

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

Your first name and initial **Richard D** Last name **Peterson** Your social security number **414-92-0453**

If a joint return, spouse's first name and initial **Beverly J** Last name **Peterson** Spouse's social security number **412-94-5676**

Home address (number and street). If you have a P.O. box, see instructions. **2313 Covey Lane** Apt. no. **N/A**  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). **Chattanooga, TN 37421** Presidential Election Campaign


Foreign country name Foreign province/county Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☒ You ☒ Spouse



Filing Status 1 ☐ Single 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. ☐ 2 ☒ Married filing jointly (even if only one had income) 5 ☐ Qualifying widow(er) with dependent child 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ☐

Exemptions 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a. } Boxes checked on 6a and 6b **2** b ☒ Spouse. } No. of children on 6c who: • lived with you **5**

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) X if child under age 17 qualifying for child tax credit (see instr.)	• did not live with you due to divorce or separation (see instructions) 0 Dependents on 6c not entered above 0 Add numbers on lines above 7
(1) First name	Last name				
Ellie	Peterson	414-71-6822	Son	<input type="checkbox"/>	
Joshua	Peterson	409-85-0693	Son	<input checked="" type="checkbox"/>	
John	Peterson	413-61-8209	Son	<input type="checkbox"/>	
Melanie	Peterson	410-81-1728	Daughter	<input type="checkbox"/>	

d Total number of exemptions claimed **See Attached**

Income	7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	125,568.
	8a	Taxable interest. Attach Schedule B if required	8a	211.
	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. <input type="checkbox"/>	13	
	14	Other gains or (losses). Attach Form 4797	14	
	15a	IRA distributions	15a	
		b Taxable amount	15b	
	16a	Pensions and annuities	16a	309,790.
		b Taxable amount ROLLOVER	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 See Attached	21	8,720.
	22	Combine the amounts in the far right column for lines 7 through 21. This is your total income 	22	134,499.

Adjusted Gross Income	23	Educator expenses	23	45.
	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	1,570.
	34	Tuition and fees. Attach Form 8917	34	594.
	35	Domestic production activities deduction. Attach Form 8903	35	
	36	Add lines 23 through 35.	36	2,209.
	37	Subtract line 36 from line 22. This is your adjusted gross income 	37	132,290.

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	132,290.
39a	Check <input type="checkbox"/> You were born before January 2, 1949, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1949, <input type="checkbox"/> Blind. Total boxes checked 39a 0		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	14,315.
41	Subtract line 40 from line 38	41	117,975.
42	Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions	42	27,300.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	90,675.
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	14,526.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	14,526.
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	367.
49	Education credits from Form 8863, line 19	49	1,500.
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	1,867.
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	12,659.

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

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	60	
61	Add lines 55 through 60. This is your total tax	61	12,659.

Payments

62	Federal income tax withheld from Forms W-2 and 1099	62	15,590.
63	2013 estimated tax payments and amount applied from 2012 return	63	
64a	Earned income credit (EIC). NO.	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	1,000.
67	Reserved	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a <input type="checkbox"/> 2439b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	16,590.

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	3,931.
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	74a	3,931.
b	Routing number 064000017 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number 5323025549		
75	Amount of line 73 you want applied to your 2014 estimated tax	75	

Amount You Owe

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

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.

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

Your signature	Date	Your occupation Biomed	Daytime phone number (423)987-7041
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation Teacher	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 <input type="checkbox"/> if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.
► Attach to Form 1040.

OMB No. 1545-0074

2013

Attachment
Sequence No. **07**

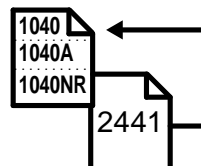
Name(s) shown on Form 1040

Richard D and Beverly J Peterson

Your social security number

414-92-0453

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions)	1	
2	Enter amount from Form 1040, line 38 2		
3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.
Taxes You Paid	5 State and local (check only one box):		
	a <input type="checkbox"/> Income taxes, or	5	2,556.
	b <input checked="" type="checkbox"/> General sales taxes		
6	Real estate taxes (see instructions).	6	1,186.
7	Personal property taxes	7	
8	Other taxes. List type and amount ►	8	
9	Add lines 5 through 8	9	3,742.
Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10	5,132.
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►	11	
Note. Your mortgage interest deduction may be limited (see instructions).	12 Points not reported to you on Form 1098. See instructions for special rules	12	
	13 Mortgage insurance premiums (see instructions)	13	
	14 Investment interest. Attach Form 4952 if required. (See instructions.)	14	149.
	15 Add lines 10 through 14	15	5,281.
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	4,867.
If you made a gift and got a benefit for it, see instructions.	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	17	425.
	18 Carryover from prior year	18	
	19 Add lines 16 through 18.	19	5,292.
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	0.
Job Expenses and Certain Miscellaneous Deductions	21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	21	
	22 Tax preparation fees	22	
	23 Other expenses - investment, safe deposit box, etc. List type and amount ►	23	
	24 Add lines 21 through 23	24	
	25 Enter amount from Form 1040, line 38 25		
	26 Multiply line 25 by 2% (.02)	26	
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	0.
Other Miscellaneous Deductions	28 Other - from list in instructions. List type and amount ►	28	0.
Total Itemized Deductions	29 Is Form 1040, line 38, over \$150,000? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29	14,315.
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here		

Form **2441****Child and Dependent Care Expenses**

OMB No. 1545-0074

2013Attachment
Sequence No. **21**Department of the Treasury
Internal Revenue Service (99)

► Attach to Form 1040, Form 1040A, or Form 1040NR.
► Information about Form 2441 and its separate instructions is at
www.irs.gov/form2441.

Name(s) shown on return

Your social security number

Richard D and Beverly J Peterson**414-92-0453**
Part I **Persons or Organizations Who Provided the Care - You must** complete this part.
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	Signal Centers	109 N Germantown Chattanooga, TN 37411	62-0587285	1,835.

 Did you receive
dependent care benefits?

No —————> Complete only Part II below.
Yes —————> Complete Part III on page 2 next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II **Credit for Child and Dependent Care Expenses**
2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2013 for the person listed in column (a)
First	Last		
John	Peterson	413-61-8209	1,835.

3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31	3 1,835.																																																												
4 Enter your earned income . See instructions.	4 111,056.																																																												
5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4	5 14,513.																																																												
6 Enter the smallest of line 3, 4, or 5	6 1,835.																																																												
7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37	7 132,290.																																																												
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7																																																													
<table border="0"> <tr> <td colspan="3">If line 7 is:</td> </tr> <tr> <td>Over</td> <td>But not over</td> <td>Decimal amount is</td> </tr> <tr> <td>\$0-15,000</td> <td></td> <td>.35</td> </tr> <tr> <td>15,000-17,000</td> <td></td> <td>.34</td> </tr> <tr> <td>17,000-19,000</td> <td></td> <td>.33</td> </tr> <tr> <td>19,000-21,000</td> <td></td> <td>.32</td> </tr> <tr> <td>21,000-23,000</td> <td></td> <td>.31</td> </tr> <tr> <td>23,000-25,000</td> <td></td> <td>.30</td> </tr> <tr> <td>25,000-27,000</td> <td></td> <td>.29</td> </tr> <tr> <td>27,000-29,000</td> <td></td> <td>.28</td> </tr> </table>	If line 7 is:			Over	But not over	Decimal amount is	\$0-15,000		.35	15,000-17,000		.34	17,000-19,000		.33	19,000-21,000		.32	21,000-23,000		.31	23,000-25,000		.30	25,000-27,000		.29	27,000-29,000		.28	<table border="0"> <tr> <td colspan="3">If line 7 is:</td> </tr> <tr> <td>Over</td> <td>But not over</td> <td>Decimal amount is</td> </tr> <tr> <td>\$29,000-31,000</td> <td></td> <td>.27</td> </tr> <tr> <td>31,000-33,000</td> <td></td> <td>.26</td> </tr> <tr> <td>33,000-35,000</td> <td></td> <td>.25</td> </tr> <tr> <td>35,000-37,000</td> <td></td> <td>.24</td> </tr> <tr> <td>37,000-39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>39,000-41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>41,000-43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>43,000-No limit</td> <td></td> <td>.20</td> </tr> </table>	If line 7 is:			Over	But not over	Decimal amount is	\$29,000-31,000		.27	31,000-33,000		.26	33,000-35,000		.25	35,000-37,000		.24	37,000-39,000		.23	39,000-41,000		.22	41,000-43,000		.21	43,000-No limit		.20
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43,000-No limit		.20																																																											
9 Multiply line 6 by the decimal amount on line 8. If you paid 2012 expenses in 2013, see the instructions	9 367.																																																												
10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions	10 14,526.																																																												
11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46	11 367.																																																												

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

Form **2441** (2013)

UYA

Education Credits
(American Opportunity and Lifetime Learning Credits)► Information about Form 8863 and its separate instructions is at www.irs.gov/form8863.
► Attach to Form 1040 or Form 1040A.

Name(s) shown on return

Richard D and Beverly J Peterson

Your social security number

414-92-0453*Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.***Part I Refundable American Opportunity Credit**

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 . . .	1	2,500.
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	180,000.
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	132,290.
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit.	4	47,710.
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	20,000.
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	1.0000
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	2,500.
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below.	8	1,000.

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	1,500.
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: \$127,000 if married filing jointly; \$63,000 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	0.0000
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 49, or Form 1040A, line 31	19	1,500.

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

Form **8863** (2013)

Name(s) shown on return

Richard D and Beverly J Peterson

Your social security number

414-92-0453

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.

20 Student name (as shown on page 1 of your tax return) Ellie Peterson	21 Student social security number (as shown on page 1 of your tax return) 414-71-6822
22 Educational institution information (see instructions)	
a. Name of first educational institution Middle Tennessee State University (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 1301 East Main Street Murfreesboro, TN, 37132 (2) Did the student receive Form 1098-T <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No from this institution for 2013? (3) Did the student receive Form 1098-T from this institution for 2012 with Box <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No 2 filled in and Box 7 checked? If you checked "No" in both (2) and (3) , skip (4) . (4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T). 62-6005794	b. Name of second educational institution (if any) (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. (2) Did the student receive Form 1098-T <input type="checkbox"/> Yes <input type="checkbox"/> No from this institution for 2013? (3) Did the student receive Form 1098-T from this institution for 2012 with Box 2 <input type="checkbox"/> Yes <input type="checkbox"/> No filled in and Box 7 checked? If you checked "No" in both (2) and (3) , skip (4) . (4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T).
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2013?	<input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.
24 Was the student enrolled at least half-time for at least one academic period that began in 2013 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)	<input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.
25 Did the student complete the first 4 years of post-secondary education before 2013?	Yes — Stop! <input type="checkbox"/> Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.
26 Was the student convicted, before the end of 2013, of a felony for possession or distribution of a controlled substance?	Yes — Stop! <input type="checkbox"/> Go to line 31 for this student. <input checked="" type="checkbox"/> No — See <i>Tip</i> below and complete either lines 27-30 or line 31 for this student.



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

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000	27	4,000.
28 Subtract \$2,000 from line 27. If zero or less enter -0-	28	2,000.
29 Multiply line 28 by 25% (.25)	29	500.
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	2,500.
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	

Investment Interest Expense Deduction
 ► Information about Form 4952 and its instructions is at www.irs.gov/form4952.
 ► Attach to your tax return.

OMB No. 1545-0191

2013

Attachment
 Sequence No. **51**

Name(s) shown on return

Richard D and Beverly J Peterson

Identifying number

414-92-0453

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2013 (see instructions)	1	
2	Disallowed investment interest expense from 2012 Form 4952, line 7	2	149.
3	Total investment interest expense. Add lines 1 and 2	3	149.

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	211.	
b	Qualified dividends included on line 4a.	4b		
c	Subtract line 4b from line 4a.	4c		211.
d	Net gain from the disposition of property held for investment.	4d		
e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e		
f	Subtract line 4e from line 4d.	4f		0.
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g		
h	Investment income. Add lines 4c, 4f, and 4g.	4h		211.
5	Investment expenses (see instructions).	5		
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6		211.

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2014. Subtract line 6 from line 3. If zero or less, enter -0-.	7	0.
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions . . .	8	149.

For Paperwork Reduction Act Notice, see instructions.
 UYA

Form **4952** (2013)

Tuition and Fees Deduction

OMB No. 1545-0074

2013
Attachment
Sequence No. **60**

▶ **Attach to Form 1040 or Form 1040A.**

▶ **Information about Form 8917 and its instructions is at www.irs.gov/form8917.**

Name(s) shown on return

Your social security number

Richard D and Beverly J Peterson

414-92-0453

Caution: You **cannot** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the **same student** for the same tax year.

Before you begin: ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions.
✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2013 Form 1040 instructions for line 36.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Adjusted qualified expenses (see instructions)
	First name Last name		
	Richard Peterson	414-92-0453	594.
2	Add the amounts on line 1, column (c), and enter the total	2	594.
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15	3	134,499.
4	Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or • Form 1040A, lines 16 through 18	4	1,615.
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), stop ; you cannot take the deduction for tuition and fees	5	132,884.
*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, chapter 6, to figure the amount to enter on line 5.			
6	Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)? <input checked="" type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000. } <input type="checkbox"/> No. Enter the smaller of line 2, or \$4,000. }	6	594.
Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.			

► **Supports Dependents** claimed on Form 1040, Line 6c

Name(s) as shown on Form 1040

Your social security number

414-92-0453

[illegible]

2013 Other Income - Supporting Details for Form 1040, Line 21

Name(s) shown on Form 1040 Richard D and Beverly J Peterson	Your social security number 414-92-0453
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Enter sources of other income below:	Richard	Beverly
1. Services for Carol Peterson Estate	3,150.	5,570.
2. _____		
3. Gambling Winnings reported on Form W-2G		
Other winnings where a Form W-2G not received		
4. Jury Pay		
5. Net Operating Loss carry forward from 2012		
6. Foreign earned income exclusion from Form 2555		
7. Other Income from Schedule K-1		
8. Income from personal property rental		
9. Child's income amount from Form 8814, line 12		
10. MSA Distributions, Form 8853		
11. Medicare Advantage MSA Distributions, Form 8853		
12. Long-term Care Distribution, Form 8853		
13. Form 1099-MISC, Boxes 3 and 8		
14. Alaska Permanent Fund dividends		
15. Coverdell ESA or Qualified Tuition Program		
16. Cancellation of a nonbusiness debt, Form 1099-C		
17. Cancellation of a business debt, Partnership Sch K-1		
18. HSA Distributions, Form 8889		
19. Reemployment trade adjustment assistance (RTAA)		
20. Recapture of prior year tuition and fees deduction		
21. Recapture of charitable contribution deduction of a fractional interest in tangible personal property		
22. Recapture of charitable contribution deduction if no exempt use		
23. From 8891: _____		
24. Income from Foreign Corporation, Form 5471		
25. Hobby income		
26. Income or loss, Form 8621		
27. Loss on excess deferral distribution		
28. Disaster relief payments		
Total Other Income	3,150.	5,570.