

# File by Mail Instructions for your 2014 Federal Tax Return

Important: Your taxes are not finished until all required steps are completed.



(If you prefer, you can still e-file. Go to the end of these instructions for more information.)

doug chang  
1057 saginaw terrace, Apt. 101  
sunnyvale, CA 94089

<b>Balance Due/Refund</b>	Your federal tax return (Form 1040) shows you are due a refund of \$9,283.00.		
<b>What You Need to Mail</b>	<p>Your tax return - The official return for mailing is included in this printout. Remember to sign and date the return.</p> <p>Attach the first copy or Copy B of Form(s) W-2 to the front of your Form 1040.</p> <p>Mail your return and attachments to: Department of the Treasury Internal Revenue Service Center Fresno, CA 93888-0002</p> <p>Deadline: Postmarked by Wednesday, April 15, 2015</p> <p>Note: Your state return may be due on a different date. Please review your state filing instructions.</p> <p>Don't forget correct postage on the envelope.</p>		
<b>What You Need to Keep</b>	Keep these instructions and a copy of your return for your records. If you did not print one before closing TurboTax, go back to the program and select File tab, then select the Print for Your Records category.		
<b>2014 Federal Tax Return Summary</b>	Adjusted Gross Income	\$	81,462.00
	Taxable Income	\$	51,337.00
	Total Tax	\$	8,688.00
	Total Payments/Credits	\$	17,971.00
	Amount to be Refunded	\$	9,283.00
	Effective Tax Rate		10.67%
<b>Changed Your Mind About e-filing?</b>	You can still file electronically. Just go back to TurboTax, select the File tab, then select the E-file category. We'll walk you through the process. Once you file, we will let you know if your return is accepted (or rejected) by the Internal Revenue Service.		

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

, 2014, ending

, 20

See separate instructions.

Your first name and initial

doug

Last name

chang

Your social security number

571-80-1605

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.

1057 saginaw terrace

Apt. no.

101

▲ 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).

sunnyvale CA 94089

**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 and full name here. ▶  
 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶  
 5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, **do not** check box 6a . . . . .  
 b ☐ Spouse . . . . .

c Dependents:
 

(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 instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

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

d Total number of exemptions claimed . . . . .

Boxes checked on 6a and 6b 1  
 No. of children on 6c who:  
 • lived with you \_\_\_\_\_  
 • did not live with you due to divorce or separation (see instructions) \_\_\_\_\_  
 Dependents on 6c not entered above \_\_\_\_\_  
 Add numbers on lines above ▶ 1

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . . 7 84,462.  
 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 -3,000.  
 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 81,462.

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.

Adjusted Gross Income

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 81,462.

**Tax and Credits****Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:  
Single or Married filing separately, \$6,200  
Married filing jointly or Qualifying widow(er), \$12,400  
Head of household, \$9,100

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	81,462.
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1950, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes checked ▶ 39a</b> <input type="checkbox"/>		
	if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1950, <input type="checkbox"/> <b>Blind.</b>		
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ <b>39b</b> <input type="checkbox"/>		
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	<b>40</b>	26,175.
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	55,287.
<b>42</b>	<b>Exemptions.</b> If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions	<b>42</b>	3,950.
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	51,337.
<b>44</b>	<b>Tax</b> (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/>	<b>44</b>	8,688.
<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	<b>45</b>	
<b>46</b>	Excess advance premium tax credit repayment. Attach Form 8962	<b>46</b>	
<b>47</b>	Add lines 44, 45, and 46	<b>47</b>	8,688.
<b>48</b>	Foreign tax credit. Attach Form 1116 if required	<b>48</b>	
<b>49</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>49</b>	
<b>50</b>	Education credits from Form 8863, line 19	<b>50</b>	
<b>51</b>	Retirement savings contributions credit. Attach Form 8880	<b>51</b>	
<b>52</b>	Child tax credit. Attach Schedule 8812, if required	<b>52</b>	
<b>53</b>	Residential energy credits. Attach Form 5695	<b>53</b>	
<b>54</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>54</b>	
<b>55</b>	Add lines 48 through 54. These are your <b>total credits</b>	<b>55</b>	
<b>56</b>	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	<b>56</b>	8,688.

**Other Taxes**

<b>57</b>	Self-employment tax. Attach Schedule SE	<b>57</b>	
<b>58</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>58</b>	
<b>59</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>59</b>	
<b>60a</b>	Household employment taxes from Schedule H	<b>60a</b>	
<b>b</b>	First-time homebuyer credit repayment. Attach Form 5405 if required	<b>60b</b>	
<b>61</b>	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	<b>61</b>	
<b>62</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s)	<b>62</b>	
<b>63</b>	Add lines 56 through 62. This is your <b>total tax</b>	<b>63</b>	8,688.

**Payments**

If you have a qualifying child, attach Schedule EIC.

<b>64</b>	Federal income tax withheld from Forms W-2 and 1099	<b>64</b>	17,971.
<b>65</b>	2014 estimated tax payments and amount applied from 2013 return	<b>65</b>	
<b>66a</b>	<b>Earned income credit (EIC)</b> No	<b>66a</b>	
<b>b</b>	Nontaxable combat pay election <b>66b</b>	<b>66b</b>	
<b>67</b>	Additional child tax credit. Attach Schedule 8812	<b>67</b>	
<b>68</b>	American opportunity credit from Form 8863, line 8	<b>68</b>	
<b>69</b>	Net premium tax credit. Attach Form 8962	<b>69</b>	
<b>70</b>	Amount paid with request for extension to file	<b>70</b>	
<b>71</b>	Excess social security and tier 1 RRTA tax withheld	<b>71</b>	
<b>72</b>	Credit for federal tax on fuels. Attach Form 4136	<b>72</b>	
<b>73</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> Reserved <b>d</b> <input type="checkbox"/>	<b>73</b>	
<b>74</b>	Add lines 64, 65, 66a, and 67 through 73. These are your <b>total payments</b>	<b>74</b>	17,971.

**Refund**

Direct deposit? See instructions.

<b>75</b>	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you <b>overpaid</b>	<b>75</b>	9,283.																				
<b>76a</b>	Amount of line 75 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>76a</b>	9,283.																				
<b>b</b>	Routing number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
<b>d</b>	Account number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				

**Amount You Owe**

<b>77</b>	Amount of line 75 you want <b>applied to your 2015 estimated tax</b> ▶	<b>77</b>	
<b>78</b>	<b>Amount you owe.</b> Subtract line 74 from line 63. For details on how to pay, see instructions ▶	<b>78</b>	
<b>79</b>	Estimated tax penalty (see instructions)	<b>79</b>	

**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) ▶
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**Sign Here**

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

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation sw engineer	Daytime phone number (650) 387-3796
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Self-Prepared			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](http://www.irs.gov/schedulea).**  
**► Attach to Form 1040.**

OMB No. 1545-0074

**2014**  
Attachment  
Sequence No. **07**

Name(s) shown on Form 1040

doug chang

Your social security number

571-80-1605

<b>Medical and Dental Expenses</b>		<b>Caution.</b> 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 <b>2</b>			
3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, 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		
<b>Taxes You Paid</b>		<b>5</b> State and local ( <b>check only one box</b> ):		
a	<input checked="" type="checkbox"/> Income taxes, or	5	7,787.	
b	<input type="checkbox"/> General sales taxes			
6	Real estate taxes (see instructions) . . . . .	6		
7	Personal property taxes . . . . .	7	404.	
8	Other taxes. List type and amount ►	8		
9	Add lines 5 through 8 . . . . .	9		8,191.
<b>Interest You Paid</b>		<b>10</b> Home mortgage interest and points reported to you on Form 1098	10	
<b>Note.</b> Your mortgage interest deduction may be limited (see instructions).	<b>11</b> 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		
	<b>12</b> Points not reported to you on Form 1098. See instructions for special rules . . . . .	12		
	<b>13</b> Mortgage insurance premiums (see instructions) . . . . .	13		
	<b>14</b> Investment interest. Attach Form 4952 if required. (See instructions.)	14		
	<b>15</b> Add lines 10 through 14 . . . . .	15		
<b>Gifts to Charity</b>		<b>16</b> Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	16	146.
If you made a gift and got a benefit for it, see instructions.	<b>17</b> Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 . . . . .	17		
	<b>18</b> Carryover from prior year . . . . .	18		
	<b>19</b> Add lines 16 through 18 . . . . .	19		146.
<b>Casualty and Theft Losses</b>		<b>20</b> Casualty or theft loss(es). Attach Form 4684. (See instructions.) . . . . .	20	
<b>Job Expenses and Certain Miscellaneous Deductions</b>		<b>21</b> Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► Deductible expenses from Form 2106	21	19,467.
	<b>22</b> Tax preparation fees . . . . .	22		
	<b>23</b> Other expenses—investment, safe deposit box, etc. List type and amount ►	23		
	<b>24</b> Add lines 21 through 23 . . . . .	24	19,467.	
	<b>25</b> Enter amount from Form 1040, line 38 <b>25</b> 81,462.			
	<b>26</b> Multiply line 25 by 2% (.02) . . . . .	26	1,629.	
	<b>27</b> Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27		17,838.
<b>Other Miscellaneous Deductions</b>		<b>28</b> Other—from list in instructions. List type and amount ►	28	
<b>Total Itemized Deductions</b>		<b>29</b> Is Form 1040, line 38, over \$152,525? <input checked="" type="checkbox"/> <b>No.</b> 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"/> <b>Yes.</b> Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29	26,175.
		<b>30</b> If you elect to itemize deductions even though they are less than your standard deduction, check here . . . . .		

**SCHEDULE D  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR.

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

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

OMB No. 1545-0074

**2014**Attachment  
Sequence No. **12**

Name(s) shown on return

doug chang

Your social security number

571-80-1605

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b>

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( 3,000 . )
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .				<b>15</b> -3,000 .

**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	-3,000.
	<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b>	Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . ▶	<b>18</b>	
<b>19</b>	Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . . ▶	<b>19</b>	
<b>20</b>	Are lines 18 and 19 <b>both</b> zero or blank? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.		
<b>21</b>	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of: <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)</li> </ul> </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div>           . . . . .         </div> </div>	<b>21</b>	( 3,000. )
	<b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
<b>22</b>	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).  <input checked="" type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		



**Unreimbursed Employee Business Expenses**

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 2106 and its separate instructions is available at [www.irs.gov/form2106](http://www.irs.gov/form2106).

Your name

doug chang

Occupation in which you incurred expenses

software sales field architect

Social security number

571-80-1605

**You Can Use This Form Only if All of the Following Apply.**

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2014.

**Caution:** You can use the standard mileage rate for 2014 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

**Part I Figure Your Expenses**

<b>1</b>	Complete Part II. Multiply line 8a by 56¢ (.56). Enter the result here . . . . .	<b>1</b>	3,352.
<b>2</b>	Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . .	<b>2</b>	395.
<b>3</b>	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .	<b>3</b>	1,732.
<b>4</b>	Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment . . . . .	<b>4</b>	12,426.
<b>5</b>	Meals and entertainment expenses: \$ <u>3,124.</u> × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	<b>5</b>	1,562.
<b>6</b>	<b>Total expenses.</b> Add lines 1 through 5. Enter here and on <b>Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 7</b> ). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.) . . . . .	<b>6</b>	19,467.

**Part II Information on Your Vehicle.** Complete this part **only** if you are claiming vehicle expense on line 1.

- 7** When did you place your vehicle in service for business use? (month, day, year) ▶ 04/15/2014
- 8** Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for:
- a** Business 5,985 **b** Commuting (see instructions)                      **c** Other 0
- 9** Was your vehicle available for personal use during off-duty hours? . . . . . ☐ Yes ☒ No
- 10** Do you (or your spouse) have another vehicle available for personal use? . . . . . ☒ Yes ☐ No
- 11a** Do you have evidence to support your deduction? . . . . . ☐ Yes ☒ No
- b** If "Yes," is the evidence written? . . . . . ☐ Yes ☐ No

# Tax History Report

► Keep for your records

2014

Name(s) Shown on Return

doug chang

	Five Year Tax History:				
	2010	2011	2012	2013	2014
Filing status . . . . .					Single
Total income . . . . .					81,462.
Adjustments to income					
Adjusted gross income					81,462.
Tax expense . . . . .					8,191.
Interest expense . . .					
Contributions . . . . .					146.
Miscellaneous deductions . . . . .					17,838.
Other Itemized Deductions . . . . .					
Total itemized/standard deduction . .					26,175.
Exemption amount . .					3,950.
Taxable income . . . .					51,337.
Tax . . . . .					8,688.
Alternative min tax . .					
Total credits . . . . .					
Other taxes . . . . .					
Payments . . . . .					17,971.
Form 2210 penalty . .					
Amount owed . . . . .					
Applied to next year's estimated tax .					
Refund . . . . .					9,283.
Effective tax rate % . .					10.67
**Tax bracket % . . . .					25.0

\*\*Tax bracket % is based on Taxable income.





- Keep for your records

2014

Name(s) Shown on Return doug chang	Social Security Number 571-80-1605
---------------------------------------	---------------------------------------

**Estimated Tax Payments for 2014** (If more than 4 payments for any state or locality, see Tax Help)

	Federal		State			Local		
	Date	Amount	Date	Amount	ID	Date	Amount	ID
1	04/15/14		04/15/14			04/15/14		
2	06/16/14		06/16/14			06/16/14		
3	09/15/14		09/15/14			09/15/14		
4	01/15/15		01/15/15			01/15/15		
5								
Tot Estimated Payments . . .								

Tax Payments Other Than Withholding (If multiple states, see Tax Help)		Federal	State	ID	Local	ID
6	Overpayments applied to 2014 . . . .					
7	Credited by estates and trusts . . . .					
8	<b>Totals</b> Lines 1 through 7 . . . . .					
9	2014 extensions . . . . .					

Taxes Withheld From:					Federal	State	Local
10	Forms W-2 . . . . .				17,971.	6,944.	
11	Forms W-2G . . . . .						
12	Forms 1099-R . . . . .						
13	Forms 1099-MISC and 1099-G . . . . .						
14	Schedules K-1 . . . . .						
15	Forms 1099-INT, DIV and OID . . . . .						
16	Social Security and Railroad Benefits . . . . .						
17	Form 1099-B . . . . .	St		Loc			
18 a	Other withholding . . . . .	St		Loc			
b	Other withholding . . . . .	St		Loc			
c	Other withholding . . . . .	St		Loc			
d	Positive Adjustment . . . . .	St		Loc			
e	Negative Adjustment . . . . .	St		Loc			
f	Additional Medicare Tax . . . . .						
19	<b>Total Withholding</b> Lines 10 through 18f . . . . .				17,971.	6,944.	
20	<b>Total Tax Payments for 2014</b> . . . . .				17,971.	6,944.	

Prior Year Taxes Paid In 2014 (If multiple states or localities, see Tax Help)		State	ID	Local	ID
<b>21</b>	Tax paid with 2013 extensions . . . . .				
<b>22</b>	2013 estimated tax paid after 12/31/2013 . . . . .				
<b>23</b>	Balance due paid with 2013 return . . . . .				
<b>24</b>	Other (amended returns, installment payments, etc) . .				

**Schedule A**  
**Line 5**

**State and Local Tax Deduction Worksheet**

**2014**

► Keep for your records

Name(s) Shown on Return  
doug chang

Social Security Number  
571-80-1605

**State and Local Income Taxes**

<b>State income taxes:</b>		
1 State income tax withheld . . . . .	1	6,944.
2 2014 state estimated taxes paid in 2014 . . . . .	2	
3 2013 state estimated taxes paid in 2014 . . . . .	3	
4 Amount paid with 2013 state application for extension . . . . .	4	
5 Amount paid with 2013 state income tax return . . . . .	5	
6 Overpayment on 2013 state income tax return applied to 2014 tax . . . . .	6	
7 Other amounts paid in 2014 (amended returns, installment payments, etc.) . . . .	7	
8 State estimated tax from Schedule(s) K-1 (Form 1041) . . . . .	8	
<b>Local income taxes:</b>		
9 Local income tax withheld . . . . .	9	
10 2014 local estimated taxes paid in 2014 . . . . .	10	
11 2013 local estimated taxes paid in 2014 . . . . .	11	
12 Amount paid with 2013 local application for extension . . . . .	12	
13 Amount paid with 2013 local income tax return . . . . .	13	
14 Overpayment on 2013 local income tax return applied to 2014 tax . . . . .	14	
15 Other amounts paid in 2014 (amended returns, installment payments, etc.) . . . .	15	
16 Local estimated tax from Schedule(s) K-1 (Form 1041) . . . . .	16	
<b>Other:</b>		
17 <u>State mandatory taxes</u> . . . . .	17	843.
18 <b>Total</b> Add lines 1 through 17 . . . . .	18	7,787.
19 State and local refund allocated to 2014 . . . . .	19	
20 Nondeductible state income tax from line 28 . . . . .	20	
21 <b>Total reductions</b> Add lines 19 and 20 . . . . .	21	
22 <b>Total state and local income tax deduction</b> Line 18 less line 21 . . . . .	22	7,787.

**Nondeductible State Income Tax (Hawaii Only)**

23 Nontaxable federal employee cost of living allowance . . . . .	23	
24 Adjusted gross income . . . . .	24	
25 Add lines 23 and 24 . . . . .	25	
26 Nondeductible percent. Line 23 divided by line 25 . . . . .	26	%
27 Hawaii state income tax included in line 18 . . . . .	27	
28 Nondeductible Hawaii state income tax. Multiply line 26 by line 27. . . . .	28	

# Charitable Contributions Summary

► Keep for your records

2014

Name(s) Shown on Return  
doug chang

Social Security Number  
571-80-1605

## Part I Cash Contributions Summary

Name of Charitable Organization	(a) Total	(b) 50% Limit	(c) 30% Limit	(d) RESERVED for future use
Gorilla Doctors	146.	146.		
Totals:	146.	146.		

## Part II Non-Cash Contributions Summary

Name of Charitable Organization	Total	Other Property		Capital Gain Property	
	(a) Total	(b) 50% Limit	(c) 30% Limit	(d) 30% Limit	(e) 20% Limit
Totals:					

## Part III Contribution Carryovers to 2015

	Total	Cash and Other Non-Capital Gain Property			Capital Gain Property	
	(a) Total	(b) RESERVED	(c) 50% Limit	(d) 30% Limit	(e) 30% Limit	(f) 20% Limit
1 2014 contributions . .	146.		146.			
2 2014 contributions allowed	146.		146.	0.	0.	0.
3 Carryovers from:						
a 2013 tax year . . . .						
b 2012 tax year . . . .						
c 2011 tax year . . . .						
d 2010 tax year . . . .						
e 2009 tax year . . . .						
4 Carryovers allowed in 2014	0.		0.	0.	0.	0.
5 Carryovers disallowed in 2014	0.		0.	0.	0.	0.
6 Carryovers to 2015:						
a From 2014 . . . . .	0.		0.	0.	0.	0.
b From 2013 . . . . .						
c From 2012 . . . . .						
d From 2011 . . . . .						
e From 2010 . . . . .						
f From 2009 (expired)						

## Part IV Special Situations in Your Return for Current Year Donations

- Was the **entire interest** given for all property donated to all charities? . . . . . ☒ Yes ☐ No
- Were **restrictions** attached to any charities' right to use or dispose of any property donated to any charity? . . . . . ☐ Yes ☒ No
- Did you give to anyone other than the charity the right to income from any of the donated property or to possession of any of the donated property? . . . . . ☐ Yes ☒ No
- Was any charity other than a 50% charity? . . . . . ☐ Yes ☒ No

Name(s) Shown on Return  
doug changSocial Security Number  
571-80-1605**Part I Information from Form(s) 1098-E, Student Loan Interest Statement**

(a) Lender's name	(b) Borrower (Taxpayer, Spouse)	(c) Borrower's social security number	(d) Prior Year Student Loan Interest	(e) Student loan interest (Box 1)
Total student loan interest. . . . .				0.

**Part II Computation of Student Loan Interest Deduction**

<b>1</b>	Enter the total interest you paid in 2014 on qualified student loans . . . . . (see Form 1040 instructions).	<b>1</b>	0.
<b>2</b>	Enter the <b>smaller</b> of line 1 or \$2,500. . . . .	<b>2</b>	0.
<b>3</b>	Modified AGI . . . . . <b>Note:</b> If line 3 is \$80,000 or more if single, head of household, or qualifying widow(er) or \$160,000 or more if married filing jointly, <b>stop here</b> . You <b>cannot</b> take the deduction.	<b>3</b>	81,462.
<b>4</b>	Enter: \$65,000 if single, head of household, or qualifying widow(er); \$130,000 if married filing jointly. . . . .	<b>4</b>	
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0- here and on line 7, skip line 6, and go on to line 8 . . . . .	<b>5</b>	
<b>6</b>	Divide line 5 by \$15,000 or \$30,000 if married filing jointly. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>6</b>	
<b>7</b>	Multiply line 2 by line 6 . . . . .	<b>7</b>	
<b>8</b>	<b>Student loan interest deduction.</b> Subtract line 7 from line 2. Enter the result here and on Form 1040, line 33. <b>Do not</b> include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.) . . . . .	<b>8</b>	

\* **Modified AGI** is the amount from Form 1040, line 22, increased by any excludable income from Puerto Rico, or of bona fide residents of American Samoa, Guam, or the Commonwealth of the Northern Mariana Islands, and foreign earned income/housing exclusion, and decreased by amounts on Form 1040, lines 23 through 32 and any write-in amount next to line 36, not including the Foreign housing deduction on line A of the Other Adjustments to Income Smart Worksheet.

# Federal Carryover Worksheet

2014

► Keep for your records

Name(s) Shown on Return

doug chang

Social Security Number

571-80-1605

## 2013 State and Local Income Tax Information (See Tax Help)

(a) State or Local ID	(b) Paid With Extension	(c) Estimates Pd After 12/31	(d) Total With- held/Pmts	(e) Paid With Return	(f) Total Over- payment	(g) Applied Amount
<b>Totals . .</b>						

## Other Tax and Income Information

			2013	2014
1	Filing status . . . . .	1		1 Single
2	Number of exemptions for blind or over 65 (0 - 4) . . . . .	2		
3	Itemized deductions . . . . .	3		26,175.
4	Check box if required to itemize deductions . . . . .	4	<input type="checkbox"/>	<input type="checkbox"/>
5	Adjusted gross income . . . . .	5		81,462.
6	Tax liability for Form 2210 or Form 2210-F . . . . .	6		8,688.
7	Alternative minimum tax . . . . .	7		
8	Federal overpayment applied to next year estimated tax . . . . .	8		

QuickZoom to the IRA Information Worksheet for IRA information . . . . . ►

## Excess Contributions

			2013	2014
9 a	Taxpayer's excess Archer MSA contributions as of 12/31 . . . . .	9 a		
b	Spouse's excess Archer MSA contributions as of 12/31 . . . . .	b		
10 a	Taxpayer's excess Coverdell ESA contributions as of 12/31 . . . . .	10 a		
b	Spouse's excess Coverdell ESA contributions as of 12/31 . . . . .	b		
11 a	Taxpayer's excess HSA contributions as of 12/31 . . . . .	11 a		
b	Spouse's excess HSA contributions as of 12/31 . . . . .	b		

## Loss and Expense Carryovers

Note: Enter all entries as a positive amount

			2013	2014
12 a	Short-term capital loss . . . . .	12 a		
b	AMT Short-term capital loss . . . . .	b		
13 a	Long-term capital loss . . . . .	13 a	3,000.	
b	AMT Long-term capital loss . . . . .	b	3,000.	
14 a	Net operating loss available to carry forward . . . . .	14 a		
b	AMT Net operating loss available to carry forward . . . . .	b		
15 a	Investment interest expense disallowed . . . . .	15 a		
b	AMT Investment interest expense disallowed . . . . .	b		
16	Nonrecaptured net Section 1231 losses from:	16 a		
	a 2014 . . . . .	b		
	b 2013 . . . . .	c		
	c 2012 . . . . .	d		
	d 2011 . . . . .	e		
	e 2010 . . . . .	f		
	f 2009 . . . . .			

# Employee Home Office Worksheet

► Keep for your records

2014

Copy 1

Your name  
doug chang

Social Security Number  
571-80-1605

Occupation in Which You Incurred Expenses . . . software sales field architect

Description of this Home Office . . . . . 1057 saginaw terrace

Date you began using this home office for this occupation . . . . . 05/01/2010

## Part I Simplified Method

Simplified method election for Home Office expenses:

Do you elect to use the simplified method in **2014**? . . . . .

☐ Yes ☒ No

Do you elect to use the simplified method in **2013**? . . . . .

☐ Yes ☒ No

<b>A</b>	Enter the square footage of your office . . . . .	<b>A</b>	
<b>B</b>	The lesser of the square footage of your office or 300 . . . . .	<b>B</b>	
<b>C</b>	Number of months in 2014 this home office was used at least 15 days during the month . . . . .	<b>C</b>	12
<b>D</b>	Business percentage for daycare facilities (if applicable from line 8 of Part II below, 100.00 if not applicable)	<b>D</b>	%
<b>E</b>	Line B times line C divided by 12 times \$5.00 . . . . .	<b>E</b>	
<b>F</b>	Business income limitation . . . . .	<b>F</b>	
<b>G</b>	Allowable Simple Method deduction. Enter the lesser of line E or line F . . . . .	<b>G</b>	

## Part II Actual Expenses: Part of Your Home Used for Business

<b>1</b>	Area used regularly and exclusively for business, regularly and exclusively for daycare, or regularly for inventory storage . . . . .	<b>1</b>	240
<b>2</b>	Total area of home. . . . .	<b>2</b>	600
<b>3</b>	Divide line 1 by line 2. Enter result as a percentage . . . . .	<b>3</b>	40.00 %
<b>• For daycare facilities not used exclusively for business, also complete lines 4 - 9.</b> <b>• All others, skip lines 4 - 9 and enter the amount from line 3 on line 10.</b>			
<b>4</b>	Area used only partly for daycare . . . . .	<b>4</b>	
<b>5</b>	Divide line 4 by line 2. Enter the result as a percentage . . . . .	<b>5</b>	%
<b>6</b>	Multiply days used for daycare during year by hours used per day . . . . .	<b>6</b>	hr
<b>7</b>	Total hours available for use during the year (365 x 24 hours). . . . .	<b>7</b>	hr
<b>8</b>	Divide line 6 by line 7. Enter result as a decimal amount. . . . .	<b>8</b>	
<b>9</b>	Multiply line 8 by line 5 . . . . .	<b>9</b>	%
<b>10</b>	Business percentage. For daycare facilities not used exclusively for business, add line 3 and line 9. All others, enter the amount from line 3 . . . . .	<b>10</b>	40.00 %

## Part III Actual Expenses: Figure Your Allowable Deduction

<b>11</b>	Total wages from this business. . . . .	<b>11</b>	70,617.
<b>12</b>	Percent of wages from the business use of this home . . . . .	<b>12</b>	100.00 %
<b>13</b>	Wages from the business use of home. Multiply line 11 by line 12 . . . . .	<b>13</b>	70,617.
<b>14</b>	Gain from business use of home shown on Schedule D or Form 4797 . . . . .	<b>14</b>	
<b>15</b>	Gross income from wages, Sch D and Form 4797. Add line 13 and line 14 . . . .	<b>15</b>	70,617.
<b>16 a</b>	Total employee expenses (excluding home office) . . . . .	<b>16 a</b>	10,030.
<b>b</b>	If there is more than one home office for this business, enter the amount of expenses from line 16a allocable to this home office. . . . .	<b>b</b>	
<b>17</b>	Any losses from this business not derived from the business use of your home and shown on Schedule D or Form 4797. . . . .	<b>17</b>	
<b>18</b>	Net income from business use of home. Line 15 less line 16 and line 17. . . . .	<b>18</b>	60,587.

See instructions for columns (a) and (b) before completing lines 19 - 29

	(a) Direct expenses	(b) Indirect expenses
<b>19</b>	Casualty losses . . . . .	



See instructions for columns (a) and (b) before completing lines 19 - 29		(a) Direct expenses	(b) Indirect expenses	
20	Deductible mortgage interest . . . . .			
21	Real estate taxes . . . . .			
22	Add lines 19, 20, and 21 . . . . .			
23	Multiply line 22, column (b) by line 10 . . . . .			
24	Add line 22, column (a) and line 23 . . . . .			
25	Subtract line 24 from line 18. If zero or less, enter -0- . . . . .			60,587.
26	Insurance . . . . .			
27	Rent . . . . .		22,740.	
28	Repairs and maintenance . . . . .			
29	Utilities . . . . .		481.	
30	Other expenses . . . . .	149.		
31	Add lines 26 through 30 . . . . .	149.	23,221.	

32	Multiply line 31, column (b) by line 10 . . . . .	9,288.	
33	Carryover of operating expenses from 2013. . . . .		

34	Add line 31, column (a), line 32, and line 33. . . . .	34	9,437.
35	Allowable operating expenses. Enter the <b>smaller</b> of line 25 or line 34 . . . . .	35	9,437.
36	Limit on excess casualty losses and depreciation. Subtract line 35 from line 25. . . . .	36	51,150.
37	Excess casualty losses . . . . .	37	
38	Depreciation of your home from Part III . . . . .	38	
39	Carryover of excess casualty losses and depreciation from 2013 . . . . .	39	
40	Add lines 37 through 39 . . . . .	40	
41	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 36 or line 40 . . . . .	41	
42	Add lines 24, 35, and 41 . . . . .	42	9,437.
43	Casualty loss portion, if any, from lines 24 and 41. Carry amount to <b>Form 4684</b> , Section B. . . . .	43	
44	Allowable expenses for business use of your home. Subtract line 43 from line 42. . . . .	44	9,437.
45	Less deductible mortgage interest, mortgage insurance and real estate taxes reported on Sch A . . . . .	45	0.
46	Form 2106 home office expenses. Carries to Form 2106 Adj Wks, line 3 . . . . .	46	9,437.

#### Part IV Actual Expenses: Depreciation of Your Home

47	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value . . . . .	47	
48	Value of land included on line 47 . . . . .	48	
49	Basis of building. Subtract line 48 from line 47 . . . . .	49	
50	Business basis of building. Multiply line 49 by line 10 . . . . .	50	
51	Depreciation percentage . . . . .	51	%
52	Depreciation attributable to business use of home. Multiply line 50 by line 51 . . . . .	52	
53	Depreciation for additions and improvements attributable to business use of home . . . . .	53	
54	Total allowable depreciation. Add line 52 and line 53. Enter here and on line 38 . . . . .	54	

#### Part V Actual Expenses: Carryover of Unallowed Expenses to 2015

55	Operating expenses. Subtract line 35 from line 34. If less than zero, enter -0- . . . . .	55	0.
56	Excess casualty losses and depreciation. Subtract line 41 from line 40. If less than zero, enter -0- . . . . .	56	

## Depreciation and Amortization Report

Tax Year 2014

- Keep for your records

## 2014

doug chang

Form 2106 - software sales field architect

571-80-1605

[illegible]

\* Code: S = Sold, A = Auto, L = Listed, H = Home Office

## Form 4562

## Alternative Minimum Tax Depreciation Report

Tax Year 2014

- Keep for your records

## 2014

doug chang

Form 2106 - software sales field architect

571-80-1605

[illegible]

\* Code: S = Sold, A = Auto, L = Listed, H = Home Office

# File by Mail Instructions for your 2014 California Tax Return

Important: Your taxes are not finished until all required steps are completed.



(If you prefer, you can still e-file. Go to the end of these instructions for more information.)

doug chang  
1057 saginaw terrace 101  
sunnyvale, CA 94089

<b>Balance Due/Refund</b>	Your California state tax return (Form 540) shows you are due a refund of \$3,676.00.		
<b>What You Need to Mail</b>	<p>Your tax return - The official return for mailing is included in this printout. Remember to sign and date the return.</p> <p>Attach the following to your California tax return:</p> <ul style="list-style-type: none"><li>- a copy of your federal return</li><li>- any Form(s) W-2G, 592-B, 593, and 1099s that have California withholding you may have received to the front of your return. Do not attach any Form(s) W-2.</li></ul> <p>Mail your return and attachments to:</p> <p>Franchise Tax Board PO Box 942840 Sacramento, CA 94240-0009</p> <p>Deadline: Postmarked by April 15, 2015</p> <p>Don't forget correct postage on the envelope.</p>		
<b>What You Need to Keep</b>	Keep these instructions and a copy of your return for your records. If you did not print one before closing TurboTax, go back to the program and select File tab, then select the Print for Your Records category.		
<b>2014 California Tax Return Summary</b>	Taxable Income	\$	63,074.00
	Total Tax	\$	3,269.00
	Total Payments/Credits	\$	6,945.00
	Amount to be Refunded	\$	3,676.00
	Effective Tax Rate		4.01%
<b>Special Formatting</b>	Your printed state tax forms may have special formatting on them, such as bar codes or other symbols. This is to enable fast processing. Don't worry, these forms have been approved by your taxing authority and are acceptable for printing and mailing.		
<b>Changed Your Mind About e-filing?</b>	You can still file electronically. Just go back to TurboTax, select the File tab, then select the E-file category. We'll walk you through the process. Once you file, we will let you know if your return is accepted (or rejected) by the state taxing agency.		

**2014 California Resident Income Tax Return****540**

APE

ATTACH FEDERAL RETURN

571-80-1605 CHAN  
DOUG CHANG

14

A  
R  
RP1057 SAGINAW TERRACE  
SUNNYVALE CA 94089

APT 101

09-29-1961

Filing Status	1	<input checked="" type="checkbox"/>	Single	4	<input type="checkbox"/>	Head of household (with qualifying person). See instructions.	
	2	<input type="checkbox"/>	Married/RDP filing jointly. See inst.	5	<input type="checkbox"/>	Qualifying widow(er) with dependent child. Enter year spouse/RDP died	
	3	<input type="checkbox"/>	Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here				

If your California filing status is different from your federal filing status, check the box here . . . . . ☐6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst. . . . . ☐► For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2, in the box. If you checked the box on line 6, see instructions. ☒ 7  X \$108 = ☒ \$ 8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . . ☒ 8  X \$108 = ☒ \$ 9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 . . . . . ☒ 9  X \$108 = ☒ \$ 10 **Dependents: Do not include yourself or your spouse/RDP.**

First name	Last name	Dependent's relationship to you
<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>

Total dependent exemptions. . . . . ☒ 10  X \$333 = ☒ \$ 11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32 . . . . . ☒ 11 \$

Your name:

D O U G C H A N G

Your SSN or ITIN:

571-80-1605

Taxable Income

- 12 State wages from your Form(s) W-2, box 16 ..... ● 12 84462.00
- 13 Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4 ..... ● 13 81462.00
- 14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B ... ● 14 .00
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ..... 15 81462.00
- 16 California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C ..... ● 16 .00
- 17 California adjusted gross income. Combine line 15 and line 16 ..... ● 17 81462.00
- 18 Enter the **larger of:** { 
 Your California **itemized deductions** from Schedule CA (540), line 44; **OR**  
 Your California **standard deduction** shown below for your filing status:  
 • Single or Married/RDP filing separately ..... \$3,992  
 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) ..... \$7,984  
 If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions. ....
  ● 18 18388.00
- 19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- ..... ● 19 63074.00

Tax

- 31 Tax. Check the box if from: ☒ Tax Table ☐ Tax Rate Schedule  
 ● ☐ FTB 3800 ● ☐ FTB 3803 ..... ● 31 3377.00
- 32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$176,413, see instructions ..... ● 32 108.00
- 33 Subtract line 32 from line 31. If less than zero, enter -0- ..... ● 33 3269.00
- 34 Tax. See instructions. Check the box if from: ● ☐ Schedule G-1 ● ☐ FTB 5870A ..... ● 34 .00
- 35 Add line 33 and line 34. .... ● 35 3269.00

Special Credits

- 40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions ..... ● 40 .00
- 43 Enter credit name  code ●  and amount ... ● 43 .00
- 44 Enter credit name  code ●  and amount ... ● 44 .00
- 45 To claim more than two credits, see instructions. Attach Schedule P (540) ..... ● 45 .00
- 46 Nonrefundable renter's credit. See instructions ..... ● 46 .00
- 47 Add line 40 and line 43 through line 46. These are your total credits ..... ● 47 .00
- 48 Subtract line 47 from line 35. If less than zero, enter -0- ..... ● 48 3269.00

Your name:

D O U G C H A N G

Your SSN or ITIN:

571-80-1605

## Other Taxes

- 61 Alternative minimum tax. Attach Schedule P (540) ..... ● 61  .00
- 62 Mental Health Services Tax. See instructions. .... ● 62  .00
- 63 Other taxes and credit recapture. See instructions. .... ● 63  .00
- 64 Add line 48, line 61, line 62, and line 63. This is your total tax. .... ● 64  3269 .00

## Payments

- 71 California income tax withheld. See instructions..... ● 71  6945 .00
- 72 2014 CA estimated tax and other payments. See instructions..... ● 72  .00
- 73 Real estate and other withholding. See instructions. .... ● 73  .00
- 74 Excess SDI (or VPD) withheld. See instructions. .... ● 74  .00
- 75 Add line 71, line 72, line 73, and line 74. These are your total payments. See instructions..... ● 75  6945 .00

Overpaid Tax/  
Tax Due

- 91 Overpaid tax. If line 75 is more than line 64, subtract line 64 from line 75. .... ● 91  3676 .00
- 92 Amount of line 91 you want applied to your **2015** estimated tax ..... ● 92  0 .00
- 93 Overpaid tax available this year. Subtract line 92 from line 91 ..... ● 93  3676 .00
- 94 Tax due. If line 75 is less than line 64, subtract line 75 from line 64..... ● 94  .00





Your name:

D O U G C H A N G

Your SSN or ITIN:

571-80-1605

Use  
Tax95 Use Tax. **This is not a total line.** See instructions . . . . . ● 95.00

## Contributions

	Code	Amount
California Seniors Special Fund. See instructions. . . . .	● 400	<input type="text"/> .00
Alzheimer's Disease/Related Disorders Fund . . . . .	● 401	<input type="text"/> .00
Rare and Endangered Species Preservation Program. . . . .	● 403	<input type="text"/> .00
California Breast Cancer Research Fund. . . . .	● 405	<input type="text"/> .00
California Firefighters' Memorial Fund . . . . .	● 406	<input type="text"/> .00
Emergency Food for Families Fund. . . . .	● 407	<input type="text"/> .00
California Peace Officer Memorial Foundation Fund . . . . .	● 408	<input type="text"/> .00
California Sea Otter Fund . . . . .	● 410	<input type="text"/> .00
California Cancer Research Fund . . . . .	● 413	<input type="text"/> .00
Child Victims of Human Trafficking Fund . . . . .	● 419	<input type="text"/> .00
School Supplies for Homeless Children Fund. . . . .	● 422	<input type="text"/> .00
State Parks Protection Fund/Parks Pass Purchase. . . . .	● 423	<input type="text"/> .00
Protect Our Coast and Oceans Fund. . . . .	● 424	<input type="text"/> .00
Keep Arts in Schools Fund . . . . .	● 425	<input type="text"/> .00
American Red Cross, California Chapters Fund . . . . .	● 426	<input type="text"/> .00
California Senior Legislature Fund . . . . .	● 427	<input type="text"/> .00
Habitat for Humanity Fund . . . . .	● 428	<input type="text"/> .00
California Sexual Violence Victim Services Fund . . . . .	● 429	<input type="text"/> .00
<b>110</b> Add code 400 through code 429. This is your total contribution . . . . .	● 110	<input type="text"/> .00

Your name:

D O U G C H A N G

Your SSN or ITIN:

571-80-1605

Amount  
You Owe**111 AMOUNT YOU OWE.** Add line 94, line 95, and line 110. See instructions. **Do not send cash.**Mail to: **FRANCHISE TAX BOARD****PO BOX 942867****SACRAMENTO CA 94267-0001**

● 111

Pay online – Go to **ftb.ca.gov** for more information.Interest and  
Penalties**112** Interest, late return penalties, and late payment penalties ..... **112****113** Underpayment of estimated tax. Check the box: ● ☐ **FTB 5805 attached** ● ☐ **FTB 5805F attached.** ● **113****114** Total amount due. See instructions. Enclose, but **do not** staple, any payment ..... **114****115 REFUND OR NO AMOUNT DUE.** Subtract line 95 and line 110 from line 93. See instructions.Mail to: **FRANCHISE TAX BOARD****PO BOX 942840****SACRAMENTO CA 94240-0001**

● 115

Refund and Direct Deposit

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions.**Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type

● Routing number

☐ Checking

● Account number

● **116** Direct deposit amount☐ Savings

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type

● Routing number

☐ Checking

● Account number

● **117** Direct deposit amount☐ Savings**IMPORTANT:** See the instructions to find out if you should attach a copy of your complete federal tax return.

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

Your signature

Date

Spouse's/RDP's signature (if a joint tax return, both must sign)

X

X

**Sign  
Here**It is unlawful  
to forge a  
spouse's/RDP's  
signature.Joint tax return?  
(See instructions.)

Your email address (optional). Enter only one email address.

Daytime phone number (optional)

6 5 0 3 8 7 3 7 9 6

Paid preparer's signature (**declaration of preparer is based on all information of which preparer has any knowledge**)

Firm's name (or yours, if self-employed)

● PTIN

SELF PREPARED

Firm's address

● FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. . . . ● ☐ Yes ☒ No

Print Third Party Designee's Name

Telephone Number

**2014****Wage and Tax Statement****W-2****Important: Attach this form to the back of your Form 540, 540 2EZ, or Form 540NR (Long or Short).**

Name(s) as shown on tax return

SSN or ITIN

DOUG CHANG

5 7 1 8 0 1 6 0 5

**Caution:** If this form is filled out **do not** send your Form(s) W-2 to the Franchise Tax Board. If your Form(s) W-2 are from multiple states, **attach** copies showing California tax withheld to this schedule. If this schedule is blank, attach your Form(s) W-2 to the lower front of your tax return.  
**All fields must be completed. DO NOT ATTACH PAYMENT TO THIS SCHEDULE.**

\*Employee's Social Security Number, name, and address must be the same as the information on the Form(s) W-2.

W-2 Information		1 <sup>st</sup> W-2	2 <sup>nd</sup> W-2
a. Employee's social security number*	<input type="radio"/>	571-80-1605	571-80-1605
b. Employer identification number (EIN)	<input type="radio"/>	04-2680009	98-0154401
c. Employer's name	<input type="radio"/>	EMC CORPORATION	WIPRO LTD
Address	<input type="radio"/>	176 SOUTH STREET	2 TOWER CENTER BL #2200
City	<input type="radio"/>	HOPKINTON	EAST BRUNSWICK
State	<input type="radio"/>	MA	NJ
Zip Code	<input type="radio"/>	01748	08816
e. Employee's first, middle initial and last name*	<input type="radio"/>	DOUG CHANG	DOUG CHANG
f. Employee Address*	<input type="radio"/>	1057 SAGINAW TERRACE, APT. 101	1057 SAGINAW TERRACE, APT. 101
City*	<input type="radio"/>	SUNNYVALE	SUNNYVALE
State*	<input type="radio"/>	CA	CA
Zip Code*	<input type="radio"/>	94089	94089
1. Wages, tips, other compensation	<input type="radio"/>	13,845.	70,617.
2. Federal income tax withheld	<input type="radio"/>	3,387.	14,584.
3. Social security wages	<input type="radio"/>	13,845.	70,617.
4. Social security tax withheld	<input type="radio"/>	858.	4,378.
6. Medicare tax withheld	<input type="radio"/>	201.	1,024.
7. Social security tips	<input type="radio"/>		
8. Allocated tips (not included in box 1)	<input type="radio"/>		

## W-2 Information

1<sup>st</sup> W-22<sup>nd</sup> W-2

10. Dependent care benefits	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>				
11. Nonqualified plans	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>				
12. Codes and amounts		Codes	Amounts	Codes	Amounts			
12a.	<input checked="" type="radio"/>	C	<input checked="" type="radio"/>	45.	<input checked="" type="radio"/>	C	<input checked="" type="radio"/>	138.
12b.	<input checked="" type="radio"/>	DD	<input checked="" type="radio"/>	608.	<input checked="" type="radio"/>	DD	<input checked="" type="radio"/>	1,823.
12c.	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>
12d.	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>
13. Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay	<input checked="" type="radio"/>	<input type="checkbox"/>	Statutory employee	<input checked="" type="radio"/>	<input type="checkbox"/>	Statutory employee		
	<input checked="" type="radio"/>	<input type="checkbox"/>	Retirement plan	<input checked="" type="radio"/>	<input type="checkbox"/>	Retirement plan		
	<input checked="" type="radio"/>	<input type="checkbox"/>	Third-party sick pay	<input checked="" type="radio"/>	<input type="checkbox"/>	Third-party sick pay		
14. SDI, VPDI, or CA SDI (from box 14 or 19)		Type	Amount		Type	Amount		
	<input checked="" type="radio"/>	SDI	<input checked="" type="radio"/>	138.	<input checked="" type="radio"/>	SDI	<input checked="" type="radio"/>	705.
15. State and employer's State ID number		State	Employer's state ID number		State	Employer's state ID number		
	<input checked="" type="radio"/>	CA	<input checked="" type="radio"/>	309-9698-7	<input checked="" type="radio"/>	CA	<input checked="" type="radio"/>	425-3759-7
16. State wages, tips, etc.	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	13,845.	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	70,617.
17. State income tax	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	1,143.	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	5,801.

REV 11/03/14 TTMAC

# 2014 California Adjustments — Residents

## CA (540)

**Important:** Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

D O U G C H A N G

5 7 1 8 0 1 6 0 5

### Part I Income Adjustment Schedule

#### Section A — Income

	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C . . . . . 7	<input type="radio"/> 84,462.	<input type="radio"/>	<input type="radio"/>
8 Taxable interest (b) . . . . . 8(a)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9 Ordinary dividends. See instructions. (b) . . . . . 9(a)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10 Taxable refunds, credits, offsets of state and local income taxes . . . . . 10	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
11 Alimony received . . . . . 11	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12 Business income or (loss) . . . . . 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Capital gain or (loss). See instructions . . . . . 13	<input type="radio"/> -3,000.	<input type="radio"/>	<input type="radio"/>
14 Other gains or (losses) . . . . . 14	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15 IRA distributions. See instructions. (a) . . . . . 15(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16 Pensions and annuities. See instructions. (a) . . . . . 16(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . . 17	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18 Farm income or (loss) . . . . . 18	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19 Unemployment compensation . . . . . 19	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20 Social security benefits (a) <input checked="" type="radio"/> . . . . . 20(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21 Other income.			
a California lottery winnings		a <input type="radio"/>	a <input type="radio"/>
b Disaster loss carryover from FTB 3805V		b <input type="radio"/>	b <input type="radio"/>
c Federal NOL (Form 1040, line 21)		c <input type="radio"/>	c <input type="radio"/>
d NOL carryover from FTB 3805V		d <input type="radio"/>	d <input type="radio"/>
e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809		e <input type="radio"/>	e <input type="radio"/>
f Other (describe):		f <input type="radio"/>	f <input type="radio"/>
22 <b>Total.</b> Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B. . . . . 22	<input type="radio"/> 81,462.	<input type="radio"/>	<input type="radio"/>

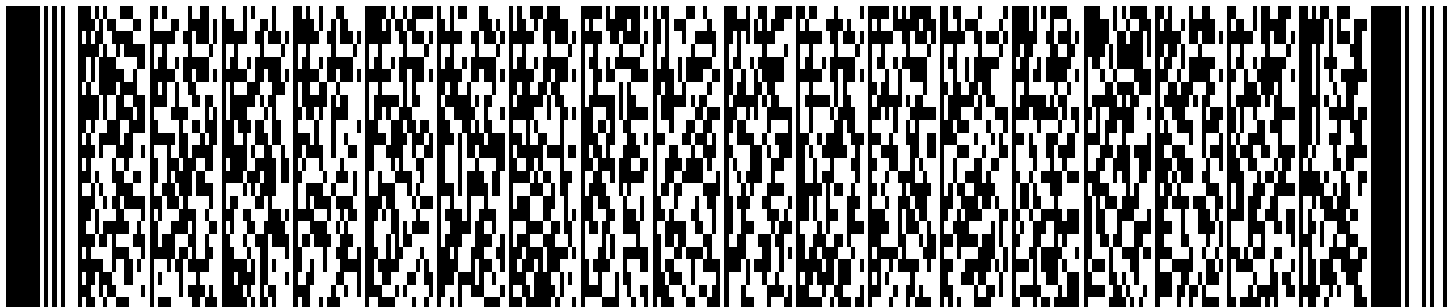
#### Section B — Adjustments to Income

23 Educator expenses . . . . . 23	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. . . . . 24	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
25 Health savings account deduction . . . . . 25	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
26 Moving expenses . . . . . 26	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
27 Deductible part of self-employment tax . . . . . 27	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
28 Self-employed SEP, SIMPLE, and qualified plans . . . . . 28	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
29 Self-employed health insurance deduction. . . . . 29	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
30 Penalty on early withdrawal of savings. . . . . 30	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
31a Alimony paid. (b) Recipient's: SSN <input checked="" type="radio"/> . . . . . 31a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Last name <input checked="" type="radio"/> . . . . . 31a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
32 IRA deduction. . . . . 32	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
33 Student loan interest deduction . . . . . 33	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
34 Tuition and fees . . . . . 34	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
35 Domestic production activities deduction. . . . . 35	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
36 Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions . . . . . 36	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
37 <b>Total.</b> Subtract line 36 from line 22 in columns A, B, and C. See instructions . . . . . 37	<input type="radio"/> 81,462.	<input type="radio"/>	<input type="radio"/>

REV 03/04/15 TTMAC

**Part II Adjustments to Federal Itemized Deductions**

<b>38</b>	Federal itemized deductions. Enter the amount from federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28 . . . . .	<input checked="" type="radio"/> <b>38</b>	<div>26,175.</div>
<b>39</b>	Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax) and line 8 (foreign income taxes <b>only</b> ). See instructions . . . . .	<input checked="" type="radio"/> <b>39</b>	<div>7,787.</div>
<b>40</b>	Subtract line 39 from line 38 . . . . .	<input checked="" type="radio"/> <b>40</b>	<div>18,388.</div>
<b>41</b>	Other adjustments including California lottery losses. See instructions. Specify <div></div> . . . . .	<input checked="" type="radio"/> <b>41</b>	<div></div>
<b>42</b>	Combine line 40 and line 41 . . . . .	<input checked="" type="radio"/> <b>42</b>	<div>18,388.</div>
<b>43</b>	<b>Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?</b>		
	Single or married/RDP filing separately . . . . . <b>\$176,413</b>		
	Head of household . . . . . <b>\$264,623</b>		
	Married/RDP filing jointly or qualifying widow(er) . . . . . <b>\$352,830</b>		
	<b>No.</b> Transfer the amount on line 42 to line 43.		
	<b>Yes.</b> Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43 . . . . .	<input checked="" type="radio"/> <b>43</b>	<div>18,388.</div>
<b>44</b>	<b>Enter the larger of the amount on line 43 or your standard deduction listed below</b>		
	Single or married/RDP filing separately. See instructions. . . . . <b>\$3,992</b>		
	Married/RDP filing jointly, head of household, or qualifying widow(er) . . . . . <b>\$7,984</b>		
	Transfer the amount on line 44 to Form 540, line 18 . . . . .	<input checked="" type="radio"/> <b>44</b>	<div>18,388.</div>



**2014****California Capital Gain or Loss Adjustment**

Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).

**D (540)**

Name(s) as shown on return

SSN or ITIN

D O U G C H A N G

5 7 1 8 0 1 6 0 5

	(a) Description of property Identify S corporation stock Example: 100 shares of "Z" (S stock)	(b) Sales price	(c) Cost or other basis	(d) Loss If (c) is more than (b), subtract (b) from (c)	(e) Gain If (b) is more than (c), subtract (c) from (b)
<b>1</b>					
a					
b					
c					
d					
e					
f					
g					
h					
i					
j					
k					
l					
m					
n					
o					
p					
q					
r					
s					
t					
u					
v					

- 2** Net gain or (loss) shown on California Schedule(s) K-1 (100S, 541, 565, and 568)..... **2** ☐ **3**
- 3** Capital gain distributions (federal Form 1099-DIV, box 2a) ..... ☒ **3** \_\_\_\_\_
- 4** Total 2014 gains from all sources. Add column (e) amounts of line 1, line 2, and line 3 ..... ☒ **4** \_\_\_\_\_
- 5** 2014 loss. Add column (d) amounts of line 1 and line 2. .... ☒ **5** ( \_\_\_\_\_ )
- 6** California capital loss carryover from 2013, if any. See instructions..... ☒ **6** ( 3,000. )
- 7** Total 2014 loss. Add line 5 and line 6. .... ☒ **7** ( 3,000. )





- 8 Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10. . . . . ☒ 8 -3,000.
- 9 If line 8 is a loss, enter the smaller of: (a) the loss on line 8.  
(b) \$3,000 (\$1,500 if married/RDP filing separate). See instructions . . . . . ☒ 9 (-3,000.)
- 10 Enter the gain or (loss) from federal Form 1040, line 13 . . . . . ☒ 10 -3,000.
- 11 Enter the California gain from line 8 or (loss) from line 9. . . . . ☒ 11 -3,000.
- 12 a If line 10 is **more** than line 11, enter the difference here and on Schedule CA (540), line 13, column B. . . . . ☒ 12a \_\_\_\_\_
- b If line 10 is **less** than line 11, enter the difference here and on Schedule CA (540), line 13, column C. . . . . ☒ 12b 0.



For the year Jan. 1–Dec. 31, 2014, or other tax year beginning , 2014, ending , 20		See separate instructions.
Your first name and initial doug	Last name chang	<b>Your social security number</b> 571-80-1605
If a joint return, spouse's first name and initial	Last name	<b>Spouse's social security number</b>
Home address (number and street). If you have a P.O. box, see instructions. 1057 saginaw terrace		Apt. no. 101
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). sunnyvale CA 94089		<b>Presidential Election Campaign</b> 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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	

**Filing Status**

1 <input checked="" type="checkbox"/> Single	4 <input type="checkbox"/> 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 <input type="checkbox"/> Married filing jointly (even if only one had income)	
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶	5 <input type="checkbox"/> Qualifying widow(er) with dependent child

Check only one box.

**Exemptions**

6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a . . . . .	Boxes checked on 6a and 6b No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above ▶ <b>1</b>		
b <input type="checkbox"/> Spouse . . . . .			
<b>c Dependents:</b>			
(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 instructions)
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
d Total number of exemptions claimed . . . . .			

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

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	7 84,462.
8a <b>Taxable</b> interest. Attach Schedule B if required . . . . .	8a
b <b>Tax-exempt</b> 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 -3,000.
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 <b>total income</b> ▶	22 81,462.

**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.

**Adjusted Gross Income**

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 <b>adjusted gross income</b> ▶	37 81,462.

**Tax and Credits****Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:  
Single or Married filing separately, \$6,200  
Married filing jointly or Qualifying widow(er), \$12,400  
Head of household, \$9,100

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	81,462.
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1950, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes checked ▶ 39a</b> <input type="checkbox"/>		
	if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1950, <input type="checkbox"/> <b>Blind.</b>		
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ <b>39b</b> <input type="checkbox"/>		
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	<b>40</b>	26,175.
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	55,287.
<b>42</b>	<b>Exemptions.</b> If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions	<b>42</b>	3,950.
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	51,337.
<b>44</b>	<b>Tax</b> (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/>	<b>44</b>	8,688.
<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	<b>45</b>	
<b>46</b>	Excess advance premium tax credit repayment. Attach Form 8962	<b>46</b>	
<b>47</b>	Add lines 44, 45, and 46	<b>47</b>	8,688.
<b>48</b>	Foreign tax credit. Attach Form 1116 if required	<b>48</b>	
<b>49</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>49</b>	
<b>50</b>	Education credits from Form 8863, line 19	<b>50</b>	
<b>51</b>	Retirement savings contributions credit. Attach Form 8880	<b>51</b>	
<b>52</b>	Child tax credit. Attach Schedule 8812, if required	<b>52</b>	
<b>53</b>	Residential energy credits. Attach Form 5695	<b>53</b>	
<b>54</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>54</b>	
<b>55</b>	Add lines 48 through 54. These are your <b>total credits</b>	<b>55</b>	
<b>56</b>	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	<b>56</b>	8,688.

**Other Taxes**

<b>57</b>	Self-employment tax. Attach Schedule SE	<b>57</b>	
<b>58</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>58</b>	
<b>59</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>59</b>	
<b>60a</b>	Household employment taxes from Schedule H	<b>60a</b>	
<b>b</b>	First-time homebuyer credit repayment. Attach Form 5405 if required	<b>60b</b>	
<b>61</b>	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	<b>61</b>	
<b>62</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s)	<b>62</b>	
<b>63</b>	Add lines 56 through 62. This is your <b>total tax</b>	<b>63</b>	8,688.

**Payments**

If you have a qualifying child, attach Schedule EIC.

<b>64</b>	Federal income tax withheld from Forms W-2 and 1099	<b>64</b>	17,971.
<b>65</b>	2014 estimated tax payments and amount applied from 2013 return	<b>65</b>	
<b>66a</b>	<b>Earned income credit (EIC)</b> No	<b>66a</b>	
<b>b</b>	Nontaxable combat pay election <b>66b</b>	<b>66b</b>	
<b>67</b>	Additional child tax credit. Attach Schedule 8812	<b>67</b>	
<b>68</b>	American opportunity credit from Form 8863, line 8	<b>68</b>	
<b>69</b>	Net premium tax credit. Attach Form 8962	<b>69</b>	
<b>70</b>	Amount paid with request for extension to file	<b>70</b>	
<b>71</b>	Excess social security and tier 1 RRTA tax withheld	<b>71</b>	
<b>72</b>	Credit for federal tax on fuels. Attach Form 4136	<b>72</b>	
<b>73</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> Reserved <b>d</b> <input type="checkbox"/>	<b>73</b>	
<b>74</b>	Add lines 64, 65, 66a, and 67 through 73. These are your <b>total payments</b>	<b>74</b>	17,971.

**Refund**

Direct deposit? See instructions.

<b>75</b>	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you <b>overpaid</b>	<b>75</b>	9,283.																				
<b>76a</b>	Amount of line 75 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>76a</b>	9,283.																				
<b>b</b>	Routing number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
<b>d</b>	Account number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
<b>77</b>	Amount of line 75 you want <b>applied to your 2015 estimated tax</b>	<b>77</b>																					
<b>78</b>	<b>Amount you owe.</b> Subtract line 74 from line 63. For details on how to pay, see instructions	<b>78</b>																					
<b>79</b>	Estimated tax penalty (see instructions)	<b>79</b>																					

**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) ▶
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**Sign Here**

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

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation sw engineer	Daytime phone number (650) 387-3796
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Self-Prepared		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](http://www.irs.gov/schedulea).  
► Attach to Form 1040.

OMB No. 1545-0074

**2014**  
Attachment  
Sequence No. **07**

Name(s) shown on Form 1040

doug chang

Your social security number

571-80-1605

<b>Medical and Dental Expenses</b>		<b>Caution.</b> 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 <b>2</b>				
3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, 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			
<b>Taxes You Paid</b>		<b>5 State and local (check only one box):</b>			
a	<input checked="" type="checkbox"/> Income taxes, or	5	7,787.		
b	<input type="checkbox"/> General sales taxes				
6	Real estate taxes (see instructions) . . . . .	6			
7	Personal property taxes . . . . .	7	404.		
8	Other taxes. List type and amount ►	8			
9	Add lines 5 through 8 . . . . .	9		8,191.	
<b>Interest You Paid</b>		<b>10 Home mortgage interest and points reported to you on Form 1098</b>		10	
<b>Note.</b> Your mortgage interest deduction may be limited (see instructions).		<b>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 ►</b>		11	
				12	
<b>12 Points not reported to you on Form 1098. See instructions for special rules . . . . .</b>				13	
<b>13 Mortgage insurance premiums (see instructions) . . . . .</b>				14	
<b>14 Investment interest. Attach Form 4952 if required. (See instructions.)</b>				15	
<b>15 Add lines 10 through 14 . . . . .</b>				15	
<b>Gifts to Charity</b>		<b>16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .</b>		16	146.
<b>If you made a gift and got a benefit for it, see instructions.</b>		<b>17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 . . . . .</b>		17	
		<b>18 Carryover from prior year . . . . .</b>		18	
<b>19 Add lines 16 through 18 . . . . .</b>				19	146.
<b>Casualty and Theft Losses</b>		<b>20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) . . . . .</b>		20	
<b>Job Expenses and Certain Miscellaneous Deductions</b>		<b>21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► Deductible expenses from Form 2106</b>		21	19,467.
		<b>22 Tax preparation fees . . . . .</b>		22	
		<b>23 Other expenses—investment, safe deposit box, etc. List type and amount ►</b>		23	
				24	19,467.
<b>24 Add lines 21 through 23 . . . . .</b>				25	81,462.
<b>25 Enter amount from Form 1040, line 38 <b>25</b></b>				26	1,629.
<b>26 Multiply line 25 by 2% (.02) . . . . .</b>				27	17,838.
<b>27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-</b>				27	
<b>Other Miscellaneous Deductions</b>		<b>28 Other—from list in instructions. List type and amount ►</b>		28	
<b>Total Itemized Deductions</b>		<b>29 Is Form 1040, line 38, over \$152,525?</b>		29	26,175.
		<input checked="" type="checkbox"/> <b>No.</b> 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"/> <b>Yes.</b> Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.			
<b>30 If you elect to itemize deductions even though they are less than your standard deduction, check here . . . . .</b>					

**SCHEDULE D**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Capital Gains and Losses**▶ **Attach to Form 1040 or Form 1040NR.**▶ **Information about Schedule D and its separate instructions is at [www.irs.gov/scheduled](http://www.irs.gov/scheduled).**▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

OMB No. 1545-0074

**2014**Attachment  
Sequence No. **12**

Name(s) shown on return

doug chang

Your social security number

571-80-1605

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b>

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( 3,000 . )
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .				<b>15</b> -3,000 .

**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	-3,000.
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>			
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b>	Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . ▶	<b>18</b>	
<b>19</b>	Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . . ▶	<b>19</b>	
<b>20</b>	Are lines 18 and 19 <b>both</b> zero or blank? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.		
<b>21</b>	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of: <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.	<b>21</b>	( 3,000. )
<b>22</b>	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).  <input checked="" type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		

**Unreimbursed Employee Business Expenses**

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 2106 and its separate instructions is available at [www.irs.gov/form2106](http://www.irs.gov/form2106).

Your name

doug chang

Occupation in which you incurred expenses

software sales field architect

Social security number

571-80-1605

**You Can Use This Form Only if All of the Following Apply.**

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2014.

**Caution:** You can use the standard mileage rate for 2014 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

**Part I Figure Your Expenses**

<b>1</b>	Complete Part II. Multiply line 8a by 56¢ (.56). Enter the result here . . . . .	<b>1</b>	3,352.
<b>2</b>	Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . .	<b>2</b>	395.
<b>3</b>	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .	<b>3</b>	1,732.
<b>4</b>	Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment . . . . .	<b>4</b>	12,426.
<b>5</b>	Meals and entertainment expenses: \$ <u>3,124.</u> × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	<b>5</b>	1,562.
<b>6</b>	<b>Total expenses.</b> Add lines 1 through 5. Enter here and on <b>Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 7</b> ). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.) . . . . .	<b>6</b>	19,467.

**Part II Information on Your Vehicle.** Complete this part **only** if you are claiming vehicle expense on line 1.

- 7** When did you place your vehicle in service for business use? (month, day, year) ▶ 04/15/2014
- 8** Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for:
- a** Business 5,985 **b** Commuting (see instructions)                      **c** Other 0
- 9** Was your vehicle available for personal use during off-duty hours? . . . . . ☐ Yes ☒ No
- 10** Do you (or your spouse) have another vehicle available for personal use? . . . . . ☒ Yes ☐ No
- 11a** Do you have evidence to support your deduction? . . . . . ☐ Yes ☒ No
- b** If "Yes," is the evidence written? . . . . . ☐ Yes ☐ No



# Tax History Report

► Keep for your records

2014

Name(s) Shown on Return

doug chang

	Five Year Tax History:				
	2010	2011	2012	2013	2014
Filing status . . . . .					Single
Total income . . . . .					81,462.
Adjustments to income					
Adjusted gross income					81,462.
Tax expense . . . . .					8,191.
Interest expense . . .					
Contributions . . . . .					146.
Miscellaneous deductions . . . . .					17,838.
Other Itemized Deductions . . . . .					
Total itemized/standard deduction . .					26,175.
Exemption amount . .					3,950.
Taxable income . . . .					51,337.
Tax . . . . .					8,688.
Alternative min tax . .					
Total credits . . . . .					
Other taxes . . . . .					
Payments . . . . .					17,971.
Form 2210 penalty . .					
Amount owed . . . . .					
Applied to next year's estimated tax .					
Refund . . . . .					9,283.
Effective tax rate % . .					10.67
**Tax bracket % . . .					25.0

\*\*Tax bracket % is based on Taxable income.