Federal Diagnostics

Critical Messages

- ☐ Filing status requirement for Qualifying widow(er) is not met; no child dependent lived with Taxpayer
- ☐ Qualifying widow(er) not allowed, Sp date of death is blank
- ☐ Enter a preparer's PTIN for paid preparer signature block on return; See File > Client Properties to select a preparer.

Electronic Filing

- ☐ Taxpayer's name not entered
- ☐ Date of birth not entered for the Taxpayer; required for various age calculations
- ☐ Incomplete address information on Screen 1040
- ☐ Return/extension does not qualify for electronic filing for the following reasons:
- ☐ EFIN in Setup > Office Configuration > E-Filing tab is 0 or no Preparer/ERO is entered
- ☐ Form 1040 or equivalent short form must have income, credits, tax or payments
- ☐ Return does not qualify for PIN for the following reasons:
- ☐ ERO PIN is required on Screen PIN

Informational Messages

- ☐ Taxpayer Presidential Election Campaign entry is incomplete
- ☐ Occupation not entered for the Taxpayer
- ☐ Third party designee is not indicated
- ☐ Electronic file not yet transmitted and Form 8948, Preparer Explanation for Not Filing Electronically is not included with the return. If paper filing this return, enter Form 8948 - Paper Filing Exceptions on Screen ELF.
- ☐ Return designated for electronic filing on Screen ELF, however, (1) the electronic file has not been created or (2) the electronic file has not been checked for errors
- ☐ Form 8879, IRS e-file Signature Authorization not required; taxpayer entered Self-Select PIN

1040 Federal Return Summary 2013

Name

Taxpayer Identification Number 111-11-1111

Tax Form	1040
Filing Status	QW
Dependents	

Income

Salaries & wages	
Taxable interest income	
Tax exempt interest	
Dividend income	
Qualified dividends	
Taxable state/local refunds	
Alimony received	
Business income/-loss	
Capital gain/-loss	
Other gain/-loss (Form 4797)	
Taxable IRA distributions	
Taxable pension distributions	
Rental, royalty, partnership, etc. income/-loss	
Farm income/-loss	
Unemployment compensation	
Taxable social security benefits	
Other income	
Total income	

Adjustments

Moving expenses	
Deductible part of self-employment tax	
SEP, SIMPLE, and qualified plan deduction	
Self-employed health insurance deduction	
Alimony paid	
IRA deduction	
Student loan interest deduction	
Other adjustments	
Total adjustments	
Adjusted gross income	

Deductions

Medical and Dental expenses	
Taxes paid	
Interest paid	
Charitable contributions	
Other itemized deductions	
Total allowable itemized deductions	
or, Standard deduction	12,200
Exemption amount	3,900
Taxable income	

Tax Computation

Regular tax	
Alternative minimum tax	
Total tax before credits	
Child and dependent care credit	
Education credits	
Other credits	
Total credits	
Tax after credits	
Self-employment tax	
Additional tax on IRAs, etc.	
Other taxes	
Total tax	

Payments

Federal income tax withheld	
Estimated payments	
Other payments/credits	
Total payments	

Refund/Amount Due

Amount overpaid	
Overpayment applied	
Form 2210 penalty	
Amount due/-refund	
Failure to file penalty	
Failure to pay penalty	
Late filing interest	
Net amount due/-refund	

2014 Estimates

1st quarter	
2nd quarter	
3rd quarter	
4th quarter	
Total	

Tax Rates

Marginal tax rate	10.0 %
Effective tax rate	%
Rate of Long-term capital gain/qualified dividends	%

Development Record
7322 Newman Blvd
Dexter, MI 48130
800-968-0600

February 24, 2015

CONFIDENTIAL

,

Dear :

We have prepared the following returns from information provided by you without verification or audit:

U.S. Individual Income Tax Return (Form 1040)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions or if we can be of assistance in any way, please do not hesitate to call.

Sincerely,

Development Record

Development Record
7322 Newman Blvd
Dexter, MI 48130
800-968-0600

February 24, 2015

CONFIDENTIAL

,

For professional services rendered in connection with the preparation of your 2013 individual tax return:

Amount due	$	0.00

Filing Instructions

Form 1040 US Individual Income Tax Return

Taxable Year Ended December 31, 2013

Name:

Date Due: AS SOON AS POSSIBLE

Remittance: None is required. No amount is due or overpaid.

Mail To: Department of the Treasury
Internal Revenue Service

Signature: You should sign and date the return on Page 2.

Other: Initial and date the copy of the return, and retain for your records.

Form **8879**

IRS e-file Signature Authorization

OMB No. 1545-0074

2013

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.**
▶ **Information about Form 8879 and its instructions is at www.irs.gov/form8879.**

Submission Identification Number (SID) ▶

Taxpayer's name

Social security number
111-11-1111

Spouse's name

Spouse's social security number

Part I Tax Return Information —Tax Year Ending December 31, 2013 (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	**1**	
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**	
4	Refund (Form 1040, line 74a; Form 1040A, line 43a; Form 1040EZ, line 11a; Form 1040-SS, Part I, line 13a)	**4**	
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, 2013, 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 acknowledgement 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 ____________ 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 2013 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2013 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 ▶

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 2013 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2013 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.

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2013 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 ▶ Date ▶

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.

DAA

Taxpayer Name
Spouse Name

DO NOT SUBMIT THIS DOCUMENT TO IRS UNLESS REQUESTED TO DO SO

ERO Declaration

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature

I am signing this Tax Return by entering my PIN below.

ERO's PIN

Taxpayer Declarations

Perjury Statement

Under penalties of 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 acknowledgment of receipt or reason for rejection of transmission; b) the reason for any delay in processing or refund; and, c) the date of any refund.

Electronic Funds Withdrawal Consent

If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). I authorize EFTPS to issue me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To request that my PIN be mailed to me, or 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.

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

Date (all numerics)

	Taxpayer	Spouse
PIN (enter five numbers, other than all zeroes)		
Prior Year Adjusted Gross Income		
Date of Birth		
Prior Year PIN		
PIN assigned by IRS		

Form 1310 Signature and Verification

Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of person claiming refund Date

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return 2013
OMB No. 1545-0074 IRS Use Only–Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20 See separate instructions.

Your first name and initial | Last name | Your social security number **111-11-1111**

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

Home address (number and street). If you have a P.O. box, see instructions. | 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).

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

Check only one box.

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

Exemptions

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**
} Boxes checked on 6a and 6b **1**

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instr.)
			☐
			☐
			☐
			☐

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

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

d Total number of exemptions claimed | Add numbers on lines above ▶ **1**

Income

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

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

Line	Description		Amount
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	0

Adjusted Gross Income

Line	Description		Amount
23	Educator expenses — 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	Tuition and fees. Attach Form 8917 — 34		
35	Domestic production activities deduction. Attach Form 8903 — 35		
36	Add lines 23 through 35	36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	0

Tax and Credits

Line	Description	Ref	Amount
38	Amount from line 37 (adjusted gross income)	38	
39a	Check if: ☐ **You** were born before January 2, 1949, ☐ Blind. ☐ **Spouse** was born before January 2, 1949, ☐ Blind. **Total boxes checked ▶** 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40	12,200
41	Subtract line 40 from line 38	41	-12,200
42	**Exemptions.** If line 38 is $150,000 or less, multiply $3,900 by the number on line 6d. Otherwise, see instructions	42	3,900
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0
44	Tax (see instr.). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐	44	0
45	**Alternative minimum tax** (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45 ▶	46	
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	
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 ☐ 3800 b ☐ 8801 c ☐	53	
54	Add lines 47 through 53. These are your **total credits**	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55	0

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, $6,100

Married filing jointly or Qualifying widow(er), $12,200

Head of household, $8,950

Other Taxes

Line	Description	Ref	Amount
56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s)	60	
61	Add lines 55 through 60. This is your total tax ▶	61	0

Payments

If you have a qualifying child, attach Schedule EIC.

Line	Description	Ref	Amount
62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2013 estimated tax payments and amount applied from 2012 return	63	
64a	**Earned income credit (EIC)**	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Schedule 8812	65	
66	American opportunity credit from Form 8863, line 8	66	
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** ☐ 2439 **b** ☐ Reserved **c** ☐ 8885 **d** ☐	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments ▶	72	

Refund

Line	Description	Ref	Amount
73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**	73	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	74a	
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		
75	Amount of line 73 you want **applied to your 2014 estimated tax** ▶ 75		

Direct deposit? See instructions.

Amount You Owe

Line	Description	Ref	Amount
76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶	76	0
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

Joint return? See instr. 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 instr.)

Paid Preparer Use Only

Print/Type preparer's name | Preparer's signature | Date 02/24/15 | Check ☐ if self-employed | PTIN

Firm's name ▶ Development Record | Firm's EIN ▶

Firm's address ▶ 7322 Newman Blvd
Dexter MI 48130 | Phone no. 800-968-0600