

Electronic Filing Instructions for your 2013 Federal Tax Return

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



Jay A Hill & Suzanne R Gahs
34179 Tony Terrace
Fremont, CA 94555

| | | | |
|--|---|----|------------|
| Balance Due/Refund | Your federal tax return (Form 1040) you've elected to pay your balance due in installments. The Installment Agreement Request has been electronically filed with your tax return. Mail your check for \$200.00 with Form 1040-V no later than April 15, 2014. You will be notified in approximately 30 days by letter if your installment request is approved or denied. | | |
| What You Need to Mail | <p>Your return shows a balance due of \$32,862.00. Mail your completed Form 1040-V with included payment of \$200.00 made payable to United States Treasury by April 15, 2014 to:</p> <p>Mail to:</p> <p>Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704</p> <p>Do not mail Form 1040-V with payment until your return has been ACCEPTED for electronic filing by the IRS. If your return still hasn't been accepted by April 15, 2014, don't wait. Go ahead and mail in form 1040-V with your payment.</p> | | |
| What You Need to Keep | Your Electronic Filing Instructions (this form) Printed copy of your federal return | | |
| 2013 Federal Tax Return Summary | Adjusted Gross Income | \$ | 221,018.00 |
| | Taxable Income | \$ | 195,603.00 |
| | Total Tax | \$ | 50,030.00 |
| | Total Payments/Credits | \$ | 17,713.00 |
| | Payment Due | \$ | 32,317.00 |
| | Penalty/Interest | \$ | 545.00 |
| | Balance Due With Penalty/Interest | \$ | 32,862.00 |
| | Effective Tax Rate | | 19.11% |
| Estimated Payments to Make for Next Year's Return | Estimated Payments for 2014 - Do not mail these vouchers with your 2013 income tax return. The estimated vouchers displayed below are used to prepay your 2014 income taxes that will be filed next year. If you expect to owe more than \$1,000 in 2014, you may incur underpayment penalties if you do not make these four estimated tax payments. This printout includes your estimated tax vouchers for your federal estimated taxes (Form 1040-ES). | | |

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

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Fremont, CA 94555

**Estimated
Payments to
Make for Next
Year's Return
(Continued)**

Mail payments according to the schedule below:

| Voucher Number | Due Date | Amount |
|----------------|------------|-------------|
| 1 | 04/15/2014 | \$ 9,330.00 |
| 2 | 06/16/2014 | \$ 9,330.00 |
| 3 | 09/15/2014 | \$ 9,330.00 |
| 4 | 01/15/2015 | \$ 9,330.00 |

Include a separate check or money order for each payment, payable to "United States Treasury". Write your social security number and "Form 1040-ES" on each check.

Mail payments to:
Internal Revenue Service
P.O. Box 510000
San Francisco, CA 94151-5100



Hi Jay and Suzanne,

We just want to thank you for using TurboTax this year! It's our goal to make your taxes easy and accurate, year after year.

With TurboTax Home & Business:

Your Head Start On Next Year:

When you come back next year, taxes will be so easy! All your information will be saved and ready to transfer in to your new return. We'll ask you questions about what changed since we last talked, and we'll be ready to get you the credits and deductions you deserve, no matter what life throws at you.

Here's the final wrap up for your 2013 taxes:

Your federal balance due is: \$ 32,862.00

We reviewed over 350 deductions and credits so you can be sure you didn't miss a thing, and that you got the maximum refund - guaranteed.
Your Deductions and Credits:

Your itemized deductions this year: \$ 13,715.00

Your Guarantee of Accuracy:

Breathe easy. The calculations on your return are backed with our 100% Accuracy Guarantee.

- We double checked your return for errors along the way.
- We helped with step-by-step guidance to get your answers on the right IRS forms.
- We asked you specific questions related to your business and found all the related deductions.
- We made sure you didn't miss a deduction even if something in your life changed, like a new job, new house - or more kids!

Also included:

- We e-filed your federal returns for free, so you could get your refund the fastest way possible.
- We provide the Audit Support Center free of charge, in the unlikely event you get audited.

Many happy returns from TurboTax.

----- ▼ Detach Here and Mail With Your Payment ▼ -----

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **04/15/2014**

2014 Form 1040-ES Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and '2014 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order ▶

9,330.

REV 03/03/14 TTO

1555

218-90-0990
JAY A HILL
SUZANNE R GAHS
34179 TONY TERRACE
FREMONT CA 94555

214-78-1079

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

218900990 SS HILL 30 0 201412 430

----- ▼ Detach Here and Mail With Your Payment ▼ -----

Department of the Treasury
Internal Revenue Service

Calendar Year—
Due **06/16/2014**

2014 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and '2014 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order ▶

9,330.

REV 03/03/14 TTO 1555

218-90-0990
JAY A HILL
SUZANNE R GAHS
34179 TONY TERRACE
FREMONT CA 94555

214-78-1079

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

218900990 SS HILL 30 0 201412 430

-----▼ Detach Here and Mail With Your Payment ▼-----

Department of the Treasury
Internal Revenue Service

Calendar Year—
Due **09/15/2014**

2014 Form 1040-ES Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and '2014 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

| | |
|--|---------------|
| Amount of estimated tax you are paying by check or money order ▶ | 9,330. |
|--|---------------|

REV 03/03/14 TTO 1555

218-90-0990
JAY A HILL
SUZANNE R GAHS
34179 TONY TERRACE
FREMONT CA 94555

214-78-1079

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

218900990 SS HILL 30 0 201412 430

----- ▼ Detach Here and Mail With Your Payment ▼ -----

Department of the Treasury
Internal Revenue Service

Calendar Year—
Due 01/15/2015

2014 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and '2014 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order ▶

9,330.

REV 03/03/14 TTO 1555

218-90-0990
JAY A HILL
SUZANNE R GAHS
34179 TONY TERRACE
FREMONT CA 94555

214-78-1079

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

218900990 SS HILL 30 0 201412 430

IF you live in . . .**THEN use this address if you:**

| | THEN use this address if you: | |
|---|--|---|
| | Are not enclosing a check or money order . . . | Are enclosing a check or money order . . . |
| Florida, Louisiana, Mississippi, Texas | Department of the Treasury Internal Revenue Service Austin, TX 73301-0002 | Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214 |
| Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming | Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002 | Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704 |
| Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin | Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002 | Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501 |
| Alabama, Georgia, Kentucky, Missouri, New Jersey, North Carolina, South Carolina, Tennessee, Virginia | Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002 | Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000 |
| Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia | Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002 | Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-7008 |
| A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code 933), or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien or nonpermanent resident of Guam or the U.S. Virgin Islands. | Department of the Treasury Internal Revenue Service Austin, TX 73301-0215 | Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303 |

TO PAY YOUR TAXES DUE BY CHECK, MAIL THIS FORM TO THE ADDRESS LISTED BELOW.

Form **1040-V** (2013)

▼ **Detach Here and Mail With Your Payment and Return** ▼

 Department of the Treasury
 Internal Revenue Service (99)
2013**Form 1040-V Payment Voucher**

- ▶ Use this voucher when making a payment with Form 1040.
- ▶ Do not staple this voucher or your payment to Form 1040.
- ▶ Make your check or money order payable to the 'United States Treasury.'
- ▶ Write your social security number (SSN) on your check or money order.

 Enter the amount
 of your payment ▶
200.

REV 03/03/14 TTO

1555

 JAY A HILL
 SUZANNE R GAHS
 34179 TONY TERRACE
 FREMONT CA 94555

 INTERNAL REVENUE SERVICE
 P.O. BOX 7704
 SAN FRANCISCO, CA 94120-7704

218900990 SS HILL 30 0 201312 610

Installment Agreement Request

► **Information about Form 9465 and its separate instructions is at www.irs.gov/form9465.**
► **If you are filing this form with your tax return, attach it to the front of the return.**
► **See separate instructions.**

OMB No. 1545-0074

Tip: If you owe \$50,000 or less, you may be able to establish an installment agreement online, even if you have not yet received a bill for your taxes. Go to IRS.gov to apply to pay online. **Caution:** Do not file this form if you are currently making payments on an installment agreement or can pay your balance in full within 120 days. Instead, call 1-800-829-1040. Do not file if your business is still operating and owes employment or unemployment taxes. Instead, call the telephone number on your most recent notice. If you are in bankruptcy or we have accepted your offer-in-compromise, see **Bankruptcy or offer-in-compromise**, in the instructions.

Part I

This request is for Form(s) (for example, Form 1040 or Form 941) ► **FORM 1040** and for tax year(s) (for example, 2012 and 2013) ► **2013**

| | | |
|--|--------------------------|--|
| 1a Your first name and initial Jay A | Last name Hill | Your social security number 218-90-0990 |
| If a joint return, spouse's first name and initial Suzanne R | Last name Gahs | Spouse's social security number 214-78-1079 |
| Current address (number and street). If you have a P.O. box and no home delivery, enter your box number. 34179 Tony Terrace | | Apt. number |
| City, town or post office, state, and ZIP code. If a foreign address, also complete the spaces below (see instructions) Fremont CA 94555 | | |
| Foreign country name | | Foreign province/state/county |
| | | Foreign postal code |

1b If this address is new since you filed your last tax return, check here ☐

| | |
|--|--------------------------------------|
| 2 Name of your business (must be no longer operating) | Employer identification number (EIN) |
|--|--------------------------------------|

| | | | | |
|---|-------------------------------------|---------------------------------|------|--------------------------|
| 3 (650) 930-0592 Your home phone number | 11:00AM Best time for us to call | 4 Your work phone number | Ext. | Best time for us to call |
|---|-------------------------------------|---------------------------------|------|--------------------------|

| | |
|---|--|
| 5 Name of your bank or other financial institution: Union Bank Address 400 University Ave City, state, and ZIP code Palo Alto CA 94301 | 6 Your employer's name: Apple Inc. Address 12545 Riata Vista Circle City, state, and ZIP code Austin TX 78727 |
|---|--|

| | | |
|--|-----------|---------|
| 7 Enter the total amount you owe as shown on your tax return(s) (or notice(s)) | 7 | 32,862. |
| 8 Enter the amount of any payment you are making with your tax return(s) (or notice(s)). See instructions | 8 | 200. |
| 9 Subtract line 8 from line 7 and enter the result | 9 | 32,662. |
| 10 Enter the amount you can pay each month. Make your payments as large as possible to limit interest and penalty charges. The charges will continue until you pay in full. If no payment amount is listed on line 10, a payment will be determined for you by dividing the balance due by 72 months | 10 | 1,000. |
| 11 Divide the amount on line 9 by 72 and enter the result | 11 | 454. |

- If the amount on line 10 is less than the amount on line 11 and you are unable to increase your payment to the amount on line 11, complete and attach Form 433-F, Collection Information Statement.
- If the amount on line 10 is equal to or greater than the amount on line 11 but the amount you owe is greater than \$25,000 but not more than \$50,000, you must complete either line 13 or 14, if you do not wish to complete Form 433-F.
- If the amount on line 9 is greater than \$50,000, complete and attach Form 433-F, Collection Information Statement.

12 Enter the date you want to make your payment each month. **Do not** enter a date later than the 28th ► **1**

13 If you want to make your payments by direct debit from your checking account, see the instructions and fill in lines 13a and 13b. This is the most convenient way to make your payments and it will ensure that they are made on time.

► **a** Routing number **1 2 2 0 0 0 4 9 6**

► **b** Account number **1 3 3 7 1 4 2 2**

I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH debit (electronic withdrawal) entry to the financial institution account indicated for payments of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke payment, I must contact the U.S. Treasury Financial Agent at **1-800-829-1040** no later than 14 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments.

14 If you want to make your payments by payroll deduction, check this box and attach a completed Form 2159, Payroll Deduction Agreement ☐

| | | | |
|----------------|------|---|------|
| Your signature | Date | Spouse's signature. If a joint return, both must sign. | Date |
|----------------|------|---|------|

Part II **Additional information.** Complete this part only if you have defaulted on an installment agreement within the past 12 months and the amount you owe is greater than \$25,000 but not more \$50,000 and the amount on line 10 is equal to or greater than the amount on line 11. If you owe more than \$50,000, complete and attach Form 433-F, Collection Information Statement.

- 15** In which county is your primary residence?
- 16a** Marital status:
☐ Single. Skip question 16b and go to question 17.
☐ Married. Go to question 16b.
- b** Do you share household expenses with your spouse?
☐ Yes.
☐ No.
- 17** How many dependents will you be able to claim on this year's tax return? **17**
- 18** How many people in your household are 65 or older? **18**
- 19** How often are you paid?
☐ Once a week.
☐ Once every two weeks.
☐ Once a month.
☐ Twice a month.
- 20** What is your net income per pay period (take home pay)? **20** \$
- 21** How often is your spouse paid?
☐ Once a week.
☐ Once every two weeks.
☐ Once a month.
☐ Twice a month.
- 22** What is your spouse's net income per pay period (take home pay)? **22** \$
- 23** How many vehicles do you own? **23**
- 24** How many car payments do you have each month? **24**
- 25a** Do you have health insurance?
☐ Yes. Go to question 25b.
☐ No. Skip question 25b and go to question 26a.
- b** Are your premiums deducted from your paycheck?
☐ Yes. Skip question 25c and go to question 26a.
☐ No. Go to question 25c.
- c** How much are your monthly premiums? **25c** \$
- 26a** Do you make court-ordered payments?
☐ Yes. Go to question 26b.
☐ No. Go to question 27.
- b** Are your court-ordered payments deducted from your paycheck?
☐ Yes. Go to question 27.
☐ No. Go to question 26c.
- c** How much are your court-ordered payments each month? **26c** \$
- 27** Not including any court-ordered payments for child and dependent support, how much do you pay for child or dependent care each month? **27** \$

| | | | | | | |
|---|--|-------------------------------|--|---------------------------------|----------|--|
| For the year Jan. 1–Dec. 31, 2013, or other tax year beginning | | , 2013, ending | | , 20 | | See separate instructions. |
| Your first name and initial | | Last name | | Your social security number | | |
| Jay A | | Hill | | 218-90-0990 | | |
| If a joint return, spouse's first name and initial | | Last name | | Spouse's social security number | | |
| Suzanne R | | Gahs | | 214-78-1079 | | |
| Home address (number and street). If you have a P.O. box, see instructions. | | | | | Apt. no. | ▲ Make sure the SSN(s) above and on line 6c are correct. |
| 34179 Tony Terrace | | | | | | |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). | | | | | | Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse |
| Fremont CA 94555 | | | | | | |
| 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) |
|----------------|-----------|--|-------------------------------------|--|
| Graham A | Gahs-Hill | 541-41-3374 | Son | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |

Boxes checked on 6a and 6b 2
 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 1
 Add numbers on lines above ▶ 3

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

d Total number of exemptions claimed

| | | | | |
|--|--|---|----------|----------|
| Income | 7 | Wages, salaries, tips, etc. Attach Form(s) W-2 | 7 | 122,732. |
| | 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 | 104,385. |
| | 13 | Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> | 13 | |
| | 14 | Other gains or (losses). Attach Form 4797 | 14 | |
| 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. | 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 | 227,117. | |

| | | | | |
|-----------------------|--|--|----------|--------|
| 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 | 3,898. |
| | 28 | Self-employed SEP, SIMPLE, and qualified plans | 28 | |
| | 29 | Self-employed health insurance deduction | 29 | 2,201. |
| | 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 | 6,099. | |
| 37 | Subtract line 36 from line 22. This is your adjusted gross income ▶ | 37 | 221,018. | |

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, \$6,100
Married filing jointly or Qualifying widow(er), \$12,200
Head of household, \$8,950

| | | | |
|------------|--|------------|----------|
| 38 | Amount from line 37 (adjusted gross income) | 38 | 221,018. |
| 39a | Check <input type="checkbox"/> You were born before January 2, 1949, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1949, <input type="checkbox"/> Blind. Total boxes checked 39a <input type="checkbox"/> | | |
| b | If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b <input type="checkbox"/> | | |
| 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | 13,715. |
| 41 | Subtract line 40 from line 38 | 41 | 207,303. |
| 42 | Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions | 42 | 11,700. |
| 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | 195,603. |
| 44 | Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> | 44 | 42,234. |
| 45 | Alternative minimum tax (see instructions). Attach Form 6251 | 45 | |
| 46 | Add lines 44 and 45 | 46 | 42,234. |
| 47 | Foreign tax credit. Attach Form 1116 if required | 47 | |
| 48 | Credit for child and dependent care expenses. Attach Form 2441 | 48 | |
| 49 | Education credits from Form 8863, line 19 | 49 | |
| 50 | Retirement savings contributions credit. Attach Form 8880 | 50 | |
| 51 | Child tax credit. Attach Schedule 8812, if required | 51 | |
| 52 | Residential energy credits. Attach Form 5695 | 52 | |
| 53 | Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> | 53 | |
| 54 | Add lines 47 through 53. These are your total credits | 54 | |
| 55 | Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- | 55 | 42,234. |
| 56 | Self-employment tax. Attach Schedule SE | 56 | 7,796. |
| 57 | Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 | 57 | |
| 58 | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 58 | |
| 59a | Household employment taxes from Schedule H | 59a | |
| b | First-time homebuyer credit repayment. Attach Form 5405 if required | 59b | |
| 60 | Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) | 60 | |
| 61 | Add lines 55 through 60. This is your total tax | 61 | 50,030. |
| 62 | Federal income tax withheld from Forms W-2 and 1099 | 62 | 17,713. |
| 63 | 2013 estimated tax payments and amount applied from 2012 return | 63 | |
| 64a | Earned income credit (EIC) | 64a | |
| b | Nontaxable combat pay election 64b | 64b | |
| 65 | Additional child tax credit. Attach Schedule 8812 | 65 | |
| 66 | American opportunity credit from Form 8863, line 8 | 66 | |
| 67 | Reserved | 67 | |
| 68 | Amount paid with request for extension to file | 68 | |
| 69 | Excess social security and tier 1 RRTA tax withheld | 69 | |
| 70 | Credit for federal tax on fuels. Attach Form 4136 | 70 | |
| 71 | Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> | 71 | |
| 72 | Add lines 62, 63, 64a, and 65 through 71. These are your total payments | 72 | 17,713. |
| 73 | If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid | 73 | |
| 74a | Amount of line 73 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> | 74a | |
| b | Routing number <input type="text" value="X X X X X X X X X X"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| d | Account number <input type="text" value="X X X X X X X X X X X X X X X X X X"/> | | |
| 75 | Amount of line 73 you want applied to your 2014 estimated tax | 75 | |
| 76 | Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions | 76 | 32,862. |
| 77 | Estimated tax penalty (see instructions) | 77 | 545. |

Third Party DesigneeDo you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☒ **No**

Designee's name ▶

Phone no. ▶

Personal identification number (PIN) ▶

Sign Here

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

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

Your signature

Date

Your occupation

Daytime phone number

Software Engineer

(650) 930-0592

Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Retail Manager

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ 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.**
► Attach to Form 1040.

OMB No. 1545-0074

2013
Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Jay A Hill & Suzanne R Gahs

Your social security number

218-90-0990

| | | | |
|--|--|-----------|-------------------|
| Medical and Dental Expenses | Caution. Do not include expenses reimbursed or paid by others. | | |
| | 1 Medical and dental expenses (see instructions) | 1 | |
| | 2 Enter amount from Form 1040, line 38 2 | | |
| | 3 Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead | 3 | |
| | 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | | 4 |
| Taxes You Paid | 5 State and local (check only one box): | | |
| | a <input checked="" type="checkbox"/> Income taxes, or | 5 | 13,431. |
| | b <input type="checkbox"/> General sales taxes | | |
| | 6 Real estate taxes (see instructions) | 6 | |
| | 7 Personal property taxes | 7 | 284. |
| | 8 Other taxes. List type and amount ► | 8 | |
| | 9 Add lines 5 through 8 | | 9 13,715. |
| Interest You Paid | 10 Home mortgage interest and points reported to you on Form 1098 | 10 | |
| | 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► | 11 | |
| | | | |
| | 12 Points not reported to you on Form 1098. See instructions for special rules | 12 | |
| | 13 Mortgage insurance premiums (see instructions) | 13 | |
| | 14 Investment interest. Attach Form 4952 if required. (See instructions.) | 14 | |
| | 15 Add lines 10 through 14 | | 15 |
| Gifts to Charity | 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions | 16 | |
| | 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | 17 | |
| | 18 Carryover from prior year | 18 | |
| | 19 Add lines 16 through 18 | | 19 |
| Casualty and Theft Losses | 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) | | 20 |
| Job Expenses and Certain Miscellaneous Deductions | 21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► | 21 | |
| | 22 Tax preparation fees | 22 | |
| | 23 Other expenses—investment, safe deposit box, etc. List type and amount ► | 23 | |
| | | | |
| | 24 Add lines 21 through 23 | 24 | |
| | 25 Enter amount from Form 1040, line 38 25 | | |
| | 26 Multiply line 25 by 2% (.02) | 26 | |
| | 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | | 27 |
| Other Miscellaneous Deductions | 28 Other—from list in instructions. List type and amount ► | | 28 |
| Total Itemized Deductions | 29 Is Form 1040, line 38, over \$150,000? | | |
| | <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. | | 29 13,715. |
| | <input checked="" type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. | | |
| | 30 If you elect to itemize deductions even though they are less than your standard deduction, check here | | |

**SCHEDULE C-EZ
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

Jay A Hill

Net Profit From Business

(Sole Proprietorship)

- **Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.**
► **Attach to Form 1040, 1040NR, or 1041. ► See instructions on page 2.**

OMB No. 1545-0074

2013Attachment
Sequence No. **09A**

Social security number (SSN)

218-90-0990

Part I General Information**You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

Software engineering

B Enter business code (see page 2)

5 4 1 5 1 0

C Business name. If no separate business name, leave blank.**D** Enter your EIN (see page 2)**E** Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

34179 Tony Terrace

City, town or post office, state, and ZIP code

Fremont, CA 94555

F Did you make any payments in 2013 that would require you to file Form(s) 1099? (see the Schedule C instructions)☐ Yes☒ No**G** If "Yes," did you or will you file required Forms 1099?☐ Yes☐ No**Part II Figure Your Net Profit**

| | | | | |
|----------|--|--------------------------|----------|----------|
| 1 | Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see <i>Statutory Employees</i> in the instructions for Schedule C, line 1, and check here | <input type="checkbox"/> | 1 | 108,700. |
| 2 | Total expenses (see page 2). If more than \$5,000, you must use Schedule C | | 2 | 4,315. |
| 3 | Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12 , and Schedule SE, line 2 , or on Form 1040NR, line 13 and Schedule SE, line 2 (see instructions). (Statutory employees, do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3 | | 3 | 104,385. |

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

- 4** When did you place your vehicle in service for business purposes? (month, day, year) ►
- 5** Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for:
- a** Business **b** Commuting (see page 2) **c** Other
- 6** Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No
- 7** Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No
- 8a** Do you have evidence to support your deduction? ☐ Yes ☐ No
- b** If "Yes," is the evidence written? ☐ Yes ☐ No

Name of person with **self-employment** income (as shown on Form 1040)

Jay A Hill

Social security number of person
with **self-employment** income ▶

218-90-0990

Section B—Long Schedule SE**Part I Self-Employment Tax****Note.** If your only income subject to self-employment tax is **church employee income**, see instructions. Also see instructions for the definition of church employee income.

| | | | |
|-----------|---|-----------|--------------------------|
| A | If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I | ▶ | <input type="checkbox"/> |
| 1a | Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions) | 1a | |
| b | If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z | 1b | () |
| 2 | Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method (see instructions) | 2 | 104,385. |
| 3 | Combine lines 1a, 1b, and 2 | 3 | 104,385. |
| 4a | If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. | 4a | 96,400. |
| b | If you elect one or both of the optional methods, enter the total of lines 15 and 17 here | 4b | |
| c | Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue ▶ | 4c | 96,400. |
| 5a | Enter your church employee income from Form W-2. See instructions for definition of church employee income | 5a | |
| b | Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- | 5b | 0. |
| 6 | Add lines 4c and 5b | 6 | 96,400. |
| 7 | Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2013 | 7 | 113,700 00 |
| 8a | Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$113,700 or more, skip lines 8b through 10, and go to line 11 | 8a | 73,376. |
| b | Unreported tips subject to social security tax (from Form 4137, line 10) | 8b | |
| c | Wages subject to social security tax (from Form 8919, line 10) | 8c | |
| d | Add lines 8a, 8b, and 8c | 8d | 73,376. |
| 9 | Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶ | 9 | 40,324. |
| 10 | Multiply the smaller of line 6 or line 9 by 12.4% (.124) | 10 | 5,000. |
| 11 | Multiply line 6 by 2.9% (.029) | 11 | 2,796. |
| 12 | Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54 | 12 | 7,796. |
| 13 | Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 | 13 | 3,898. |

Part II Optional Methods To Figure Net Earnings (see instructions)**Farm Optional Method.** You may use this method **only** if (a) your gross farm income¹ was not more than \$6,960, or (b) your net farm profits² were less than \$5,024.

| | | | |
|-----------|--|-----------|----------|
| 14 | Maximum income for optional methods | 14 | 4,640 00 |
| 15 | Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$4,640. Also include this amount on line 4b above | 15 | |

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$5,024 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

| | | | |
|-----------|---|-----------|--|
| 16 | Subtract line 15 from line 14 | 16 | |
| 17 | Enter the smaller of: two-thirds (² / ₃) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above | 17 | |

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Tax History Report

2013

► Keep for your records

Name(s) Shown on Return

Jay A Hill & Suzanne R Gahs

Five Year Tax History:

| | 2009 | 2010 | 2011 | 2012 | 2013 |
|---|----------|----------|----------|----------|------|
| Filing status | MFJ | MFJ | MFJ | MFJ | MFJ |
| Total income | 159,672. | 161,596. | 202,674. | 227,117. | |
| Adjustments to income | | | 9,277. | 6,099. | |
| Adjusted gross income | 159,672. | 161,596. | 193,397. | 221,018. | |
| Tax expense | 10,398. | 12,070. | 6,229. | 13,715. | |
| Interest expense | | | | | |
| Contributions | | | | | |
| Miscellaneous deductions | | | | | |
| Other itemized deductions | | | | | |
| Total itemized/standard deduction ... | 11,400. | 12,070. | 11,900. | 13,715. | |
| Exemption amount | 10,950. | 11,100. | 11,400. | 11,700. | |
| Taxable income | 137,322. | 138,426. | 170,097. | 195,603. | |
| Tax | 26,694. | 26,857. | 35,406. | 42,234. | |
| Alternative minimum tax | | | | | |
| Total credits | | | | | |
| Other taxes | | | 11,067. | 7,796. | |
| Payments | 22,666. | 23,354. | 13,552. | 17,713. | |
| Form 2210 penalty | 34. | 18. | 319. | 545. | |
| Amount owed | 4,062. | 3,521. | 33,240. | 32,862. | |
| Applied to next year's estimated tax | | | | | |
| Refund | | | | | |
| Effective tax rate % | 16.34 | 16.62 | 18.31 | 19.11 | |
| **Tax bracket % | 28.0 | 25.0 | 28.0 | 28.0 | |

**Tax bracket % is based on Taxable income.

Federal Information Worksheet

► Keep for your records

2013

Part I – Personal Information

Information in Part I is **completely calculated** from entries on Personal Information Worksheets.

Taxpayer:

First name Jay
Middle initial A Suffix
Last name Hill
Social security no. 218-90-0990
Occupation Software Engineer
Date of birth 04/02/1961 (mm/dd/yyyy)
Age as of 1-1-2014 52
Daytime phone (650) 930-0592 Ext
Legally blind ☐
Date of death

Dependent of Someone Else:

Can taxpayer be claimed as dependent of another person (such as parent)? . . . ☐ Yes ☒ No
If yes, **was** taxpayer claimed as dependent on that person's return? ☐ Yes ☐ No

Credit for the Elderly or Disabled (Schedule R):

Is the taxpayer retired on total and permanent disability? . . . ☐ Yes ☐ No

Presidential Election Campaign Fund:

Does the taxpayer want \$3 to go to the Presidential Election Campaign Fund? . . . ☐ Yes ☐ No

Spouse:

First name Suzanne
Middle initial R Suffix
Last name Gahs
Social security no. 214-78-1079
Occupation Retail Manager
Date of birth 07/14/1959 (mm/dd/yyyy)
Age as of 1-1-2014 54
Daytime phone (650) 380-9229 Ext
Legally blind ☐
Date of death

Dependent of Someone Else:

Can spouse be claimed as dependent of another person (such as parent)? . . . ☐ Yes ☒ No
If yes, **was** spouse claimed as dependent on that person's return? ☐ Yes ☐ No

Credit for the Elderly or Disabled (Schedule R):

Is the spouse retired on total and permanent disability? . . . ☐ Yes ☐ No

Presidential Election Campaign Fund:

Does the spouse want \$3 to go to the Presidential Election Campaign Fund? . . . ☐ Yes ☐ No

Part II – Address and Federal Filing Status (enter information in this section)

Address 34179 Tony Terrace Apt no.
City Fremont State CA ZIP code 94555
Foreign province/county Foreign postal code
Foreign code Foreign country

APO/FPO/DPO address, check if appropriate APO ☐ FPO ☐ DPO ☐

Home phone
Check to print phone number on Form 1040 . . . ☐ Home ☒ Taxpayer daytime ☐ Spouse daytime

Federal filing status:

- ☐ 1 Single
☒ 2 Married filing jointly
☐ 3 Married filing separately
Check this box if you **did not** live with your spouse at any time during the year ☐
Check this box if you are eligible to claim your spouse's exemption (see Help) ☐
☐ 4 Head of household
If the 'qualifying person' is your child but **not** your dependent:
Child's First name MI Last Name Suff
Child's social security number
☐ 5 Qualifying widow(er)
Check the appropriate box for the year your spouse died 2011 ☐
2012 ☐

Part III – Dependent/Earned Income Credit/Child and Dependent Care Credit Information

Information in Part III is **completely calculated** from entries on Dependent/Nondependent Info Worksheets.

| First name Last name | MI Suff | Social security number Relationship | Date of birth (mm/dd/yyyy) | | | Qualified child/dep care exps incurred and paid 2013 | E I C | Lived with taxpyr in U.S. | Educ Tuitn and Fees | * D e p |
|-------------------------|------------|---|-------------------------------|------------------|---------------------------------------|---|-------------|---------------------------------------|------------------------------|------------------|
| | | | Age | C o d e | Not qual for child tax cr | | | | | |
| Graham Gahs-Hill | A | 541-41-3374 Son | 04/20/1987 26 | 0 | | | N | | | Yes |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

* "Yes" - qualifies as dependent, "No" - does not qualify as dependent

Part IV – Earned Income Credit Information (you must answer these questions to calculate EIC)

Is the taxpayer or spouse a qualifying child for EIC for another person? ☐ Yes ☐ No

Was the taxpayer's (and spouse's if married filing jointly) home in the United States for more than half of 2013? ☐ Yes ☐ No

If the SSN of the taxpayer, or spouse if married filing jointly, was obtained to get a federally funded benefit, such as Medicaid, and the Social Security card contains the legend **Not Valid for Employment**, check this box (see Help) ☐

Check if you are filing head of household **and** your spouse is a nonresident alien **and** you lived with your spouse during the last six months of 2013 ☐

Was EIC disallowed or reduced in a previous year and are you required to file Form 8862 this year? ☐ Yes ☐ No

Check if you were notified by the IRS that EIC cannot be claimed in 2013 or if you are ineligible to claim the EIC in 2013 for any other reason ☐

Part V – Direct Deposit or Direct Debit Information (not applicable for Form 9465)

Do you want to elect **direct deposit** of any federal tax refund? ☐ Yes ☒ No

Do you want to elect **direct debit** of federal balance due (Electronic filing only)? . . . ☐ Yes ☒ No

If you selected either of the options above, fill out the information below:

Name of Financial Institution (optional) ☐

Check the appropriate box ☐ Checking ☐ Savings

Routing number ☐ Account number ☐

Enter the following information only if you are requesting direct debit of balance due:

Enter the payment date to withdraw from the account above ☐

Balance-due amount from this return ☐

Part VI – Additional Information for Your Federal Return**Standard Deduction/Itemized Deductions:**

Check this box if you are itemizing for state tax or other purposes even though your itemized deductions are less than your standard deduction ☐

Check this box if you are married filing separately and your spouse itemized deductions ☐

Check this box to take the standard deduction even if less than itemized deductions ☐

Main Form Selection:

Check this box to calculate Form 1040 even if you qualify to use Form 1040A or 1040EZ. ☐

Real Estate Professionals:

Do you or your spouse qualify for the special passive activity rules for taxpayers in real property business? (see Help) ☐ Yes ☐ No

Credit for Qualified Retirement Savings Contributions (Form 8880):

Is the taxpayer a full-time student? ☐ Yes ☐ No

Is the spouse a full-time student? ☐ Yes ☐ No

Foreign Tax Credit (Form 1116):

Check this box to file Form 1116 even if you're not required to file Form 1116 ☐

Resident country ☐ USA

Excludable Income from Am. Samoa, Guam, Commonwealth of the N. Mariana Islands, or Puerto Rico:

Excludable income of bona fide residents of American Samoa, Guam, or the Commonwealth of the Northern Mariana Islands ☐

Excludable income from Puerto Rico ☐

Dual Status Alien Return:

Check this box if you are a dual-status alien ☐

Third Party Designee:

Caution: Review transferred information for accuracy.

Do you want to allow another person to discuss this return with the IRS? ☐ Yes ☐ No

If Yes, complete the following:

Third party designee name ☐

Third party designee phone number . . . ☐

Personal Identification number (enter any 5 numbers) . . . ☐

If you are entitled to a filing extension or other disaster relief provision as declared by the IRS, enter the appropriate information (see Help) ☐

Part VI – Additional Information for Your Federal Return - Continued**Personal Representative for deceased taxpayers:**

Name of personal representative required for E-filed
returns when Form 1310 is not filed or it is not the
surviving spouse ▶ _____

Part VII – State Filing Information**Identity Protection PIN:**

If the IRS sent the taxpayer an Identity Protection PIN, enter it here ▶ _____

If the IRS sent the spouse an Identity Protection PIN, enter it here ▶ _____

Taxpayer:

Enter the taxpayer's state of residence as of December 31, 2013 ▶ CA

Check the appropriate box:

Taxpayer is a resident of the state above for the entire year ▶ ☒

Taxpayer is a resident of the state above for only part of year ▶ ☐

Date the taxpayer established residence in state above ▶ _____

In which state (or foreign country) did the taxpayer reside before this change? ▶ _____

Spouse:

Enter the spouse's state of residence as of December 31, 2013 ▶ CA

Check the appropriate box:

Spouse is a resident of the state above for the entire year ▶ ☒

Spouse is a resident of the state above for only part of year ▶ ☐

Date the spouse established residence in state above ▶ _____

In which state (or foreign country) did the spouse reside before this change? ▶ _____

Nonresident states:

| Nonresident State(s) | Taxpayer/Spouse/Joint |
|----------------------|-----------------------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

Check this box if you are in a Registered Domestic Partnership or a civil union ▶ ☐

If you checked the box on the line above, also check the appropriate box below:

Check if this is your individual federal return you are filing with the IRS ▶ ☐

Check if this is the joint return created to file joint state tax return (see Help) ▶ ☐

Check this box if you are in a same-sex marriage ▶ ☐

If you checked the box on the line above, also check the appropriate box below:

Check if this is your federal return to be filed. ▶ ☐

Check if this is your individual return for filing state return only (see Help) ▶ ☐

**Personal Information Worksheet
For the Taxpayer**

2013

► Keep for your records

QuickZoom to another copy of Personal Information Worksheet ►
QuickZoom to Federal Information Worksheet ►

Part I – Taxpayer's Personal Information

First name . . . Jay Middle initial . A Last name . . Hill
Suffix

Social security no. . . 218-90-0990 Member of U.S. Armed Forces in 2013? . . ☐ Yes ☒ No

Date of birth 04/02/1961 (mm/dd/yyyy) age as of 1-1-2014 52

Occupation . . . Software Engineer Daytime phone . . . (650) 930-0592 Ext _____

Marital status . . . Married

If widowed, check the appropriate box for the year your spouse died:

After 2013 ► ☐ 2013 ► ☐ 2012 ► ☐ 2011 ► ☐ Before 2011 ► ☐

Are you retired on total and permanent disability? (for Schedule R, see Help) ► ☐ Yes ☐ No

Check if this person is legally blind ► ☐

If deceased, enter the date of death ► (mm/dd/yyyy) _____

Were you under the age of 16 as of 1-1-2014 and this is the first year you
are filing a tax return? ► ☐ Yes ☐ No

Do you want \$3 to go to Presidential Election Campaign Fund? ► ☐ Yes ☐ No

Part II – Questions for Individuals Who Could Be Or Are Dependents of Another Taxpayer

1 Can someone (such as your parent) claim you as a dependent? ► ☐ Yes ☒ No

2 If you answered 'Yes' to question 1, are you actually claimed as a dependent
on that person's tax return? ► ☐ Yes ☐ No

*Questions 3 through 5 are only required for individuals who claim the
American Opportunity Credit.*

3 Were you a full-time student during any part of five months during 2013? ► ☐ Yes ☐ No

4 Did your earned income exceed one-half of your support? ► ☐ Yes ☐ No

5 Was at least one of your parents alive on December 31, 2013? ► ☐ Yes ☐ No

Part III – Taxpayer's State Residency Information

Enter this person's state of residence as of December 31, 2013 CA

Check the appropriate box:

This person is a resident of the state above for the entire year ☒

This person is a resident of the state above for only part of year ☐

Date this person established residence in state above ► _____

In which state (or foreign country) did this person reside before this change? ► _____

Part IV – Dependent Care Expenses

Qualified dependent care expenses incurred and paid for this person in 2013 _____

**Personal Information Worksheet
For the Spouse**

2013

► Keep for your records

QuickZoom to another copy of Personal Information Worksheet ►
QuickZoom to Federal Information Worksheet ►

Part I – Spouse's Personal Information

First name . . . Suzanne Middle initial . R Last name . . Gahs
Suffix

Social security no. . . 214-78-1079 Member of U.S. Armed Forces in 2013? . . ☐ Yes ☒ No

Date of birth 07/14/1959 (mm/dd/yyyy) age as of 1-1-2014 54

Occupation . . . Retail Manager Daytime phone . . . (650) 380-9229 Ext

Marital status . . . Married

If widowed, check the appropriate box for the year your spouse died:

After 2013 ► ☐ 2013 ► ☐ 2012 ► ☐ 2011 ► ☐ Before 2011 ► ☐

Are you retired on total and permanent disability? (for Schedule R, see Help) ► ☐ Yes ☐ No

Check if this person is legally blind ► ☐

If deceased, enter the date of death ► (mm/dd/yyyy)

Were you under the age of 16 as of 1-1-2014 and this is the first year you
are filing a tax return? ► ☐ Yes ☐ No

Do you want \$3 to go to Presidential Election Campaign Fund? ► ☐ Yes ☐ No

Part II – Questions for Individuals Who Could Be Or Are Dependents of Another Taxpayer

1 Can someone (such as your parent) claim you as a dependent? ► ☐ Yes ☒ No

2 If you answered 'Yes' to question 1, are you actually claimed as a dependent
on that person's tax return? ► ☐ Yes ☐ No

*Questions 3 through 5 are only required for individuals who claim the
American Opportunity Credit.*

3 Were you a full-time student during any part of five months during 2013? ► ☐ Yes ☐ No

4 Did your earned income exceed one-half of your support? ► ☐ Yes ☐ No

5 Was at least one of your parents alive on December 31, 2013? ► ☐ Yes ☐ No

Part III – Spouse's State Residency Information

Enter this person's state of residence as of December 31, 2013 CA

Check the appropriate box:

This person is a resident of the state above for the entire year ☒

This person is a resident of the state above for only part of year ☐

Date this person established residence in state above ►

In which state (or foreign country) did this person reside before this change? ►

Part IV – Dependent Care Expenses

Qualified dependent care expenses incurred and paid for this person in 2013

Dependent and Nondependent Information Worksheet

2013

► Keep for your records

QuickZoom to another copy of Dependent and Nondependent Information Worksheet ►

QuickZoom to Federal Information Worksheet ►

Part I – Personal Information

First name . . . Graham Middle initial . A Last name . . Gahs-Hill
Suffix _____

Social security no. . . 541-41-3374

Date of birth 04/20/1987 (mm/dd/yyyy) age as of 12-31-2013 26
Did this person pass away in 2013 (deceased)? ☐ Yes ☒ No

Relationship to taxpayer or spouse Son

CAUTION: If claiming a child other than your own, see **Relationship** in the Tax Help.

NOTE: The ability to set your answers to being the same as last year for the dependent is only available in Step-by-Step mode and not in Forms mode.

Are the answers to the questions below for this person, to determine whether they are your dependent, the same as they were last year? ► ☐ Yes ☒ No

Dependency code *. 0 — Other dependent

*Dependency code is set based on your selections in the Dependency Exemption/EIC Smart Worksheet

Dependent is disabled ☐

Part II – Earned Income Credit and Child Tax Credit

Is this person a U.S. citizen, U.S. national, or a U.S. resident? ☒ Yes ☐ No
Is this person a resident of Canada or Mexico? ☐ Yes ☐ No

This person is adopted and you are a U.S. citizen or U.S. national
The adopted child lived with you all year ☐

*If the child is adopted, you are a U.S. citizen or U.S. national and they lived with you all year, they are considered to meet the citizen test and the U.S. citizen box will automatically be checked yes.

Qualifying for the earned income credit * . N — Non-qualifying person

*EIC code is set based on your selections in the Dependency Exemption/EIC Smart Worksheet

Months lived with taxpayer in the United States _____

Check if this person is **not** a qualifying child for the child tax credit ☐

If this dependent has an ITIN issued by the IRS instead of a social security number issued by the social security administration, did they meet the substantial presence test? (see Schedule 8812 Instructions) ☐ Yes ☐ No

Part III – Dependent Care Expenses

Qualified child or dependent care expenses incurred and paid in 2013 _____

► Keep for your records

Name(s) Shown on Return

Jay A Hill & Suzanne R Gahs

Social Security Number

218-90-0990

Form W-2 Summary

| Box No. | Description | Taxpayer | Spouse | Total |
|------------------|--|----------|---------|----------|
| 1 | Total wages, tips and compensation: | | | |
| | Non-statutory & statutory wages not on Sch C . . . | 71,761. | 50,971. | 122,732. |
| | Statutory wages reported on Schedule C | | | |
| | Foreign wages included in total wages. | | | |
| | Unreported tips. | | | |
| 2 | Total federal tax withheld | 12,823. | 4,890. | 17,713. |
| 3 & 7 | Total social security wages/tips | 73,376. | 50,971. | 124,347. |
| 4 | Total social security tax withheld | 4,549. | 3,160. | 7,709. |
| 5 | Total Medicare wages and tips | 73,376. | 50,971. | 124,347. |
| 6 | Total Medicare tax withheld | 1,064. | 739. | 1,803. |
| 8 | Total allocated tips | | | |
| 9 | Not used | | | |
| 10 | Total dependent care benefits | | | |
| 11 | Total distributions from nonqualified plans . . . | | | |
| 12 a | Total from Box 12 | 8,576. | | 8,576. |
| b | Elective deferrals to qualified plans | 1,615. | | 1,615. |
| c | Roth contributions to 401(k) & 403(b) plans . . | | | |
| d | Deferrals to government 457 plans | | | |
| e | Deferrals to non-government 457 plans | | | |
| f | Deferrals 409A nonqual deferred comp plan . . | | | |
| g | Income 409A nonqual deferred comp plan . . . | | | |
| h | Uncollected Medicare tax | | | |
| i | Uncollected social security and RRTA tier 1 . . | | | |
| j | Uncollected RRTA tier 2 | | | |
| k | Income from nonstatutory stock options | | | |
| l | Non-taxable combat pay | | | |
| m | Total other items from box 12 | 6,961. | | 6,961. |
| 14 a | Total deductible mandatory state tax | | 510. | 510. |
| b | Total deductible charitable contributions | | | |
| c | This line does not apply to TurboTax | | | |
| d | Total RR Compensation | | | |
| e | Total RR Tier 1 tax | | | |
| f | Total RR Tier 2 tax | | | |
| g | Total RR Medicare tax | | | |
| h | Total RR Additional Medicare tax | | | |
| i | Total RRTA tips. | | | |
| j | Total other items from box 14 | 3,743. | | 3,743. |
| 16 | Total state wages and tips | 71,761. | 50,971. | 122,732. |
| 17 | Total state tax withheld | 4,762. | 1,008. | 5,770. |
| 19 | Total local tax withheld. | | | |

Name
Suzanne R GahsSocial Security Number
214-78-1079
☒ **Spouse's W-2**
☐ **Do not transfer this W-2 to next year**
Military: Complete **Part VI** on Page 2 below

a Employee's social security No. 214-78-1079
b Employer's ID number 77-0231721
c Employer's name, address, and ZIP code
C.U.P. Inc Watercourse Way
 Street 165 Channing Ave
 City Palo Alto
 State CA ZIP Code 94301
 Foreign Country _____

d Control number . _____
☒ **Transfer employee information from the Federal Information Worksheet**

e Employee's name
 First Suzanne M.I. R
 Last Gahs Suff. _____
f Employee's address and ZIP code
 Street 34179 Tony Terrace
 City Fremont
 State CA ZIP Code 94555
 Foreign Country _____

1 Wages, tips, other compensation
50,970.62
3 Social security wages
50,970.62
5 Medicare wages and tips
50,970.62
7 Social security tips

9 **11** Nonqualified plans
 _____**12** Enter box 12 below

13 ☐ Statutory employee
☐ Retirement plan
☐ Third-party sick pay

14 Enter box 14 below **after** entering boxes 18, 19, and 20.
NOTE: Enter box 15 **before** entering box 14.

2 Federal income tax withheld
4,890.27
4 Social security tax withheld
3,160.16
6 Medicare tax withheld
739.09
8 Allocated tips

10 Dependent care benefits

 Distributions from sect. 457 and nonqualified plans
(Important, see Help)

| Box 12 Code | Box 12 Amount | If Box 12 code is: A: Enter amount attributable to RRTA Tier 2 tax _____ M: Enter amount attributable to RRTA Tier 2 tax _____ P: Double click to link to Form 3903, line 4. . . _____ R: Enter MSA contribution for Taxpayer . . . _____ Spouse _____ W: Enter HSA contribution for Taxpayer . . . _____ Spouse _____ G: <input type="checkbox"/> Employer is not a state or local government |
|----------------|------------------|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

| Box 15 State | Employer's state I.D. no. | Box 16 State wages, tips, etc. | Box 17 State income tax |
|-----------------|---------------------------|-----------------------------------|----------------------------|
| CA | 36773620 | 50,970.62 | 1,007.93 |
| | | | |
| | | | |
| | | | |

| Box 20 Locality name | Box 18 Local wages, tips, etc. | Box 19 Local income tax | Associated State |
|-------------------------|-----------------------------------|----------------------------|------------------|
| | | | |
| | | | |
| | | | |
| | | | |


| Box 14 Description or Code on Actual Form W-2 | Amount | TurboTax Identification of Description or Code (Identify this item by selecting the identification from the drop down list. If not on the list, select Other). |
|--|--------|---|
| CASDI | 509.69 | California SDI tax |
| | | |
| | | |
| | | |

- Keep for your records

| | |
|------------|------------------------|
| Name | Social Security Number |
| Jay A Hill | 218-90-0990 |

| | |
|--|--|
| | Spouse's W-2 |
| | Do not transfer this W-2 to next year |

Military: Complete **Part VI** on Page 2 below

| | | |
|--|--|--|
| <p>a Employee's social security No . <u>218-90-0990</u></p> <p>b Employer's ID number <u>94-2404110</u></p> <p>c Employer's name, address, and ZIP code <u>APPLE INC</u></p> <hr/> <p>Street <u>12545 RIATA VISTA CIRCLE</u></p> <p>City <u>AUSTIN</u></p> <p>State <u>TX</u> ZIP Code <u>78727</u></p> <p>Foreign Country _____</p> | <p>1 Wages, tips, other compensation <u>71,761.03</u></p> <p>3 Social security wages <u>73,376.43</u></p> <p>5 Medicare wages and tips <u>73,376.43</u></p> <p>7 Social security tips <u> </u></p> <p>9 </p> <p>11 Nonqualified plans <u> </u></p> <p>12 Enter box 12 below <u> </u></p> | <p>2 Federal income tax withheld <u>12,823.21</u></p> <p>4 Social security tax withheld <u>4,549.34</u></p> <p>6 Medicare tax withheld <u>1,063.96</u></p> <p>8 Allocated tips <u> </u></p> <p>10 Dependent care benefits <u> </u></p> <p>Distributions from sect. 457 and nonqualified plans <i>(Important, see Help)</i> <u> </u></p> |
| <p>d Control number . <u>0000062688TRA</u></p> | <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> <input type="checkbox"/> Transfer employee information from the Federal Information Worksheet </div> <p>e Employee's name First <u>JAY</u> M.I. <u>A</u> Last <u>HILL</u> Suff. <u> </u></p> <p>f Employee's address and ZIP code Street <u>2523 BETLO AVE</u> City <u>MOUNTAIN VIEW</u> State <u>CA</u> ZIP Code <u>94043</u> Foreign Country _____</p> | |
| <p>13 <input type="checkbox"/> Statutory employee <input checked="" type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay</p> | | |
| <p>14 Enter box 14 below after entering boxes 18, 19, and 20. NOTE: Enter box 15 before entering box 14.</p> | | |

| Box 12 Code | Box 12 Amount | |
|----------------|------------------|--|
| C | 245.20 | A: Enter amount attributable to RRTA Tier 2 tax |
| D | 1,615.40 | M: Enter amount attributable to RRTA Tier 2 tax |
| DD | 6,715.92 | P: Double click to link to Form 3903, line 4. . . |
| | | R: Enter MSA contribution for Taxpayer . . . |
| | | Spouse |
| | | W: Enter HSA contribution for Taxpayer . . . |
| | | Spouse |
| | | G: <input type="checkbox"/> Employer is not a state or local government |

| | | | |
|------------------------|---------------------------|--|-----------------------------------|
| Box 15 State | Employer's state I.D. no. | Box 16 State wages, tips, etc. | Box 17 State income tax |
| CA | 251-5456 8 | 71,761.03 | 4,762.34 |
| | | | |
| | | | |
| | | | |

| | | | |
|--------------------------------|--|-----------------------------------|---------------------|
| Box 20 Locality name | Box 18 Local wages, tips, etc. | Box 19 Local income tax | Associated State |
| | | | _____ |
| | | | _____ |
| | | | _____ |
| | | | _____ |

| Box 14 Description or Code on Actual Form W-2 | Amount | TurboTax Identification of Description or Code (Identify this item by selecting the identification from the drop down list. If not on the list, select Other). |
|--|----------|--|
| 401K MATCH | 807.70 | Other (not classified) |
| CAVDI | 709.05 | California VPDI tax |
| MDIMP | 2,225.79 | Other (not classified) |
| | | |

Form 1099-MISC Summary**2013**

► Keep for your records

Name(s) Shown on Return

Jay A Hill & Suzanne R Gahs

Social Security Number

218-90-0990

Form 1099-MISC Summary

| Box | Description | Taxpayer | Spouse | Total |
|-----|--|----------|--------|----------|
| 1 | Total Rents | | | |
| | ► Schedule C | | | |
| | ► Schedule E | | | |
| | ► Form 4835 | | | |
| | ► Other Income | | | |
| 2 | Total Royalties | | | |
| | ► Schedule C | | | |
| | ► Schedule E | | | |
| 3 | Total Other income | | | |
| | ► Schedule C | | | |
| | ► Schedule F | | | |
| | ► Form 4835 | | | |
| | For Form 1040: | | | |
| | ► Winnings (Prizes, etc.) | | | |
| | ► Tribal Gaming | | | |
| | ► Alaska Permanent Fund | | | |
| | ► Other Income | | | |
| 4 | Federal tax withheld | | | |
| 5 | Fishing boat proceeds | | | |
| 6 | Medical and health care payments | | | |
| 7 | Total Nonemployee compensation | 108,700. | | 108,700. |
| | ► Schedule C | 108,700. | | 108,700. |
| | ► Schedule F | | | |
| | ► Wages | | | |
| | ► Other Income | | | |
| 8 | Substitute payments | | | |
| 10 | Total Crop insurance proceeds | | | |
| | ► Schedule F | | | |
| | ► Form 4835 | | | |
| 11 | Foreign Tax paid | | | |
| 13 | Excess golden parachute payments | | | |
| 14 | Gross proceeds paid to an attorney | | | |
| | ► Taxable amount | | | |
| 15a | Section 409A deferrals | | | |
| 15b | Section 409A income | | | |
| 16 | State tax withheld - total | | | |

► Keep for your records

| | |
|--------------------|---------------------------------------|
| Name Jay A Hill | Social Security Number 218-90-0990 |
|--------------------|---------------------------------------|

Payer's Name Catapult Consulting
Payer's Identification No. EIN . 27-0493838 or SSN .
Account number (for your records only)

☐ Spouse's 1099-MISC☐ Do not transfer this 1099-MISC to next year

For each type of 1099-MISC income, select the appropriate form or schedule in your return on which to report this income. Double-click in the field next to the form's name and when the window appears, either "select or create" the copy on which you want to report the 1099-MISC income. See Help.

| | |
|--------------------------|--|
| Box 1 | Rents. Required: double-click to select the form on which to report this income: <div style="display: flex; justify-content: space-between;"> <div> Schedule C Schedule E </div> <div> Form 4835 <input type="checkbox"/> Other Income </div> </div> |
| Box 2 | Royalties. Required: double-click to select the form on which to report this income: <div style="display: flex; justify-content: space-between;"> <div> Schedule C Schedule E </div> </div> |
| Box 3 | Other income Required: double-click to select the form on which to report this income: <div style="display: flex; justify-content: space-between;"> <div> Schedule C Schedule F </div> <div> Form 4835 <input type="checkbox"/> Winnings (Prizes, etc.) <input type="checkbox"/> Tribal Member Gaming Payments <input type="checkbox"/> From Alaska Permanent Fund <input type="checkbox"/> Other Income <input type="checkbox"/> Back Wages from Lawsuit. Amount: </div> </div> |
| Box 4 | Federal income tax withheld |
| Box 5 | Fishing boat proceeds Required: double-click to select the Schedule C on which to report this income: Schedule C |
| Box 6 | Medical and health care payments Required: double-click to select the Schedule C on which to report this income: Schedule C |
| Box 7 | Nonemployee compensation. 108,700.00 Required: double-click to select the form on which to report this income: <div style="display: flex; justify-content: space-between;"> <div> Software engineering <input type="checkbox"/> Wages subject to Social Security & Medicare tax If checked, enter Reason Code for Form 8919 (see Help) . . . If Reason Code A or C, enter determination date <input type="checkbox"/> Other Income <input type="checkbox"/> Back Wages from Lawsuit. Amount: </div> </div> |
| Box 8 | Substitute payments in lieu of dividends or interest |
| Box 10 | Crop insurance proceeds. Required: double-click to select the form on which to report this income: <div style="display: flex; justify-content: space-between;"> <div> Schedule F Form 4835 </div> </div> |
| Box 13 | Excess golden parachute payments. Report 20% excise tax on Form 1040 |
| Box 14 | Gross proceeds paid to an attorney Taxable amount from box 14 to Schedule C Required: double-click to select the Schedule C on which to report this income: Schedule C |
| Boxes 15a & b | Section 409A deferrals Section 409A income |
| Boxes 16-18 | State tax withheld - 1st state State name (two letters) - 1st state State ID number - 1st state State income - 1st state State tax withheld - 2nd state State name (two letters) - 2nd state State ID number - 2nd state State income - 2nd state |

- Keep for your records

2013

| | |
|---|--|
| Name(s) Shown on Return <u>Jay A Hill & Suzanne R Gahs</u> | Social Security Number <u>218-90-0990</u> |
|---|--|

Estimated Tax Payments for 2013 (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 | 04/15/13 | | 04/15/13 | | | 04/15/13 | | |
| 2 | 06/17/13 | | 06/17/13 | | | 06/17/13 | | |
| 3 | 09/16/13 | | 09/16/13 | | | 09/16/13 | | |
| 4 | 01/15/14 | | 01/15/14 | | | 01/15/14 | | |
| 5 | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Tot Estimated Payments . . . | | | | | | | | |

| Tax Payments Other Than Withholding (If multiple states, see Tax Help) | | Federal | State | ID | Local | ID |
|---|---|---------|-------|----|-------|----|
| 6 | Overpayments applied to 2013 | | | | | |
| 7 | Credited by estates and trusts | | | | | |
| 8 | Totals Lines 1 through 7 | | | | | |
| 9 | 2013 extensions | | | | | |

| Taxes Withheld From: | | | | | Federal | State | Local |
|----------------------|---|----|--|-----|---------|--------|-------|
| 10 | Forms W-2 | | | | 17,713. | 5,770. | |
| 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 | Total Withholding Lines 10 through 18f | | | | 17,713. | 5,770. | |
| 20 | Total Tax Payments for 2013 | | | | 17,713. | 5,770. | |

| Prior Year Taxes Paid In 2013 (If multiple states or localities, see Tax Help) | | State | ID | Local | ID |
|---|--|--------|----|-------|----|
| 21 | Tax paid with 2012 extensions | 2,000. | CA | | |
| 22 | 2012 estimated tax paid after 12/31/2012 | | | | |
| 23 | Balance due paid with 2012 return | 5,151. | CA | | |
| 24 | Other (amended returns, installment payments, etc) . . | | | | |

Schedule A
Lines 5 - 12

Tax and Interest Deduction Worksheet

2013

► Keep for your records

| | |
|--|---------------------------------------|
| Name(s) Shown on Return Jay A Hill & Suzanne R Gahs | Social Security Number 218-90-0990 |
|--|---------------------------------------|

Tax Deductions

1 State and local taxes:

Optional Sales Tax Tables

a Available Income:

| | |
|--|----------|
| (1) Income from Form 1040, line 38 | 221,018. |
| (2) Nontaxable income entered elsewhere on return | _____ |
| (3) Available income: 2012 refundable credits in excess of tax | 0. |
| (4) Enter any additional nontaxable income | _____ |
| (5) Total available income | 221,018. |

b Sales Tax Per State of Residence:

Enter state in column (1), then enter total (combined) state and local sales tax rate in column (4).

Arizona, Colorado, Louisiana, New Jersey, New York or South Carolina only:

Double-click in column (4) to select your locality for each state entered.

| (1) State | (2) Date Lived in State From | (3) Date Lived in State To | (4) Enter Total State & Local Rate (%) | (5) State Sales Tax Rate (%) | (6) Local Sales Tax Rate (%) (4) - (5) | (7) State Sales Tax Table Amount | (8) Local Sales Tax Amount | (9) Prorated or Total Amount |
|--------------|---------------------------------|-------------------------------|---|---------------------------------|---|-------------------------------------|-------------------------------|---------------------------------|
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

c Total general sales tax using tables _____

d Sales Tax Paid on Specific Items (see help):

| (1) ST | (2) Total State & Local Rate | (3) Description | (4) Type | (5) Cost | (6) Rate if Different | (7) Actual Sales Tax Amount Paid | (8) Specific Item Deduction |
|-----------|---------------------------------|--------------------|-------------|-------------|--------------------------|-------------------------------------|--------------------------------|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

e Total sales tax deduction on specific items _____

f Total general sales tax per tables plus sales tax on specific items _____

g Actual State and Local General Sales Tax:

Actual sales taxes (enter the total sales taxes paid during the year on all items). _____

h State and Local Income Taxes:

State and Local Income taxes 13,431.00

i State and Local Tax Deduction to Schedule A, line 5:

Greater of line 1f, line 1g, or line 1h (to Schedule A, line 5) 13,431.00

j Check a box to choose to use income taxes paid, sales taxes paid, or whichever provides the greater deduction:

Income Taxes . . ☐ Sales Taxes . . . ☐ Greater amount . ☒

2 Real estate taxes:

a Real estate taxes paid on principal residence **not** entered on Form 1098 _____

| | | |
|----------|--|--------|
| b | Real estate taxes paid on principal residence entered on Form 1098 | _____ |
| c | Real estate taxes paid on additional homes or land | _____ |
| | Personal portion of real estate taxes from Schedule E Worksheet for: | |
| d | Principal residence | _____ |
| e | Vacation home | _____ |
| f | Less real estate taxes deducted on Form 8829 | _____ |
| g | Add lines 2a through 2f (to Schedule A, line 6) | _____ |
| 3 | Personal property taxes: | |
| a | Auto registration fees based on the value of the vehicle. | |
| | 2012 Amount Enter 2013 description: | |
| | 189.00 Toyota Prius | 189.00 |
| | 95.00 Toyota Corolla | 95.00 |
| | _____ | _____ |
| b | Non-business portion of personal property taxes from Car & Truck Exp Wks | _____ |
| c | Other personal property taxes | _____ |
| d | Add lines 3a through 3c (to Schedule A, line 7) | 284.00 |
| 4 | Other taxes: | |
| a | Other taxes from Schedule(s) K-1 | _____ |
| b | Foreign taxes from interest and dividends | _____ |
| c | Foreign taxes from Schedule(s) K-1 | _____ |
| d | Other foreign taxes (not used to claim a foreign tax credit). | _____ |
| e | Other taxes. | |
| | 2012 Amount Enter 2013 description: | |
| | _____ | _____ |
| | _____ | _____ |
| | _____ | _____ |
| f | Add lines 4a through 4e (to Schedule A, line 8) | _____ |

Interest Deductions

| | | |
|----------|---|-------|
| 5 | Home mortgage interest and points reported on Form 1098: | |
| a | Mortgage interest and points from the Home Mortgage Interest Worksheet | _____ |
| b | Qualified mortgage interest from Schedule E Worksheet | _____ |
| c | Less home mortgage interest/points deducted on Form 8829 | _____ |
| d | Less home mortgage interest from Form 8396, line 3 | _____ |
| e | Add lines 5a through 5d (to Sch A, line 10) or line A2 from above. | _____ |
| 6 | Home mortgage interest not reported on Form 1098: | |
| a | Mortgage interest from the Home Mortgage Interest Worksheet. | _____ |
| b | Less home mortgage interest deducted on Form 8829 | _____ |
| c | Add lines 6a and 6b (to Sch A, line 11) or line B2 from above | _____ |
| 7 | Points not reported on Form 1098: | |
| a | Amortizable points from the Home Mortgage Interest Worksheet | _____ |
| b | Other points not on Form 1098 from the Home Mortgage Interest Worksheet | _____ |
| c | Less points deducted on Form 8829 | _____ |
| d | Add lines 7a through 7c (to Schedule A, line 12) or line C2 from above | _____ |

Schedule A
Line 5

State and Local Tax Deduction Worksheet

2013

► Keep for your records

Name(s) Shown on Return
Jay A Hill & Suzanne R Gahs

Social Security Number
218-90-0990

State and Local Income Taxes

| | | |
|---|----|---------|
| State income taxes: | | |
| 1 State income tax withheld | 1 | 5,770. |
| 2 2013 state estimated taxes paid in 2013 | 2 | |
| 3 2012 state estimated taxes paid in 2013 | 3 | |
| 4 Amount paid with 2012 state application for extension | 4 | 2,000. |
| 5 Amount paid with 2012 state income tax return | 5 | 5,151. |
| 6 Overpayment on 2012 state income tax return applied to 2013 tax | 6 | |
| 7 Other amounts paid in 2013 (amended returns, installment payments, etc.) | 7 | |
| 8 State estimated tax from Schedule(s) K-1 (Form 1041) | 8 | |
| Local income taxes: | | |
| 9 Local income tax withheld | 9 | |
| 10 2013 local estimated taxes paid in 2013 | 10 | |
| 11 2012 local estimated taxes paid in 2013 | 11 | |
| 12 Amount paid with 2012 local application for extension | 12 | |
| 13 Amount paid with 2012 local income tax return | 13 | |
| 14 Overpayment on 2012 local income tax return applied to 2013 tax | 14 | |
| 15 Other amounts paid in 2013 (amended returns, installment payments, etc.) | 15 | |
| 16 Local estimated tax from Schedule(s) K-1 (Form 1041) | 16 | |
| Other: | | |
| 17 <u>State mandatory taxes</u> | 17 | 510. |
| 18 Total Add lines 1 through 17 | 18 | 13,431. |
| 19 State and local refund allocated to 2013 | 19 | |
| 20 Nondeductible state income tax from line 28 | 20 | |
| 21 Total reductions Add lines 19 and 20 | 21 | |
| 22 Total state and local income tax deduction Line 18 less line 21 | 22 | 13,431. |

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 | |

Earned Income Worksheet**2013**

► Keep for your records

Name(s) Shown on Return

Jay A Hill & Suzanne R Gahs

Social Security Number

218-90-0990

| Part I – Earned Income Credit Wks Computation | Taxpayer | Spouse | Total |
|--|----------|--------|----------|
| 1 If filing Schedule SE: | | | |
| a Net self-employment income | 104,385. | | 104,385. |
| b Optional Method and Church Employee income | | | |
| c Add lines 1a and 1b | 104,385. | | 104,385. |
| d One-half of self-employment tax | 3,898. | | 3,898. |
| e Subtract line 1d from line 1c | 100,487. | | 100,487. |
| 2 If not required to file Schedule SE: | | | |
| a Net farm profit or (loss) | | | |
| b Net nonfarm profit or (loss) | | | |
| c Add lines 2a and 2b | | | |
| 3 If filing Schedule C or C-EZ as a statutory employee, enter the amount from line 1 of that Schedule C or C-EZ | | | |
| 4 Add lines 1e, 2c and 3. To EIC Wks, line 5 | 100,487. | | 100,487. |

Part II – Form 2441 and Standard Deduction Worksheet Computations

| | | | |
|---|----------|---------|----------|
| 5 Net self-employment earnings (line 4 above) | 100,487. | | 100,487. |
| 6 Wages, salaries, and tips less distributions from nonqualified or section 457 plans, etc | 71,761. | 50,971. | 122,732. |
| 7 Taxable employer-provided adoption benefits | | | |
| 8 Add lines 5 through 7. To Form 2441, lines 19 and 20 | 172,248. | 50,971. | 223,219. |
| 9 a Taxable dependent care benefits | | | |
| b Nontaxable combat pay | | | |
| 10 Add lines 8, 9a and 9b. To Form 2441, lines 4 and 5 | 172,248. | 50,971. | 223,219. |
| 11 Scholarship or fellowship income not on W-2 | | | |
| 12 SE exempt earnings less nontaxable income | | | |
| 13 Distributions from nonqualified/Sec. 457 plans | | | |
| 14 Add lines 8, 9a and 11 through 13. To Standard Deduction Worksheet | 172,248. | 50,971. | 223,219. |

Part III – IRA Deduction Worksheet Computation

| | | | |
|--|----------|---------|----------|
| 15 Net self-employment income or (loss) | 100,487. | | 100,487. |
| 16 Wages, salaries, tips, etc | 71,761. | 50,971. | 122,732. |
| 17 Net self-employment loss | | | |
| 18 Alimony received | | | |
| 19 Nontaxable combat pay | | | |
| 20 Foreign earned income exclusion | | | |
| 21 Keogh, SEP or SIMPLE deduction | | | |
| 22 Combine lines 15 through 21. To IRA Wks, ln 2. | 172,248. | 50,971. | 223,219. |

Part IV – Schedule 8812 and Child Tax Credit Line 11 Worksheet Computations

| | | | |
|---|----------|---------|----------|
| 23 Self-employed, church and statutory employees | 100,487. | | 100,487. |
| 24 Wages, salaries, tips, etc | 71,761. | 50,971. | 122,732. |
| 25 Nontaxable combat pay | | | |
| 26 Foreign earned income exclusion | | | |
| 27 Combine lines 23 through 26. To Schedule 8812, line 4a & Line 11 Wks, line 2. | 172,248. | 50,971. | 223,219. |

Schedule SE Adjustments Worksheet

2013

► Keep for your records

Name(s) Shown on Return

Jay A Hill & Suzanne R Gahs

Social Security Number

218-90-0990

| | (a) Taxpayer | (b) Spouse |
|---|-------------------------------------|--------------------------|
| QuickZoom to the Short Schedule SE (Schedule SE, page 1) ► | <input type="checkbox"/> | <input type="checkbox"/> |
| QuickZoom to the Long Schedule SE (Schedule SE, page 2) ► | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| A Use Long Schedule SE, even if qualified to use Short Schedule SE . | <input type="checkbox"/> | <input type="checkbox"/> |
| B Approved Form 4029. Exempt from SE tax on all income | <input type="checkbox"/> | <input type="checkbox"/> |
| C Chapter 11 bankruptcy net profit or loss for Schedule SE, line 3 . . . | | |
| D QuickZoom to the Explanation statement for any adjustment to SE income/loss shown on a partnership K-1. (See Help). | | |
| Part I Farm Profit or (Loss) Schedule SE, line 1 | | |
| 1 Total Schedules F | | |
| 2 Farm partnerships, Schedules K-1 | | |
| 3 Other SE farm profit or (loss) (See Help) | | |
| 4 Less SE exempt farm profit or (loss) (See Help) | | |
| 5 Total for Schedule SE, line 1 | | |
| 6 Conservation Reserve Program payments not subject to self- employment tax reported on: | | |
| a Schedule F, line 4b | | |
| b Schedule K-1 (Form 1065), box 20, code Z | | |
| c Total CRP payments not subject to SE tax | | |
| Part II Nonfarm Profit or (Loss) Schedule SE, line 2 | | |
| 1 a Total Schedules C | 104,385. | |
| b Less SE exempt Schedules C (approved Form 4361) | | |
| 2 Nonfarm partnerships, Schedules K-1 | | |
| 3 Forms 6781 | | |
| 4 Other SE income reported as income on Form 1040, line 7 | | |
| 5 a Clergy Form W-2 wages | | |
| b Clergy housing allowance | | |
| c Less clergy business deductions | | |
| d QuickZoom to the Explanation statement for entry on line 5c. | | |
| 6 Scholarship/Grant/Fellowship subject to SE tax. | | |
| 7 Other SE nonfarm profit or (loss) (See Help) | | |
| 8 Less other SE exempt nonfarm profit or (loss) (See Help) | | |
| 9 Total for Schedule SE, line 2 | 104,385. | |
| 10 Exempt Notary Public income for Schedule SE, line 3 (See Help). . . | | |
| Part III Farm Optional Method Schedule SE, page 2, Part II | | |
| 1 Use Farm Optional Method | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 Gross farm income from Schedules F | | |
| 3 Gross farming or fishing income from partnership Schedules K-1 . . | | |
| 4 Other gross farming or fishing self-employment income | | |
| 5 Total gross income for Farm Optional Method | | |
| Part IV Nonfarm Optional Method Schedule SE, page 2, Part II | | |
| 1 Use Nonfarm Optional Method (Must have had net SE earnings of \$400 or more in 2 of prior 3 years and used the Nonfarm Optional Method less than 5 times) | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 Gross nonfarm income from Schedules C | | |
| 3 Gross nonfarm income from partnership Schedules K-1 | | |
| 4 Other gross nonfarm self-employment income | | |
| 5 Total gross income for Nonfarm Optional Method | | |

► Keep for your records

Name(s) Shown on Return
Jay A HillSocial Security Number
218-90-0990

Name of the trade or business this worksheet is attached to. Software engineering

A Health insurance and long-term care insurance premiums:

- 1** Enter total amount paid during 2013 for health insurance coverage for 2013 for you, your spouse, and your dependents (for this trade or business only). Also enter amounts paid for health insurance for any child of yours who was under age 27 at the end of 2013, even if the child was not your dependent. See Help
- Enter the total premiums paid during the year for each person covered under a qualified long-term care insurance contract:

- | | | |
|---|----------|--|
| 2 Taxpayer's gross long-term care premiums | 2 | |
| 3 Taxpayer's allowable long-term care premiums | 3 | |
| 4 Spouse's gross long-term care premiums | 4 | |
| 5 Spouse's allowable long-term care premiums | 5 | |
| 6 Dep or child under 27 gross LT care premiums | 6 | |
| 7 Dep or child under 27 allowable LT care (see Help) | 7 | |

8 Total allowable long-term care premiums, sum of lines A3, A5, and A7.**9** Total self-employed health and allowed long-term care insurance premiums, sum of lines A1 and A8.**B** Total from the Keogh, SEP and SIMPLE Contribution Worksheet for the owner of this trade or business.

Enter the amount, if any, attributable to this trade or business only.

C Total from Form 2555, line 45 for the owner of this trade or business. (Foreign Income).

Enter the amount, if any, attributable to this trade or business.

- | | | |
|--|-----------|----------|
| 1 Total payments made during 2013 | 1 | 2,201. |
| 2 Enter the net profit and any other earned income from the trade or business under which the insurance plan is established (not including the self-employed health insurance deduction). Do not include Conservation Reserve Program payments exempt from self-employment tax | 2 | 104,385. |
| 3 Enter the total of net profits from: line 31, Schedule C (Form 1040); line 34, Schedule F (Form 1040); or box 14, Code A, Schedule K-1 (Form 1065); plus any other income allocable to a profitable business. Do not include Conservation Reserve Program payments exempt from SE tax | 3 | 104,385. |
| 4 Divide the amount on line 2 by the amount on line 3 | 4 | 1.0000 |
| 5 Multiply the amount on Form 1040 or 1040NR, line 27 (employer-equivalent portion of self-employment tax) by the percentage on line 4 | 5 | 3,898. |
| 6 Subtract the amount on line 5 from the amount on line 2. | 6 | 100,487. |
| 7 Enter the amount, if any, from Form 1040, line 28 (SEP, SIMPLE, qual. plans), attributable to the same trade or business in which the health insurance plan is established | 7 | |
| 8 Enter the amount from Form 2555, line 45, attributable to the amount entered on line 2. | 8 | |
| 9 Subtract the amounts on lines 7 and 8, if any, from the amount on line 6. | 9 | 100,487. |
| 10 Enter the smaller of line 1 or line 9 above and on Form 1040, line 29 or 1040NR, line 29. Do not include this amount on Schedule A (Form 1040) | 10 | 2,201. |

Allocation of SE Health and Long-Term Care Premiums on Line 10

| | |
|---|--------|
| SE health insurance premium allowed as adjustment | 2,201. |
| SE long-term care premium allowed as adjustment - Taxpayer | 0. |
| SE long-term care premium allowed as adjustment - Spouse | 0. |
| SE long-term care premium allowed as adjustment - Dep or child under 27 | 0. |

Earned income includes net earnings and gains from the sale, transfer, or licensing of property you created. It does not include capital gain income.

Federal Carryover Worksheet

2013

► Keep for your records

Name(s) Shown on Return

Jay A Hill & Suzanne R Gahs

Social Security Number

218-90-0990

2012 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 |
|-----------------------------|-------------------------------|------------------------------------|---------------------------------|----------------------------|-------------------------------|--------------------------|
| CA | 2,000. | | 6,831. | 5,151. | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Totals . . | 2,000. | | 6,831. | 5,151. | | |

Other Tax and Income Information

| | | | 2012 | 2013 |
|---|--|---|--------------------------|--------------------------|
| 1 | Filing status | 1 | 2 MFJ | 2 MFJ |
| 2 | Number of exemptions for blind or over 65 (0 - 4) | 2 | | |
| 3 | Itemized deductions | 3 | 6,229. | 13,715. |
| 4 | Check box if required to itemize deductions | 4 | <input type="checkbox"/> | <input type="checkbox"/> |
| 5 | Adjusted gross income | 5 | 193,397. | 221,018. |
| 6 | Tax liability for Form 2210 or Form 2210-F | 6 | 46,473. | 50,030. |
| 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

| | | | 2012 | 2013 |
|------|---|------|------|------|
| 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

| | | | 2012 | 2013 |
|------|---|------|------|------|
| 12 a | Short-term capital loss | 12 a | | |
| b | AMT Short-term capital loss | b | | |
| 13 a | Long-term capital loss | 13 a | | |
| b | AMT Long-term capital loss | b | | |
| 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 2013 | b | | |
| | b 2012 | c | | |
| | c 2011 | d | | |
| | d 2010 | e | | |
| | e 2009 | f | | |
| | f 2008 | | | |

Jay A Hill & Suzanne R Gahs

218-90-0990

| Loss and Expense Carryovers (cont'd) | | | | 2012 | 2013 |
|--------------------------------------|--|---|---|-------------|-------------|
| 17 | AMT Nonrecap'd net Sec 1231 losses from: | a | 2013 . . . | 17 a | |
| | | b | 2012 . . . | b | |
| | | c | 2011 . . . | c | |
| | | d | 2010 . . . | d | |
| | | e | 2009 . . . | e | |
| | | f | 2008 . . . | f | |
| Credit Carryovers | | | | 2012 | 2013 |
| 18 | General business credit | | | 18 | |
| 19 | Adoption credit from: | a | 2013 | 19 a | |
| | | b | 2012 | b | |
| 20 | Mortgage interest credit from: | a | 2013 | 20 a | |
| | | b | 2012 | b | |
| | | c | 2011 | c | |
| | | d | 2010 | d | |
| 21 | Credit for prior year minimum tax | | | 21 | |
| 22 | District of Columbia first-time homebuyer credit | | | 22 | |
| 23 | Residential energy efficient property credit | | | 23 | |
| Other Carryovers | | | | 2012 | 2013 |
| 24 | Section 179 expense deduction disallowed | | | 24 | |
| 25 | Excess | a | Taxpayer (Form 2555, line 46) | 25 a | |
| | foreign | b | Taxpayer (Form 2555, line 48) | b | |
| | housing | c | Spouse (Form 2555, line 46) | c | |
| | deduction: | d | Spouse (Form 2555, line 48) | d | |

Charitable Contribution Carryovers

| 26 2012 Carryover of charitable contributions from: | | Other Property | | Capital Gain | | |
|---|---|----------------|---------|--------------|---------|----|
| | | (a) 50% | (b) 30% | (c) 30% | (d) 20% | |
| a | 2012 | | | | | |
| b | 2011 | | | | | |
| c | 2010 | | | | | |
| d | 2009 | | | | | |
| e | 2008 | | | | | |
| 27 2013 Carryover of charitable contributions from: | | Other Property | | Capital Gain | | |
| | | (a) 50% | (b) 30% | (c) 30% | (d) 20% | |
| a | 2013 | | | | | |
| b | 2012 | | | | | |
| c | 2011 | | | | | |
| d | 2010 | | | | | |
| e | 2009 | | | | | |
| 28 | Amount overpaid less earned income credit | | | | | 0. |

2012 State Capital Loss Carryovers (For users **not** transferring from the prior year)

| State ID | Short-term Capital Loss for State | AMT Short-term Capital Loss for State | Long-term Capital Loss for State | AMT Long-term Capital Loss for State | Capital Loss (combined) for State | AMT Capital Loss (combined) for State |
|----------|-----------------------------------|---------------------------------------|----------------------------------|--------------------------------------|-----------------------------------|---------------------------------------|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Two-Year Comparison

2013

Name(s) Shown on Return

Jay A Hill & Suzanne R Gahs

Social Security Number

| Income | 2012 | 2013 | Difference | % |
|---|----------|----------|------------|---------|
| Wages, salaries, tips, etc | 111,153. | 122,732. | 11,579. | 10.42 |
| Interest and dividend income | | | | |
| State tax refund | 470. | | -470. | -100.00 |
| Business income (loss) | 91,051. | 104,385. | 13,334. | 14.64 |
| Capital and other gains (losses) | | | | |
| IRA distributions | | | | |
| Pensions and annuities | | | | |
| Rents and royalties | | | | |
| Partnerships, S Corps, etc | | | | |
| Farm income (loss) | | | | |
| Social security benefits | | | | |
| Income other than the above | | | | |
| Total Income | 202,674. | 227,117. | 24,443. | 12.06 |
| Adjustments to Income | 9,277. | 6,099. | -3,178. | -34.26 |
| Adjusted Gross Income | 193,397. | 221,018. | 27,621. | 14.28 |
| Itemized Deductions | | | | |
| Medical and dental | 0. | | 0. | |
| Income or sales tax | 5,945. | 13,431. | 7,486. | 125.92 |
| Real estate taxes | | | | |
| Personal property and other taxes | 284. | 284. | 0. | 0.00 |
| Interest paid | | | | |
| Gifts to charity | | | | |
| Casualty and theft losses | | | | |
| Miscellaneous | | | | |
| Phaseout of itemized deductions | | | | |
| Total Itemized Deductions | 6,229. | 13,715. | 7,486. | 120.18 |
| Standard or Itemized Deduction | 11,900. | 13,715. | 1,815. | 15.25 |
| Exemption Amount | 11,400. | 11,700. | 300. | 2.63 |
| Taxable Income | 170,097. | 195,603. | 25,506. | 14.99 |
| Income tax | 35,406. | 42,234. | 6,828. | 19.28 |
| Additional income taxes | | | | |
| Alternative minimum tax | | | | |
| Total Income Taxes | 35,406. | 42,234. | 6,828. | 19.28 |
| Nonbusiness credits | | | | |
| Business credits | | | | |
| Total Credits | | | | |
| Self-employment tax | 11,067. | 7,796. | -3,271. | -29.56 |
| Other taxes | | | | |
| Total Tax After Credits | 46,473. | 50,030. | 3,557. | 7.65 |
| Withholding | 13,552. | 17,713. | 4,161. | 30.70 |
| Estimated and extension payments | | | | |
| Earned income credit | | | | |
| Additional child tax credit | | | | |
| Other payments | | | | |
| Total Payments | 13,552. | 17,713. | 4,161. | 30.70 |
| Form 2210 penalty | 319. | 545. | 226. | 70.85 |
| Applied to next year's estimated tax | | | | |
| Refund | | | | |
| Balance Due | 33,240. | 32,862. | -378. | -1.14 |

Current year effective tax rate 19.11 %

Tax Summary
► Keep for your records

2013

Name (s)

Jay A Hill & Suzanne R Gahs

| | |
|--|----------|
| Total income | 227,117. |
| Adjustments to income | 6,099. |
| Adjusted gross income | 221,018. |
| Itemized/standard deduction | 13,715. |
| Exemption amount | 11,700. |
| Taxable income | 195,603. |
| Tentative tax | 42,234. |
| Additional taxes | |
| Alternative minimum tax | |
| Total credits | |
| Other taxes | 7,796. |
| Total tax | 50,030. |
| Total payments | 17,713. |
| Estimated tax penalty | 545. |
| Amount Overpaid | 0. |
| Refund | 0. |
| Amount Applied to Estimate | 0. |
| Balance due | 32,862. |

Which Form 1040 to file?

You must use Form 1040 because
you filed Schedule C-EZ, Net Profit From Business.

Compare to U. S. Averages

► Keep for your records

2013

| | |
|--|-----------------------------------|
| Name(s) Shown on Return Jay A Hill & Suzanne R Gahs | Social Security No 218-90-0990 |
|--|-----------------------------------|

Your 2013 adjusted gross income (AGI) 221,018.
National adjusted gross income range used below from 200,000. to 249,999.

Note: National average amounts have been adjusted for inflation. See Help for details.

| Selected Income, Deductions, and Credits | Actual Per Return | National Average |
|--|----------------------|---------------------|
| Salaries and wages | 122,732. | 185,794. |
| Taxable interest | | 3,029. |
| Tax-exempt interest | | 11,347. |
| Dividends | | 7,977. |
| Business net income | 104,385. | 57,960. |
| Business net loss | | 10,100. |
| Net capital gain | | 22,408. |
| Net capital loss | | 2,464. |
| Taxable IRA | | 42,920. |
| Taxable pensions and annuities | | 49,239. |
| Rent and royalty net income | | 25,346. |
| Rent and royalty net loss | | 13,140. |
| Partnership and S corporation net income | | 76,473. |
| Partnership and S corporation net loss | | 21,616. |
| Taxable social security benefits | | 23,313. |
| Medical and dental expenses deduction | | 17,386. |
| Taxes paid deduction | 13,715. | 18,698. |
| Interest paid deduction | | 15,734. |
| Charitable contributions deduction | | 5,897. |
| Total itemized deductions | 13,715. | 40,134. |
| Child care credit | | 520. |
| Education tax credits | | 0. |
| Child tax credit | | 789. |
| Retirement savings contributions credit | | 0. |
| Earned income credit | | 0. |
| Other Information | Actual Per Return | National Average |
| Adjusted gross income | 221,018. | 229,422. |
| Taxable income | 195,603. | 179,983. |
| Income tax | 42,234. | 39,044. |
| Alternative minimum tax | | 2,868. |
| Total tax liability | 50,030. | 40,446. |

Estimated Tax Payment Options

| | |
|--------------|--|
| Name: | <u>Jay A Hill & Suzanne R Gahs</u> |
| SSN: | <u>218-90-0990</u> |

| Prepare My 2014 Estimated Taxes Based on | Tax Amount |
|--|------------|
| <input type="checkbox"/> 90% of tax on your 2014 estimated taxable income | 0. |
| <input type="checkbox"/> 100% of tax on your 2014 estimated taxable income | 0. |
| <input type="checkbox"/> 66-2/3% of tax on your 2014 estimated taxable income (for farmers and fishermen only, see Tax Help) | 0. |
| <input checked="" type="checkbox"/> 100% (110%) of your 2013 taxes (prior-year exception) Note: If your 2013 taxes were less than \$1000, see Tax Help | 55,033. |

| Amount of Estimated Taxes to Pay in 2014 | |
|---|---------|
| Taxes based on method above | 55,033. |
| Expected withholding for 2014 . . . (2013 actual withholding) | 17,713. |
| Taxes due after withholding | 37,320. |
| Estimates you've already paid | |
| Last year's overpayment you applied to this year | |
| Balance of estimated taxes due | 37,320. |

| |
|---|
| Round My Payments Up |
| <input type="checkbox"/> To the next \$10 <input type="checkbox"/> To the next \$100 |

| |
|--|
| Prepare Estimated Tax Payment Vouchers |
| <input checked="" type="checkbox"/> The amount of estimated taxes due is \$1,000 or more (see Tax Help) <input type="checkbox"/> Even if the amount of estimated taxes due is less than \$1,000 <input type="checkbox"/> No, do not prepare estimated tax payment vouchers |

| Schedule of Estimated Tax Payments for 2014 | |
|--|--------|
| Check the box for the payment date due next. We will prepare your vouchers based on your choice. | |
| <input type="checkbox"/> Payment number 1, due April 15, 2014 | 9,330. |
| <input type="checkbox"/> Payment number 2, due June 16, 2014 | 9,330. |
| <input type="checkbox"/> Payment number 3, due September 15, 2014 | 9,330. |
| <input type="checkbox"/> Payment number 4, due January 15, 2015 | 9,330. |

| | |
|---|---------|
| Total estimated tax payments for 2014 | 37,320. |
|---|---------|

| |
|---|
| Print Estimated Tax Vouchers |
| <input checked="" type="checkbox"/> Yes, print those prepared by program <input type="checkbox"/> No, I will use those supplied by the I.R.S. and write in the amounts |

ELECTRONIC POSTMARK - CERTIFICATION OF ELECTRONIC FILING

Taxpayer: Jay A Hill & Suzanne R Gahs

Primary SSN: 218-90-0990

Federal Return Submitted: April 14, 2014 07:59 PM PDT

Federal Return Acceptance Date: _____

Your return was electronically transmitted on 04/14/2014

The Intuit Electronic Postmark shows the date and time Intuit received your federal tax return. The Intuit Electronic Postmark documents the filing date of your income tax return, and the electronic postmark information should be kept on file with your tax return and other tax-related documentation.

There are two important aspects of the Intuit Electronic Postmark:

1. THE INTUIT ELECTRONIC POSTMARK.

The electronic postmark shows the date and time Intuit received the federal return, and is deemed the filing date if the date of the electronic postmark is on or before the date prescribed for filing of the federal individual income tax return.

TIMELY FILING:

For your federal return to be considered filed on time, your return must be postmarked on or before midnight April 15, 2014. Intuit's electronic postmark is issued in the Pacific Time (PT) zone. If you are not filing in the PT zone, you will need to add or subtract hours from the Intuit Electronic Postmark time to determine your local postmark time. For example, if you are filing in the Eastern Time (ET) zone and you electronically file your return at 9 AM on April 15, 2014, your Intuit electronic postmark will indicate April 15, 2014, 6 AM. If your federal tax return is rejected, the IRS still considers it filed on time if the electronic postmark is on or before April 15, 2014, and a corrected return is submitted and accepted before April 20, 2014. If your return is submitted after April 20, 2014, a new time stamp is issued to reflect that your return was submitted after the IRS deadline and, consequently, is no longer considered to have been filed on time.

If you request an automatic six-month extension, your return must be electronically postmarked by midnight October 15, 2014. If your federal tax return is rejected, the IRS will still consider it filed on time if the electronic postmark is on or before October 15, 2014, and the corrected return is submitted and accepted by October 20, 2014.

2. THE ACCEPTANCE DATE.

Once the IRS accepts the electronically filed return, the acceptance date will be provided by the Intuit Electronic Filing Center. This date is proof that the IRS accepted the electronically filed return.

Smart Worksheets from your 2013 Federal Tax Return

SMART WORKSHEET FOR: Form 9465: Installment Agreement Request

Filing Address Smart Worksheet

Mail Form 9465 separately **only** if you are not filing a current year return.

Send Form 9465 to: Department of the Treasury
Internal Revenue Service
P.O. Box 9941
Stop 5500
Ogden, UT 84409

SMART WORKSHEET FOR: Form 1040: Individual Tax Return

Tax Smart Worksheet

| | | |
|----------|--|-------------------------------------|
| A | Tax | <u>42,234.</u> |
| | Check if from: | |
| 1 | Tax table | <input type="checkbox"/> |
| 2 | Tax Computation Worksheet (see instructions) | <input checked="" type="checkbox"/> |
| 3 | Schedule D Tax Worksheet | <input type="checkbox"/> |
| 4 | Qualified Dividends and Capital Gain Tax Worksheet | <input type="checkbox"/> |
| 5 | Schedule J | <input type="checkbox"/> |
| 6 | Form 8615 | <input type="checkbox"/> |
| 7 | Foreign Earned Income Tax Worksheet | <input type="checkbox"/> |
| B | Additional tax from Form 8814 | <u> </u> |
| C | Additional tax from Form 4972 | <u> </u> |
| D | Tax from additional Form(s) 4972 | <u> </u> |
| E | Recapture tax from Form 8863 | <u> </u> |
| F | IRC Section 197(f)(9)(B)(ii) election for an additional tax | <u> </u> |
| G | Tax. Add lines A through F. Enter the result here and on line 44 | <u>42,234.</u> |

SMART WORKSHEET FOR: Dependent Information Worksheet (Graham)

Dependency Exemption/EIC Smart Worksheet

NOTE: It is recommended that you answer the questions below using the Step-by-Step mode. That will help insure that answers to the questions are not inconsistent.

- A** How many months did this person live with you?
Note: if born or died in current year and lived with you entire time or qualified missing child select "The whole year". If more than one-half the year select 7 or more ▶ The whole year
- B** Who are the parents of this person?
 To determine if additional questions are necessary for children of divorced parents.
 Both Taxpayer and spouse ▶ ☐
 Taxpayer ▶ ☐
 Spouse ▶ ☐
- C** Did this person provide more than 1/2 their own support? . . ▶ ☐ Yes ☒ No
- D** Was this person married on December 31, 2013 and filing a joint return for the year (You may answer **no** if the only reason the joint return is filed is to get a refund of tax withheld or estimated tax payments and neither spouse would have a tax liability on their return if they filed separate returns)? ▶ ☐ Yes ☒ No
- E** Is this person a Full time student? ▶ ☐ Yes ☐ No
- F** Is this person's gross income less than \$3,900? ▶ ☒ Yes ☐ No
- 1** Did you provide over 1/2 the support for this person?
 or
 Did you provide over 10% of the support for the person and with other individuals who would be able to claim the person except for the support test over 1/2 the support and all of you have agreed that you alone will claim the person and you have filled out the Multiple Support Declaration, Form 2120, to attach to your return? ☒ Yes ☐ No
- G** Is there an agreement with this person's other parent about who can claim this person as a dependent? ▶ ☐ Yes ☐ No
Note: The noncustodial parent claiming the exemption for the child must attach to their return Form 8332 from the custodial parent releasing the claim to the exemption for the child
- H** Who will be claiming this person as a dependent as a result of
 an agreement between the parents
 or
 as a result of the rules controlling who can claim a qualifying child when the child meets the conditions to be a qualifying child of more than one person?
 Taxpayer (includes spouse if married filing joint) in this return? ▶ ☒
 Other parent in different return? ▶ ☐
 Someone else in different return? ▶ ☐

Electronic Filing Instructions for your 2013 California Tax Return

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



Jay A Hill & Suzanne R Gahs
34179 Tony Terrace
Fremont, CA 94555

| | | | |
|---|--|----|------------|
| Balance Due/Refund | Your California state tax return (Form 540) shows a balance due of \$153.00. Mail your completed Form 3582 with included payment made payable to the Franchise Tax Board by April 15, 2014. Make sure you sign your check and write your social security number and "2013 Form 3582" on the check. | | |
| What You Need to Sign | Sign and date Form 8453-OL within 1 day of acceptance. Since you are married filing jointly, your spouse must also sign and date the form. | | |
| Do Not Mail | Do not mail a paper copy of your tax return. Since you filed electronically, the Franchise Tax Board already has your return. | | |
| What You Need to Mail | <p>Your return shows a balance due of \$153.00. Mail your completed Form 3582 with included payment of \$153.00 made payable to Franchise Tax Board by April 15, 2014 to:</p> <p>Mail to:</p> <p>Franchise Tax Board P.O. Box 942867 Sacramento, CA 94267-0008</p> <p>Do not mail Form 3582 with payment until your return has been ACCEPTED for electronic filing by the Franchise Tax Board. However, if your return still hasn't been accepted by the due date, don't wait. Go ahead and mail in Form 3582 with your payment.</p> | | |
| What You Need to Keep | <p>Your Electronic Filing Instructions (this form)</p> <p>- Form 8453-OL and attachment(s)</p> <p>Printed copy of your state and federal returns</p> | | |
| 2013 California Tax Return Summary | Taxable Income | \$ | 213,206.00 |
| | Total Tax | \$ | 14,415.00 |
| | Extension Payment | \$ | 8,645.00 |
| | Total Payments/Credits | \$ | 14,415.00 |
| | Penalty/Interest | \$ | 153.00 |
| | Balance Due With Penalty/Interest | \$ | 153.00 |
| | Effective Tax Rate | | 6.52% |

Electronic Filing Instructions for your 2013 California Tax Return

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



Jay A Hill & Suzanne R Gahs
34179 Tony Terrace
Fremont, CA 94555

How to Pay Electronically

For payments which must be made electronically but you choose to pay by check, you may incur a penalty of 1% of the amount owed. See http://www.ftb.ca.gov/individuals/mandatory_e-pay.shtml for a detailed explanation.

You may pay electronically either by credit card, (<http://www.ftb.ca.gov/online/CCard.shtml>), California Web Pay (<http://www.ftb.ca.gov/online/webpay/index.asp>) or Pay-By-Phone (http://www.ftb.ca.gov/individuals/mandatory_epay/paybyphone.shtml).

TAXABLE YEAR

2013**California Online e-file Return Authorization
for Individuals**

FORM

8453-OL

| | | | | | |
|---|--|-------------------------------|---------------------|--|--|
| Your first name and initial JAY A | | Last name HILL | | Your SSN or ITIN 218-90-0990 | |
| If filing jointly, spouse's/RDP's first name SUZANNE R | | Last name GAHS | | Spouse's/RDP's SSN or ITIN 214-78-1079 | |
| Address (number and street or P.O. Box) 34179 TONY TERRACE | | Apt. no. | PMB/Private mailbox | Daytime telephone number (650) 930-0592 | |
| City FREMONT | | | State CA | ZIP Code 94555 | |
| Foreign country name | | Foreign province/state/county | | Foreign postal code | |

Part I Tax Return Information (whole dollars only)

- 1 California adjusted gross income. (Form 540, line 17; Form 540 2EZ, line 16; Long Form 540NR, line 32; or Short Form 540NR, line 32). **1** 221,018.
- 2 Refund or no amount due. (Form 540, line 115; Form 540 2EZ, line 28; Long Form 540NR, line 125; or Short Form 540NR, line 125). **2** _____
- 3 Amount you owe. (Form 540, line 111; Form 540 2EZ, line 27; Long Form 540NR, line 121; or Short Form 540NR, line 121). **3** 153.

Part II Settle Your Account Electronically for Taxable Year 2013 (Due 04/15/2014)

- 4 ☐ Direct deposit of refund
- 5 ☐ Electronic funds withdrawal **5a** Amount _____ **5b** Withdrawal date (mm/dd/yyyy) _____

Part III Make Estimated Tax Payments for Taxable Year 2014 These are not installment payments for the current amount you owe.

| | First Payment Due 4/15/14 | Second Payment Due 6/16/14 | Third Payment Due 9/15/14 | Fourth Payment Due 1/15/15 |
|--------------------------|------------------------------|-------------------------------|------------------------------|-------------------------------|
| 6 Amount | | | | |
| 7 Withdrawal date | | | | |

Part IV Banking Information (Have you verified your banking information?)

- 8** Amount of refund to be directly deposited to account below _____ **12** The remaining amount of my refund for direct deposit _____
- 9** Routing number _____ **13** Routing number _____
- 10** Account number _____ **14** Account number _____
- 11** Type of account: ☐ Checking ☐ Savings **15** Type of account: ☐ Checking ☐ Savings

Part V Declaration of Taxpayer(s)

I authorize my account to be settled as designated in Part II. If I check Part II, box 4, I declare that the direct deposit refund information in Part IV agrees with the authorization stated on my return. I authorize an electronic funds withdrawal for the amount listed on line 5a and any estimated payment amounts listed on line 6 from the account listed on lines 9, 10, and 11. If I have filed a joint return, this is an irrevocable appointment of the other spouse/RDP as an agent to receive the refund or authorize an electronic funds withdrawal.

Under penalties of perjury, I declare that the information I provided to the Franchise Tax Board (FTB), either directly or through e-file software, including my name, address, and social security number (SSN) or individual taxpayer identification number (ITIN), and the amounts shown in Part I above, agrees with the information and amounts shown on the corresponding lines of my 2013 California income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my return and accompanying schedules and statements to be transmitted to the FTB directly or through the e-file software. **If the processing of my return or refund is delayed, I authorize the FTB to disclose to me, either directly or through the e-file software, the reason(s) for the delay or the date when the refund was sent.**

**Sign
Here**

Your signature

Date

Spouse's/RDP's signature. If filing jointly, both must sign.

Date

It is unlawful to forge a spouse's/RDP's signature.

Voucher at bottom of page. ■

DO NOT MAIL A PAPER COPY OF YOUR TAX RETURN WITH THE PAYMENT VOUCHER.
If amount of payment is zero, do not mail this voucher.

WHERE TO FILE: Using black or blue ink, make your check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2013 FTB 3582" on the check or money order. Detach the voucher below. Enclose, but **do not** staple, payment with the voucher and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

WHEN TO FILE: Calendar Year – File and pay by April 15, 2014.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service. Go to **ftb.ca.gov** for more information.
Do not mail this voucher if you use Web Pay.

✂ — DETACH HERE — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS VOUCHER — — — — DETACH HERE — ✂

CAUTION: You may be required to pay electronically. See instructions.

TAXABLE YEAR

2013

Payment Voucher for Individual e-filed Returns

CALIFORNIA FORM

3582 (e-file)

218-90-0990 HILL 214-78-1079 13
JAY A HILL
SUZANNE R GAHS

34179 TONY TERRACE
FREMONT CA 94555

Amount of Payment 153.

California Resident Income Tax Return 2013**540** C1 Side 1

APE

ATTACH FEDERAL RETURN

218-90-0990 HILL 214-78-1079
 JAY A HILL
 SUZANNE R GAHS

13 PBA 541510

A
R
RP

34179 TONY TERRACE
 FREMONT

CA 94555

04-02-1961

07-14-1959

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

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 \$106 = \$

8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1;
 if both are visually impaired, enter 2 **8** X \$106 = \$

9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1;
 if both are 65 or older, enter 2 **9** X \$106 = ☒ \$

10 Dependents: Do not include yourself or your spouse/RDP.

| First name | Last name | Dependent's relationship to you |
|---|--|--------------------------------------|
| <input checked="" type="radio"/> GRAHAM A | <input checked="" type="radio"/> GAHS HILL | <input checked="" type="radio"/> SON |
| <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |
| <input checked="" type="radio"/> | <input checked="" type="radio"/> | <input checked="" type="radio"/> |

Total dependent exemptions. **10** X \$326 = ☒ \$

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32 ☒ **11** \$

Your name:

J A Y A H I L L & S U

Your SSN or ITIN:

218-90-0990

Taxable Income

- 12 State wages from your Form(s) W-2, box 16 ● 12 122732.00
- 13 Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4 ● 13 221018.00
- 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 221018.00
- 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 221018.00
- 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 \$3,906
 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) \$7,812
 If the box on line 6 is checked, STOP. See instructions ● 18 7812.00
- 19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- ● 19 213206.00

Tax

- 31 Tax. Check the box if from: ☐ Tax Table ☒ Tax Rate Schedule
 ● ☐ FTB 3800 ● ☐ FTB 3803 ● 31 14953.00
- 32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$172,615, see instructions ● 32 538.00
- 33 Subtract line 32 from line 31. If less than zero, enter -0- ● 33 14415.00
- 34 Tax. See instructions. Check the box if from: ● ☐ Schedule G-1 ● ☐ FTB 5870A ● 34 .00
- 35 Add line 33 and line 34. ● 35 14415.00

Special Credits

- 40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions ● 40 .00
- 41 New jobs credit, amount generated. See instructions ● 41 .00
- 42 New jobs credit, amount claimed. See instructions ● 42 .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 42 through line 46. These are your total credits ● 47 .00
- 48 Subtract line 47 from line 35. If less than zero, enter -0- ● 48 14415.00

Your name:

J A Y A H I L L & S U

Your SSN or ITIN:

218-90-0990

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** 14415 .00

Payments

- 71** California income tax withheld. See instructions..... ● **71** 5770 .00
- 72** 2013 CA estimated tax and other payments. See instructions..... ● **72** 8645 .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** 14415 .00

Overpaid Tax/
Tax Due

- 91** Overpaid tax. If line 75 is more than line 64, subtract line 64 from line 75. Ⓐ **91** .00
- 92** Amount of line 91 you want applied to your **2014** estimated tax ● **92** .00
- 93** Overpaid tax available this year. Subtract line 92 from line 91 ● **93** .00
- 94** Tax due. If line 75 is less than line 64, subtract line 75 from line 64..... Ⓐ **94** .00

Your name: J A Y A H I L L & S U

Your SSN or ITIN: 218-90-0990

Use
Tax

95 Use Tax. **This is not a total line.** See instructions ● 95

Contributions

| | Code | Amount |
|---|-------|--------|
| California Seniors Special Fund. See instructions. | ● 400 | .00 |
| Alzheimer's Disease/Related Disorders Fund | ● 401 | .00 |
| California Fund for Senior Citizens | ● 402 | .00 |
| Rare and Endangered Species Preservation Program | ● 403 | .00 |
| State Children's Trust Fund for the Prevention of Child Abuse | ● 404 | .00 |
| California Breast Cancer Research Fund | ● 405 | .00 |
| California Firefighters' Memorial Fund | ● 406 | .00 |
| Emergency Food for Families Fund | ● 407 | .00 |
| California Peace Officer Memorial Foundation Fund | ● 408 | .00 |
| California Sea Otter Fund | ● 410 | .00 |
| Municipal Shelter Spay-Neuter Fund | ● 412 | .00 |
| California Cancer Research Fund | ● 413 | .00 |
| Child Victims of Human Trafficking Fund | ● 419 | .00 |
| California YMCA Youth and Government Fund | ● 420 | .00 |
| California Youth Leadership Fund | ● 421 | .00 |
| School Supplies for Homeless Children Fund | ● 422 | .00 |
| State Parks Protection Fund/Parks Pass Purchase | ● 423 | .00 |
| Protect Our Coast and Oceans Fund | ● 424 | .00 |
| Keep Arts in Schools Fund | ● 425 | .00 |
| American Red Cross, California Chapters Fund | ● 426 | .00 |
| 110 Add code 400 through code 426. This is your total contribution | ● 110 | .00 |

Your name:

J A Y A H I L L & S U

Your SSN or ITIN:

218-90-0990

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

X

Date

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

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) 9 3 0 - 0 5 9 2

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)

SELF PREPARED

Firm's address

● PTIN

● 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

Form at bottom of page.

IF AMOUNT OF PAYMENT IS ZERO, DO NOT MAIL THIS FORM.

WHERE TO FILE:

Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2013 FTB 3519" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

WHEN TO FILE:

**Calendar Year – File and Pay by April 15, 2014.
Fiscal Year Filers – see instructions**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

ONLINE SERVICES:

Use Web Pay and enjoy the ease of our free online payment service. Go to **ftb.ca.gov** for more information.
Do not mail this form if you use Web Pay.

----- DETACH HERE ----- IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM ----- DETACH HERE -----

CAUTION: You may be required to pay electronically. See instructions.

TAXABLE YEAR

2013

**Payment for Automatic
Extension for Individuals**

CALIFORNIA FORM

3519 (PIT)

218-90-0990 HILL 214-78-1079 13
JAY A HILL
SUZANNE R GAHS

34179 TONY TERRACE
FREMONT CA 94555

Amount of payment 8645.

Underpayment of Estimated Tax by Individuals and Fiduciaries

2013

5805

Attach this form to the **back** of your Form 540, Long Form 540NR, or Form 541. Also, check the box for underpayment of estimated tax located on Form 540, line 113; Long Form 540NR, line 123; or Form 541, line 42, whichever applies.

Name(s) as shown on return

SSN, ITIN, or FEIN

J A Y A H I L L & S U Z A N N E R G A H S

2 1 8 9 0 0 9 9 0

IMPORTANT: In most cases, the Franchise Tax Board (FTB) can figure the penalty for you and you do not have to complete this form. See General Information B.

If you meet **any** of the following conditions, you do not owe a penalty for underpayment of estimated tax. **Do not complete or file this form if:**

- The amount of your tax liability (not including tax on lump-sum distributions) less credits (including the withholding credit) but not including estimated tax payments for either 2012 or 2013 was less than \$500 (or less than \$250 if married/RDP filing a separate return).
- Your 2012 return was for a full 12 months (or would have been if you were required to file) and you did not have any tax liability on that return.
- The amount of your withholding plus your estimated tax payments, **if paid in the required installments**, is at least 90% of the tax shown on your 2013 return or 100% of the tax shown on your 2012 return (110% if California adjusted gross income (AGI) was more than \$150,000 or \$75,000 if married/RDP filing a separate return) **and** you are not using the annualized income installment method. Taxpayers with California AGI equal to or greater than \$1,000,000 (or \$500,000 if married/RDP filing a separate return), must use the tax shown on their 2013 tax return if they do not meet one of the two conditions above.

Part I Questions. All filers must complete this part. Estates and Trusts, see General information E.

- 1** Are you requesting a waiver of the penalty? If "Yes," provide an explanation below and be sure to check the box on Form 540, line 113; Long Form 540NR, line 123; or Form 541, line 42. If you need additional space, attach a statement.
See General Information C **1** ☒ Yes ☐ No

- 2** Did you use the annualized income installment method? If "Yes," see instructions for Part III and be sure to check the box on Form 540, line 113; Long Form 540NR, line 123; or Form 541, line 42 **2** ☒ Yes ☐ No
- 3** Was your California withholding not withheld in equal installments and are you able to show the actual amounts withheld per period and the actual dates withheld? **3** ☒ Yes ☐ No ☐ N/A

If "Yes," enter the **actual uneven amounts withheld** on the spaces provided below. The total of the four amounts must equal the total withholding reported on Form 540, line 71 and line 73; Form 540NR, line 81 and line 83; or Form 541, line 29 and line 31.

4/15/13 ☒ \$; 6/15/13 ☒ \$; 9/15/13 ☒ \$; 1/15/14 ☒ \$.

- 4** For estates and trusts: Was the date of death less than two years from the end of the taxable year? See General Information E . . **4** ☒ Yes ☐ No

Part II Required Annual Payment. All filers must complete this part.

- 1 Current year tax. Enter your 2013 tax after credits. See instructions. 1 14415.00
- 2 Multiply line 1 by 90% (.90) 2 12974.00
- 3 Withholding taxes. **Do not** include any estimated tax payments on this line. See instructions 3 5770.00
- 4 Subtract line 3 from line 1. If less than \$500 (or less than \$250 if married/RDP filing a separate return), stop here.
You do not owe the penalty. **Do not** file form FTB 5805. 4 8645.00
- 5 Enter the tax shown on your 2012 tax return. **See instructions.** (110% (1.10) of that amount if the adjusted gross income
shown on that return is more than \$150,000, or if married/RDP filing a separate return for 2013, more than \$75,000). 5 13180.00
- 6 Required annual payment. Enter the **smaller** of line 2 or line 5. (If your California AGI is equal to or greater than
\$1,000,000/\$500,000 for married/RDP filing a separate return, use line 2) 6 12974.00

Short Method

Caution: See the instructions to find out if you can use the short method. If you answered "Yes" to Question 2 in Part I, skip this part and go to Part III.
If you answered "No" to Question 2 in Part I **and** you cannot use the short method, go to Worksheet II in the instructions (page 4).

- 7 Enter the amount, if any, from Part II, line 3 above 7 5770.00
- 8 Enter the total amount, if any, of estimated tax payments you made. 8 .00
- 9 Add line 7 and line 8 9 5770.00
- 10 **Total underpayment for the year.** Subtract line 9 from line 6. If zero or less, stop here. You do not owe the
penalty. **Do not** file form FTB 5805 10 7204.00
- 11 Multiply line 10 by .02121370. 11 153.00
- 12 • If the amount on line 10 was paid **on or after** 4/15/14, enter -0-.
• If the amount on line 10 was paid **before** 4/15/14, enter the result of the following computation:
- | | | | | | |
|-----------|---------------------|----------------|---|--------|---------|
| Amount on | Number of days paid | | | | |
| line 10 | X | before 4/15/14 | X | .00008 | |
| | | | | | 12 0.00 |
- 13 **PENALTY.** Subtract line 12 from line 11. Enter the result here and on Form 540, line 113;
Long Form 540NR, line 123; or Form 541, line 42. Also, check the box for "FTB 5805."► 13 153.00

Part III Annualized Income Installment Method Schedule.

Use this schedule ONLY if you earned taxable income at an UNEVEN RATE during 2013 (See Example A). If you earned your income at approximately the same rate each month (See Example B), then you should not complete this schedule. If you choose to figure the penalty, see Worksheet II, Regular Method to Figure Your Underpayment and Penalty, on page 4 of the instructions.

Example A: If you were a commissioned salesperson who earned no income during the first three months of the year, earned most of your income during the following six months, and earned very little during the last three months, you should complete this schedule. You may be able to benefit by using the annualized income installment method. The required installment of estimated tax figured using the annualized method may be less than your required installment figured using the required installment method.

Example B: If you worked all year and earned a monthly salary that did not change much during the year, you should not complete this schedule.

To complete this schedule correctly, you must first complete Side 2, Part II, line 1 through line 6.

Estates and trusts, **do not** use the period ending dates shown to the right.

Instead, use the following: 2/28/13, 4/30/13, 7/31/13, and 11/30/13.

Fiscal year filers must adjust dates accordingly.

| | (a) 1/1/13 to 3/31/13 | (b) 1/1/13 to 5/31/13 | (c) 1/1/13 to 8/31/13 | (d) 1/1/13 to 12/31/13 |
|--|-----------------------------|-----------------------------|-----------------------------|------------------------------|
| 1 Enter your California adjusted gross income (AGI) for each period. Long Form 540NR filers, see instructions. Estates or Trusts, enter the amount from Form 541, line 20 attributable to each period. See instructions | | | | |
| 2 Annualization amounts. Estates or Trusts, see instructions | 4 | 2.4 | 1.5 | 1 |
| 3 Annualized income. Multiply line 1 by line 2. | | | | |
| 4 Enter your itemized deductions for the period shown in each column. If you do not itemize deductions, enter -0- here and on line 6. Estates or Trusts, enter -0- here, skip to line 9, and enter the amount from line 3 on line 9 | | | | |
| 5 Annualization amounts | 4 | 2.4 | 1.5 | 1 |
| 6 Annualized itemized deductions. Multiply line 4 by line 5. See instructions | | | | |
| 7 Enter your standard deduction from your 2013 Form 540, or Long Form 540NR, line 18. Enter the total standard deduction amount in each column. See instructions | | | | |
| 8 Enter line 6 or line 7, whichever is larger | | | | |
| 9 Subtract line 8 from line 3 | | | | |
| 10 Figure the tax on the amount in each column of line 9 using the tax table or the tax rate schedule in the instructions for Form 540, Long Form 540NR, or Form 541. Also, include any tax from form FTB 3803. Estates or Trusts, see instructions | | | | |
| 11 Enter the total amount of exemption credits from your 2013 Form 540, line 32 or Form 541, line 22. If you filed a Long Form 540NR, see instructions. | | | | |
| 12 Subtract line 11 from line 10. Long Form 540NR filers, complete Worksheet I on page 3 of the instructions | | | | |
| 13 Enter the total credit amount from your 2013 Form 540, line 47; or Form 541, line 23. Long Form 540NR filers, see instructions. | | | | |
| 14 a Subtract line 13 from line 12. If zero or less, enter -0- | | | | |
| b Enter the alternative minimum tax and mental health tax. See Instructions | | | | |
| c Add line 14a and line 14b | | | | |
| d Enter the excess SDI from Form 540, line 74 or Long Form 540NR, line 84 | | | | |
| e Subtract line 14d from line 14c. If zero or less, enter -0- | | | | |
| 15 Applicable percentage. | 27% | 63% | 63% | 90% |
| 16 Multiply line 14e by line 15. | | | | |
| Complete Line 17 through Line 23 of each column before you go to the next column. | | | | |
| 17 Enter the combined amounts shown on line 23 from all preceding columns | | | | |
| 18 Subtract line 17 from line 16. If zero or less, enter -0- | | | | |
| 19 Enter 30% of the amount shown on form FTB 5805, Part II, line 6 in columns (a & d), enter 40% of the amount on line 6 in column b, enter -0- in column c. | | | | |
| 20 Enter the amount from line 22 from the preceding column | | | | |
| 21 Add line 19 and line 20. | | | | |
| 22 Subtract line 18 from line 21. If zero or less, enter -0- | | | | |
| 23 Enter line 18 or line 21, whichever is less. Transfer these amounts to Worksheet II, Regular Method to Figure Your Underpayment and Penalty, line 1. | ● | ● | ● | ● |

If you use the annualized income installment method for one payment due date, you must use it for all payment due dates.
This schedule automatically selects the smaller of your annualized income installment or your regular installment.

California Information Worksheet

2013

► Keep for your records

Part I — Personal Information

Taxpayer:

First Name Jay
 Middle Initial A Suffix
 Last Name Hill
 Social Security No. 218-90-0990
 Date of Birth 04/02/1961 (mm/dd/yyyy)
 or age as of 1-1-2014 52
 Date of Death (mm/dd/yyyy)
 Legally blind
 Daytime Phone (650) 930-0592 Ext
 Home phone

Spouse/RDP:

First Name Suzanne
 Middle Initial R Suffix
 Last Name Gahs
 Social Security No. 214-78-1079
 Date of Birth 07/14/1959 (mm/dd/yyyy)
 or age as of 1-1-2014 54
 Date of Death (mm/dd/yyyy)
 Legally blind
 Daytime Phone (650) 380-9229 Ext

Your email address to print on Form 540, 540 2EZ or 540NR (optional)
 Check to print phone number on Form 540. ☒ Taxpayer daytime ☐ Spouse/RDP day ☐ Home

c/o Address
 Street Address 34179 Tony Terrace
 Unit Description Unit Number Private Mailbox (PMB)
 City Fremont State CA ZIP Code 94555
 Foreign province/country Foreign postal code
 Foreign country

Military Filers:

☐ APO ☐ FPO
 Military indicator ► Taxpayer Spouse/RDP

Part II — Main Form

☒ Form 540: Resident Income Tax Return (Long form) ►
☐ Form 540 2EZ: Resident Income Tax Return ►
☐ Form 540NR: Nonresident or Part-Year Resident Income Tax Return ►
 Enter your state of residence as of December 31, 2013 CA
☒ Resident entire year
☐ Resident part of year
 Date you established residence in state above
 In which state (or foreign country) did you reside before this change?
QuickZoom to enter Part-Year and Nonresident income allocations on Schedule CA(NR) ►

Part III — Filing Status

☐ Single
☒ Married/RDP filing joint return
☐ Married/RDP filing separate return
☐ You **did not** live with spouse at any time during the year
Yes No
☐ ☐ If filing electronically, is spouse a CA Nonresident?
☐ ☐ If filing electronically, is spouse Active Duty Military?
☐ Head of household (with qualifying person) **Stop.** See instructions.
 If the 'qualifying person' is your child but **not** your dependent:
 Child's name
 Child's social security number
☐ Qualifying widow(er)
 Year spouse/RDP died ☐ 2011 ☐ 2012
☐ Check the box if your California filing status is different from your federal filing status.

Part IV — Dependent Information

| First Name | I | Last Name | Social Security Number | Relationship |
|------------|---|-----------|------------------------|--------------|
| Graham | A | Gahs-Hill | 541-41-3374 | Son |
| | | | | |
| | | | | |
| | | | | |

Part V – Standard Deduction/Itemized Deductions

- ☐ Calculate California itemized deductions even if itemized deductions are less than the standard deduction
- ☐ You are married filing separately and your spouse itemized deductions
- ☐ Take the standard deduction even if less than itemized deductions

Part VI – Other Information**Prior Name:**

If you filed your 2012 return under a different last name, enter the last name **only** from the 2012 return ▶ Taxpayer . _____ Spouse/RDP _____

Dependent of Someone Else:

Taxpayer Spouse

- ☐ ☐ Can someone (such as a parent) claim you and/or your spouse/RDP as a dependent?

Interest and Penalties:

Returns filed late: Enter interest, late return and late payment penalties _____

Farmers and Fishermen:

- ☐ At least two-thirds of your 2012 or 2013 gross income is from farming or fishing
- ☐ Return will be filed and tax due will be paid by March 3, 2014

Mandatory Electronic Payments

- ☐ You are required to make California tax payments electronically
- ☐ A waiver is or will be in effect for the current year
- ☐ Force print all payment vouchers even if required to pay electronically

Schedule W-2:

- ☐ You do **not** want to complete Schedule W-2

Executor/Guardian Information:

| | First Name | MI | Last Name | Suf. |
|--|------------|-------|-----------|-------|
| Executor/Guardian | _____ | _____ | _____ | _____ |
| Executor type (if filing electronically) | _____ | | | |

Third Party Designee:

Yes No

- ☐ ☐ Do you want to allow another person to discuss your return with the Franchise Tax Board?

If yes, enter the person's name Telephone

First . _____ Middle init . _____ Last Name _____ Suffix _____

Disasters:

- ☐ Claiming a disaster loss (see FTB Publication 1034)

QuickZoom to enter disaster explanation ▶ _____

Outside of the USA:

- ☐ You were living or travelling outside the United States on April 15, 2014

Special Condition Text (prints at the top of Form 540, 540 2EZ or 540NR)**Part VII – Direct Deposit Information or Direct Debit Information**

Yes No

- ☐ ☒ Do you want to elect direct deposit of state tax refund?
- ☐ ☒ Do you want direct debit of state tax payment (Electronic Filing Only)?

Bank Information:

Enter the following information if you want to directly deposit any state tax refund or direct debit of state tax payment:

Name of Financial Institution (optional) _____

Account type Checking . ☐ Savings . ☐ _____

Routing number _____

Account number _____

Enter the following information only if you are requesting direct debit of balance due:

Enter the payment date to debit the account above _____

State balance-due amount from this return _____

International ACH Transactions

Yes No

☐☐

Will the funds for this refund (or payment) go to (or come from) an account outside the U.S.?

Part VIII – California Contributions

| | | | |
|----|---|----|--|
| 1 | California Seniors Special Fund (Taxpayer) | 1 | |
| 2 | California Seniors Special Fund (Spouse/RDP) | 2 | |
| 3 | Alzheimer's Disease and Related Disorders Fund | 3 | |
| 4 | California Fund for Senior Citizens | 4 | |
| 5 | Rare and Endangered Species Preservation Program | 5 | |
| 6 | State Children's Trust Fund for the Prevention of Child Abuse | 6 | |
| 7 | California Breast Cancer Research Fund | 7 | |
| 8 | California Firefighters' Memorial Fund | 8 | |
| 9 | Emergency Food For Families Fund | 9 | |
| 10 | California Peace Officer Memorial Foundation Fund | 10 | |
| 11 | California Sea Otter Fund | 11 | |
| 12 | Municipal Shelter Spay-Neuter Fund | 12 | |
| 13 | California Cancer Research Fund | 13 | |
| 14 | Child Victims of Human Trafficking Fund | 14 | |
| 15 | California YMCA Youth and Government Fund | 15 | |
| 16 | California Youth Leadership Fund | 16 | |
| 17 | School Supplies for Homeless Children Fund | 17 | |
| 18 | State Parks Protection Fund/Parks Pass Purchase | 18 | |
| 19 | Protect Our Coast and Oceans Fund | 19 | |
| 20 | Keep Arts in Schools Fund | 20 | |
| 21 | American Red Cross, California Chapters Fund | 21 | |

Part IX – Extension Status

Yes No

☒☐

Have you filed Form 3519 - "Payment Voucher for Automatic Extension for Individuals" or extended the federal tax return?

If Yes, enter the extended due date 10/15/2014

QuickZoom to Form 3519: Payment voucher for automatic extension ►**Automatic extension information for military filers (Electronic Filing Only):**

| | Taxpayer | Spouse |
|---|----------|--------|
| Beginning Military Date | | |
| Ending Military Date | | |
| Combat zone/QHDA Operation or Area Served | | |

Part X – Amended Return☐

Are you filing a California amended return?

Enter the tax year you are amending

Previous California payment made

Previous California refund received

QuickZoom here to Form 540X. ►**QuickZoom** to Form 540 ►**QuickZoom** to Form 540 2EZ. ►**QuickZoom** to Form 540NR. ►

Name(s) Shown on Return

Jay A Hill & Suzanne R Gahs

Your Social Security Number

218-90-0990

Part I 2014 Estimated Tax Amount Options**1 Select One of Six Ways to Calculate the Required Annual Payment for 2014 Estimates:**

- a 100% (110%) of **2013** taxes. ☐ 15,857.
b 100% of tax on **2014** estimated taxable income. ☐ 14,415.
c 90% of tax on **2014** estimated taxable income. ☒ 12,974.
d 66-2/3% of tax on **2014** estimated taxable income (farmers and fishermen). ☐ 9,610.
e Equal to 100% of overpayment (no vouchers). ☐ 0.
f Enter total amount you want to use for estimates and check box. ☐ ►

2 Selected estimated tax amount:

- a 2014 Required Annual Payment based on your choice above. 12,974.
b Estimated amount of 2014 state income tax withholding. 5,770.
c **Total of estimated tax payments required for 2014** (line 2a less line 2b). 7,204.

3 Select Estimated Tax Payment option:

- a Calculate estimates if \$500 or more (\$250 or more if married filing separately). ☒ X
b Calculate estimates if _____ (specify amount) or more. ☐
c Calculate estimates regardless of amount. ☐
d Do **not** calculate estimates. ☐

Part II Overpayment Application Options

- 1 Amount of overpayment available. 0.

2 Select Overpayment Application Option:

- a Apply none (refund entire overpayment). ☒ X
b Apply all (increase estimate if required). ☐
c Apply to extent of total estimated tax and refund excess. 7,206.
d Apply to extent of first quarter amount and refund excess. 2,162.
e Enter amount you want to apply. ☐ ►
f Amount applied to 2014 estimated tax. 0.
g Overpayment to be refunded (line 1 less line 2f). 0.

3 Select Overpayment Application Sequence:

- a ☒ X ◀ Consecutively b ☐ ◀ Evenly

Part III Rounding and Printing Options**1 Select Rounding Option:**

- a ☒ X ◀ Round up to next \$1 b ☐ ◀ Round up to next \$10 c ☐ ◀ Round up to next \$100 d ☐ ◀ Round to nearest \$1

2 Select Voucher Printing Option:

- a ☐ ◀ Print (per Part I, lines 3a - c) b ☐ ◀ Print only name, etc. c ☒ X ◀ Do **not** print vouchers

Part IV Estimated Tax Payment Summary

| | 1 Apr 15, 2014 | 2 Jun 16, 2014 | 3 Sep 15, 2014 | 4 Jan 15, 2015 | Total |
|---|---------------------------------------|--------------------------|--------------------------|--------------------------|--------------|
| 1 If you have already made payments, enter amounts. . . | | | | | |
| 2 Indicate which payment is due next. (e.g. if it is now May 10, 2014, check col. 2) . . | <input checked="" type="checkbox"/> X | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 3 Required Payment | 2,162. | 2,882. | 0. | 2,162. | 7,206. |
| 4 Overpayment applied | 0. | 0. | 0. | 0. | 0. |
| 5 Net payment due | 2,162. | 2,882. | 0. | 2,162. | 7,206. |
| 6 Voucher amounts | | | | | |

Part V Filing Status and Residency Change for 2014

1 Choose 2014 filing status:

- ☐ Single
☒ Married filing jointly
☐ Married filing separately
☐ Head of Household
☐ Qualifying widow(er)

2 Check if you are a resident filer in 2013 and expect to be a nonresident in 2014 or vice versa ☐**Part VI Changes to Income, Deductions, Credits and Withholding for 2014**

2013 income and deductions are shown in the '2013 Actual' column below.

***Caution:** For each line in the '2014 Est' column, enter the estimated 2014 amount **if different** from 2013. Otherwise, the '2013 Actual' amount will be used for that line. If zero, you **must** enter zero.

| | 2013 Actual | *2014 Est |
|---|-------------|-----------|
| A Federal adjusted gross income | 221,018. | |
| B Residents: Enter California adjusted gross income | 221,018. | |
| C Nonresidents/Part-year residents: | | |
| 1 AGI from all sources (after all California adjustments) | | |
| 2 AGI from California sources. | | |
| D Itemized Deductions: Use itemized deductions for 2014 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
| 1 Total itemized deductions (before phaseout) | | |
| 2 Total itemized deductions (after phaseout) | | |
| 3 Medical, investment interest, casualty and gambling losses, included in D1 (after all California adjustments) | | |
| E Number of personal, blind and senior exemptions | 2 | |
| F Number of dependent exemptions | 1 | |
| G Credits: | | |
| 1 Credits for joint custody head of household, dependent parent and senior head of household | | |
| 2 Child and dependent care expenses | | |
| H Other credits (such as renter's credit and other state tax credit) | | |
| I Tax on accumulation distribution of trusts from FTB 5870A | | |
| J Interest on deferred tax from installment obligations under IRC Section 453 or 453A | | |
| K Alternative minimum tax. | | |
| L California income tax withheld | 5,770. | |

Part VII 2014 Estimated Taxable Income and Tax

| | | | |
|--|------------|------------|----------|
| 1 Residents: Enter your estimated 2014 California AGI. Nonresidents and part-year residents: Enter your estimated 2014 total AGI from all sources | | 1 | 221,018. |
| 2 a If you plan to itemize deductions, enter the estimated total of your itemized deductions | 2 a | | |
| b If you do not plan to itemize deductions, enter the standard deduction for your filing status: \$3,906 single or married filing separately \$7,812 married filing jointly, head of household, or qualifying widow(er) | b | 7,812. | |
| c Enter the amount from line 2a or line 2b, whichever applies | | 2 c | 7,812. |
| 3 Subtract line 2c from line 1 | | 3 | 213,206. |

| | | | |
|-----|---|-----|---------|
| 4 | Tax. Figure your tax on the amount on line 3 using 2013 tax table for Forms 540 or Long Form 540NR. Also include any tax from Form 3800, Tax Computation for Children with Investment Income; or Form 3803, Parents' Election to Report Child's Interest and Dividends. | 4 | 14,953. |
| 5 | Residents: Skip to line 6a. Nonresidents and part-year residents: | | |
| a | Enter your estimated California taxable income from Schedule CA (540NR), Part V, line 49 | 5 a | |
| b | Compute the CA Tax Rate: Tax on total taxable income from line 4 | b | |
| | Total taxable income from line 3 | | |
| c | Multiply the amount on line 5a by the CA Tax Rate on line 5b. | c | |
| 6 a | Residents: Enter the exemption credit amount from the 2013 instructions for Form 540 or Form 540A. | 6 a | 538. |
| b | Nonresidents or part-year residents: Enter the CA credit proration percentage. Divide line 5a by line 3. If more than 1 enter 1.0000 | b | |
| 7 | Nonresidents: CA prorated exemption credits. Multiply the total exemption credit amount by line 6b. | 7 | |
| 8 | Residents: Subtract line 6a from line 4. Nonresidents or part-year residents subtract line 7 from line 5c | 8 | 14,415. |
| 9 | Tax on accumulation distribution of trusts | 9 | |
| 10 | Add line 8 and line 9. | 10 | 14,415. |
| 11 | Credits for joint custody head of household, dependent parent, senior head of household and child and dependent care expenses. Nonresidents or part-year residents: For the child and dependent care expenses credit, use the amount from your 2013 Long Form 540NR, line 50. For the other credits listed on line 11, multiply the total 2013 credit amount by the ratio on line 6b. | 11 | |
| 12 | Subtract line 11 from line 10 | 12 | 14,415. |
| 13 | Other credits (such as other state tax credit). See the 2013 instructions for Form 540 or Long Form 540NR | 13 | |
| 14 | Subtract line 13 from line 12 | 14 | 14,415. |
| 15 | Interest on deferred tax from installment obligations under IRC Sections 453 or 453A | 15 | |
| 16 | Alternative Minimum Tax | 16 | |
| 17 | Mental Health Services Tax. | 17 | |
| 18 | 2014 estimated tax. Add line 14 through line 17. Enter the result, but not less than zero | 18 | 14,415. |

Tax Payments Worksheet

2013

► Keep for your records

| | |
|-------------------------------------|---------------------------------------|
| Name Jay A Hill & Suzanne R Gahs | Social Security Number 218-90-0990 |
|-------------------------------------|---------------------------------------|

Tax Payments for the Current Year

| | | State | |
|----------------------------|--|----------|---------------|
| | | Date | Payment |
| 1 | First Payment | | |
| 2 | Second Payment | | |
| 3 | Third Payment | | |
| 4 | Fourth Payment | | |
| Additional Payments | | | |
| 5 | Payment | | |
| | Payment | | |
| | Payment | | |
| | Payment | | |
| | Payment | | |
| 6 | Overpayment from previous year applied to current year | 6 | |
| 7 | Amount paid with current year extension | 7 | 8,645. |
| 8 | Total tax payments | 8 | 8,645. |

Income Taxes Withheld for the Current Year

| | | | |
|------|--|-----------|---------------|
| 9 | State withholding on Forms W-2 | 9 | 5,770. |
| 10 | State withholding on Forms W-2G | 10 | |
| 11 | State withholding on Forms 1099-R | 11 | |
| 12 a | State withholding on Forms 1099-MISC | 12 a | |
| b | State withholding on Forms 1099-G | b | |
| 13 | Other state tax withholding | 13 | |
| 14 | Total income tax withheld | 14 | 5,770. |
| 15 | Date return will be filed and balance paid | 15 | 04/15/2014 |

California Carryover Worksheet

2013

Use this worksheet to enter information from your 2012 tax return
which will be used on your 2013 tax return

► Keep for your records

| | |
|--|---------------------------------------|
| Name as Shown on Return Jay A Hill & Suzanne R Gahs | Social Security Number 218-90-0990 |
|--|---------------------------------------|

2012 Tax and Income Information

| | | | | | | |
|---|---|--|---|--|--|--|
| 1 | Filing status: | <input type="checkbox"/> Single | <input type="checkbox"/> Married Filing Joint | <input type="checkbox"/> Married Filing Separate | | |
| | | <input type="checkbox"/> Head of Household | <input type="checkbox"/> Qualifying Widow(er) | | | |
| 2 | Tax liability (Form 540, lines 48, 61 and 62; Form 540A, line 64; Form 540 2EZ, line 21; or Form 540NR, lines 63, 71 and 72) | 2 | | 11,982. | | |
| 3 | Tax on lump-sum distributions (Schedule G-1) | 3 | | | | |
| 4 | California income tax withheld (Form 540, lines 71 and 73; Form 540A, line 71; Form 540 2EZ, line 22 or Form 540NR, lines 81 and 83) | 4 | | 4,831. | | |
| 5 | California withholding from W-2's. | 5 | | 4,831. | | |
| 6 | Excess California SDI withheld (Form 540, line 74; Form 540A, line 74; or Form 540NR, line 84) | 6 | | | | |
| 7 | California adjusted gross income (Form 540, line 17; Form 540A, line 17; Form 540 2EZ, line 16; or Form 540NR, line 32) | 7 | | 193,755. | | |
| 8 | Refund (Form 540, line 115; Form 540A, line 115; Form 540 2EZ, line 28; or Form 540NR, line 125) | 8 | | | | |
| 9 | Balance Due (Form 540, line 114; Form 540A, line 111; Form 540 2EZ, line 27; or Form 540NR, line 124) | 9 | | 5,151. | | |

Loss Carryovers (Non-passive)

| | | Regular Tax | AMT |
|------|--|-------------|-----|
| 10 a | Capital loss carryover (full year residents) | | |
| b | Capital loss carryover (nonresidents) | | |
| 11 | Schedule D-1 - Nonrecaptured net section 1231 losses from: | | |
| a | 2012 | 11 a | |
| b | 2011 | b | |
| c | 2010 | c | |
| d | 2009 | d | |
| e | 2008 | e | |

Other Carryovers

| | | | |
|----|--|----|--|
| 12 | Disallowed investment interest expense carryforward (Form 3526, line 7) | 12 | |
| 13 | Disallowed alternative minimum tax investment interest expense carryforward (Form 3526-AMT, line 7) | 13 | |
| 14 | Net operating loss carryforward from Form 3805V | 14 | |
| 15 | Disaster loss carryforward from Form 3805V | 15 | |

Form 3510 (Credit for Prior Year Alternative Minimum Tax)

| | |
|--|-------------------|
| 16 Form 3510 information - 2012 Resident filers | |
| a Schedule P, Part I, line 15 through line 18 | 16 a _____ |
| b Schedule P, Part I, line 1 through line 7, 13b, and any other exclusions on a line other than those listed | b _____ |
| c Schedule P, Part II, line 25 | c _____ |
| d Schedule P, Part II, line 26 | d _____ |
| e Schedule P, Part III, Section C, lines 24 and 25, column b. | e _____ |
| 17 Form 3510 information - 2012 Nonresident or Part-year residents | |
| a Schedule P(NR), Part I, line 15 through line 18 | 17 a _____ |
| b Schedule P(NR), Part I, line 1 through line 7, 13b, and any other exclusions on a line other than those listed | b _____ |
| c Schedule P(NR), Part II, line 35 | c _____ |
| d Schedule P(NR), Part II, line 28 | d _____ |
| e Schedule P(NR), Part II, line 29a, 29h and 29o | e _____ |
| f Schedule P(NR), Part II, line 44 | f _____ |
| g Schedule P(NR), Part II, line 45 | g _____ |
| h Schedule P(NR), Part III, Section C, lines 24 and 25, column b | h _____ |

Schedule C

California Profit or Loss from Business Worksheet

2013

► Keep for your records

| | |
|---|--|
| Name of Proprietor <u>Jay A Hill</u> | Social Security Number <u>218-90-0990</u> |
|---|--|

A Principal business or profession, including product or service:
Software engineering

B Principal business code ► 541510

C Business name. If no separate business name, leave blank.

D If this business was operated by spouse, check this box ☐

E If this business was operated jointly by taxpayer and spouse, check this box ☐

F Check this box if you completely disposed of this business during 2013 ☐

G Did you 'materially participate' in the operation of this business during 2013? Yes ☒ No ☐

H Check this box if all investment is at risk ☐

I Check this box if some of your investment is **not** at risk ☐

J Single member limited liability company ☐

K Federal profit (loss) before passive loss limitation, if any 104,385.

L If this activity is a passive activity, enter the current year net income or the current year net loss recorded on the federal Passive Activities Worksheet 1 **or** Passive Activities Worksheet 3, column A or column B, whichever is applicable

M Gross receipts less returns and allowances 108,700.

| | |
|---|---------------------------|
| 1 Federal tentative profit (loss) | 1 <u>104,385.</u> |
| 2 Depreciation: | |
| a Federal 2 a _____ | |
| b California b _____ | |
| c Federal/California adjustment 2 c _____ | |
| 3 Amortization: | |
| a Federal 3 a _____ | |
| b California b _____ | |
| c Federal/California adjustment 3 c _____ | |
| 4 Car and truck expenses: | |
| a Federal 4 a _____ | |
| b California b _____ | |
| c Federal/California adjustment 4 c _____ | |
| 5 Other federal/California adjustments: | |
| a Reduction in federal wages due to work credits 5 a _____ | |
| b Reduction in federal qualified pension plan startup costs due to Form 8881 credit b _____ | |
| c Reduction in federal employee benefits due to health insurance credit c _____ | |
| d At-risk suspended loss carryover (Section 465(d)) d _____ | |
| e _____ e _____ | |
| f _____ f _____ | |
| g _____ g _____ | |
| h _____ h _____ | |
| i _____ i _____ | |
| 6 California tentative profit (loss). Add lines 1, 2c, 3c, 4c and 5a through 5g | 6 <u>104,385.</u> |
| 7 Expenses for business use of your home | 7 _____ |
| 8 At-risk adjustment | 8 _____ |
| 9 Prior year suspended loss | 9 _____ |
| 10 Current year unallowed passive loss | 10 _____ |
| 11 Net California profit or (loss) allowed. Line 6 minus line 7, plus lines 8 - 10 | 11 <u>104,385.</u> |
| 12 Net federal profit or (loss) allowed | 12 <u>104,385.</u> |
| 13 Federal/California adjustment. Subtract line 12 from line 11 | 13 <u>0.</u> |

Two-Year Comparison

2013

Jay A Hill & Suzanne R Gahs

| Income | 2012 | 2013 | Difference | % |
|---|-----------------|-----------------|----------------|---------------|
| Form 540 and 540NR Filers: | | | | |
| Federal adjusted gross income | 193,397. | 221,018. | 27,621. | 14.28 |
| California adjustments | 358. | | -358. | -100.00 |
| Form 540 2EZ Filers: | | | | |
| Total income | | | | |
| Adjusted Gross Income | 193,755. | 221,018. | 27,263. | 14.07 |
| Standard or Itemized Deduction . . . | 7,682. | 7,812. | 130. | 1.69 |
| Taxable Income | 186,073. | 213,206. | 27,133. | 14.58 |
| Tax | 12,511. | 14,953. | 2,442. | 19.52 |
| Exemption credits | 529. | 538. | 9. | 1.70 |
| Tax less exemption credits | 11,982. | 14,415. | 2,433. | 20.31 |
| Schedule G-1 and Form 5870A tax . . . | | | | |
| Tax before credits | 11,982. | 14,415. | 2,433. | 20.31 |
| Credits | | | | |
| Tax after credits | 11,982. | 14,415. | 2,433. | 20.31 |
| Alternative minimum tax | | | | |
| Other taxes and IRC interest | | | | |
| Total Tax After Credits | 11,982. | 14,415. | 2,433. | 20.31 |
| Withholding | 4,831. | 5,770. | 939. | 19.44 |
| Estimated payments | 2,000. | 8,645. | 6,645. | 332.25 |
| Other payments | | | | |
| Total Payments | 6,831. | 14,415. | 7,584. | 111.02 |
| Use tax | | | | |
| Contributions | | | | |
| Form 5805/5805F penalty | | 153. | 153. | |
| Other penalties and interest | | | | |
| Applied to next year's estimated tax . . . | | | | |
| Amount Refund | | | | |
| Amount Due | 5,151. | 153. | -4,998. | -97.03 |

Current year effective tax rate 6.52 %

Smart Worksheets from your 2013 California Tax Return

SMART WORKSHEET FOR: Form 540: California Resident Income Tax Return

| Form 540 California Income Tax Withheld Smart Worksheet | |
|---|---|
| A | California income tax withheld from the Tax Payments Worksheet <u>5,770.</u> |
| B | Real estate and other withholding from Form(s) 592-B and 593 entered on the federal Tax Payments Worksheet and included on line A _____ Note: Make sure that the amount on line B is reported on the federal Tax Payments Worksheet or you will not get the state income tax deduction on your federal Schedule A. |
| C | California income tax withheld for line 71. Subtract line B from line A <u>5,770.</u> |

SMART WORKSHEET FOR: Form 3519: Automatic Extension for Individuals

| Voucher Payment Smart Worksheet | |
|--|--|
| If you want to pay an amount different than the amount calculated on line 4, enter that amount here <u>8,645.</u> | |
| If the payment is over \$20,000 and you were not previously required to e-pay, enter the date paid _____ | |

SMART WORKSHEET FOR: Form 5805: Underpayment of Estimated Tax

| Form 5805 Information Smart Worksheet | |
|---------------------------------------|--|
| A | If at least two thirds of your 2012 or 2013 gross income is from farming or fishing, QuickZoom to use Form 5805F instead of Form 5805 ► |
| B | Check to have the FTB figure the penalty and send a bill if penalty due <input type="checkbox"/> |
| C | Check if you were not required to file a California return in 2012 <input type="checkbox"/> |
| D | Check if your 2012 California return was not for a full 12 months <input type="checkbox"/> |
| E | Date return will be filed and remaining tax due will be paid <u>04/15/2014</u> To enter a different date, QuickZoom to the Tax Payments Worksheet. If there's no entry on the Tax Payments Worksheet, line 15, the program will use 4/15/2014. |
| F | If penalty exception number 1 or 2 is met, the exception number will be listed to the right ► _____ |
| 1 | The amount of your tax liability (not including tax on lump-sum distributions) less credits (including the withholding credit) but not including estimated tax payments for either 2012 or 2013 was less than \$500 (or less than \$250 if married filing a separate return). |
| 2 | Your 2012 return was for a full 12 months (or would have been if you were required to file) and you did not have any tax liability on that return. |

SMART WORKSHEET FOR: Sch C Wks (Software engineering): Profit or Loss from Business

| Activity Summary Smart Worksheet Supporting information provided by program. NO ENTRIES ARE NEEDED. | | |
|--|--------------------|--------------------------------|
| | Regular Tax | Alternative Minimum Tax |
| A Ownership | <u>Taxpayer</u> | |
| B At risk status | <u>All</u> | |
| C Passive status | <u>Nonpassive</u> | |
| Schedule C | | |
| D Tentative profit (loss) | 104,385. | 104,385. |
| E Other preferences and adjustments | | |
| F At risk disallowed loss | | |
| G Passive carryover loss | | |
| H Passive disallowed loss | | |
| I Net profit (loss) allowed | 104,385. | 104,385. |
| Related Dispositions | | |
| J Tentative profit (loss) | | |
| K At risk disallowed loss | | |
| L Passive carryover loss | | |
| M Passive disallowed loss | | |
| N Net profit (loss) allowed | | |
| AMT Exclusion | | |
| O Schedule C income/loss | 104,385. | |

| | | | | | | |
|---|--|-------------------------------|--|---------------------------------|----------|---|
| For the year Jan. 1–Dec. 31, 2013, or other tax year beginning | | , 2013, ending | | , 20 | | See separate instructions. |
| Your first name and initial | | Last name | | Your social security number | | |
| Jay A | | Hill | | 218-90-0990 | | |
| If a joint return, spouse's first name and initial | | Last name | | Spouse's social security number | | |
| Suzanne R | | Gahs | | 214-78-1079 | | |
| Home address (number and street). If you have a P.O. box, see instructions. | | | | | Apt. no. | ▲ Make sure the SSN(s) above and on line 6c are correct. |
| 34179 Tony Terrace | | | | | | |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). | | | | | | Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse |
| Fremont CA 94555 | | | | | | |
| 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) |
|----------------|-----------|--|-------------------------------------|--|
| Graham A | Gahs-Hill | 541-41-3374 | Son | <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 ▶ ☐

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 ▶

| | | | | | | |
|--|--|---|----|----------------------------|-----|--|
| Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a W-2, see instructions. | 7 | Wages, salaries, tips, etc. Attach Form(s) W-2 | 7 | 122,732. | | |
| | 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 | 104,385. | | |
| | 13 | Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> | 13 | | | |
| | 14 | Other gains or (losses). Attach Form 4797 | 14 | | | |
| 15a | IRA distributions | 15a | | b Taxable amount | 15b | |
| 16a | Pensions and annuities | 16a | | b Taxable amount | 16b | |
| 17 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | 17 | | | 17 | |
| 18 | Farm income or (loss). Attach Schedule F | 18 | | | 18 | |
| 19 | Unemployment compensation | 19 | | | 19 | |
| 20a | Social security benefits | 20a | | b Taxable amount | 20b | |
| 21 | Other income. List type and amount | 21 | | | 21 | |
| 22 | Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ | 22 | | 227,117. | 22 | |

| | | | | |
|------------------------------|--|--|-----|----------|
| 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 | 3,898. |
| | 28 | Self-employed SEP, SIMPLE, and qualified plans | 28 | |
| | 29 | Self-employed health insurance deduction | 29 | 2,201. |
| | 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 | | 6,099. |
| 37 | Subtract line 36 from line 22. This is your adjusted gross income ▶ | 37 | | 221,018. |

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, \$6,100
Married filing jointly or Qualifying widow(er), \$12,200
Head of household, \$8,950

| | | | |
|------------|--|------------|----------|
| 38 | Amount from line 37 (adjusted gross income) | 38 | 221,018. |
| 39a | Check <input type="checkbox"/> You were born before January 2, 1949, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1949, <input type="checkbox"/> Blind. Total boxes checked 39a <input type="checkbox"/> | | |
| b | If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b <input type="checkbox"/> | | |
| 40 | Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 40 | 13,715. |
| 41 | Subtract line 40 from line 38 | 41 | 207,303. |
| 42 | Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions | 42 | 11,700. |
| 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | 195,603. |
| 44 | Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> | 44 | 42,234. |
| 45 | Alternative minimum tax (see instructions). Attach Form 6251 | 45 | |
| 46 | Add lines 44 and 45 | 46 | 42,234. |
| 47 | Foreign tax credit. Attach Form 1116 if required | 47 | |
| 48 | Credit for child and dependent care expenses. Attach Form 2441 | 48 | |
| 49 | Education credits from Form 8863, line 19 | 49 | |
| 50 | Retirement savings contributions credit. Attach Form 8880 | 50 | |
| 51 | Child tax credit. Attach Schedule 8812, if required | 51 | |
| 52 | Residential energy credits. Attach Form 5695 | 52 | |
| 53 | Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> | 53 | |
| 54 | Add lines 47 through 53. These are your total credits | 54 | |
| 55 | Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- | 55 | 42,234. |
| 56 | Self-employment tax. Attach Schedule SE | 56 | 7,796. |
| 57 | Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 | 57 | |
| 58 | Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | 58 | |
| 59a | Household employment taxes from Schedule H | 59a | |
| b | First-time homebuyer credit repayment. Attach Form 5405 if required | 59b | |
| 60 | Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) | 60 | |
| 61 | Add lines 55 through 60. This is your total tax | 61 | 50,030. |
| 62 | Federal income tax withheld from Forms W-2 and 1099 | 62 | 17,713. |
| 63 | 2013 estimated tax payments and amount applied from 2012 return | 63 | |
| 64a | Earned income credit (EIC) | 64a | |
| b | Nontaxable combat pay election 64b | 64b | |
| 65 | Additional child tax credit. Attach Schedule 8812 | 65 | |
| 66 | American opportunity credit from Form 8863, line 8 | 66 | |
| 67 | Reserved | 67 | |
| 68 | Amount paid with request for extension to file | 68 | |
| 69 | Excess social security and tier 1 RRTA tax withheld | 69 | |
| 70 | Credit for federal tax on fuels. Attach Form 4136 | 70 | |
| 71 | Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> | 71 | |
| 72 | Add lines 62, 63, 64a, and 65 through 71. These are your total payments | 72 | 17,713. |
| 73 | If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid | 73 | |
| 74a | Amount of line 73 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> | 74a | |
| b | Routing number <input type="text" value="X X X X X X X X X X"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| d | Account number <input type="text" value="X X X X X X X X X X X X X X X X"/> | | |
| 75 | Amount of line 73 you want applied to your 2014 estimated tax | 75 | |
| 76 | Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions | 76 | 32,862. |
| 77 | Estimated tax penalty (see instructions) | 77 | 545. |

Third Party DesigneeDo you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☒ **No**

Designee's name ▶

Phone no. ▶

Personal identification number (PIN) ▶

Sign Here

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

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

Your signature

Date

Your occupation

Daytime phone number

Software Engineer

(650) 930-0592

Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Retail Manager

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ 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.**
► Attach to Form 1040.

OMB No. 1545-0074

2013
Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Jay A Hill & Suzanne R Gahs

Your social security number

218-90-0990

| | | | |
|---|--|-----------|------------------|
| Medical and Dental Expenses | Caution. Do not include expenses reimbursed or paid by others. | | |
| 1 | Medical and dental expenses (see instructions) | 1 | |
| 2 | Enter amount from Form 1040, line 38 2 | | |
| 3 | Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead | 3 | |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | | 4 |
| Taxes You Paid | 5 State and local (check only one box): | | |
| | a <input checked="" type="checkbox"/> Income taxes, or | 5 | 13,431. |
| | b <input type="checkbox"/> General sales taxes | | |
| | 6 Real estate taxes (see instructions) | 6 | |
| | 7 Personal property taxes | 7 | 284. |
| | 8 Other taxes. List type and amount ► | 8 | |
| | 9 Add lines 5 through 8 | | 9 13,715. |
| Interest You Paid | 10 Home mortgage interest and points reported to you on Form 1098 | 10 | |
| Note. Your mortgage interest deduction may be limited (see instructions). | 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► | 11 | |
| | 12 Points not reported to you on Form 1098. See instructions for special rules | 12 | |
| | 13 Mortgage insurance premiums (see instructions) | 13 | |
| | 14 Investment interest. Attach Form 4952 if required. (See instructions.) | 14 | |
| | 15 Add lines 10 through 14 | | 15 |
| Gifts to Charity | 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions | 16 | |
| If you made a gift and got a benefit for it, see instructions. | 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 | 17 | |
| | 18 Carryover from prior year | 18 | |
| | 19 Add lines 16 through 18 | | 19 |
| Casualty and Theft Losses | 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) | | 20 |
| Job Expenses and Certain Miscellaneous Deductions | 21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► | 21 | |
| | 22 Tax preparation fees | 22 | |
| | 23 Other expenses—investment, safe deposit box, etc. List type and amount ► | 23 | |
| | 24 Add lines 21 through 23 | 24 | |
| | 25 Enter amount from Form 1040, line 38 25 | | |
| | 26 Multiply line 25 by 2% (.02) | 26 | |
| | 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | | 27 |
| Other Miscellaneous Deductions | 28 Other—from list in instructions. List type and amount ► | | 28 |
| Total Itemized Deductions | 29 Is Form 1040, line 38, over \$150,000? | | |
| | <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. | 29 | 13,715. |
| | <input checked="" type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. | | |
| | 30 If you elect to itemize deductions even though they are less than your standard deduction, check here | | |

**SCHEDULE C-EZ
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

Jay A Hill

Net Profit From Business

(Sole Proprietorship)

- **Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.**
► **Attach to Form 1040, 1040NR, or 1041. ► See instructions on page 2.**

OMB No. 1545-0074

2013Attachment
Sequence No. **09A**

Social security number (SSN)

218-90-0990

Part I General Information**You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

Software engineering

B Enter business code (see page 2)

5 4 1 5 1 0

C Business name. If no separate business name, leave blank.**D** Enter your EIN (see page 2)**E** Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

34179 Tony Terrace

City, town or post office, state, and ZIP code

Fremont, CA 94555

F Did you make any payments in 2013 that would require you to file Form(s) 1099? (see the Schedule C instructions)☐ Yes ☒ No**G** If "Yes," did you or will you file required Forms 1099?☐ Yes ☐ No**Part II Figure Your Net Profit**

| | | | | |
|----------|--|--------------------------|----------|----------|
| 1 | Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see <i>Statutory Employees</i> in the instructions for Schedule C, line 1, and check here | <input type="checkbox"/> | 1 | 108,700. |
| 2 | Total expenses (see page 2). If more than \$5,000, you must use Schedule C | | 2 | 4,315. |
| 3 | Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12 , and Schedule SE, line 2 , or on Form 1040NR, line 13 and Schedule SE, line 2 (see instructions). (Statutory employees, do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3 | | 3 | 104,385. |

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

- 4** When did you place your vehicle in service for business purposes? (month, day, year) ►
- 5** Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for:
- a** Business **b** Commuting (see page 2) **c** Other
- 6** Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No
- 7** Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No
- 8a** Do you have evidence to support your deduction? ☐ Yes ☐ No
- b** If "Yes," is the evidence written? ☐ Yes ☐ No

Name of person with **self-employment** income (as shown on Form 1040)

Jay A Hill

Social security number of person
with **self-employment** income ▶

218-90-0990

Section B—Long Schedule SE**Part I Self-Employment Tax****Note.** If your only income subject to self-employment tax is **church employee income**, see instructions. Also see instructions for the definition of church employee income.

| | | | |
|-----------|---|-----------|--------------------------|
| A | If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I | ▶ | <input type="checkbox"/> |
| 1a | Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions) | 1a | |
| b | If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z | 1b | () |
| 2 | Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method (see instructions) | 2 | 104,385. |
| 3 | Combine lines 1a, 1b, and 2 | 3 | 104,385. |
| 4a | If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. | 4a | 96,400. |
| b | If you elect one or both of the optional methods, enter the total of lines 15 and 17 here | 4b | |
| c | Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue ▶ | 4c | 96,400. |
| 5a | Enter your church employee income from Form W-2. See instructions for definition of church employee income | 5a | |
| b | Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- | 5b | 0. |
| 6 | Add lines 4c and 5b | 6 | 96,400. |
| 7 | Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2013 | 7 | 113,700 00 |
| 8a | Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$113,700 or more, skip lines 8b through 10, and go to line 11 | 8a | 73,376. |
| b | Unreported tips subject to social security tax (from Form 4137, line 10) | 8b | |
| c | Wages subject to social security tax (from Form 8919, line 10) | 8c | |
| d | Add lines 8a, 8b, and 8c | 8d | 73,376. |
| 9 | Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶ | 9 | 40,324. |
| 10 | Multiply the smaller of line 6 or line 9 by 12.4% (.124) | 10 | 5,000. |
| 11 | Multiply line 6 by 2.9% (.029) | 11 | 2,796. |
| 12 | Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54 | 12 | 7,796. |
| 13 | Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 | 13 | 3,898. |

Part II Optional Methods To Figure Net Earnings (see instructions)**Farm Optional Method.** You may use this method **only** if (a) your gross farm income¹ was not more than \$6,960, or (b) your net farm profits² were less than \$5,024.

| | | | |
|-----------|--|-----------|----------|
| 14 | Maximum income for optional methods | 14 | 4,640 00 |
| 15 | Enter the smaller of: two-thirds (² / ₃) of gross farm income ¹ (not less than zero) or \$4,640. Also include this amount on line 4b above | 15 | |

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$5,024 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

| | | | |
|-----------|---|-----------|--|
| 16 | Subtract line 15 from line 14 | 16 | |
| 17 | Enter the smaller of: two-thirds (² / ₃) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above | 17 | |

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Tax History Report

2013

► Keep for your records

Name(s) Shown on Return

Jay A Hill & Suzanne R Gahs

Five Year Tax History:

| | 2009 | 2010 | 2011 | 2012 | 2013 |
|---|----------|----------|----------|----------|------|
| Filing status | MFJ | MFJ | MFJ | MFJ | MFJ |
| Total income | 159,672. | 161,596. | 202,674. | 227,117. | |
| Adjustments to income | | | 9,277. | 6,099. | |
| Adjusted gross income | 159,672. | 161,596. | 193,397. | 221,018. | |
| Tax expense | 10,398. | 12,070. | 6,229. | 13,715. | |
| Interest expense | | | | | |
| Contributions | | | | | |
| Miscellaneous deductions | | | | | |
| Other itemized deductions | | | | | |
| Total itemized/standard deduction ... | 11,400. | 12,070. | 11,900. | 13,715. | |
| Exemption amount | 10,950. | 11,100. | 11,400. | 11,700. | |
| Taxable income | 137,322. | 138,426. | 170,097. | 195,603. | |
| Tax | 26,694. | 26,857. | 35,406. | 42,234. | |
| Alternative minimum tax | | | | | |
| Total credits | | | | | |
| Other taxes | | | 11,067. | 7,796. | |
| Payments | 22,666. | 23,354. | 13,552. | 17,713. | |
| Form 2210 penalty | 34. | 18. | 319. | 545. | |
| Amount owed | 4,062. | 3,521. | 33,240. | 32,862. | |
| Applied to next year's estimated tax | | | | | |
| Refund | | | | | |
| Effective tax rate % | 16.34 | 16.62 | 18.31 | 19.11 | |
| **Tax bracket % | 28.0 | 25.0 | 28.0 | 28.0 | |

**Tax bracket % is based on Taxable income.

Smart Worksheets from your 2013 California Attachment

SMART WORKSHEET FOR: Form 1040: Individual Tax Return

| Tax Smart Worksheet | |
|---------------------|--|
| A | Tax 42,234. |
| | Check if from: |
| 1 | Tax table <input type="checkbox"/> |
| 2 | Tax Computation Worksheet (see instructions) <input checked="" type="checkbox"/> |
| 3 | Schedule D Tax Worksheet <input type="checkbox"/> |
| 4 | Qualified Dividends and Capital Gain Tax Worksheet <input type="checkbox"/> |
| 5 | Schedule J <input type="checkbox"/> |
| 6 | Form 8615 <input type="checkbox"/> |
| 7 | Foreign Earned Income Tax Worksheet <input type="checkbox"/> |
| B | Additional tax from Form 8814 _____ |
| C | Additional tax from Form 4972 _____ |
| D | Tax from additional Form(s) 4972 _____ |
| E | Recapture tax from Form 8863 _____ |
| F | IRC Section 197(f)(9)(B)(ii) election for an additional tax _____ |
| G | Tax. Add lines A through F. Enter the result here and on line 44 42,234. |