETURN	0 .
<b>51.</b>	NEW JERSEY EARNED INCOME TAX CREDIT (SEE INSTRUCTIONS)	31 .
<b>51B.</b>	FILL IN THE BOX IF YOU HAD THE IRS FIGURE YOUR FEDERAL EARNED INCOME CREDIT	
<b>51C.</b>	FILL IN THE BOX IF YOU ARE A CU COUPLE CLAIMING THE NJ EARNED INCOME TAX CREDIT	
<b>52.</b>	EXCESS NEW JERSEY UI/SF/SWF WITHHELD (SEE INSTRUCTIONS)(ENCLOSE FORM NJ-2450)	0 .
<b>53.</b>	EXCESS NEW JERSEY FAMILY LEAVE WITHHELD (SEE INSTRUCTIONS) (ENCLOSE FORM NJ-2450)	0 .
<b>54.</b>	EXCESS NEW JERSEY FAMILY LEAVE WITHHELD (SEE INSTRUCTIONS)(ENCLOSE FORM NJ-2450)	0 .
<b>55.</b>	TOTAL PAYMENTS/CREDITS (ADD LINES 48 THROUGH 54)	81 .
<b>56.</b>	IF LINE 55 IS LESS THAN LINE 47, ENTER AMOUNT YOU OWE IF YOU OWE TAX, YOU MAY MAKE A DONATION BY ENTERING AN AMOUNT ON LINES 58, 59, 60, 61, 62 AND OR 64 AND ADDING THIS TO YOUR PAYMENT	0 .
<b>57.</b>	IF LINE 55 IS MORE THAN LINE 47, ENTER OVERPAYMENT	81 .
	DEDUCTIONS FROM OVERPAYMENT ON LINE 57 WHICH YOU ELECT TO CREDIT TO:	
<b>58.</b>	YOUR 2013 TAX	0 .
<b>59.</b>	NEW JERSEY ENDANGERED WILDLIFE FUND	0 .
<b>60.</b>	NEW JERSEY CHILDRENS TRUST FUND	0 .
<b>61.</b>	NEW JERSEY VIETNAM VETERANS' MEMORIAL FUND	0 .
<b>62.</b>	NEW JERSEY BREAST CANCER REASEACH FUND	0 .
<b>63.</b>	U.S.S. NEW JERSEY EDUCATIONAL MUSEUM FUND	0 .
<b>64.</b>	OTHER DESIGNATED CONTRIBUTION (SEE INSTRUCTION)	0 .
<b>64C.</b>	DESIGNATION CODE	
<b>65.</b>	TOTAL DEDUCTIONS FROM OVERPAYMENT (ADD LINES 58 THROUGH 64)	0 .
<b>66.</b>	REFUND (AMOUNT TO BE SENT TO YOU. SUBTRACT LINE 65 FROM LINE 57)	81 .

**File Copy Only**

**DO NOT MAIL**

**Form Not Approved**

**DIRECT DEPOSIT INFORMATION**

**File Copy Only**

REFUND CHECK BOX ('1' FOR REFUND, '4' FOR NO REFUND)

ACCOUNT TYPE ('C' for CHECKING, 'S' FOR SAVINGS)

FILL IN THE CHECK BOX IF REFUND IS BEING SENT OUTSIDE THE UNITED STATES

ROUTING NUMBER

ACCOUNT NUMBER

4

**DO NOT MAIL**

**Form Not Approved**

DO NOT MAIL INDICATOR

POWER OF ATTORNEY INDICATOR

PRESIDENTIAL DISASTER RELIEF INDICATOR

**SCHEDULES**  
**A & B**  
(Form NJ-1040)

**NEW JERSEY GROSS INCOME TAX**

**2012**

<b>Name(s) as shown on Form NJ-1040</b> ROBERTS PAULA T	<b>Your Social Security Number</b> 741-02-0752
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<b>Schedule A CREDIT FOR INCOME OR WAGE TAXES PAID TO OTHER JURISDICTION</b>	If you are claiming a credit for income taxes paid to more than one jurisdiction, a separate Schedule A must be enclosed for each. See instructions.
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**A COPY OF OTHER STATE OR POLITICAL SUBDIVISION TAX RETURN MUST BE RETAINED WITH YOUR RECORDS**

1. Income actually taxed by other jurisdiction during tax year (indicate name _____) (DO NOT combine the same income taxed by more than one jurisdiction) (The amount on Line 1 cannot exceed the amount shown on Line 2) .....		1.		
2. Income subject to tax by New Jersey (From Line 28, Form NJ-1040) .....		2.		
3. Maximum Allowable Credit Percentage 1 _____ (Divide Line 2 into Line 1) 2 _____		3.		%
<b>IF YOU ARE NOT ELIGIBLE FOR A PROP. TAX BENEFIT ONLY COMPLETE COL. B.</b>		<b>COLUMN A</b>		<b>COLUMN B</b>
4. Taxable Income (after Exemptions and Deductions) from Line 36, Form NJ-1040	4.		4.	
5. Property Tax Enter in Box 5a the amount from Worksheet and Deduction F line 1. See instructions. 5a. _____  Property tax deduction. Enter the amount from Worksheet F, line 2. See instructions.	5.		5.	<b>- 0 -</b>
6. New Jersey Taxable Income (Line 4 minus Line 5)	6.		6.	
7. Tax on Line 6 amount (From Tax Table or Tax Rate Schedules)	7.		7.	
8. Allowable Credit (Line 3 times Line 7)	8.		8.	
9. Credit for Taxes Paid to Other Jurisdiction Enter in Box 9a the income or wage tax paid to other jurisdiction during tax year on income shown on Line 1. See instructions. 9a. _____  Credit allowed. (Enter lesser of Line 8 or Box 9a). <b>(The credit may not exceed your New Jersey tax on Line 39).</b>	9.		9.	

- If you are not eligible for a property tax benefit, enter the amount from Line 9, Column B, on Line 41, Form NJ-1040. Make no entry on Lines 37c or 49, Form NJ-1040.
- If you are eligible for a property tax benefit, you must complete Worksheet I to determine whether you receive a greater benefit by claiming a property tax deduction or taking the property tax credit.

<b>Schedule B NET GAINS OR INCOME FROM DISPOSITION OF PROPERTY</b>	List the net gains or income, less net loss, derived from the sale, exchange, or other disposition of property including real or personal whether tangible or intangible.
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1. a. Kind of property and description	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price	e. Cost or other basis as adj. (see inst.) and expense of sale	f. Gain or (loss) (d less e)
FED SCH D					( 1,000. )
2. Capital Gains Distributions .....					2.
3. Other Net Gains .....					3.
4. Net Gains (Add Lines 1, 2, and 3) (Enter here and on Line 18. If loss enter ZERO here & make no entry on Line 18) ..					4.

**NOTE:** For tax year 2012 and after, Schedule C, Net Gains or Income From Rents, Royalties, Patents, and Copyrights, has been eliminated from this page. Use Part IV of Schedule NJ-BUS-1 (Form NJ-1040) to report that income.

<b>Name(s) as shown on Form NJ-1040</b>	<b>Your Social Security Number</b>
ROBERTS PAULA T	741-02-0752

**PART I NET PROFITS FROM BUSINESS** List the net profit (loss) from business(es). See instructions.

	Business Name	Social Security Number/ Federal EIN	Profit or (Loss)	
1.	PAULA T ROBERTS	741-02-0752	400.	
2.				
3.				
4.	Net Profit or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 17. If loss, make no entry on Line 17.)		400.	4.

**PART II DISTRIBUTIVE SHARE OF PARTNERSHIP INCOME** List the distributive share of income (loss) from partnership(s). See instructions.

	Partnership Name	Federal EIN	Share of Partnership Income or (Loss)	
1.				
2.				
3.				
4.	Distributive Share of Partnership Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 20. If loss, make no entry on Line 20.)			4.

**PART III NET PRO RATA SHARE OF S CORPORATION INCOME** List the pro rata share of income (loss) from S Corporation(s). See instructions.

	S Corporation Name	Federal EIN	Pro Rata Share of S Corporation Income or (Loss)	
1.				
2.				
3.				
4.	Net Pro Rata Share of S Corporation Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 21. If loss, make no entry on Line 21.)			4.

**PART IV NET GAINS OR INCOME FROM RENTS, ROYALTIES, PATENTS, AND COPYRIGHTS** List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents, and copyrights. See instructions.  
 Type of Property: 1-Rental real estate 2-Royalties 3-Patents 4-Copyrights

	Source of Income or Loss. If rental real estate, enter physical address of property.	Social Security Number/ Federal EIN	Type - Enter number from list above	Income or (Loss)	
1.					
2.					
3.					
4.	Net Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 22. If loss, make no entry on Line 22.)				4.



**SCHEDULE  
NJ-BUS-2**  
(Form NJ-1040)

**NEW JERSEY GROSS INCOME TAX  
ALTERNATIVE BUSINESS CALCULATION ADJUSTMENT**

**2012**

Name(s) as shown on Form NJ-1040 ROBERTS PAULA T				Your Social Security Number 741-02-0752			
<b>PART I INCOME (LOSS)</b>				<b>Column A</b>		<b>Column B</b>	
				<b>Reportable Regular Business Income</b>		<b>Alternative Business Income/(Loss)</b>	
1.	Net Profits From Business	1a.	400.	1b.	400.		
2.	Distributive Share of Partnership Income	2a.		2b.			
3.	Net Pro Rata Share of S Corporation Income	3a.		3b.			
4.	Net Gain or Income From Rents, Royalties, Patents, and Copyrights	4a.		4b.			
5.	Totals	5a.	400.	5b.	400.		
<b>PART II ADJUSTMENT CALCULATION</b>							
6.	Total Regular Business Income	6.	400.				
7.	Total Alternative Business Income/(Loss). (If loss, enter zero)	7.	400.				
8.	Business Increment (Line 6 minus Line 7)	8.					
9.	Adjustment Percentage	9.	0.10				
10.	Alternative Business Calculation Adjustment (Line 8 x 0.10)	10.					
<b>PART III LOSS CARRYFORWARD TO TAX YEAR 2013</b>							
11.	Loss Carryforward to Tax Year 2013	11.	(				)

**Instructions**

- Line 1a. Enter the amount from Line 17 of Form NJ-1040.
- Line 1b. Enter the amount from Part I, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 2a. Enter the amount from Line 20 of Form NJ-1040.
- Line 2b. Enter the amount from Part II, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 3a. Enter the amount from Line 21 of Form NJ-1040.
- Line 3b. Enter the amount from Part III, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 4a. Enter the amount from Line 22 of Form NJ-1040.
- Line 4b. Enter the amount from Part IV, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 5a. Enter the total of Lines 1a through 4a.
- Line 5b. Enter the total of Lines 1b through 4b, netting gains with losses.
- Line 6. Enter the amount from Line 5a of this schedule.
- Line 7. Enter the amount from Line 5b of this schedule. If loss, enter zero here.
- Line 8. Subtract Line 7 from Line 6. If the result is zero, enter zero on Line 10 and continue with Line 11.
- Line 9. The adjustment percentage for tax year 2012 is 10% (0.10).
- Line 10. Multiply the amount on Line 8 by 10% (0.10). Enter here and Line 34 of Form NJ-1040.
- Line 11. If the amount on 5b is a loss, enter the amount of the loss on this line. Otherwise, enter zero.

**NJ**

**Dependents Information**

**2012**

**Name:** PAULA T ROBERTS

**SSN:** 741-02-0752

First name	MI	Last name	SSN	Birth year
LISA		ROBERTS	745-02-0752	1993
MONICA		ROBERTS	744-02-0752	1993
JAMES		ROBERTS	743-02-0752	1989

Name: PAULA T ROBERTS

SSN: 741-02-0752

Use the spouse column if this is a married joint return for this year and the spouse filed separately last year.	Joint or Taxpayer	Spouse	Taxable
1 <u>NJ</u> 2011 state/local income tax refund .....			
_____ 2011 state/local income tax refund .....			
Total state/local income tax refund for 2011 .....			
<b>2 Enter the amounts from the 2011 tax return</b> If the itemized deductions were reduced due to the AGI limitation, be sure to enter the reduced amounts			
Schedule A, line 5a, income taxes .....			
Schedule A, line 5b, general sales tax .....			
Difference - the state tax refund is only taxable to the extent the state tax deduction exceeds the sales tax deduction .....			
3 Net state/local income tax refund .....			
4 Enter the total of all other Schedule A refunds or reimbursements .....	277.		
5 Add lines 3 and 4 .....	277.		
<b>On the 2011 tax return,</b> If itemized deductions are reduced due to income limitations, AMT is included, or there are unused credits, see Publication 525. Some or all of the state tax refund may be tax-free. Check here if the ENTIRE state tax refund is nontaxable. Stop here .....	<input type="checkbox"/>	<input type="checkbox"/>	
6 2011 itemized deductions .....	8,605.		
7 Filing status for 2011. Enter 1, 2, 3, 4, or 5. 1 = Single                                   4 = Head of household 2 = Married filing jointly               5 = Qualifying widow(er) 3 = Married filing separately If the 2011 filing status was married filing separately, and itemized deductions were required to be used because the spouse itemized, check here .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
8 Age 65 or blind, enter amount from the 2011 Form 1040, page 2, line 39a .....	<input type="checkbox"/>	<input type="checkbox"/>	
9 Standard deduction .....	8,500.		
10 Subtract line 9 from line 6 .....	105.		
11 Smaller of line 5 or line 10 .....	105.		
12 Enter the taxable income for 2011, adjusted for any NOL carryover. If less than -0-, show the amount as a negative number .....	22,345.		
13 Amount to include in income for 2012 .....	105.		
14 <b>Taxable state/local income tax refund</b> .....			
15 <b>Taxable amount of other income</b> .....	105.		