

**Prepared For:**

JERRY T. RENFRO AND PAMELA A.
RENFRO
01/24/2013

Today's Savings

- * Claiming the Child Tax Credit for you this year helped you reduce your federal taxes by: \$3,000.00
- * Because you qualified for a \$2,832 Earned Income Credit (EIC) this year, you saved: \$2,832.00
- * In simple terms, the Marginal Tax Rate is the tax rate that you pay on your last dollar of taxable income. It is the highest federal tax bracket that affects your tax calculation. The Effective Tax Rate is the percentage of your total income that you paid in taxes. For 2012, your Marginal Tax Rate is 10% and your Effective Tax Rate is 0%.

Total Savings..... \$5,832.00

Filing, Refund and Balance Due Information

Tax Return	efile	Refund / (Balance Due)	Summary		Message
Federal	Yes	\$6,887.00	Refund	\$6,887.00	See the Filing Checklist for instructions.

H&R Block ADVANTAGE[®]

2012 Tax Return Summary

Federal Year over Year Comparison

INCOME	Year 2012	Year 2011	Change(\$)
Wages, salaries, tips	\$36,820	\$40,009	(\$3,189)
Total income	\$36,820	\$40,009	(\$3,189)
ADJUSTED GROSS INCOME			
Total income less total adjustments	\$36,820	\$40,009	(\$3,189)
TAXABLE INCOME			
Standard deductions	\$11,900	\$11,600	\$300
Exemptions	\$19,000	\$18,500	\$500
Taxable income	\$5,920	\$9,909	(\$3,989)
TAX COMPUTATION			
Income tax	\$593	\$0	\$593
Tax before credits	\$593	\$993	(\$400)
CREDITS			
Child tax credit	\$593	\$993	(\$400)
Total credits	\$593	\$993	(\$400)
PAYMENTS			
Federal withholding	\$1,648	\$2,196	(\$548)
Earned income credit	\$2,832	\$1,906	\$926
Additional child tax credit	\$2,407	\$0	\$2,407
Total payments	\$6,887	\$6,109	\$778
REFUND			
Overpayment	\$6,887	\$6,109	\$778
Refund due	\$6,887	\$6,109	\$778
OTHER COMPUTATIONS			
Alternative minimum taxable income	\$36,820	\$0	\$36,820
Marginal tax bracket	10%	15%	
Filing status	Married Filing Jointly		

H&R Block Tax and Health Care Review for

JERRY T & PAMELA A RENFRO

How We Arrived at Your Results

The Affordable Care Act requires most U.S. citizens and legal residents to have health insurance coverage. Consumers will be able to purchase health insurance through a state-based exchange unless you are able to enroll in an employer provided affordable insurance plan. If you do not have health insurance coverage, you may be subject to a tax penalty beginning in 2014.

To help pay for your health-insurance premiums, you might be eligible for:

- A subsidy (the government could advance a portion of your premium cost directly to the insurer)
- Medicaid assistance

Your eligibility is based on:

- Household income
- Family size

The information below is based on your 2012 return. It might differ from your actual amounts based on:

- Changes in your family size
- Additional household income
- Other factors

In certain situations, dependent(s) eligibility status could vary from the filers. Please visit the exchange for details.

Your Results

Eligibility Status: **MAY BE SUBSIDY**

Approximate Monthly Cost: **\$97.57/mo**

Potential Tax Penalty 2014: **\$285.00/yr**

2015: **\$975.00/yr**

To learn more about Health Care Reform and Taxes, visit: hrblock.com/healthcare

The information provided herein is only an estimate and does not constitute tax or legal advice or an official calculation of your potential subsidy, share of the premium payment, and/or tax penalty. You should use this estimate for informational purposes only and should not rely on it. This estimate is based on information from your 2012 tax return and/or information you provided to us. It could differ based on other factors. Consult your state exchange or your employer for further information.

Your Enrollment Checklist

To register with your state exchange in the fall of 2013, you'll need:

☐ Valid e-mail for the person registering to create the account

☐ Family Size: **5**

☐ For each family member:

- Legal name
- Date of birth
- Social Security Number (SSN)

☐ 2012 federal return -- We've listed your income from this year's return:

Job Income	+ \$	36,820.00
Self-Employment Income	+ \$	0.00
Other Income	+ \$	0.00
Adjustments	- \$	0.00
Total Household Income	\$	36,820.00

0	0	-
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--	--	--	--	--	--

-					
---	--	--	--	--	--

3

JERRY T RENFRO
PAMELA A RENFRO

Tax Return Signature/Consent to Disclosure
On-Line Self Select PIN without Direct Debit

Perjury Statement

Under penalties for perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: a) an acknowledgement of receipt or reason for rejection of transmission; b) an indication of any refund offset; c) the reason for any delay in processing or refund; and, d) the date of any refund.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.

Taxpayer's PIN:	10200
Taxpayer's Date of Birth:	09/06/1971
Taxpayer's Prior Year Adjusted Gross Income:	40,009.
Taxpayer's Prior year PIN	10200
Taxpayer's Electronic Filing PIN	
Spouse's PIN:	22007
Spouse's Date of Birth:	03/05/1982
Spouse's Prior Year Adjusted Gross Income:	40,009.
Spouse's Prior year PIN	
Spouse's Electronic Filing PIN	

Date:..... 01/24/2013

FILE

2012 Federal Tax Return Filing Instructions

FOR THE YEAR ENDING

December 31, 2012

Prepared for	JERRY T RENFRO PAMELA A RENFRO																
Tax Summary	<table> <tr> <td>Gross Income</td> <td>\$ 36,820</td> </tr> <tr> <td>Adjusted Gross Income</td> <td>\$ 36,820</td> </tr> <tr> <td>Total Deductions</td> <td>\$ 30,900</td> </tr> <tr> <td>Total Taxable Income</td> <td>\$ 5,920</td> </tr> <tr> <td>Total Tax</td> <td>\$ 0</td> </tr> <tr> <td>Total Payments</td> <td>\$ 6,887</td> </tr> <tr> <td>Refund Amount</td> <td>\$ 6,887</td> </tr> <tr> <td>Amount You Owe</td> <td>\$ 0</td> </tr> </table>	Gross Income	\$ 36,820	Adjusted Gross Income	\$ 36,820	Total Deductions	\$ 30,900	Total Taxable Income	\$ 5,920	Total Tax	\$ 0	Total Payments	\$ 6,887	Refund Amount	\$ 6,887	Amount You Owe	\$ 0
Gross Income	\$ 36,820																
Adjusted Gross Income	\$ 36,820																
Total Deductions	\$ 30,900																
Total Taxable Income	\$ 5,920																
Total Tax	\$ 0																
Total Payments	\$ 6,887																
Refund Amount	\$ 6,887																
Amount You Owe	\$ 0																
Make check payable to	United States Treasury																
Mailing Address	Since you are filing your return electronically and you chose to use an electronic signature, you do not mail your return.																

Instructions

STEP 1 - Once your e-filed return has been accepted, you will receive an e-mail

STEP 2 - Keep a copy

Print a copy of the return for your records.

Please attach a copy of each W-2, W-2G, 1099G and 1099R to your return.

JERRY T RENFRO
PAMELA A RENFRO
691 VINTON AVE
ERWIN, TN 37650

OMB No. 1545-0074

Your social security number
415-06-4687

Spouse's social security number
459-61-5989

▲ Make sure the SSN(s) above and on line 6c are correct.

Presidential Election Campaign
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
☐ You ☐ Spouse

Foreign country name Foreign province/state/county Foreign postal code

Filing status

1 ☐ Single

2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above & full name here. ▶

4 ☐ Head of household (with qualifying person). (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 (see instructions)

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 number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instr.)
JERICO RENFRO		413-89-9705	SON	<input checked="" type="checkbox"/>
MATTHEW RENFRO		410-93-8434	SON	<input checked="" type="checkbox"/>
SHY RENFRO		763-03-2556	DAUGHTER	<input checked="" type="checkbox"/>

If more than six dependents, see instructions.

Boxes checked on 6a and 6b **2**

No. of children on 6c who:

- lived with you **3**
- did not live with you due to divorce or separation (see insts) **0**

Dependents on 6c not entered above **0**

Add numbers on lines above ▶ **5**

d Total number of exemptions claimed.

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2. **7 36,820.**

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

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 (see instructions). **9b**

10 Capital gain distributions (see instructions). **10**

11a IRA distributions. **11a**

11b Taxable amount (see instructions). **11b**

12a Pensions and annuities. **12a**

12b Taxable amount (see instructions). **12b**

13 Unemployment compensation and Alaska Permanent Fund dividends. **13**

14a Social security benefits. **14a**

14b Taxable amount (see instructions). **14b**

15 Add lines 7 through 14b (far right column). This is your **total income.** ▶ **15 36,820.**

Adjusted gross income

16 Educator expenses (see instructions). **16**

17 IRA deduction (see instructions). **17**

18 Student loan interest deduction (see instructions). **18**

19 Tuition and fees. Attach Form 8917. **19**

20 Add lines 16 through 19. These are your **total adjustments.** **20**

21 Subtract line 20 from line 15. This is your **adjusted gross income.** ▶ **21 36,820.**

Tax, credits, and payments**Standard Deduction for -**

• People who check any box on line 23a or 23b or who can be claimed as a dependent, see instr.

• All others:
Single or Married filing separately, \$5,950
Married filing jointly or Qualifying widow(er), \$11,900
Head of household, \$8,700

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.

Amount you owe**Third party designee****Sign here**

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

Paid preparer use only

22	Enter the amount from line 21 (adjusted gross income).	22	36,820.
23a	Check <input type="checkbox"/> You were born before January 2, 1948, <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was born before January 2, 1948, <input type="checkbox"/> Blind Total boxes checked <input type="checkbox"/> 23a <input type="checkbox"/>		
b	If you are married filing separately and your spouse itemizes deductions, check here <input type="checkbox"/> 23b <input type="checkbox"/>		
24	Enter your standard deduction .	24	11,900.
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter - 0- .	25	24,920.
26	Exemptions. Multiply \$3,800 by the number on line 6d.	26	19,000.
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter - 0- . This is your taxable income.	27	5,920.
28	Tax , including any alternative minimum tax (see instructions).	28	593.
29	Credit for child and dependent care expenses. Attach Form 2441.	29	
30	Credit for the elderly or the disabled. Attach Schedule R.	30	
31	Education credits from Form 8863, line 19.	31	
32	Retirement savings contributions credit. Attach Form 8880.	32	
33	Child tax credit. Attach Sch 8812, if required.	33	593.
34	Add lines 29 through 33. These are your total credits .	34	593.
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter - 0- . This is your total tax.	35	0.
36	Federal income tax withheld from Forms W-2 and 1099.	36	1,648.
37	2012 estimated tax payments and amount applied from 2011 return.	37	
38a	Earned income credit (EIC).	38a	2,832.
b	Nontaxable combat pay election. <input type="checkbox"/> 38b <input type="checkbox"/>		
39	Additional child tax credit. Attach Schedule 8812.	39	2,407.
40	American opportunity credit from Form 8863, line 8.	40	
41	Add lines 36, 37, 38a, 39, and 40. These are your total payments .	41	6,887.
42	If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you overpaid.	42	6,887.
43a	Amount of line 42 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> 43a <input type="checkbox"/>	43a	6,887.
b	Routing number 264278872	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number 0000046870		
44	Amount of line 42 you want applied to your 2013 estimated tax .	44	
45	Amount you owe. Subtract line 41 from line 35. For details on how to pay, see instructions.	45	
46	Estimated tax penalty (see instructions).	46	
Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete the following. <input checked="" type="checkbox"/> No			
Designee's name		Phone no.	Personal ID number (PIN)
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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
Your signature		Date	Your occupation MACHINE OPERATOR
Spouse's signature. If a joint return, both must sign.		Date	Spouse's occupation HOMEMAKER
Print/type preparer's name		Preparer's signature	Date
Firm's name		Check <input type="checkbox"/> if self-employed	PTIN
Firm's address		Firm's EIN	Phone no.

SCHEDULE EIC
(Form 1040A or 1040)Department of the Treasury
Internal Revenue Service (99)**Earned Income Credit****Qualifying Child Information**

- ▶ Complete and attach to Form 1040A or 1040 only if you have a qualifying child.
- ▶ Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/form1040.



OMB No. 1545-0074

2012Attachment
Sequence No. **43**

Name(s) shown on return

JERRY T & PAMELA A RENFRO

Your social security number

415-06-4687**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 separate 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**

If you have more than three qualifying children, you only have to list three to get the maximum credit.

First name

Last name

**JERICO
RENFRO**

First name

Last name

**MATTHEW
RENFRO**

First name

Last name

**SHY
RENFRO****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.

413-89-9705**410-93-8434****763-03-2556****3 Child's year of birth**Year **2000**

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.

Year **2002**

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.

Year **2007**

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.

4a Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)?

☐ **Yes.**☐ **No.**

Go to line 5.

Go to line 4b.

☐ **Yes.**☐ **No.**

Go to line 5.

Go to line 4b.

☐ **Yes.**☐ **No.**

Go to line 5.

Go to line 4b.

b Was the child permanently and totally disabled during any part of 2012?

☐ **Yes.**☐ **No.**

Go to line 5.

The child is not a qualifying child.

☐ **Yes.**☐ **No.**

Go to line 5.

The child is not a qualifying child.

☐ **Yes.**☐ **No.**

Go to line 5.

The child is not a qualifying child.

5 Child's relationship to you

(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)

SON**SON****DAUGHTER****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."

12 months

Do not enter more than 12 months.

12 months

Do not enter more than 12 months.

12 months

Do not enter more than 12 months.

KBA For Paperwork Reduction Act Notice, see your tax return instructions.Schedule EIC (Form 1040A or 1040) **2012**

Schedule 8812

(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)**Child Tax Credit**

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Schedule 8812 and its separate instructions is at www.irs.gov/form1040.

OMB No. 1545-0074

2012Attachment
Sequence No. **47**

Name(s) shown on return

JERRY T & PAMELA A RENFRO

Your social security number

415-06-4687**Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)**

Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.
If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test?
See separate instructions.
☐ Yes ☐ No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test?
See separate instructions.
☐ Yes ☐ No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test?
See separate instructions.
☐ Yes ☐ No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test?
See separate instructions.
☐ Yes ☐ No

Note. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here ☐

Part II Additional Child Tax Credit Filers

1	1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).	}	1	3,000.
	1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).			
	1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).			
If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.				
2	Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48		2	593.
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit		3	2,407.
4a	Earned income (see separate instructions)	4a		36,820.
b	Nontaxable combat pay (see separate instructions)	4b		
5	Is the amount on line 4a more than \$3,000?			
	<input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6.			
	<input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result	5		33,820.
6	Multiply the amount on line 5 by 15% (.15) and enter the result		6	5,073.
Next. Do you have three or more qualifying children?				
	<input type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13.			
	<input checked="" type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.			

KBA For Paperwork Reduction Act Notice, see your tax return instructions.**Schedule 8812 (Form 1040A or 1040) 2012**

Part III Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W- 2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see separate instructions	7	
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.	8	
	1040A filers: Enter -0-.		
	1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.		
9	Add lines 7 and 8	9	
10	1040 filers: Enter the total of the amounts from Form 1040, lines 64a and 69.	10	
	1040A filers: Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see separate instructions).		
	1040NR filers: Enter the amount from Form 1040NR, line 65.		
11	Subtract line 10 from line 9. If zero or less, enter - 0-	11	
12	Enter the larger of line 6 or line 11	12	
	Next , enter the smaller of line 3 or line 12 on line 13.		

Part IV Additional Child Tax Credit

13	This is your additional child tax credit	13	2,407.
			Enter this amount on Form 1040, line 65, Form 1040A, line 39, or Form 1040NR, line 63.

Schedule 8812 (Form 1040A or 1040) 2012

DO NOT
FILE

Name **JERRY T RENFRO**SSN **415-06-4687****Worksheet 1. Investment Income If You Are Filing Form 1040**

Use this worksheet to figure investment income for the earned income credit when you file Form 1040.

Keep for Your Records

Interest and Dividends

- | | | |
|---|----|----------|
| 1. Enter any amount from Form 1040, line 8a | 1. | <u>0</u> |
| 2. Enter any amount from Form 1040, line 8b, plus any amount on Form 8814, line 1b | 2. | <u>0</u> |
| 3. Enter any amount from Form 1040, line 9a | 3. | <u>0</u> |
| 4. Enter the amount from Form 1040, line 21, that is from Form 8814 if you are filing that form to report your child's interest and dividend income on your return (If your child received an Alaska Permanent Fund dividend, use Worksheet 2, on the next page, to figure the amount to enter on this line.) | 4. | <u>0</u> |

Capital Gain Net Income

- | | | |
|---|----|----------|
| 5. Enter the amount from Form 1040, line 13. If the amount on that line is a loss, enter - 0- | 5. | <u>0</u> |
| 6. Enter any gain from Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter - 0- . (But, if you complete lines 8 and 9 of Form 4797, enter the amount from line 9 instead.) | 6. | <u>0</u> |
| 7. Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter - 0- .) | 7. | <u>0</u> |

Royalties and Rental Income from Personal Property

- | | | |
|--|-----|----------|
| 8. Enter any royalty income from Schedule E, line 23d, plus any income from the rental of personal property shown on Form 1040, line 21 | 8. | <u>0</u> |
| 9. Enter any expenses from Schedule E, line 20, related to royalty income, plus any expenses from the rental of personal property deducted on Form 1040, line 36 | 9. | <u>0</u> |
| 10. Subtract the amount on line 9 of this worksheet from the amount on line 8. (If the result is less than zero, enter zero.) | 10. | <u>0</u> |

Passive Activities

- | | | |
|---|-----|----------|
| 11. Enter the total of any net income from passive activities (such as income included on Schedule E, lines 26, 29a (col. (g)), 34a (col. (d)), or 40). (See instructions below for lines 11 and 12.) | 11. | <u>0</u> |
| 12. Enter the total of any losses from passive activities (such as losses included on Schedule E, lines 26, 29b (col. (f)), 34b (col. (c)), or 40). (See instructions below for lines 11 and 12.) | 12. | <u>0</u> |
| 13. Combine the amounts on lines 11 and 12 of this worksheet. (If the result is less than zero, enter - 0- .) | 13. | <u>0</u> |
| 14. Add the amounts on lines 1, 2, 3, 4, 7, 10, and 13. Enter the total. This is your Investment Income | 14. | <u>0</u> |

15. Is the amount on line 14 more than \$3,200?

☐
☒

Yes. You cannot take the credit.

No. Go to Step 3 of the Form 1040 instructions for lines 64a and 64b to find out if you can take the credit (unless you are using this publication to find out if the you can take the credit; in that case, go to Rule 7, next.)

Instructions for lines 11 and 12. In figuring the amount to enter on lines 11 and 12, do not take into account any royalty income (or loss) included on line 26 of Schedule E or any amount included in your earned income. To find out if the income on line 26 or line 40 of Schedule E is from a passive activity, see the Schedule E instructions. If any of the rental real estate income (or loss) included on Schedule E, line 26, is not from a passive activity, print "NPA" and the amount of that income (or loss) on the dotted line next to line 26.

Worksheet 2. Earned Income

- | | | |
|---|----|---------------|
| 1. Enter amount from Form 1040, line 7* | 1. | <u>36,820</u> |
| 2. Subtract, if included on line 7, any:
• Taxable scholarship or fellowship grant not reported on a Form W-2.
• Amount paid to an inmate in a penal institution for work (put "PRI" and the amount subtracted on the dotted line next to line 7 of Form 1040).
• Amount received as a pension or annuity from a non qualified deferred compensation plan or a nongovernmental section 457 plan (put "DFC" and the amount subtracted on the dotted line next to line 7 of Form 1040). This amount may be shown in box 11 of the Form W-2. If taxpayer received such an amount but box 11 is blank, contact the employer for the amount received as a pension or annuity. | 2. | <u>0</u> |
| 3. Add all of your nontaxable combat pay (and your spouse's if filing jointly) if you elect to include it in earned income.* *
Also enter this amount on Form 1040, line 66b. See Combat pay, Nontaxable on this page | 3. | <u>36,820</u> |
| 4. EARNED INCOME | 4. | <u>36,820</u> |

*Church Employees. Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, line 5a. Subtract that amount from the amount on Form 1040, line 7, and enter the result on line 1.

** The election cannot be made on the return of a taxpayer whose tax year ended before October 5, 2005, due to his or her death.

Clergy. The following instructions apply to ministers, members of religious orders who have not taken a vow of poverty, and Christian Science practitioners. If you are filing Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040, line 7:

- Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, line 2.
- Subtract that amount from the amount on Form 1040, line 7. Enter the result on line 1.

Worksheet B. - Earned Income Credit (EIC) - Lines 64a and 64b**PART 1 Self-Employed and People With Church Employee Income Filing Schedule SE**

- 1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies 1a. _____
- b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a b. _____
- c. Combine lines 1a and 1b c. _____
- d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies d. _____
- e. Subtract line 1d from 1c. e. _____

PART 2 Self-Employed NOT Required to File Schedule SE

- 2a. Enter any net farm profit (or loss) from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A* 2a. _____
- b. Enter any net profit (or loss) from Schedule C, line 31; Schedule C- EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1* b. _____
- c. Combine lines 2a and 2b c. _____

PART 3 Statutory Employees Filing Schedule C or C-EZ

3. Enter the amount from Schedule C, line 1c, or Schedule C- EZ, line 1c, that you are filing as a statutory employee 3. _____

PART 4 All Filers Using EIC Worksheet B

- 4a. Enter your earned income from Worksheet 2, line 4 4a. 36,820
- b. Combine lines 1e, 2c, 3, and 4a. **This is the total earned income.** b. 36,820
5. If you have:
- 3 or more qualifying children, is line 4b less than \$43,998 (\$49,078 if married filing jointly)?
 - 2 qualifying children, is line 4b less than \$40,964 (\$46,044 if married filing jointly)?
 - 1 qualifying child, is line 4b less than \$36,052 (\$41,132 if married filing jointly)?
 - No qualifying children, is line 4b less than \$13,660 (\$18,740 if married filing jointly)?
- ☒ **Yes.** Enter the amount from line 4b on line 6. ☐ **No. STOP** You cannot take the credit.

PART 5 All Filers Using Worksheet B

6. Enter the total earned income from Part 4, line 4b, of this worksheet 6. 36,820
7. Look up the amount on line 6 above in the EIC Table in the Appendix to find the credit. Enter the credit here. 7. 2,832
- If line 7 is zero, **STOP** You cannot take the credit.
8. Enter the amount from Form 1040, line 38. 8. 36,820
9. Are the amounts on lines 8 and 6 the same?
- ☒ **Yes.** Skip line 10; enter the amount from line 7 on line 11. ☐ **No.** Go to line 10.

PART 6 Filers Who Answered "No" on Line 9

10. If you have:
- No qualifying children, is the amount on line 8 less than \$7,600 (\$12,700 if married filing jointly)?
 - 1 or more qualifying children, is the amount on line 8 less than \$16,700 (\$21,800 if married filing jointly)?
- ☐ **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.
- ☐ **No.** Look up the amount on line 8 in the EIC Table in the Appendix to find the credit. Enter the credit here 10. _____
- Look at the amounts on lines 10 and 7. Then, enter the **smaller** amount on line 11.

PART 7 Your Earned Income Credit

11. **This is the earned income credit** 11. 2,832

Enter this amount on
Form 1040, line 64a.

Reminder -

If you have a qualifying child, complete and attach Schedule EIC.



If your EIC for a year after 1996 was reduced or disallowed, see page 50 to find out if you must file Form 8862 to take the credit for 2011.

Child Tax Credit Worksheet - 2012

Name(s) **JERRY T RENFRO**

SSN **415-06-4687**

1. Number of qualifying children: **3** x \$1,000. Enter the result. 1 **3,000**

2. Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. 2 **36,820**

3. **1040 filers.** Enter the total of any -
 • Exclusion of income from Puerto Rico, and
 • Amounts from Form 2555, lines 45 and 50; Form 2555- EZ, line 18; and Form 4563, line 15.
1040A and 1040NR Filers. Enter - 0- . 3 **0**

4. Add lines 2 and 3. Enter the total. 4 **36,820**

5. Enter the amount shown below for your filing status.
 • Married filing jointly - \$110,000
 • Single, head of household, or qualifying widow(er) - \$75,000
 • Married filing separately - \$55,000 5 **110,000**

6. Is the amount on line 4 more than the amount on line 5?
☒ **No.** Leave line 6 blank. Enter - 0- on line 7.
☐ **Yes.** Subtract line 5 from line 4.
 If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000.
 For example, increase \$425 to \$1,000; increase \$1,025 to \$2,000, etc. 6 **0**

7. Multiply the amount on line 6 by 5% (.05). Enter the result. 7 **0**

8. Is the amount on line 1 more than the amount on line 7?
☐ **No.** STOP You cannot take the child tax credit on Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48. You also cannot take the additional child tax credit on Form 1040, line 65; Form 1040A, line 42; or Form 1040NR, line 62. Complete the rest of your Form 1040, 1040A, or Form 1040NR.
☒ **Yes.** Subtract line 7 from line 1. Enter the result. Go to line 9. 8 **3,000**

9. Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44. 9 **593**

10. Add the following amounts from:
Form 1040 or Form 1040A or Form 1040NR
 Line 47 _____ Line 45 + _____
 Line 48 _____ Line 29 + _____
 Line 49 _____ Line 31 + _____
 Line 50 _____ Line 32 + _____
 Line 47 + _____
 Form 5695, line 14 + _____
 Form 8834, line 23 + _____
 Form 8910, line 22 + _____
 Form 8936, line 15 + _____
 Schedule R, line 22 + _____
 Enter the total. 10 **0**

11. Are you claiming any of the following credits?
 • Mortgage interest credit, Form 8396. • Adoption credit, Form 8839.
 • Residential energy efficient property credit, Form 5695, Part II.
 • District of Columbia first-time homebuyer credit. Form 8859.
☒ **No.** Enter the amount from line 10. 11 **0**
☐ **Yes.** Complete the Line 11 Worksheet to figure the amount to enter here.

12. Subtract line 11 from line 9. Enter the result. 12 **593**

13. Is the amount on line 8 of this worksheet more than the amount on line 12?
☐ **No.** Enter the amount from line 8. 13 **593**
☒ **Yes.** Enter the amount from line 12. **This is your child tax credit.**
 See the **NOTE** below.
 Enter this amount on Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48.

Note: You may be able to take the additional child tax credit on Form 1040, line 65; Form 1040A, line 42; or Form 1040NR, line 62, only if you answered "Yes" on line 13.

- First, complete your Form 1040 through line 64a (also complete line 69), Form 1040A through line 41a, or Form 1040NR through line 61 (also complete line 64).
- Then, use Form 8812 to figure any additional child tax credit.

Taxable Earned Income Worksheet - 2012

Name(s) **JERRY T RENFRO**

SSN **415-06-4687**

Before you begin:

- ✓ Use this worksheet only if you were sent here from the Line 11 Worksheet or line 4a of Form 8812, Additional Child Tax Credit.
- ✓ Disregard community property laws when figuring the amounts to enter on this worksheet.
- ✓ If married filing jointly, include your spouse's amounts with yours when completing this worksheet.

<p>1. a. Enter the amount from Form 1040, line 7, or Form 1040NR, line 8</p> <p>b. Enter the amount of any nontaxable combat pay received. Also enter this amount on Form 8812, line 4b. This amount should be shown in Form(s) W- 2, box 12, with code Q</p> <p>Next, if you are filing Schedule C, C- EZ, F, or SE, or you received a Schedule K- 1 (Form 1065 or Form 1065- B), go to line 2a. Otherwise, skip lines 2a through 2e and go to line 3.</p> <p>2. a. Enter any statutory employee income reported on line 1 of Schedule C or C- EZ</p> <p>b. Enter any net profit or (loss) from Schedule C, line 31, Schedule C- EZ, line 3; Schedule K- 1 (Form 1065), box 14, code A (other than farming); and Schedule K- 1 (Form 1065- B), box 9, code J1.* Reduce this amount by any partnership section 179 expense deduction, any depletion on oil and gas properties, and any unreimbursed nonfarm partnership expenses deducted on Schedule E. Do not include any statutory employee income or any other amounts exempt from self- employment tax. Options and commodities dealers must add any gain or subtract any loss (in the normal course of dealing in or trading section 1256 contracts) from section 1256 contracts or related property</p> <p>c. Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K- 1 (Form 1065), box 14, code A.* Reduce this amount by any partnership section 179 expense deduction, depletion on oil Schedule E. Do not include any amounts exempt from self- employment tax</p> <p>d. If you used the farm optional method to figure net earnings from self- employment, enter the amount from Schedule SE, Section B, line 15. Otherwise, skip this line and enter on line 2e the amount from line 2c.</p> <p>e. If line 2c is a profit, enter the smaller of line 2c or line 2d. If line 2c is a (loss), enter the (loss) from line 2c</p> <p>3. Combine lines 1a, 1b, 2a, 2b, and 2e. If zero or less, stop. Do not complete the rest of this worksheet. Instead, enter - 0- on line 2 of the Line 11 Worksheet or line 4a of Form 8812, whichever applies</p> <p>4. Enter any amount included on line 1a that is:</p> <p>a. A scholarship or fellowship grant not reported on Form W-2.</p> <p>b. For work done while an inmate in a penal institution (enter "PRI" and this amount on the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR)</p> <p>c. A pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and this amount on the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR). This amount may be shown in box 11 of your Form W- 2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity</p> <p>5. a. Enter any amount included on line 3 that is also included on Form 2555, line 43, or Form 2555- EZ, line 18. Do not include any amount that is also included on line 4a, 4b, or 4c above.</p> <p>b. Enter the portion, if any, from Form 2555, line 44, that is also included on Schedule E in partnership net income or (loss) or deducted on Form 1040, line 27 or Form 1040NR, line 27; Schedule C; Schedule C-EZ; or Schedule F</p> <p>c. Subtract line 5b from line 5a.</p> <p>6. Enter the amount from Form 1040, line 27 or Form 1040NR, line 27.</p> <p>7. Add lines 4a through 4c, 5c, and 6</p> <p>8. Subtract line 7 from line 3.</p>	<p>1a. <u>36,820</u></p> <p>1b. _____</p> <p>2a. _____</p> <p>2b. _____</p> <p>2c. _____</p> <p>2d. _____</p> <p>2e. _____</p> <p>3. <u>36,820</u></p> <p>4a. _____</p> <p>4b. _____</p> <p>4c. _____</p> <p>5a. _____</p> <p>5b. _____</p> <p>5c. _____</p> <p>6. _____</p> <p>7. _____</p> <p>8. <u>36,820</u></p>
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- If you were sent here from the Line 11 Worksheet enter this amount on line 2 of that worksheet.
- If you were sent here from Form 8812, enter this amount on line 4a of that form.
- If you are claiming the making work pay credit on Schedule M (Form 1040A or Form 1040), also enter this amount on line 1a of that form only if you check the "No" checkbox. You do not have to complete the worksheet in the Schedule M instructions.

* If you have any Schedule K- 1 amounts and you are not required to file Schedule SE, complete the appropriate line(s) of Schedule SE, Section A. Put your name and social security number on Schedule SE and attach it to your return.