

740-NP ATS TEST

PRIMARY TAXPAYER: TEST K KING
PRIMARY SSN: 400-00-4209

FILING STATUS: SINGLE WITH A DEPENDENT

RESIDENCY STATUS: FULL-YEAR NON-RESIDENT
STATE OF RESIDENCE ON 12/31/2014: SC

STANDARD DEDUCTION

FAMILY SIZE TAX CREDIT

8863-K; EDUCATION TUITION TAX CREDIT WITH CREDIT CARRYFORWARD
-AMERICAN OPPORTUNITY CREDIT

NO TAX DUE / NO REFUND

FORM 8879-K
-PART III, LINE 12 ONLY

740-NP

42A740-NP

Department of Revenue

Check if return is:

Amended (Attach copy of original return.)



KENTUCKY INDIVIDUAL INCOME TAX RETURN Nonresident or Part-Year Resident



2014

For calendar year or other taxable year beginning _____, 2014, and ending _____, 20_____.

Form fields for Social Security Numbers (A and B), Name, Mailing Address, City/Town/Post Office, State, and ZIP Code.

DRAFT 6/6/14

FILING STATUS (Single, Married), POLITICAL PARTY FUND (Democratic, Republican, No Designation), and RESIDENCY STATUS (Full-year nonresident, Part-year resident, Full-year resident of a reciprocal state).

Attach Form W-2(s), Other Supporting Statement(s) and Payment Here—Staple to Top Page Only

Table with 28 rows for INCOME/TAX calculations and 5 columns for OFFICIAL USE ONLY. Includes instructions for completing sections A, B, C, and D on pages 2 through 4.



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7/16/14

REFUND/TAX PAYMENT SUMMARY

29	Enter amount from page 1, line 28. This is your Total Tax Liability	• 29		00
30	(a) Enter Kentucky income tax withheld as shown on attached 2014 Form W-2(s) and other supporting statements	• 30(a)	00	
	(b) Enter 2014 Kentucky estimated tax payments	• 30(b)	00	
	(c) Enter 2014 refundable certified rehabilitation credit (KRS 141.382(1)(b))	• 30(c)	00	
	(d) Enter 2014 film industry tax credit (KRS 141.383)	• 30(d)	00	
	(e) Enter Nonresident Withholding from Form PTE-WH, line 9 (KRS 141.206(4)(b)(1))	• 30(e)	00	
31	Add lines 30(a) through 30(e)	• 31		00
32	If line 31 is larger than line 29, enter AMOUNT OVERPAID (see instructions)	32		00
	<i>Fund Contributions; See instructions.</i>			
			▶ (Enter amount(s) checked)	
33	Nature and Wildlife Fund <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other	• 33	00	
34	Child Victims' Trust Fund <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other	• 34	00	
35	Veterans' Program Trust Fund <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other	• 35	00	
36	Breast Cancer Research/Education Trust Fund <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other	• 36	00	
37	Farms to Food Banks Trust Fund <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other	• 37	00	
38	Add lines 33 through 37	38		00
39	Amount of line 32 to be CREDITED TO YOUR 2015 ESTIMATED TAX	• 39		00
40	Subtract lines 38 and 39 from line 32. Amount to be REFUNDED TO YOU	REFUND	• 40	00
41	If line 29 is larger than line 31, enter ADDITIONAL TAX DUE	• 41		00
42	(a) Estimated tax penalty and/or interest. <input type="checkbox"/> <i>Check if Form 2210-K attached...</i>	42(a)	00	
	(b) Interest	42(b)	00	
	(c) Late payment penalty	42(c)	00	
	(d) Late filing penalty.....	42(d)	00	
43	Add lines 42(a) through 42(d). Enter here.....	• 43		00
44	Add lines 41 and 43 and enter here. This is the AMOUNT YOU OWE	OWE	44	00

- Visit www.revenue.ky.gov for electronic payment options; or
- Make check payable to **Kentucky State Treasurer**, include your Social Security number and "KY Income Tax—2014."

OFFICIAL USE ONLY	
	PWR

SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS

1	Enter nonrefundable limited liability entity credit (KRS 141.0401(2))	1	00
2	Enter Kentucky small business investment credit.....	2	00
3	Enter skills training investment credit (attach copy(ies) of certification).....	3	00
4	Enter nonrefundable certified rehabilitation credit (KRS 171.397(1)(a)).....	4	00
5	Enter credit for tax paid to another state (attach copy of other state's return(s))	5	00
6	Enter unemployment credit (attach Schedule UTC).....	6	00
7	Enter recycling and/or composting equipment credit (attach Schedule RC)	7	00
8	Enter Kentucky investment fund credit (attach copy(ies) of certification).....	8	00
9	Enter coal incentive credit.....	9	00
10	Enter qualified research facility credit (attach Schedule QR).....	10	00
11	Enter GED incentive credit (attach Form DAEL-31).....	11	00
12	Enter voluntary environmental remediation credit (attach Schedule VERB).....	12	00
13	Enter biodiesel and renewable diesel credit.....	13	00
14	Enter environmental stewardship credit.....	14	00
15	Enter clean coal incentive credit.....	15	00
16	Enter ethanol credit (attach Schedule ETH)	16	00
17	Enter cellulosic ethanol credit (attach Schedule CELL).....	17	00
18	Enter energy efficiency products credit (attach Form 5695-K)	18	00



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6/6/14

SECTION A – BUSINESS INCENTIVE AND OTHER TAX CREDITS (continued)

19	Enter railroad maintenance and improvement credit (attach Schedule RR-1).....	19	00
20	Enter Endow Kentucky credit (attach Schedule ENDOW)	20	00
21	Enter New Markets Development Program credit	21	00
22	Enter food donation credit (attach Schedule FD).....	22	00
23	Add lines 1 through 22. Enter here and on page 1, line 15	23	00

SECTION B – PERSONAL TAX CREDITS

	Check Regular	Check all four if 65 or over	Check all four if blind	Check both for Kentucky National Guard
1 (a) Credits for yourself:	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
(b) Credits for spouse:	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>

1 Enter number of boxes checked on line 1

2 Dependents:

2 Enter number of dependents who:

- lived with you.....
- did not live with you (see instructions).....
- other dependents.....

First name	Last name	Dependent's Social Security number	Dependent's relationship to you	Check if qualifying child for family size tax credit
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

3 Add lines 1 and 2 and enter here..... **• 3**

4 Multiply credits on line 3 by \$10. Enter here and **on page 1, line 17** **x \$10**

4

SECTION C – FAMILY SIZE TAX CREDIT (List the name and Social Security number of qualifying children that are not claimed as dependents in Section B.)

First name	Last name	Social Security number	First name	Last name	Social Security number

A copy of pages 1 and 2 of your federal income tax return and all supporting schedules must be attached to Kentucky Form 740-NP.

I, the undersigned, declare under penalties of perjury that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I also understand and agree that our election to file a combined return under the provisions of Regulation 103 KAR 17:020 will result in refunds being made payable to us jointly and in each of us being jointly and severally liable for all taxes accruing under this return.

Your Signature (If joint return, both must sign.) Spouse's Signature Date Signed ()
Telephone Number (daytime)

Typed or Printed Name of Preparer Other than Taxpayer I.D. Number of Preparer Date

Firm Name EIN Date

Mail to: **REFUNDS**

Kentucky Department of Revenue, Frankfort, KY 40618-0006.



PAYMENTS

Kentucky Department of Revenue, Frankfort, KY 40619-0008.



**SECTION D
INCOME**

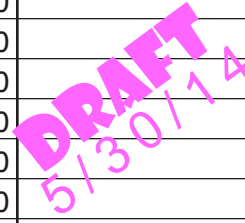
1 Enter all wages, salaries, tips, etc. (**attach wage and tax statements**) Do not include moving expense reimbursements..... 1
 2 Moving expense reimbursement (*attach Schedule ME*) 2
 3 Interest 3
 4 Dividends 4
 5 Taxable refunds, credits or offsets of state and local income taxes 5
 6 Alimony received 6
 7 Business income or loss (*attach federal Schedule C or C-EZ*) 7
 8 Capital gain or loss (*attach federal Schedule D*) 8
 9 Other gains or losses (*attach federal Form 4797*) 9
 10 (a) Federally taxable IRA distributions, pensions and annuities 10(a)
 (b) Pension income exclusion (*attach Schedule P if more than \$41,110*) 10(b)
 11 Rents, royalties, partnerships, estates, trusts, etc. (*attach federal Schedule E*)..... 11
 12 Farm income or loss (*attach federal Schedule F*) 12
 13 Unemployment compensation (see instructions)..... 13
 14 Taxable Social Security benefits 14
 15 Gambling winnings 15
 16 Other income (list type and amount) 16
 17 Combine lines 1 through 16. This is your **Total Income** 17

ADJUSTMENTS TO INCOME

18 Educator expenses..... 18
 19 Certain business expenses of reservists, performing artists and fee-basis government officials (*attach federal Form 2106 or 2106-EZ*) 19
 20 Health savings account deduction (*attach federal Form 8889*) 20
 21 Moving expenses (*attach Schedule ME*) 21
 22 Deductible part of self-employment tax..... 22
 23 Self-employed SEP, SIMPLE, and qualified plans deduction 23
 24 Self-employed health insurance deduction 24
 25 Penalty on early withdrawal of savings 25
 26 Alimony paid (enter recipient’s name and Social Security number)
 26
 27 IRA deduction..... 27
 28 Student loan interest deduction 28
 29 Tuition and fees deduction 29
 30 Domestic production activities deduction 30
 31 Long-term care insurance premiums (see instructions)..... 31
 32 Health insurance premiums (see instructions)..... 32
 33 Other deductions (list type and amount) 33
 34 Add lines 18 through 33. **Total Adjustments to Income** 34

35 Subtract line 34 from line 17. This is your **Adjusted Gross Income** 35
 36 Divide line 35, Column B, by line 35, Column A. If amount is equal to or greater than 100%, enter 100%. This is your **Percentage of Kentucky Adjusted Gross Income to Federal Adjusted Gross Income** 36

	A. Total from Attached Federal Return	B. Kentucky	
1	00		00
2	00		00
3	00		00
4	00		00
5	00		00
6	00		00
7	00		00
8	00		00
9	00		00
10(a)	00		00
10(b)		(00)
11	00		00
12	00		00
13	00		00
14	00		00
15	00		00
16	00		00
17	00		00
18	00		00
19	00		00
20	00		00
21	00		00
22	00		00
23	00		00
24	00		00
25	00		00
26	00		00
27	00		00
28	00		00
29	00		00
30	00		00
31			00
32			00
33	00		00
34	00		00
35	00		00
36			____ - ____ - ____ · ____ %



8863-K

42A740-S24

Department of Revenue

1400010026

DRAFT 9/5/14

2014

Attach to Form 740 or Form 740-NP.

KENTUCKY EDUCATION TUITION TAX CREDIT

Enter name(s) as shown on Form 740 or Form 740-NP, page 1. Your Social Security Number

Caution: You cannot take the 2014 Kentucky Education Tuition Tax Credit if you are not eligible for the Federal Education Credits. You must attach the federal Form 8863.

Carryforward Information: If you have an unused credit from prior year(s), complete Page 2, Part V to determine your carry-forward amount. You must have completed Form 8863-K in prior years to claim any allowable unused credit carryforward.

PART I - Qualifications

Table with 2 columns: Question, Yes, No. Questions include: Are all expenses claimed on this form from an eligible educational institution located within the Commonwealth of Kentucky... Are all of the expenses claimed on this form for undergraduate studies... Is your Kentucky filing status single; married filing separately on a combined return; or married filing a joint return?

If you answered "No" to any of these questions above, STOP, you do not qualify for this credit. If you answered "Yes" to all questions above, go to Part II.

PART II - American Opportunity Credit (List only expenses for undergraduate studies from Kentucky institutions)

Table for American Opportunity Credit entry 1. Columns: (a) Student Name SSN, (c) Qualified Expenses, (d) Subtract \$2,000 from column (c); if zero or less enter -0-, (e) Multiply column (d) by 25% (.25), (f) If column (d) is zero enter the amount from column (c); otherwise, add \$2,000 to column (e) and enter result.

(b) Institution Name and Address

Table for American Opportunity Credit entry 2. Columns: (a) Student Name SSN, (c) Qualified Expenses, (d) Subtract \$2,000 from column (c); if zero or less enter -0-, (e) Multiply column (d) by 25% (.25), (f) If column (d) is zero enter the amount from column (c); otherwise, add \$2,000 to column (e) and enter result.

(b) Institution Name and Address

Summary table with 2 columns: Description, Amount. Rows: 2. Add the amounts on line 1, column (f) ... 3. Enter the decimal amount from line 6 of the federal Form 8863. ... 4. Tentative American Opportunity Credit. Multiply line 2 by line 3 and enter here ...

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7/25/14

PART III—Lifetime Learning Credit (List only expenses for undergraduate studies from Kentucky institutions)

5.	(a) Student Name	(b) Student SSN	(c) Name and Address of Kentucky Institution	(d) Qualified Expenses (See instructions)
6.	Add the amounts on line 5, column (d) and enter total here.....			6
7.	Enter the smaller of line 6 or \$10,000			7
8.	Multiply line 7 by 20% (.20) and enter here.....			8
9.	Enter the decimal amount from line 17 of the federal Form 8863. If this line is blank, enter -0- and go to line 10; you cannot take any Lifetime Learning Credit.....			9
10.	Tentative Lifetime Learning Credit. Multiply line 8 by line 9 and enter here (Note: The result on line 10 cannot exceed the amount of the federal Form 8863, line 18)			10
11.	Add lines 4 and 10. This is your total of the tentative Kentucky Education Tuition Tax Credits			11

PART IV—Allowable Education Credits

12.	Multiply the amount on line 11 by 25% (.25) and enter total here	12
13.	Enter tentative tax from Form 740 or Form 740-NP, page 1, line 22	13
14.	Enter amount from Part V, line 34. If Part V, line 34 is blank, enter -0-.....	14
15.	Subtract line 14 from line 13.....	15
16.	Enter the smaller of line 15 or line 12	16
17.	Add lines 14 and 16. Enter here and on Form 740 or Form 740-NP, line 23. This is your allowable 2014 Kentucky Education Tuition Tax Credit	17
18.	If line 15 is smaller than line 12, subtract line 15 from line 12. This is the amount of unused credit carryforward from 2014 to 2015 . Enter here and on the 2014 Carryforward Worksheet, Line E, provided below	18

PART V—Credit Carryforward from Prior Years

19.	Enter tentative tax from Form 740 or Form 740-NP, page 1, line 22	19
20.	Enter your credit carryforward from 2009.....	20
21.	Enter your credit carryforward from 2010	21
22.	Enter your credit carryforward from 2011.....	22
23.	Enter your credit carryforward from 2012	23
24.	Enter your credit carryforward from 2013	24
25.	Add lines 20 through 24 and enter total here	25
26.	Subtract line 20 from line 19. If zero or less, enter -0-.....	26
27.	Enter 2010 credit carryforward to 2015. Subtract line 26 from line 21. If zero or less, enter -0- ...	27
28.	Subtract line 21 from line 26. If zero or less, enter -0-.....	28
29.	Enter 2011 credit carryforward to 2015. Subtract line 28 from line 22. If zero or less, enter -0-...	29
30.	Subtract line 22 from line 28. If zero or less, enter -0-.....	30
31.	Enter 2012 credit carryforward to 2015. Subtract line 30 from line 23. If zero or less, enter -0- ..	31
32.	Subtract line 23 from line 30. If zero or less, enter -0-.....	32
33.	Enter 2013 credit carryforward to 2015. Subtract line 32 from line 24. If zero or less, enter -0-...	33
34.	Enter the smaller of line 19 or line 25	34

2014 Carryforward Worksheet

- A. From Part V, Line 27, 2010 to 2015 _____
- B. From Part V, Line 29, 2011 to 2015 _____
- C. From Part V, Line 31, 2012 to 2015 _____
- D. From Part V, Line 33, 2013 to 2015 _____
- E. From Part IV, Line 18, 2014 to 2015 _____

If you have a carryforward of credit, maintain a copy of this worksheet or Form 8863-K for your records. This information will be needed to prepare future returns.

DO NOT MAIL! RETAIN FOR YOUR RECORDS.

8879-K

42A740-S22
Department of Revenue



KENTUCKY INDIVIDUAL INCOME TAX
DECLARATION FOR ELECTRONIC FILING

DRAFT 8/22/14

2014

Submission Identification Number (SID)

Form with fields for Taxpayer's Name, Spouse's Name, Taxpayer's Social Security number, and Spouse's Social Security number.

PART I - Tax Return Information (Whole Dollars Only)

Table with 5 rows of tax information (Kentucky taxable income, Total tax liability, Total payments, Refunded to you, Amount you owe) and columns for Spouse and Taxpayer.

PART II - Direct Deposit of Refund, Direct Debit of Tax Amount Due, Direct Debit of Estimate Tax

Form for routing transit number (RTN), depositor account number (DAN), type of account, tax due/debit amount, and electronic banking questions.

PART III - Declaration of Taxpayer (Sign only after Part I is completed.)

- 11. I consent that my refund be directly deposited...
12. I do not want direct deposit of my refund...
13. I authorize the Kentucky Department of Revenue...

If I have filed a balance due return, I understand that if the Kentucky Department of Revenue does not receive my full and timely payment...

Under penalties of perjury, I declare that the information I have given my electronic return originator (ERO) or transmitter...

Signature lines for Your Signature, Spouse's Signature, Telephone Number, and Date Signed.

PART IV - Declaration and Signature of Electronic Return Originator and Paid Preparer

I declare that I have reviewed the above taxpayer's return and that the entries on Form 8879-K are complete and correct to the best of my knowledge.

ERO's Use Only

Form for ERO signature, date, and I.D. Number, including fields for Firm's name, FEIN, and ZIP code.

Paid Preparer's Use Only

Form for Paid Preparer signature, date, and I.D. Number, including fields for Firm's name, FEIN, and ZIP code.

Keep this form with your tax return. Do not mail!

Attach Copy of Forms W-2, W-2G and 1099-R Here

KENTUCKY

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning _____, 2014, ending _____, 20

Your first name and initial _____ Last name _____ See separate instructions.

If a joint return, spouse's first name and initial _____ Last name _____ Your social security number _____

Home address (number and street). If you have a P.O. box, see instructions. _____ Apt. no. _____ Spouse's social security number _____

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). _____ Presidential Election Campaign

Foreign country name _____ Foreign province/state/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

Check only one box.

Exemptions

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

b Spouse

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here

Boxes checked on 6a and 6b _____

No. of children on 6c who:

- lived with you _____
- did not live with you due to divorce or separation (see instructions) _____

Dependents on 6c not entered above _____

Add numbers on lines above

d Total number of exemptions claimed _____

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 _____ 7

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

20a Social security benefits _____ 20a

b Taxable amount _____ 20b

21 Other income. List type and amount _____ 21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ _____ 22

Adjusted Gross Income

23 Reserved _____ 23

24 Certain business expenses of reservists, performing artists, and fee-basis government 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 Reserved _____ 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

Tax and Credits

38 Amount from line 37 (adjusted gross income)
39a Check [] You were born before January 2, 1950, [] Blind. Total boxes checked 39a []
if: [] Spouse was born before January 2, 1950, [] Blind.
b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b []

Standard Deduction for -

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
• All others: Single or Married filing separately, \$6,200 Married filing jointly or Qualifying widow(er), \$12,400 Head of household, \$9,100

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)
41 Subtract line 40 from line 38
42 Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
44 Tax (see instructions). Check if any from: a [] Form(s) 8814 b [] Form 4972 c []
45 Alternative minimum tax (see instructions). Attach Form 6251
46 Excess advance premium tax credit repayment. Attach Form 8962
47 Add lines 44, 45, and 46
48 Foreign tax credit. Attach Form 1116 if required
49 Credit for child and dependent care expenses. Attach Form 2441
50 Education credits from Form 8863, line 19
51 Retirement savings contributions credit. Attach Form 8880
52 Child tax credit. Attach Schedule 8812, if required.
53 Residential energy credit. Attach Form 5695
54 Other credits from Form: a [] 3800 b [] 8801 c []
55 Add lines 48 through 54. These are your total credits
56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-

Other Taxes

57 Self-employment tax. Attach Schedule SE
58 Unreported social security and Medicare tax from Form: a [] 4137 b [] 8919
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
60a Household employment taxes from Schedule H
b First-time homebuyer credit repayment. Attach Form 5405 if required
61 Health care: individual responsibility (see instructions) Full-year coverage []
62 Taxes from: a [] Form 8959 b [] Form 8960 c [] Instructions; enter code(s)
63 Add lines 56 through 62. This is your total tax

Payments

If you have a qualifying child, attach Schedule EIC.

64 Federal income tax withheld from Forms W-2 and 1099
65 2014 estimated tax payments and amount applied from 2013 return
66a Earned income credit (EIC)
b Nontaxable combat pay election 66b
67 Additional child tax credit. Attach Schedule 8812
68 American opportunity credit from Form 8863, line 8
69 Net premium tax credit. Attach Form 8962
70 Amount paid with request for extension to file
71 Excess social security and tier 1 RRTA tax withheld
72 Credit for federal tax on fuels. Attach Form 4136
73 Credits from Form: a [] 2439 b [] Reserved c [] Reserved d []
74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments

Refund

Direct deposit? See instructions.

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid
76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here
b Routing number c Type: [] Checking [] Savings
d Account number
77 Amount of line 75 you want applied to your 2015 estimated tax

Amount You Owe

78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions
79 Estimated tax penalty (see instructions)

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

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

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
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 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.

Education Credits
(American Opportunity and Lifetime Learning Credits)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040A.

▶ Information about Form 8863 and its separate instructions is at www.irs.gov/form8863.

2014
Attachment
Sequence No. **50**

Name(s) shown on return

Your social security number



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.

DRAFT AS OF
August 12, 2014
DO NOT FILE

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	
3	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	3	
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit	4	
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you cannot 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"/>	7	
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below.	8	

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	
10	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	10	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (.20)	12	
13	Enter: \$128,000 if married filing jointly; \$64,000 if single, head of household, or qualifying widow(er)	13	
14	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	14	
15	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	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33	19	

Name(s) shown on return

Your social security number



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.

<p>20 Student name (as shown on page 1 of your tax return)</p>	<p>21 Student social security number (as shown on page 1 of your tax return)</p>
<p>22 Educational institution information (see instructions)</p>	
<p>a. Name of first educational institution</p>	<p>b. Name of second educational institution (if any)</p>
<p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p>	<p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p>
<p>(2) Did the student receive Form 1098-T from this institution for 2014? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>(2) Did the student receive Form 1098-T from this institution for 2014? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>If you checked "No" in both (2) and (3), skip (4).</p> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). _____</p>	<p>If you checked "No" in both (2) and (3), skip (4).</p> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). _____</p>

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2014? Yes — **Stop!** Go to line 31 for this student. No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2014 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) Yes — Go to line 25. No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of post-secondary education before 2014? Yes — **Stop!** Go to line 31 for this student. No — Go to line 26.

26 Was the student convicted, before the end of 2014, of a felony for possession or distribution of a controlled substance? Yes — **Stop!** Go to line 31 for this student. No — Complete lines 27 through 30 for this student.



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

27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000	27
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28
29 Multiply line 28 by 25% (.25)	29
30 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	30

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31
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