

<b>1040 U.S. Individual Income Tax Return</b>		(99)	<b>2013</b>	OMB No 1545-0074	IRS Use Only—Do not write or staple in this space
For the year Jan 1-Dec 31 2013 or other tax year beginning		2013 ending	20	See separate instructions	
Your first name and initial <b>AMY J</b>		Last name <b>KLOBUCHAR</b>	Your social security number [REDACTED]		
If a joint return spouse's first name and initial <b>JOHN D</b>		Last name <b>BESSLER</b>	Spouse's social security number [REDACTED]		
Home address (number and street) If you have a P O box, see instructions [REDACTED]			Apt no	▲ Make sure the SSN(s) above and on line 6c are correct.	
City, town or post office, state, and ZIP code. If you have a foreign address also complete spaces below (see instructions) [REDACTED]			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		
Foreign country name		Foreign province/state/county	Foreign postal code	<input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse	
Filing Status		1 <input type="checkbox"/> Single 2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately Enter spouse's SSN above and full name here ►			
		4 <input type="checkbox"/> Head of household (with qualifying person) (See instructions) If the qualifying person is a child but not your dependent enter this child's name here ► 5 <input type="checkbox"/> Qualifying widow(er) with dependent child			
Exemptions		6a <input checked="" type="checkbox"/> Yourself If someone can claim you as a dependent do not check box 6a 6b <input checked="" type="checkbox"/> Spouse c Dependents			
If more than four dependents see instructions and check here ►		(1) First name <b>ABIGAIL</b>	Last name <b>KLOBUCHARBESS</b>	(2) Dependent's social security number	(3) Dependent's relationship to you <b>DAUGHTER</b>
		(4) <input checked="" type="checkbox"/> If child under age 17 qual for child tax credit (see inst.) • lived with you • did not live with you due to divorce or separation (see instructions)			
		Dependents on 6c not entered above Add numbers on lines above ► <b>3</b>			
Income		7 Wages salaries tips etc. Attach Form(s) W 2 8a Taxable interest Attach Schedule B if required 8b Tax-exempt interest Do not include on line 8a 9a Ordinary dividends Attach Schedule B if required 9b Qualified dividends 10 Taxable refunds credits or offsets of state and local income taxes 11 Alimony received 12 Business income or (loss) Attach Schedule C or C EZ 13 Capital gain or (loss) Attach Schedule D if required. If not required check here ►			
Attach Form(s) W 2 here Also attach Forms W 2G and 1099 R if tax was withheld		14 Other gains or (losses) Attach Form 4797 15a IRA distributions <b>15a</b> b Taxable amount 16a Pensions and annuities <b>16a</b> b Taxable amount 17 Rental real estate royalties partnerships S corporations trusts etc Attach Schedule E 18 Farm income or (loss) Attach Schedule F 19 Unemployment compensation 20a Social security benefits <b>20a</b> b Taxable amount 21 Other income List type and amount 22 Combine the amounts in the far right column for lines 7 through 21 This is your total income ► <b>251,823</b>			
Adjusted Gross Income		23 Educator expenses 24 Certain business expenses of reservists performing artists and fee-basis government officials Attach Form 2106 or 2106-EZ 25 Health savings account deduction Attach Form 8889 26 Moving expenses Attach Form 3903 27 Deductible part of self-employment tax Attach Schedule SE 28 Self-employed SEP SIMPLE and qualified plans 29 Self-employed health insurance deduction 30 Penalty on early withdrawal of savings 31a Alimony paid b Recipient's SSN ► <b>31a</b> 32 IRA deduction 33 Student loan interest deduction 34 Tuition and fees Attach Form 8917 35 Domestic production activities deduction Attach Form 8903 36 Add lines 23 through 35 37 Subtract line 36 from line 22 This is your adjusted gross income ► <b>251,823</b>			

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

People who check any box on line 38a or 39b or who can be claimed as a dependent, see instructions

All others Single or Married filing separately \$8,100

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

Head of household \$8,650

38	Amount from line 37 (adjusted gross income)	38	<b>251,823</b>
39a	Check if [ ] You were born before January 2, 1949 [ ] Spouse was born before January 2, 1949	39a	[ ] Total boxes checked ►
b	If your spouse itemizes on a separate return or you were a dual status alien check here ►	39b	[ ]
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	<b>38,305</b>
41	Subtract line 40 from line 38	41	<b>213,518</b>
42	Exemptions If line 38 is \$150,000 or less multiply \$3,900 by the number on line 8d. Otherwise see instructions	42	<b>11,700</b>
43	Taxable Income Subtract line 42 from line 41 If line 42 is more than line 41 enter -0-	43	<b>201,818</b>
44	Tax (see Instr) Check if any from a [ ] Form(s) b [ ] Form c [ ] _____	44	<b>43,975</b>
45	Alternative minimum tax (see instructions) Attach Form 6251	45	<b>4,699</b>
46	Add lines 44 and 45	46	<b>48,674</b>
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 5895	52	
53	Other credits from Form a [ ] 3800 b [ ] 8801 c [ ] _____	53	
54	Add lines 47 through 53 These are your total credits	54	
55	Subtract line 54 from line 46 If line 54 is more than line 46, enter 0-	55	<b>48,674</b>

**Other Taxes**

56	Self-employment tax Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form a [ ] 4137 b [ ] 8919	57	
58	Additional tax on IRAs other qualified retirement plans etc Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First time homebuyer credit repayment Attach Form 5405 if required	59b	
60	Taxes from a [ ] Form 8959 b [ ] Form 8960 c [ ] Instructions enter code(s)	60	<b>561</b>
61	Add lines 55 through 60 This is your total tax	61	<b>49,235</b>

**Payments**

If you have a qualifying child attach Schedule EIC

62	Federal income tax withheld from Forms W-2 and 1099	62	<b>67,491</b>
63	2013 estimated tax payments and amount applied from 2012 return	63	
64a	Earned Income credit (EIC)	64a	
b	Nontaxable combat pay election 64b [ ]	65	
65	Additional child tax credit Attach Schedule 8812	66	
66	American opportunity credit from Form 8863 line 8	67	
67	Reserved	68	
68	Amount paid with request for extension to file	69	<b>140</b>
69	Excess social security and tier 1 RRTA tax withheld	70	
70	Credit for federal tax on fuels Attach Form 4136	71	
71	Credits from Form a [ ] 2439 b [ ] Reserved c [ ] 8885 d [ ] _____	72	
72	Add lines 62 63 64a and 65 through 71 These are your total payments	72	<b>67,631</b>

**Refund**

73	If line 72 is more than line 61 subtract line 61 from line 72 This is the amount you overpaid	73	<b>18,396</b>
74a	Amount of line 73 you want refunded to you If Form 8888 is attached check here ► [ ]	74a	<b>18,396</b>

Direct deposit? See instructions

► b	Routing number [ ]	► [ ] Checking [ ] Savings
► d	Account number [ ]	

75	Amount of line 73 you want applied to your 2014 estimated tax ► 75 [ ]
----	--

**Amount You Owe**

76	Amount you owe Subtract line 72 from line 61 For details on how to pay see instructions	76	
77	Estimated tax penalty (see instructions) 77 [ ]		

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)?	[ ] Yes Complete below	[ ] No
Designee's name ► NANCY HEIMER	Personal identification number (PIN) ► [ ]	Phone no ► [ ]

**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	Date [ ] Your occupation [ ]	Daytime phone number [ ]
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Joint return? See instr Keep a copy for your records

Your signature ► COPY	Date [ ] Your occupation [ ]	Daytime phone number [ ]
Spouse's signature If a joint return both must sign	Date [ ] Spouse's occupation [ ]	If the IRS sent you an Identity Protection PIN enter it here (see Instr) [ ]

Print/Type preparer's name [ ] Date [ ] Check [ ] if self-employed [ ] PTIN [ ]

**Paid**

NANCY HEIMER [ ] Date [ ] Firm's EIN ► [ ]

**Preparer**

Firm's name ► HEIMER DIXON ASSOCIATES, LTD [ ] Firm's address [ ] Phone no [ ]

**Use Only**

Firm's address [ ] Phone no [ ]

**SCHEDULE A**  
**(Form 1040)****Itemized Deductions**► Information about Schedule A and its separate Instructions is at [www.irs.gov/schedulea](http://www.irs.gov/schedulea)

OMB No 1545-0074

**2013**Attachment  
Sequence No **07**Department of the Treasury  
Internal Revenue Service (89)

Name(s) shown on Form 1040

**AMY J KLOBUCHAR & JOHN D BESSLER**

Your social security number

<b>Medical and Dental Expenses</b>	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   <b>251,823</b>	
	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   <b>25,182</b>	
4 Subtract line 3 from line 1 If line 3 is more than line 1 enter -0-			4
<b>Taxes You Paid</b>	5 State and local (check only one box)		
	a <input checked="" type="checkbox"/> Income taxes or	5   <b>21,445</b>	
	b <input type="checkbox"/> General sales taxes	6   <b>4,490</b>	
	7 Real estate taxes (see instructions)	7   <b>234</b>	
8 Other taxes List type and amount ►			8
9 Add lines 5 through 8			9   <b>26,169</b>
<b>Interest You Paid</b>	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
<b>Gifts to Charity</b>	16 Gifts by cash or check If you made any gift of \$250 or more see Instructions	16   <b>6,325</b>	
	17 Other than by cash or check If any gift of \$250 or more see Instructions You must attach Form 6283 if over \$500	17   <b>752</b>	
	18 Carryover from prior year	18	
	19 Add lines 16 through 18	19	<b>7,077</b>
<b>Casualty and Theft Losses</b>	20 Casualty or theft loss(es) Attach Form 4684 (See instructions )	20	
<b>Job Expenses and Certain Miscellaneous Deductions</b>	21 Unreimbursed employee expenses—job travel union dues job education etc Attach Form 2106 or 2106-EZ if required (See Instructions ) ►	21   <b>9,063</b>	
	<b>SEE STATEMENT 1</b>		
	22 Tax preparation fees	22   <b>1,032</b>	
	23 Other expenses—investment safe deposit box etc List type and amount ►	23	
24 Add lines 21 through 23			24   <b>10,095</b>
25 Enter amount from Form 1040 line 38			25   <b>251,823</b>
26 Multiply line 25 by 2% (.02)			26   <b>5,036</b>
27 Subtract line 26 from line 24 If line 26 is more than line 24, enter -0-			27   <b>5,059</b>
<b>Other Miscellaneous Deductions</b>	28 Other—from list in Instructions List type and amount ►		
			28
<b>Total Itemized Deductions</b>	29 Is Form 1040 line 38 over \$150 000?	29	
	<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		
	<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 ► <input type="checkbox"/>			

**SCHEDULE B**

(Form 1040A or 1040)

Department of the Treasury  
Internal Revenue Service (96)**Interest and Ordinary Dividends**

► Attach to Form 1040A or 1040

► Information about Schedule B (Form 1040A or 1040) and its instructions is at [www.irs.gov/scheduleb](http://www.irs.gov/scheduleb)

OMB No 1545-0074

**2013**

Attachment Sequence No

**08**

Name(s) shown on return

**AMY J KLOBUCHAR & JOHN D BESSLER**

Your social security number

- Part I Interest**
- 1 List name of payer If any interest is from a seller financed mortgage and the buyer used the property as a personal residence see instructions on back and list this interest first Also show that buyer's social security number and address ►

**TRUSTONE FINANCIAL****US BANK****WELLS FARGO BANK**

(See instructions on back and the instructions for Form 1040A or Form 1040 line 8a )

Note If you received a Form 1099-INT Form 1099-OID or substitute statement from a brokerage firm list the firm's name as the payer and enter the total interest shown on that form

- 2 Add the amounts on line 1
- 3 Excludable interest on series EE and I U S savings bonds issued after 1989 Attach Form 8815
- 4 Subtract line 3 from line 2 Enter the result here and on Form 1040A or Form 1040, line 8a ►

Note If line 4 is over \$1,500, you must complete Part III

Amount

10

2

1

1

13

2

13

3

13

4

Amount

- Part II**
- 5 List name of payer ►

**Ordinary Dividends**

(See instructions on back and the instructions for Form 1040A or Form 1040 line 9a )

Note If you received a Form 1099-DIV or substitute statement from a brokerage firm list the firm's name as the payer and enter the ordinary dividends shown on that form

- 6 Add the amounts on line 5 Enter the total here and on Form 1040A or Form 1040, line 9a ►

Note If line 6 is over \$1,500, you must complete Part III

5

6

Yes No

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends (b) had a foreign account or (c) received a distribution from or were a grantor of or a transferor to a foreign trust

- Part III Foreign Accounts and Trusts**
- (See instructions on back )
- 7a At any time during 2013 did you have a financial interest in or signature authority over a financial account (such as a bank account securities account or brokerage account) located in a foreign country? See instructions
- If Yes are you required to file FinCEN Form 114 Report of Foreign Bank and Financial Accounts (FBAR) formerly TD F 90-22 1 to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements
- b If you are required to file FinCEN Form 114 enter the name of the foreign country where the financial account is located ►
- 8 During 2013 did you receive a distribution from or were you the grantor of or transferor to a foreign trust? If Yes, you may have to file Form 3520 See instructions on back

Yes No

**SCHEDULE C  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (98)**Profit or Loss From Business**

(Sole Proprietorship)

OMB No 1545-0074

**2013**Attachment  
Sequence No **09**

Name of proprietor

**JOHN D BESSLER**

A Principal business or profession including product or service (see instructions)

Social security number (SSN) \_\_\_\_\_

**AUTHOR**

B Enter code from instructions

► **711510**

C Business name If no separate business name leave blank

D Employer ID number (EIN), (see instr.)

**JOHN D BESSLER**

E Business address (including suite or room no) ►

**MN**

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

F Accounting method (1)  Cash (2)  Accrual (3)  Other (specify) ►

G Did you materially participate in the operation of this business during 2013? If No see instructions for limit on losses

►  Yes  No

H If you started or acquired this business during 2013 check here

►  Yes  No

I Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions)

►  Yes  No

J If "Yes," did you or will you file required Forms 1099?

►  Yes  No**Part I Income**

1 Gross receipts or sales See instructions for line 1 and check the box if this income was reported to you on Form W 2 and the Statutory employee box on that form was checked

► <input type="checkbox"/>	1	25
	2	
	3	25
	4	
	5	25
	6	
►	7	25

2 Returns and allowances

3 Subtract line 2 from line 1

4 Cost of goods sold (from line 42)

5 Gross profit Subtract line 4 from line 3

6 Other income Including federal and state gasoline or fuel tax credit or refund (see instructions)

7 Gross income Add lines 5 and 6

**Part II Expenses****Enter expenses for business use of your home only on line 30**

8 Advertising	8	18 Office expense (see instructions)	18
9 Car and truck expenses (see instructions)	9	19 Pension and profit sharing plans	19
10 Commissions and fees	10	20 Rent or lease (see instructions)	
11 Contract labor (see instructions)	11	a Vehicles machinery and equipment	20a
12 Depletion	12	b Other business property	20b
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21 Repairs and maintenance	21
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	22
15 Insurance (other than health)	15	23 Taxes and licenses	23
16 Interest		24 Travel meals and entertainment	
a Mortgage (paid to banks etc)	16a	a Travel	24a
b Other	16b	b Deductible meals and entertainment (see instructions)	24b
17 Legal and professional services	17	25 Utilities	25
28 Total expenses before expenses for business use of home Add lines 8 through 27a		26 Wages (less employment credits)	26
29 Tentative profit or (loss) Subtract line 28 from line 7		27a Other expenses (from line 48)	27a
30 Expenses for business use of your home Do not report these expenses elsewhere Attach Form 8829 unless using the simplified method (see instructions)		b Reserved for future use	27b

Simplified method filers only enter the total square footage of (a) your home \_\_\_\_\_

and (b) the part of your home used for business \_\_\_\_\_ Use the Simplified

Method Worksheet in the instructions to figure the amount to enter on line 30

31 Net profit or (loss) Subtract line 30 from line 29

• If a profit enter on both Form 1040 line 12 (or Form 1040NR line 13) and on Schedule SE line 2 (If you checked the box on line 1 see instructions) Estates and trusts enter on Form 1041 line 3

• If a loss you must go to line 32

32 If you have a loss check the box that describes your investment in this activity (see instructions)

• If you checked 32a enter the loss on both Form 1040 line 12 (or Form 1040NR line 13) and on Schedule SE line 2 (If you checked the box on line 1 see the line 31 instructions) Estates and

trusts enter on Form 1041 line 3

• If you checked 32b you must attach Form 6198 Your loss may be limited

►  28 787►  29 -762►  30►  31 -762►  32a All investment is at risk.►  32b Some investment is not at risk.

**JOHN D BESSLER**Schedule C (Form 1040) 2013 **AUTHOR**

Page 2

**Part III Cost of Goods Sold (see instructions)**

33 Method(s) used to value closing inventory    a  Cost    b  Lower of cost or market    c  Other (attach explanation)

34 Was there any change in determining quantities costs or valuations between opening and closing inventory?  
If "Yes" attach explanation

Yes     No

35 Inventory at beginning of year If different from last year's closing inventory attach explanation

35

36 Purchases less cost of items withdrawn for personal use

36

37 Cost of labor Do not include any amounts paid to yourself

37

38 Materials and supplies

38

39 Other costs

39

40 Add lines 35 through 39

40

41 Inventory at end of year

41

42 Cost of goods sold Subtract line 41 from line 40 Enter the result here and on line 4

42

**Part IV Information on Your Vehicle** Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business See the instructions for line 13 to find out if you must file Form 4562

43 When did you place your vehicle in service for business purposes? (month day year) ►

44 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 instructions)

c Other

45 Was your vehicle available for personal use during off-duty hours?

Yes

No

46 Do you (or your spouse) have another vehicle available for personal use?

Yes

No

47a Do you have evidence to support your deduction?

Yes

No

b If "Yes" is the evidence written?

Yes

No

**Part V Other Expenses** List below business expenses not included on lines 8 26 or line 30

**POSTAGE & DELIVERY**

**PROMOTION**

28

594

48 Total other expenses Enter here and on line 27a

48

622

**SCHEDULE D  
(Form 1040)**Department of the Treasury  
Internal Revenue Service

(86)

**Capital Gains and Losses**

OMB No 1545-0074

**2013**Attachment  
Sequence No 12

- Attach to Form 1040 or Form 1040NR  
 ► Information about Schedule D and its separate instructions is at [www.irs.gov/schedule](http://www.irs.gov/schedule)  
 ► Use Form 8949 to list your transactions for lines 1b 2 3 8b 9 and 10

Name(s) shown on return

**AMY J KLOBUCHAR & JOHN D BESSLER**

Your social security number [REDACTED]

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

See instructions for how to figure the amounts to enter on the lines below  This form may be easier to complete if you round off cents to whole dollars	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949 Part I line 2 column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions)  However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with Box A checked				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with Box B checked				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with Box C checked				
<b>4</b> Short term gain from Form 6252 and short term gain or (loss) from Forms 4684 6781 and 8824				4
<b>5</b> Net short term gain or (loss) from partnerships S corporations estates and trusts from Schedule(s) K 1				5
<b>6</b> Short term capital loss carryover Enter the amount if any from line 8 of your Capital Loss Carryover Worksheet in the instructions				6
<b>7</b> Net short term capital gain or (loss) Combine lines 1a through 6 in column (h). If you have any long term capital gains or losses, go to Part II below. Otherwise go to Part III on the back.				7 0

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

See instructions for how to figure the amounts to enter on the lines below  This form may be easier to complete if you round off cents to whole dollars	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949 Part II line 2 column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions)  However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with Box D checked				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with Box E checked				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with Box F checked				
<b>11</b> Gain from Form 4797 Part I long term gain from Forms 2439 and 6252 and long term gain or (loss) from Forms 4684 6781 and 8824				11
<b>12</b> Net long term gain or (loss) from partnerships S corporations estates and trusts from Schedule(s) K 1				12
<b>13</b> Capital gain distributions See the instructions				13
<b>14</b> Long term capital loss carryover Enter the amount if any from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 1,861
<b>15</b> Net long term capital gain or (loss) Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 -1,861

For Paperwork Reduction Act Notice see your tax return instructions

Schedule D (Form 1040) 2013

**Part III Summary**

16 Combine lines 7 and 15 and enter the result

16 **-1,861**

- If line 16 is a gain enter the amount from line 16 on Form 1040 line 13 or Form 1040NR line 14 Then go to line 17 below
- If line 16 is a loss skip lines 17 through 20 below Then go to line 21 Also be sure to complete line 22
- If line 16 is zero skip lines 17 through 21 below and enter -0- on Form 1040 line 13 or Form 1040NR line 14 Then go to line 22

17 Are lines 15 and 16 both gains?

- Yes Go to line 18  
 No Skip lines 18 through 21 and go to line 22

18 Enter the amount if any from line 7 of the 28% Rate Gain Worksheet in the instructions

► 18 \_\_\_\_\_

19 Enter the amount if any from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions

► 19 \_\_\_\_\_

20 Are lines 18 and 19 both zero or blank?

- Yes Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040 line 44 (or in the instructions for Form 1040NR line 42) Do not complete lines 21 and 22 below
- No Complete the Schedule D Tax Worksheet in the instructions Do not complete lines 21 and 22 below

21 If line 16 is a loss enter here and on Form 1040 line 13 or Form 1040NR line 14 the smaller of

- The loss on line 16 or
- (\$3 000) or if married filing separately (\$1 500)

21 ( **1,861** )

Note When figuring which amount is smaller treat both amounts as positive numbers

22 Do you have qualified dividends on Form 1040 line 9b or Form 1040NR line 10b?

- Yes Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040 line 44 (or in the instructions for Form 1040NR line 42)
- No Complete the rest of Form 1040 or Form 1040NR

**SCHEDULE E  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (98)**Supplemental Income and Loss**

(From rental real estate royalties partnerships S corporations estates trusts REMICs etc.)

► Attach to Form 1040 1040NR or Form 1041

► Information about Schedule E and its separate instructions is at [www.irs.gov/schedulee](http://www.irs.gov/schedulee)

OMB No 1545-0074

**2013**Attachment Sequence No **13**

Name(s) shown on return

Your social security number

**AMY J KLOBUCHAR & JOHN D BESSLER****Part I Income or Loss From Rental Real Estate and Royalties Note** If you are in the business of renting personal property use Schedule C or C EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> X No
B If "Yes," did you or will you file all required Forms 1099?	<input type="checkbox"/> Yes <input type="checkbox"/> No

1a Physical address of each property (street, city, state, ZIP code)

A

B

C

1b	Type of Property (from list below)	2 For each rental real estate property listed above report the number of fair rental and personal use days Check the QJV box only if you meet the requirements to file as a qualified joint venture See Instructions	Fair Rental Days	Personal Use Days	QJV
A	6		A		
B			B		
C			C		

**Type of Property**

1 Single Family Residence	3 Vacation/Short Term Rental	5 Land	7 Self Rental
2 Multi Family Residence	4 Commercial	6 Royalties	8 Other (describe)

Income	Properties	A	B	C
3 Rents received	3			
4 Royalties received	4	291		

**Expenses**

5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks etc (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ►	19			
20 Total expenses Add lines 5 through 19	20			
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties) If result is a (loss) see instructions to find out if you must file Form 6198	21	291		

22 Deductible rental real estate loss after limitation if any on Form 8882 (see instructions)	22	X		
---	----	---	--	--

23a Total of all amounts reported on line 3 for all rental properties	23a			
b Total of all amounts reported on line 4 for all royalty properties	23b	291		
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e			

24 Income Add positive amounts shown on line 21 Do not include any losses	24			
---	----	--	--	--

25 Losses Add royalty losses from line 21 and rental real estate losses from line 22 Enter total losses here	25	( )		
--	----	-----	--	--

26 Total rental real estate and royalty income or (loss) Combine lines 24 and 25 Enter the result here	26			
--	----	--	--	--

If Parts II III IV and line 40 on page 2 do not apply to you also enter this amount on Form 1040 line	26			
---	----	--	--	--

17, or Form 1040NR, line 18 Otherwise, include this amount in the total on line 41 on page 2	26			
--	----	--	--	--

For Paperwork Reduction Act Notice see the separate instructions

DAA

Form 6251

## Alternative Minimum Tax—Individuals

OMB No 1545-0074

Department of the Treasury  
Internal Revenue Service (66)► Information about Form 6251 and its separate instructions is at [www.irs.gov/form6251](http://www.irs.gov/form6251)

► Attach to Form 1040 or Form 1040NR

2013

Attachment Sequence No 32

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

AMY J KLOBUCHAR &amp; JOHN D BESSLER

**Part I Alternative Minimum Taxable Income (See instructions for how to complete each line )**

1 If filing Schedule A (Form 1040) enter the amount from Form 1040 line 41 and go to line 2 Otherwise enter the amount from Form 1040 line 38 and go to line 7 (If less than zero enter as a negative amount)	1	213,518
2 Medical and dental If you or your spouse was 65 or older enter the smaller of Schedule A (Form 1040) line 4 or 2 5% (025) of Form 1040 line 38 If zero or less enter -0-	2	
3 Taxes from Schedule A (Form 1040) line 9	3	26,169
4 Enter the home mortgage interest adjustment if any from line 6 of the worksheet in the instructions for this line	4	
5 Miscellaneous deductions from Schedule A (Form 1040) line 27	5	5,059
6 If Form 1040 line 38 is \$150 000 or less enter -0- Otherwise see instructions	6	
7 Tax refund from Form 1040 line 10 or line 21	7	
8 Investment interest expense (difference between regular tax and AMT)	8	
9 Depletion (difference between regular tax and AMT)	9	
10 Net operating loss deduction from Form 1040 line 21 Enter as a positive amount	10	
11 Alternative tax net operating loss deduction	11	
12 Interest from specified private activity bonds exempt from the regular tax	12	
13 Qualified small business stock (7% of gain excluded under section 1202)	13	
14 Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15 Estates and trusts (amount from Schedule K 1 (Form 1041) box 12 code A)	15	
16 Electing large partnerships (amount from Schedule K 1 (Form 1065-B) box 6)	16	
17 Disposition of property (difference between AMT and regular tax gain or loss)	17	
18 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19 Passive activities (difference between AMT and regular tax income or loss)	19	0
20 Loss limitations (difference between AMT and regular tax income or loss)	20	0
21 Circumstances costs (difference between regular tax and AMT)	21	
22 Long term contracts (difference between AMT and regular tax income)	22	
23 Mining costs (difference between regular tax and AMT)	23	
24 Research and experimental costs (difference between regular tax and AMT)	24	
25 Income from certain installment sales before January 1 1987	25	
26 Intangible drilling costs preference	26	
27 Other adjustments including income based related adjustments	27	
28 Alternative minimum taxable income Combine lines 1 through 27 (If married filing separately and line 28 is more than \$238,550, see instructions)	28	244,746

**Part II Alternative Minimum Tax (AMT)**

29 Exemption (If you were under age 24 at the end of 2013 see instructions ) IF your filing status is AND line 28 is not over THEN enter on line 29	29	58,088
Single or head of household \$115 400 \$51 900		
Married filing jointly or qualifying widow(er) 153 900 80 800		
Married filing separately 76 950 40 400		
If line 28 is over the amount shown above for your filing status see instructions		
30 Subtract line 29 from line 28 If more than zero go to line 31 If zero or less enter -0- here and on lines 31 33 and 35 and go to line 34	30	186,658
31 • If you are filing Form 2555 or 2555-EZ see instructions for the amount to enter • If you reported capital gain distributions directly on Form 1040 line 13 you reported qualified dividends on Form 1040 line 9b or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT if necessary) complete Part III on the back and enter the amount from line 60 here • All others If line 30 is \$179 500 or less (\$89 750 or less if married filing separately) multiply line 30 by 26% (26) Otherwise multiply line 30 by 28% (28) and subtract \$3 590 (\$1 795 if married filing separately) from the result.	31	48,674
32 Alternative minimum tax foreign tax credit (see instructions)	32	
33 Tentative minimum tax Subtract line 32 from line 31	33	48,674
34 Tax from Form 1040 line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040 line 47) If you used Schedule J to figure your tax the amount from line 44 of Form 1040 must be refigured without using Schedule J (see Instructions)	34	43,975
35 AMT Subtract line 34 from line 33 If zero or less, enter -0- Enter here and on Form 1040, line 45	35	4,699

For Paperwork Reduction Act Notice see your tax return instructions

Form 6251 (2013)

Form **8889**Department of the Treasury  
Internal Revenue Service**DEATH OF HSA ACCOUNT BENEFICIARY****Health Savings Accounts (HSAs)**

OMB No. 1545-0074

**2013**Attachment Sequence No. **53**

► Information about Form 8889 and its separate instructions is available at [www.irs.gov/form8889](http://www.irs.gov/form8889)  
 ► Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

JOHN D BESSLER  
AMY J KLOBUCHARSocial security number of HSA  
beneficiary If both spouses have  
HSAs see instructions ►**Before you begin Complete Form 8853 Archer MSAs and Long-Term Care Insurance Contracts if required****Part I HSA Contributions and Deduction** See the instructions before completing this part If you are filing jointly and both you and your spouse each have separate HSAs complete a separate Part I for each spouse

- 1 Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2013 (see instructions)
- 2 HSA contributions you made for 2013 (or those made on your behalf) including those made from January 1 2014 through April 15 2014 that were for 2013 Do not include employer contributions contributions through a cafeteria plan or rollovers (see instructions)
- 3 If you were under age 55 at the end of 2013 and on the first day of every month during 2013 you were or were considered an eligible individual with the same coverage enter \$3 250 (\$6 450 for family coverage) All others see the instructions for the amount to enter
- 4 Enter the amount you and your employer contributed to your Archer MSAs for 2013 from Form 8853 lines 1 and 2 If you or your spouse had family coverage under an HDHP at any time during 2013 also include any amount contributed to your spouse's Archer MSAs
- 5 Subtract line 4 from line 3 If zero or less enter -0-
- 6 Enter the amount from line 5 But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2013 see the instructions for the amount to enter
- 7 If you were age 55 or older at the end of 2013 married and you or your spouse had family coverage under an HDHP at any time during 2013 enter your additional contribution amount (see instructions)
- 8 Add lines 6 and 7
- 9 Employer contributions made to your HSAs for 2013
- 10 Qualified HSA funding distributions
- 11 Add lines 9 and 10
- 12 Subtract line 11 from line 8 If zero or less enter -0-
- 13 HSA deduction Enter the smaller of line 2 or line 12 here and on Form 1040 line 25 or Form 1040NR line 25

Caution If line 2 is more than line 13 you may have to pay an additional tax (see instructions)

**Part II HSA Distributions** If you are filing jointly and both you and your spouse each have separate HSAs complete a separate Part II for each spouse

- |     |   |   |
|-----|---|---|
| 14a | Total distributions you received in 2013 from all HSAs (see instructions)   | 14a <b>1,865</b>                        |
| b   | Distributions included on line 14a that you rolled over to another HSA Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)  | 14b                                     |
| c   | Subtract line 14b from line 14a   | 14c <b>1,865</b>                        |
| 15  | Unreimbursed qualified medical expenses (see instructions)  | 15 <b>1,865</b>                         |
| 16  | Taxable HSA distributions Subtract line 15 from line 14c If zero or less enter -0- Also include this amount in the total on Form 1040 line 21 or Form 1040NR line 21 On the dotted line next to line 21 enter HSA and the amount  | 16 <b>0</b>                             |
| 17a | If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions) check here  | 17a <input checked="" type="checkbox"/> |
| b   | Additional 20% tax (see instructions) Enter 20% (20) of the distributions included on line 16 that are subject to the additional 20% tax Also include this amount in the total on Form 1040 line 60 or Form 1040NR line 59 On the dotted line next to Form 1040 line 60 or Form 1040NR line 59 enter HSA and the amount | 17b                                     |

For Paperwork Reduction Act Notice see your tax return instructions

Form **8889** (2013)

**Part III Income and Additional Tax for Failure To Maintain HDHP Coverage** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs complete a separate Part III for each spouse

18 Last-month rule

18

19 Qualified HSA funding distribution

19

20 Total Income Add lines 18 and 19. Include this amount on Form 1040 line 21 or Form 1040NR line 21. On the dotted line next to Form 1040 line 21 or Form 1040NR line 21 enter HSA and the amount

20

21 Additional tax Multiply line 20 by 10% (10). Include this amount in the total on Form 1040 line 60 or Form 1040NR line 59. On the dotted line next to Form 1040 line 60 or Form 1040NR line 59, enter HDHP and the amount

21

**Form 8959**Department of the Treasury  
Internal Revenue Service**Additional Medicare Tax**

OMB No 1545-0074

**2013**Attachment  
Sequence No **71**

► If any line does not apply to you leave it blank See separate instructions

► Attach to Form 1040 1040NR 1040 PR or 1040-SS

► Information about Form 8959 and its instructions is at [www.irs.gov/form8959](http://www.irs.gov/form8959)

Name(s) shown on Form 1040

Your social security number

**AMY J KLOBUCHAR & JOHN D BESSLER****Part I Additional Medicare Tax on Medicare Wages**

**1** Medicare wages and tips from Form W 2 box 5 If you have more than one Form W 2 enter the total of the amounts from box 5

**1 312,334****2****3****4 312,334****5****6 250,000****7****8 62,334****9****10 561****11****12****13****2 Unreported tips from Form 4137 line 6****3 Wages from Form 8919 line 6****4 Add lines 1 through 3****5 Enter the following amount for your filing status**

Married filing jointly

\$250 000

Married filing separately

\$125 000

Single Head of household or Qualifying widow(er)

\$200 000

**6 Subtract line 5 from line 4 If the result is zero or less enter -0-****7 Additional Medicare Tax on Medicare wages Multiply line 6 by 0 9% (.009) Enter here and go to Part II****Part II Additional Medicare Tax on Self Employment Income****8 Self-employment income from Schedule SE (Form 1040)**

Section A line 4 or Section B line 6 If you had a loss enter -0- (Form 1040-PR and Form 1040-SS filers see instructions )

**9 Enter the following amount for your filing status**

Married filing jointly

\$250 000

Married filing separately

\$125 000

Single Head of household or Qualifying widow(er)

\$200 000

**10 Enter the amount from line 4****11 Subtract line 10 from line 9 If zero or less enter -0-****12 Subtract line 11 from line 8 If the result is zero or less enter -0-****13 Additional Medicare Tax on self-employment income Multiply line 12 by 0 9% (.009) Enter here and go to Part III****Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation****14 Railroad retirement (RRTA) compensation and tips from Form(s) W 2 box 14 (see instructions)****14****15 Enter the following amount for your filing status**

Married filing jointly

\$250 000

Married filing separately

\$125 000

Single Head of household or Qualifying widow(er)

\$200 000

**16 Subtract line 15 from line 14 If zero or less enter -0-****17 Additional Medicare Tax on railroad retirement (RRTA) compensation Multiply line 16 by 0 9% (.009) Enter here and go to Part IV****15 250,000****16****17****18 Add lines 7 13 and 17 Also include this amount on Form 1040 line 60 (Form 1040NR 1040-PR, and 1040-SS filers, see instructions) and go to Part V****18****561****Part IV Total Additional Medicare Tax****19 Medicare tax withheld from Form W 2 box 6 If you have more than one Form W 2 enter the total of the amounts from box 6****19 4,529****20 312,334****21 4,529****20 Enter the amount from line 1****21 Multiply line 20 by 1 45% (.0145) This is your regular Medicare tax withholding on Medicare wages****22 Subtract line 21 from line 19 This is your Additional Medicare Tax withholding on Medicare wages****23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W 2 box 14 (see instructions)****24 Total Additional Medicare Tax withholding Add lines 22 and 23 Also include this amount with federal income tax withholding on Form 1040 line 62 (Form 1040NR 1040-PR and 1040-SS filers, see instructions)**

For Paperwork Reduction Act Notice see your tax return Instructions

Form 8959 (2013)

**Form 2106****Employee Business Expenses**

OMB No 1545-0074

**2013**

Attachment Sequence No

**129**Department of the Treasury  
Internal Revenue Service (90)► Attach to Form 1040 or Form 1040NR  
► Information about Form 2106 and its separate instructions is available at [www.irs.gov/form2106](http://www.irs.gov/form2106)Your name  
**AMY J****KLOBUCHAR**Occupation in which you incurred expenses  
**UNITED STATES SENATOR**

Social security number

**Part I Employee Business Expenses and Reimbursements****Step 1 Enter Your Expenses**

- 1 Vehicle expense from line 22 or line 29 (Rural mail carriers See Instructions )
- 2 Parking fees tolls and transportation including train bus etc that did not involve overnight travel or commuting to and from work
- 3 Travel expense while away from home overnight including lodging airplane car rental etc Do not include meals and entertainment
- 4 Business expenses not included on lines 1 through 3 Do not include meals and entertainment
- 5 Meals and entertainment expenses (see instructions)
- 6 Total expenses In Column A add lines 1 through 4 and enter the result In Column B enter the amount from line 5

	<b>Column A Other Than Meals and Entertainment</b>	<b>Column B Meals and Entertainment</b>
1		
2		
3		
4	<b>4,758</b>	
5		
6	<b>4,758</b>	

Note If you were not reimbursed for any expenses in Step 1 skip line 7 and enter the amount from line 6 on line 8

**Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1**

- 7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code L in box 12 of your Form W-2 (see instructions)

7		
---	--	--

**Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)**

- 8 Subtract line 7 from line 6 If zero or less enter -0- However if line 7 is greater than line 6 in Column A report the excess as income on Form 1040 line 7 (or on Form 1040NR line 8)

8	<b>4,758</b>	
---	--------------	--

Note If both columns of line 8 are zero you cannot deduct employee business expenses Stop here and attach Form 2106 to your return

- 9 In Column A enter the amount from line 8 In Column B multiply line 8 by 50% (50) (Employees subject to Department of Transportation (DOT) hours of service limits Multiply meal expenses incurred while away from home on business by 80% (80) instead of 50% For details see instructions )

9	<b>4,758</b>	
---	--------------	--

- 10 Add the amounts on line 9 of both columns and enter the total here Also enter the total on Schedule A (Form 1040) line 21 (or on Schedule A (Form 1040NR) line 7) (Armed Forces reservists qualified performing artists fee basis state or local government officials and individuals with disabilities See the instructions for special rules on where to enter the total )

► 10 **4,758**

Form 2106 (2013)

For Paperwork Reduction Act Notice see your tax return instructions

**Form 8283**

(Rev. December 2013)

Department of the Treasury  
Internal Revenue Service**Noncash Charitable Contributions**► Attach to your tax return if you claimed a total deduction  
of over \$500 for all contributed property

OMB No 1545-0908

► Information about Form 8283 and its separate instructions is at [www.irs.gov/form8283](http://www.irs.gov/form8283)Attachment  
Sequence No **155**

Name(s) shown on your income tax return

Identifying number [REDACTED]

**AMY J KLOBUCHAR & JOHN D BESSLER**

Note Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

**Section A Donated Property of \$5,000 or Less and Publicly Traded Securities—List in this section only items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities even if the deduction is more than \$5,000 (see instructions).****Part I Information on Donated Property—If you need more space, attach a statement**

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions) check the box. Also enter the vehicle identification number (unless Form 1098-C is attached)	(c) Description of donated property (For a vehicle enter the year, make, model and mileage. For securities, enter the company name and the number of shares.)
A	ARLINGTON PUBLIC LIBRARY 1015 N QUINCY STREET ARLINGTON VA 22206	<input type="checkbox"/>	BOOKS
B	GOODWILL 2200 SOUTH DAKOTA ST WASHINGTON DC 20018	<input type="checkbox"/>	CLOTHING & HOUSEHOLD GOODS
C	UNIVERSITY OF BALTIMORE FOUNDATION 1130 N CHARLES ST BALTIMORE MD 21201	<input type="checkbox"/>	BOOKS AND MEALS
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

Note If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo yr)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A	04/13/13				100	THRIFT SHOP VALUE
B	VARIOUS				400	THRIFT SHOP VALUE
C	03/01/13				252	COST
D						
E						

**Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I also attach the required statement (see instructions).**

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ► \_\_\_\_\_

If Part II applies to more than one property attach a separate statement

b Total amount claimed as a deduction for the property listed in Part I

(1) For this tax year ► \_\_\_\_\_

(2) For any prior tax years ► \_\_\_\_\_

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above)

Name of charitable organization (donee)

Address (number street and room or suite no)

City or town state and ZIP code

d For tangible property enter the place where the property is located or kept ► \_\_\_\_\_

e Name of any person other than the donee organization having actual possession of the property ► \_\_\_\_\_

3a Is there a restriction either temporary or permanent on the donee's right to use or dispose of the donated property?

Yes

No

b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property including the right to vote donated securities to acquire the property by purchase or otherwise or to designate the person having such income possession or right to acquire?

c Is there a restriction limiting the donated property for a particular use?

For Paperwork Reduction Act Notice see separate instructions

DAA

Form 8283 (Rev. 12-2013)

**Federal Statements****Statement 1 - Schedule A, Line 21 - Unreimbursed Employee Expenses**

Description	Amount
UNREMIBURSED BUSINESS EXPENSE	\$ 4,305
FORM 2106 EXPENSES	<u>4,758</u>
TOTAL	\$ <u>9,063</u>

Form <b>1040</b>	<b>Qualified Tuition Program Distribution Worksheet</b>	<b>2013</b>
Name	Taxpayer Identification Number  <b>AMY J KLOBUCHAR &amp; JOHN D BESSLER</b>	

	Taxpayer	Spouse
<b>1</b> Enter your total earnings distributed from QTPs	<b>12,108</b>	
<b>2</b> Enter your adjusted education expenses allocated to QTPs	<b>57,575</b>	
<b>3</b> Enter your total gross distributions from QTPs	<b>57,575</b>	
<b>4</b> Enter the nontaxable QTP factor (divide line 2 by line 3)	<b>1 0000</b>	
<b>5</b> Enter the nontaxable portion of QTP earnings (multiply line 1 by line 4)	<b>12,108</b>	
<b>6</b> Enter your taxable portion of QTP earnings (subtract line 5 from line 1) This is the taxable portion of all QTPs for the year. Enter the amount here and include it on line 21 of Form 1040	<b>6</b>	
<b>7</b> Enter the amount of QTP distributions that are not subject to additional tax Enter the amount here and include the amount on line 6 of Form 5329	<b>7</b>	
<b>8</b> Subtract line 7 from line 6. This is the amount of QTP distributions subject to the additional tax. Enter the amount here and include it on line 7 of Form 5329	<b>0</b>	<b>0</b>

Form <b>1040</b>	<b>QTP/ESA Basis Worksheet</b>	<b>2013</b>
Name	Taxpayer Identification Number [REDACTED]	
<u>AMY J KLOBUCHAR &amp; JOHN D BESSLER</u>		

Payer's/Trustee's name

Account type

Beneficiary first name

STATE QTPSTATE OF MINNESOTA

Account number \_\_\_\_\_

Beneficiary last name \_\_\_\_\_

**Worksheet for Determining QTP/ESA Basis Amounts**

- 1 Basis in QTP/ESA as of December 31 2012
- 2 Enter QTP/ESA contributions for 2013
- 3 Add lines 1 and 2
- 4 Enter distributions from this QTP/ESA during 2013
- 5 Subtract Line 4 from Line 3
- 6 Other increases or decreases to basis
- 7 Basis in your QTP or ESA as of December 31 2013

1	_____
2	_____
3	_____
4	<b>45,467</b>
5	0
6	_____
7	_____

Form 1040

## Excess Social Security and RRTA Tax Withholding Worksheets

2013

Name

Taxpayer Identification Number

**JOHN D BESSLER****Worksheet for Nonrailroad Employees**

- 1 Add all social security tax withheld (but not more than \$7 049 00 for each employer) This tax should be shown in box 4 of your Forms W 2 Enter the total here
- 2 Enter any uncollected social security tax on tips or group-term life insurance included in the total on Form 1040 line 60
- 3 Add lines 1 and 2 If \$7 049 00 or less stop here You cannot claim the credit
- 4 Social security tax limit
- 5 Credit Subtract line 4 from line 3 Enter the credit on Form 1040 line 69

1	<u>7,189</u>
2	
3	<u>7,189</u>
4	<u>7,049</u>
5	<u>140</u>

**Worksheet for Railroad Employees**

- 1 Add all social security and tier 1 RRTA tax withheld (but not more than \$7 049 00 for each employer) Box 4 of your Forms W 2 should show social secunty and box 14 should show tier 1 RRTA tax Enter the total here
- 2 Enter any uncollected social security and tier 1 RRTA tax on tips or group-term life insurance included in the total on Form 1040 line 60
- 3 Add lines 1 and 2 If \$7 049 00 or less stop here You cannot claim the credit
- 4 Social security and tier 1 RRTA tax limit
- 5 Credit Subtract line 4 from line 3 Enter the credit on Form 1040 line 69

1	
2	
3	
4	
5	

Form <b>1040</b>	<b>AMT Disposition of Property/Exemption Worksheets</b>	2013
		Taxpayer Identification Number
Name <b>AMY J KLOBUCHAR &amp; JOHN D BESSLER</b>		

**Form 6251, Line 17 Disposition of Property (difference between AMT and Regular Tax Gain or Loss)**

- |   |   |
|---|---|
| 1 Enter the amount of the AMT ordinary gain(loss) calculated on line 17 of AMT 4797<br>2 Enter the amount of ordinary gain(loss) calculated on Form 4797 line 17<br>3 Subtract line 2 from line 1 This is the adjustment from the disposition of ordinary income property<br>4 Enter the amount of the AMT taxable gain(loss) calculated on the AMT Sch D<br>5 Enter the amount of the taxable capital gain(loss) reported 1040 line 13<br>6 Subtract line 5 from line 4 This is the adjustment from the disposition of capital income property<br>7 Add lines 3 and 6 This is the difference between AMT and regular tax gain or loss<br>Enter the disposition of property adjustment on Form 6251 line 17 | 1 _____<br>2 _____<br>3 _____ 0<br>4 _____ -1,861<br>5 _____ -1,861<br>6 _____ 0<br>7 _____ 0 |
|---|---|

**Form 6251, Line 29 Exemption Worksheet**

- |   |   |
|---|---|
| 1 Enter \$51 900 if single or head of household \$80 800 if married filing jointly or qualifying widow(er) \$40 400 if married filing separately<br>2 Enter your alternative minimum taxable income (AMTI) from Form 6251 line 28<br>3 Enter \$115 400 if single or head of household \$153 900 if married filing jointly or qualifying widow(er) \$76 950 if married filing separately<br>4 Subtract line 3 from line 2 If zero or less enter -0-<br>5 Multiply line 4 by 25% (.25)<br>6 Subtract line 5 from line 1 If zero or less enter -0- If any of the three conditions under Certain Children Under Age 24 apply to you complete lines 7 through 10 Otherwise stop here and enter this amount on Form 6251 line 29 and go to Form 6251 line 30<br>7 Minimum exemption amount for certain children under age 24<br>8 Enter your earned income if any See instructions<br>9 Add lines 7 and 8<br>10 Enter the smaller of line 6 or line 8 here and on Form 6251 line 29 and go to Form 6251 line 30 | 1 80,800<br>2 244,746<br>3 153,900<br>4 90,846<br>5 22,712<br>6 58,088<br>7<br>8<br>9<br>10 |
|---|---|

Form <b>1040</b>	<b>AMT Passive Activity and Loss Limit Adjustment Worksheet</b>					<b>2013</b>
Name <b>AMY J KLOBUCHAR &amp; JOHN D BESSLER</b>						Taxpayer Identification Number
Activity Name <b>ROYALTY WAVELAND PRESS</b>	Form/Schedule <b>SCH E</b>	Unit <b>1</b>	Basis	At-risk Passive	PTP	Farm
Column A	Column B	Column C	Column D	Column E		<input checked="" type="checkbox"/>
Column B						
Column C						
Column D						
Column E						
<b>Current Inc / (Loss) Before Adjustments</b>	<b>Column A</b>	<b>Column B</b>	<b>Column C</b>	<b>Column D</b>	<b>Column E</b>	
1a Sch C E F / 4835 Inc/(Loss)	<b>291</b>					
1b K1 Rec Sch E P2 Inc / (Loss)						
1c K1 Rec Sch E P1 Inc / (Loss)						
1d K1 Rec 1040 P1 Inc / (Loss)						
1e K1 Rec Sch A Deductions						
1f K1 Rec Farm 4684 Losses						
1g K1 Rec Other Deductions						
<b>1 Total Current Inc / (Loss) (Lines 1a to 1g)</b>	<b>291</b>					
<b>Adjustments &amp; Preference Items</b>						
2a Depreciation post 86						
2b Depletion						
2c Circulation expenditures						
2d Depreciation pre 87						
2e Long term contracts						
2f Research & experimental						
2g Tax shelter farm						
2h Large partnership						
2i Mining costs / amortization / patron's adj						
2j Trust/Estate adjustment						
<b>2 Total Adjustment &amp; Preference (Lines 2a to 2j)</b>						
<b>Alternative Minimum Tax Income</b>						
3a Current Inc/(Loss) (from Line 1) <small>At-risk recapture Excess distribution</small>	<b>291</b>					
3b Adjustments & Preference (from Line 2)						
3c PY Suspended Basis						
3d Disallowed Basis						
3e PY Suspended At Risk						
3f Disallowed At Risk						
3g Section 179 Adjustment + Excess Farm						
3h PY Suspended Passive						
3i Disallowed Passive						
<b>3 AMT Income / Loss (Line 3a to 3i)</b>	<b>291</b>					
<b>Regular Tax Income</b>						
4a Current Inc/(Loss) (from Line 1) <small>At-risk recapture Excess distribution</small>	<b>291</b>					
4b PY Suspended Basis						
4c Disallowed Basis						
4d PY Suspended At Risk						
4e Disallowed At Risk						
4f Section 179 Adjustment + Excess Farm						
4g PY Suspended Passive						
4h Disallowed Passive						
<b>4 Regular Tax Inc / (Loss) (Lines 4a to 4h)</b>	<b>291</b>					
<b>Form 6251 Line 19 Passive Activities (All activities marked passive or PTP)</b>						
<b>5 Passive Activities (Line 3 less Line 4)</b>	<b>0</b>					
<b>Form 6251 Line 20 Loss Limitations (All activities not marked passive or PTP)</b>						
<b>6 Loss Limitation Activities (Line 3 less Line 4)</b>						

TOTAL OF ALL PASSIVE ACTIVITIES TO FORM 6251, LINE 19

0

Form 1040

## Rent and Royalty Reconciliation

2013

Name

AMY J KLOBUCHAR &amp; JOHN D BESSLER

Taxpayer Identification number

Property description

ROYALTY WAVELAND PRESS

Unit 1 Ownership Percentage \_\_\_\_\_Passive type **PASSIVE**T S J T Business Use Percentage \_\_\_\_\_State MN Personal Use Percentage \_\_\_\_\_

1 Physical address

Street

City state zip

Property type

**ROYALTIES**

## 2 Property Use Information

Fair Rental Days

Personal Use Days

QJV

## Income

3 Rents received

4 Royalties received

## Expenses

5 Advertising

Auto

Travel

6 Auto and travel (total)

7 Cleaning and maintenance

8 Commissions

9 Insurance

10 Legal and other professional fees

11 Management fees

Mortgage interest from 1098

Refinancing points on 1098

12 Mortgage interest paid to banks etc

Other mortgage interest

Other interest

Refinancing points

Qualified mortgage insurance

13 Other interest (total)

14 Repairs

15 Supplies

Real estate taxes

All other taxes

16 Taxes (total)

17 Utilities

18 Depreciation expense or depletion

19 Other (list)

	Column A Total Income/Expense	Column B Nonbusiness Expenses	Column C Vacation Home / Personal Use Expenses	(Column A B C) Income / Expenses Reported on Schedule E
3 Rents received	291			291
4 Royalties received				
5 Advertising				
6 Auto and travel (total)				
7 Cleaning and maintenance				
8 Commissions				
9 Insurance				
10 Legal and other professional fees				
11 Management fees				
12 Mortgage interest paid to banks etc				
13 Other interest (total)				
14 Repairs				
15 Supplies				
16 Taxes (total)				
17 Utilities				
18 Depreciation expense or depletion				
19 Other (list)				
20 Total expenses Add lines 5 through 19				291
21 Income or (loss) from rental or royalty properties				

Form <b>1040</b>	<b>Tax Refund Worksheets</b>	<b>2013</b>																																	
Name		Taxpayer Identification Number [REDACTED]																																	
<b>AMY J KLOBUCHAR &amp; JOHN D BESSLER</b>																																			
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**Tax Refund Worksheet for Itemized Deduction Limitation**

	2012	2011	2010
<b>1</b> State and local tax refunds subject to phase-out			
<b>2a</b> State and local tax refunds with no tax benefit derived due to AMT			
<b>2b</b> Sales tax benefit reduction			
<b>3</b> Net state and local tax refunds Subtract lines 2a and 2b from line 1 <b>Itemized deductions before state and local tax refunds</b>			
<b>4</b> Adjusted gross income			
<b>5</b> AGI threshold			
<b>6</b> Line 4 minus line 5			
<b>7</b> Itemized deductions before phase-out			
<b>8</b> Itemized deductions subject to phase-out			
<b>9</b> Multiply line 6 by 3% (.03)			
<b>10</b> Multiply line 8 by 80% (.80)			
<b>11</b> Phase-out (smaller of line 9 or line 10 (times 1/3 for 2010))			
<b>12</b> Allowable itemized deductions (line 7 minus line 11) <b>Itemized deductions adjusted for state and local tax refund</b>			
<b>13</b> Adjusted itemized deductions before phase-out (line 7 minus line 3)			
<b>14</b> Adjusted itemized deductions subject to phase-out (line 8 minus line 3)			
<b>15</b> Multiply line 14 by 80% (.80)			
<b>16</b> Adjusted phase-out (smaller of line 9 or 15 (times 1/3 for 2010))			
<b>17</b> Adjusted itemized deductions allowed (line 13 minus line 16)			
<b>18</b> Standard deduction			
<b>19</b> Enter the larger of line 17 or line 18			
<b>20</b> Taxable refund to be reported on Form 1040 line 10 (line 12 minus line 19)			

Form <b>1040</b>	<b>Tax Refund Worksheets</b>	<b>2013</b>																																																																																								
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Schedule A limitation did not apply for 2010 2011 and 2012 due to the Economic Growth and Tax Relief Reconciliation Act of 2001

Form <b>1040</b>	Tax Refund Worksheet - 2013 State and Local Refunds	<b>2014</b>
Name <b>AMY J KLOBUCHAR &amp; JOHN D BESSLER</b>		Taxpayer Identification Number [REDACTED]

---

**DC**

1 2013 payments paid in 2014	1 <u>1,335</u>
2 2013 extension paid in 2014	2 _____
3 2013 additional payment paid in 2014	3 _____
4 Total 2013 payments paid in 2014 (sum of lines 1 through 3)	4 <u>1,335</u>
5 Total payments on the 2013 return	5 <u>4,102</u>
6 Total 2013 overpayment/refund	6 <u>4,102</u>
7 2013 refund attributable to tax paid in 2014 (line 4 divided by line 5 multiplied by line 6)	7 <u>1,335</u>
8 2013 state/local tax refund attributable to tax paid in 2013 (line 6 minus line 7)	8 <u>2,767</u>

---

**MN**

1 2013 payments paid in 2014	1 _____
2 2013 extension paid in 2014	2 _____
3 2013 additional payment paid in 2014	3 _____
4 Total 2013 payments paid in 2014 (sum of lines 1 through 3)	4 <u>11,205</u>
5 Total payments on the 2013 return	5 <u>2,403</u>
6 Total 2013 overpayment/refund	6 _____
7 2013 refund attributable to tax paid in 2014 (line 4 divided by line 5 multiplied by line 6)	7 _____
8 2013 state/local tax refund attributable to tax paid in 2013 (line 6 minus line 7)	8 <u>2,403</u>

---

1 2013 payments paid in 2014	1 _____
2 2013 extension paid in 2014	2 _____
3 2013 additional payment paid in 2014	3 _____
4 Total 2013 payments paid in 2014 (sum of lines 1 through 3)	4 _____
5 Total payments on the 2013 return	5 _____
6 Total 2013 overpayment/refund	6 _____
7 2013 refund attributable to tax paid in 2014 (line 4 divided by line 5 multiplied by line 6)	7 _____
8 2013 state/local tax refund attributable to tax paid in 2013 (line 6 minus line 7)	8 _____

---

1 2013 payments paid in 2014	1 _____
2 2013 extension paid in 2014	2 _____
3 2013 additional payment paid in 2014	3 _____
4 Total 2013 payments paid in 2014 (sum of lines 1 through 3)	4 _____
5 Total payments on the 2013 return	5 _____
6 Total 2013 overpayment/refund	6 _____
7 2013 refund attributable to tax paid in 2014 (line 4 divided by line 5 multiplied by line 6)	7 _____
8 2013 state/local tax refund attributable to tax paid in 2013 (line 6 minus line 7)	8 _____

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1 2013 payments paid in 2014	1 _____
2 2013 extension paid in 2014	2 _____
3 2013 additional payment paid in 2014	3 _____
4 Total 2013 payments paid in 2014 (sum of lines 1 through 3)	4 _____
5 Total payments on the 2013 return	5 _____
6 Total 2013 overpayment/refund	6 _____
7 2013 refund attributable to tax paid in 2014 (line 4 divided by line 5 multiplied by line 6)	7 _____
8 2013 state/local tax refund attributable to tax paid in 2013 (line 6 minus line 7)	8 _____

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Total of ALL 2013 state/local tax refunds attributable to tax paid in 2014 (sum of lines 7)	1,335
Total of ALL 2013 state/local tax refunds attributable to tax paid in 2013 (sum of lines 8 for 2014 Tax Refund Wk)	5,170

Form <b>1040</b>	<b>Tax Refund Worksheet - No Tax Benefit Derived Due to AMT</b>	<b>2014</b>
Name	Taxpayer Identification Number [REDACTED]	
<b>AMY J KLOBUCHAR &amp; JOHN D BESSLER</b>		

**2013 State and Local Refunds Not Taxable in 2014 Due to AMT**

1 Total refund attributable to 2013 (from total on Wk 10 Tax Refund Wk 2013 State and Local Refunds)	1 <u>5,170</u>
2 2013 regular tax	2 <u>43,975</u>
3 2013 AMT	3 <u>4,699</u>
4 2013 Total Tax (line 2 + line 3)	4 <u>48,674</u>
5 2013 Federal Marginal Tax Rate	5 <u>0 280</u>
6 Tentative no benefit (line 3 divided by line 5)	6 <u>16,782</u>
7 Adjustment (smaller of line 1 or line 6)	7 <u>5,170</u>
8 Recalculated 2013 Itemized Deductions	8 <u>33,135</u>
9 Recalculated 2013 Taxable Income	9 <u>206,988</u>
10 Recalculated 2013 Tax	10 <u>45,422</u>
Recalculated 2013 Tax using Sch D Tax Wk or QDCGTW	11 <u>3,252</u>
Recalculated 2013 Form 8615	12 <u>48,674</u>
Recalculated 2013 Schedule J	13 <u>5,170</u>
11 Recalculated 2013 AMT	11 <u>3,252</u>
12 New 2013 Total Tax (line 10 + line 11)	12 <u>48,674</u>
13 2013 state and local refunds not taxable in 2014 (equals line 7 if line 12 < or = line 4)	13 <u>5,170</u>

The amount from Line 13 will carry to the 2014 Tax Refund Worksheet

**Federal Statements****UNITED STATES SENATE****Form W-2, Box 12**

Description	Amount
SECTION 401(K) CONTRIBUTIONS	\$ 23,000
COST OF EMPLOYER-SPONSORED HEALTH COVERAGE	<u>10,789</u>
TOTAL	\$ <u>33,789</u>

**UNITED STATES SENATE****Form W-2, Box 14 - Other**

Description	Amount
PRETAX FEHB	\$ 6,096
TOTAL	\$ <u>6,096</u>

**Federal Statements****STATE OF MARYLAND CENTRAL PAYROLL B**  
**Form W-2, Box 12**

Description	Amount
SECTION 401(K) CONTRIBUTIONS	\$ 19,267
SECTION 457(B) CONTRIBUTIONS	16,300
TOTAL	<u>35,567</u>

**Federal Statements****Schedule A, Line 5a - State and Local Income Taxes**

Description	Amount
VA ESTIMATES	\$ 2,279
VA OVERPAYMENT APPLIED	161
STATE WITHHOLDING ON W-2S	16,340
STATE TAX PAYMENTS	<u>2,665</u>
TOTAL	\$ <u>21,445</u>

---

**Schedule A, Line 6 - Real Estate Taxes**

Description	Amount
REAL ESTATE TAXES	\$ 4,490
TOTAL	\$ <u>4,490</u>

---

**Schedule A, Line 7 - Personal Property Taxes**

Description	Amount
CAR TABS	\$ 234
TOTAL	\$ <u>234</u>

---

**Schedule A, Line 16 - Charitable Contributions by Cash or Check**

Description	Amount
CASH 50% LIMIT	\$ 6,325
TOTAL	\$ <u>6,325</u>

---

**Schedule A, Line 17 - Charitable Contributions Other Than Cash or Check**

Description	Amount
50% CONTRIB FROM 8283	\$ 752
TOTAL	\$ <u>752</u>

**Federal Statements****ROYALTY WAVELAND PRESS****Schedule E, Line 4 - Royalties Received**

Description	Amount
RENTS AND ROYALTIES	\$ 291
TOTAL	\$ 291

**Federal Statements****Form 6251, Line 19 - Passive Activities**

Description	Form/ Sch	AMT Inc/Loss	Regular Inc/Loss	Difference Line 19
ROYALTY WAVELAND PRESS	SCH E1	\$ 291	\$ 291	\$ 0
TOTAL		\$ 291	\$ 291	\$ 0

**Federal Statements****UNITED STATES SENATOR****Form 2106, Line 4 - Business Expenses Not Included on Lines 1 through 3**

Description	Amount
TOTAL REFLECTS \$3000 IRC 162(A) LIMIT	\$ 4,758
TOTAL	\$ 4,758

**Federal Statements****2012 State and Local Income Tax Refunds**

Description	Amount
'12 VA INCOME TAX REFUND	\$ 161
'12 DC INCOME TAX REFUND	102
TOTAL	<u>263</u>

Form <b>1040</b>	<b>Carryover Report</b>			<b>2013</b>
Name <b>AMY J KLOBUCHAR &amp; JOHN D BESSLER</b>	Taxpayer Identification Number [REDACTED]			
Carryover Item	Available to 2013	2013 Amounts	Carryover to 2014	
Excess section 179				
Excess section 179 AMT				
Minimum tax credit				
Investment interest				
Investment interest AMT				
Short term capital loss				
Short term capital loss AMT				
Long term capital loss	<b>1,861</b>	<b>UTILIZED</b>	<b>-1,861</b>	0
Long term capital loss AMT	<b>1,861</b>	<b>UTILIZED</b>	<b>-1,861</b>	0
Residential energy efficient property				
D C first time homebuyer credit				
Tax credit bonds				
<b>Nonrecaptured Section 1231 Losses Line 8 Form 4797</b>		<b>AMT Nonrecaptured Section 1231 Losses Line 8 Form 4797</b>		
2008 Amounts				
2009 Amounts				
2010 Amounts				
2011 Amounts				
2012 Amounts				
Available to 2013				
2013 Amounts				
Carryover to 2014				
2008 Amounts				
2009 Amounts				
2010 Amounts				
2011 Amounts				
2012 Amounts				
Available to 2013				
2013 Amounts				
Carryover to 2014				

11175 KLOBUCHAR, AMY J JOHN D

4/7/2014 8 57 AM

**EDUCATION EXPENSE OPTIMIZATION REPORT**

PAGE 1

**TAX YEAR 2013**

TAX SUMMARY	ADJUSTED GROSS INCOME	251 823
	TAXABLE INCOME	201 818
	TAX BEFORE CREDITS	48 674
	NONREFUNDABLE CREDITS	0
	OTHER TAXES	561
	TOTAL TAX	49 235
	LESS REFUNDABLE CREDITS	140
	OTHER PAYMENTS	67 491
	ADD ESTIMATED TAX PENALTY LATE PENALTIES AND INTEREST	0
	FEDERAL NET DUE/ OVERPAYMENT	18 396
	DISTRICT OF COLUMBIA NET DUE/ OVERPAYMENT	-4 102
	MINNESOTA NET DUE/ OVERPAYMENT	2,403
	TOTAL NET DUE/ OVERPAYMENT	24,901
	MARGINAL TAX RATE	28 000%
	FEDERAL	%
	DISTRICT OF COLUMBIA	7 850%
	MINNESOTA	

**NOTES**

STUDENTS ARE NOT ELIGIBLE FOR NONREFUNDABLE EDUCATION CREDITS DUE TO AGI LIMITS  
 OR INSUFFICIENT TAX LIABILITY  
 STUDENTS ARE NOT ELIGIBLE FOR THE TUITION AND FEES DEDUCTION DUE TO AGI LIMITS

**STUDENT SUMM**

ABIGAIL KLOBUCHARBESS

	<u>AMERICAN OPPTY CR</u>	<u>LIFETIME LEARNING CR</u>	<u>TUITION AND FEES DED</u>
	0	0	0
TOTALS	0	0	0

\* OPTIMIZED AMOUNT

\*\* MAXIMUM AMOUNT ALLOWED

Form 1040

## IRA Distribution Report

2013

Name

Taxpayer Identification Number

AMY J KLOBUCHAR &amp; JOHN D BESSLER

T/S	Payer	Gross Distribution	Taxable Amount
		1099 R Box 1	1099 R Box 2a [less rollover amount]
A	T FIDUCIARY TRUST CO NH-WI SVCS CO	375	375
B	-		
C	-		
D	-		
E	-		
F	-		
G	-		
H	-		
I	-		
J	-		
K	-		
L	-		
M	-		
N	-		
	Taxpayer	375	375
	Spouse	375	375
	Total	375	375

	Amount Of Rollover	Federal Withholding	State Withholding	Local Withholding	Traditional IRA Converted to Roth IRA	Original Conversion or Recharacterization	Qualified Roth IRA Distribution
A							
B							
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
N							
Tp							
Sp							
Total							

Form 1040

## Salaries &amp; Wages Report

2013

Name

AMY J KLOBUCHAR &amp; JOHN D BESSLER

Taxpayer Identification Number

T/S	Employer	Federal Wages	Federal Withheld	Soc Sec Wages
A T	UNITED STATES SENATE	143,276	34,906	113,700
B S	GEORGETOWN UNIVERSITY	2,250		2,250
C S	STATE OF MARYLAND CENTRAL PAYROLL B	108,241	32,585	113,700
D				
E				
F				
G				
H				
I				
J				
K				
L				
M				
Taxpayer		143,276	34,906	113,700
Spouse		110,491	32,585	115,950
Totals		253,767	67,491	229,650

	Soc Sec Withheld	Medicare Wages	Medicare Withheld	Soc Sec Tips	Allocated Tips	Dep Care Ben	Other Box 14
A	7,049	166,276	2,411				6,096
B	140	2,250	33				
C	7,049	143,808	2,085				
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
Taxpayer	7,049	166,276	2,411				6,096
Spouse	7,189	146,058	2,118				
Totals	14,238	312,334	4,529				6,096

	State	State Wages	State Withheld	Name of Locality	Local Wages	Local Withheld
A	MN	143,276	11,205			
B	DC	2,250	102			
C	MD	108,241	5,033			
D						
E						
F						
G						
H						
I						
J						
K						
L						
M						
Taxpayer		143,276	11,205			
Spouse		110,491	5,135			
Totals		253,767	16,340			

Form 1040

## Two Year Comparison Report - Page 1

2012 &amp; 2013

Name

AMY J KLOBUCHAR &amp; JOHN D BESSLER

Taxpayer Identification Number

		2012	2013	Differences
		MFJ	MFJ	
	<b>Filing Status</b>			
	<b>Dependents claimed</b>			
1	Salaries and wages	1	1	
2	Interest income	236,827	253,767	16,940
3	Tax exempt interest income	137	13	-124
4	Dividend income			
5	Qualified dividend income			
6	Taxable state/local refunds			
7	Alimony received			
I	Business income/loss			
n	Capital gain/loss			
c	Other gains/losses			
o	Taxable IRA distributions			
m	Taxable pensions			
e	Rent and royalty income including farm rental			
	Partnership/S corp income			
	Estate or trust income			
	Farm income/loss			
	Unemployment compensation			
	Taxable social security			
	Other income			
	<b>Total Income</b>	<b>241,299</b>	<b>251,823</b>	<b>10,524</b>
A	Moving expenses	21		
d	Deductible part of self-employment tax	22		
j	SEP/SIMPLE/Qualified plans deductions	23		
u	SE health insurance	24		
s	Forfeited interest	25		
t	Alimony paid	26		
m	IRA deductions	27		
e	Student loan interest	28		
n	Other adjustments	29		
s	<b>Adjusted gross income</b>	<b>241,299</b>	<b>251,823</b>	<b>10,524</b>
	Medical	31		
D	Taxes	32	21,492	26,169
e	Interest	33		
d	Contributions	34	4,785	7,077
u	Casualty losses	35		
c	Miscellaneous expenses	36	4,896	5,059
t	Allowable Itemized deductions	37	31,173	38,305
I	Standard deduction	38	11,900	12,200
			ITEMIZED	ITEMIZED
			31,173	38,305
				7,132
	Deduction taken	39	210,126	213,518
	Subtract line 39 from line 30	40	11,400	11,700
	Exemptions	41		
	<b>Taxable Income</b>	<b>198,726</b>	<b>201,818</b>	<b>3,092</b>

Form 1040

## Two Year Comparison Report - Page 2

Name

AMY J KLOBUCHAR &amp; JOHN D BESSLER

Taxpayer Identification Number

		2012	2013	Differences
43	Taxable income from 2YR page 1 line 42	198,726	201,818	3,092
44	Tax on taxable income	43,422	43,975	553
45	Alternative minimum tax	904	4,699	3,795
46	Child care credit			
47	Education credits			
48	Retirement savings credit			
T	49 Child tax credit			
a	50 General business credit			
x	51 Other credits			
C	52 Total credits			
o	53 Net tax liability	44,326	48,674	4,348
m	54 Self-employment taxes			
p	55 Other taxes		561	561
u	56 Total tax	44,326	49,235	4,909
t	57 Income tax withheld	59,594	67,491	7,897
a	58 Estimated tax payments			
t	59 Earned income credit			
i	60 Additional Child tax credit			
o	61 Other refundable tax credits			
n	62 Other payments			
	63 Total payments	59,689	67,631	7,942
	64 Tax due/ refund	-15,363	-18,396	-3,033
	65 Penalties and interest			
	66 Net tax due/ refund	-15,363	-18,396	-3,033
	67 Refund applied to estimated tax payments			
	68 Refund received			
	69 Marginal tax rate	28 0%	28 0%	
	70 Effective tax rate	22 %	24 %	

<b>Form 1040</b>	<b>Two Year Comparison Report - Schedule C</b>			<b>2012 &amp; 2013</b>
Name <b>JOHN D BESSLER</b>				Taxpayer identification number [REDACTED]
Principal business or profession <b>AUTHOR</b>				Unit <b>1</b>
Income	2012	2013	Differences	
1 Gross receipts or sales	1,000	25	-975	
2 Returns and allowances				
3 Cost of goods sold				
4 Gross profit	1,000	25	-975	
5 Other income				
6 Gross income	1,000	25	-975	
Expenses	7	8	9	10
7 Advertising	12			
8 Car and truck expenses	13			
9 Commissions and fees	14			
10 Contract labor	15			
11 Depletion	16			
12 Depreciation and section 179 expense deduction	17			
13 Employee benefit programs	18			
14 Insurance (other than health)	19			
15 Interest mortgage (paid to banks etc)	20			
16 Interest other	21			
17 Legal and professional services	22			
18 Office expense	23			
19 Pension and profit sharing plans	24			
20 Rent or lease vehicles machinery and equipment	25			
21 Rent or lease other business property	26			
22 Repairs and maintenance	27			
23 Supplies (not included in cost of goods sold)	28			
24 Taxes and licenses	29			
25 Travel	30			
26 Total meals and entertainment			165	165
26a Nondeductible meals and entertainment				
26b Deductible meals and entertainment				
27 Utilities				
28 Wages (less employment credits)	1,108		622	-486
29 Other expenses				
30 Total expenses	1,108		787	-321
Profit/ (loss)	31	32	33	34
31 Tentative profit (loss)	-108		-762	-654
32 Expenses for business use of home				
33 Net profit or (loss)	-108		-762	-654
Cost of Goods Sold	34	35	36	37
34 Inventory Beginning of year	38			
35 Purchases	39			
36 Labor	40			
37 Materials				
38 Other costs				
39 Goods available for sale (sum of lines 34-38)				
40 Inventory End of year				

Form 1040	Two Year Comparison Report - Schedule E Page 1			2012 & 2013
Name <b>AMY J KLOBUCHAR</b>				Taxpayer identification number [REDACTED]
Property description <b>ROYALTY WAVELAND PRESS</b>	Unit <b>1</b>			
Income	2012	2013	Differences	
<b>1 Total rents and royalties received</b>	<b>1</b>	<b>25</b>	<b>291</b>	<b>266</b>
<b>Expenses</b>				
<b>2 Advertising</b>	<b>2</b>			
<b>3 Auto and travel</b>	<b>3</b>			
<b>4 Cleaning and maintenance</b>	<b>4</b>			
<b>5 Commissions</b>	<b>5</b>			
<b>6 Insurance</b>	<b>6</b>			
<b>7 Legal and other professional fees</b>	<b>7</b>			
<b>8 Management fees</b>	<b>8</b>			
<b>9 Mortgage interest paid to banks etc</b>	<b>9</b>			
<b>10 Other interest</b>	<b>10</b>			
<b>11 Repairs</b>	<b>11</b>			
<b>12 Supplies</b>	<b>12</b>			
<b>13 Taxes</b>	<b>13</b>			
<b>14 Utilities</b>	<b>14</b>			
<b>15 Depreciation expense or depletion</b>	<b>15</b>			
<b>16 Other expenses</b>	<b>16</b>			
<b>17 Total expenses</b>	<b>17</b>			
Profit/(loss)				
<b>18 Income or (loss) from rental real estate or royalty properties</b>	<b>18</b>	<b>25</b>	<b>291</b>	<b>266</b>
<b>19 Deductible rental real estate loss</b>	<b>19</b>			
<b>Carryover</b>				
<b>20 Vacation home operating expenses carryover to next year</b>	<b>20</b>			
<b>21 Vacation home excess casualty and depreciation carryover to next year</b>	<b>21</b>			

## M1 MINNESOTA REVENUE 2013 Individual Income Tax

1311

Leave unused boxes blank. Do not use staples on anything you submit.

Your First Name and Initial **AMY J**  
 Place an X if a Foreign **JOHN D**  
 If a Joint Return Spouse's First Name and Initial **JOHN D**  
 Spouse's Last Name **BESSLER**  
 Address Current Home Address (Street, Apartment Number Route)

2013 Federal  
 Filing Status  (1) Single  
 (place an X in one box)  (4) Head of household  
 (2) Married filing joint  (3) Married filing separate  
 (5) Qualifying widow(er) Enter spouse's name and Social Security number here

**State Elections Campaign Fund**  
 If you want \$5 to go to help candidates for state offices pay campaign expenses you may each enter the code number for the party of your choice. This will not increase your tax or reduce your refund

**Political Party and Code Number**  
 Republican 11 Grassroots 14  
 Democratic Farmer Labor 12 Libertarian 16  
 Independent 13 General Campaign Fund 99

From Your Federal Return (for line references see instructions) enter the amount of  
**A Wages salaries tips etc**      **B IRA Pensions and annuities**      **C Unemployment**      **D Federal adjusted gross income**

**253767**      **375**      **251823**

<b>Do not send W-2s Enclose Schedule M1W to claim Minnesota withholding</b>	<b>1</b> Federal taxable income (from line 43 of federal Form 1040 line 27 of Form 1040A or line 6 of Form 1040EZ)	1 ■	<b>201818</b>
	<b>2</b> State income tax or sales tax addition If you itemized deductions on federal Form 1040 complete the worksheet in the instructions	2 ■	<b>21445</b>
	<b>3</b> Other additions to income including disallowed standard deduction for married/widowed taxpayers itemized deductions personal exemptions and non-Minnesota bond interest (see instructions enclose Schedule M1M)	3 ■	<b>2210</b>
	<b>4</b> Add lines 1 through 3 (if a negative number place an X in the box)	4	<b>225473</b>
	<b>5</b> State income tax refund from line 10 of federal Form 1040	5 ■	
	<b>6</b> Other subtractions such as net interest or mutual fund dividends from U S bonds or K-12 education expenses (see instructions enclose Schedule M1M)	6 ■	
	<b>7</b> Total subtractions Add lines 5 and 6	7	
	<b>8</b> Minnesota taxable income Subtract line 7 from line 4 If zero or less leave blank	8	<b>225473</b>
	<b>9</b> Tax from the table in the M1 instructions	9	<b>15969</b>
	<b>10</b> Alternative minimum tax (enclose Schedule M1MT)	10 ■	
	<b>11</b> Add lines 9 and 10	11	<b>15969</b>
	<b>12</b> Full-year residents Enter the amount from line 11 on line 12 Skip lines 12a and 12b Part-year residents and nonresidents From Schedule M1NR enter the tax from line 27 on line 12 from line 23 on line 12a and from line 24 on line 12b (enclose Schedule M1NR)	12	<b>9011</b>
	<b>13</b> Tax on lump-sum distribution (enclose Schedule M1LS)	13 ■	
	<b>14</b> Tax before credits Add lines 12 and 13	14	<b>9011</b>

15 Tax before credits Amount from line 14	15	9011
16 Marriage credit for joint return when both spouses have taxable earned income or taxable retirement income (enclose Schedule M1MA)	16 ■	209
17 Credit for taxes paid to another state (enclose Schedule M1CR)	17 ■	
18 Other nonrefundable credits (enclose Schedule M1C)	18 ■	
19 Total nonrefundable credits Add lines 16 through 18	19	209
20 Subtract line 19 from line 15 (if result is zero or less leave blank)	20	8802
21 Nongame Wildlife Fund contribution (see Instructions page 15) This will reduce your refund or increase amount owed	21 ■	
22 Add lines 20 and 21	22	8802
23 Minnesota Income tax withheld Complete and enclose Schedule M1W to report Minnesota withholding from W 2 1099 and W 2G forms (do not send)	23 ■	11205
24 Minnesota estimated tax and extension (Form M13) payments made for 2013	24 ■	
25 Child and Dependent Care Credit (enclose Schedule M1CD) Enter number of qualifying persons here	25 ■	
26 Minnesota Working Family Credit (enclose Schedule M1WFC) Enter number of qualifying children here	26 ■	
27 K-12 Education Credit (enclose Schedule M1ED) Enter number of qualifying children here	27 ■	
28 Business and investment credits (enclose Schedule M1B)	28 ■	
29 Total payments Add lines 23 through 28	29	11205
30 REFUND If line 29 is more than line 22 subtract line 22 from line 29 (see instructions) For direct deposit complete line 31	30 ■	2403
31 Direct deposit of your refund (you must use an account not associated with a foreign bank)		

Checking       Savings

32 AMOUNT YOU OWE If line 22 is more than line 29 subtract line 29 from line 22 (see instructions) Make check out to Minnesota Revenue and send with Form M60	32 ■
33 Penalty amount from Schedule M15 (see instructions) Also subtract this amount from line 30 or add it to line 32 (enclose Schedule M15)	33 ■
IF YOU PAY ESTIMATED TAX and want part of your refund credited to estimated tax complete lines 34 and 35	
34 Amount from line 30 you want sent to you	34 ■

35 Amount from line 30 you want applied to your 2014 estimated tax

I declare that this return is correct and complete to the best of my knowledge and belief	Paid preparer You must sign below	
Your signature	Date	
Spouse's signature (if filing jointly)	Taxpayer's daytime phone	Preparer's daytime phone

Include a copy of your 2013 federal return and schedules  
Mail to Minnesota Individual Income Tax  
St Paul MN 55145-0010  
To check on the status of your refund visit [www.revenue.state.mn.us](http://www.revenue.state.mn.us)



I authorize the Minnesota Department of Revenue to discuss this return with my paid preparer or the third-party designee indicated on my federal return

I do not want my paid preparer to file my return electronically

**2013 Schedule M1W, Minnesota Income Tax Withheld**

Sequence #2

Complete this schedule to report Minnesota income tax withheld. Include this schedule when you file your return.

**AMY J****KLOBUCHAR****JOHN D****BESSLER**

If you received a W 2 1099 W 2G Schedule KPI KS or KF that shows Minnesota income tax was withheld complete this schedule to determine line 23 of Form M1. List only the forms that report Minnesota income tax withheld. Round dollar amounts to the nearest whole dollar. You must include this schedule when you file your return. DO NOT send in your W 2 1099 or W 2G forms keep them with your tax records. All instructions are included on this schedule.

**1 Minnesota wages and tax withheld from W 2s other than from W 2G If you have more than five W 2s complete line 5 on the back**

A	B—Box 13 If Retirement Plan box is checked mark an X below	C—Box 16 Employer's 7-digit Minnesota state tax ID number	D—Box 18 State wages, tips etc (round to nearest whole dollar)	E—Box 17 Minnesota tax withheld (round to nearest whole dollar)
1	X		143276	11205

Subtotal for additional W 2s (from line 5 on the back)

Total Minnesota tax withheld from all W 2 forms (add amounts in line 1 column E)

1 ■ 11205

**2 Minnesota tax withheld from 1099 and W 2G forms If you have more than four forms complete line 6 on the back**

A	B	C	D
If the 1099 or W 2G is for you enter 1 spouse enter 2	Payer's 7-digit Minnesota state tax ID number (if unknown contact the payer)	Income amount (see the table on the back for amounts to include)	Minnesota tax withheld (round to nearest whole dollar)

Subtotal for additional 1099 and W 2G forms (from line 6 on the back)

Total Minnesota tax withheld from all 1099 and W 2G forms (add amounts in line 2 column D)

2 ■

**3 Total Minnesota tax withheld by partnerships S corporations and fiduciaries  
(from line 7 on the back)**

3 ■

**4 Total Add the Minnesota tax withheld on lines 1 2 and 3  
Enter the total here and on line 23 of Form M1**

4 ■

11205

You must include this schedule with your Form M1  
If required also include a copy of Schedules KPI KS and/or KF  
1015

MINNESOTA REVENUE

1355

**2013 Schedule M1M, Income Additions and Subtractions**

Sequence #3

Complete this schedule to determine line 3 and line 6 of Form M1

**AMY J****KLOBUCHAR****Additions to Income**

- |  |      |      |
|--|------|------|
| 1 If you took the standard deduction on your federal return enter \$2 050 if married filing joint or qualifying widow(er) or \$1 025 if married filing separate Otherwise skip this line | 1 ■  |      |
| 2 Limitation on itemized deductions for taxpayers with an adjusted gross income which exceeds \$178 150 (\$89 075 if married filing separately)  | 2 ■  | 2210 |
| 3 Phase out of personal exemption(s) for taxpayers with an adjusted gross income that exceeds the applicable threshold (see instructions)  | 3 ■  |      |
| 4 Interest from municipal bonds of another state or its governmental units included on line 8b of federal Form 1040 or 1040A   | 4 ■  |      |
| 5 Federally tax-exempt dividends from mutual funds investing in bonds of another state or its governmental units included on line 8b of federal Form 1040 or 1040A                       | 5 ■  |      |
| 6 Federal bonus depreciation addition (determine from worksheet in the instructions)   | 6 ■  |      |
| 7 Federal section 179 expensing addition (determine from worksheet in the instructions)  | 7 ■  |      |
| 8 State income taxes passed through to you as a partner of a partnership a shareholder of an S corporation or a beneficiary of a trust (see instructions)                                | 8 ■  |      |
| 9 Domestic production activities deduction (from line 35 of federal Form 1040)   | 9 ■  |      |
| 10 Expenses deducted on your federal return attributable to income not taxed by Minnesota (other than interest or mutual fund dividends from U S bonds)                                  | 10 ■ |      |
| 11 Fines fees and penalties federally deducted as a trade or business expense (see instructions)   | 11 ■ |      |
| 12 Suspended loss from 2001 through 2005 or 2008 through 2012 on your federal return that was generated by bonus depreciation (determine from worksheet in the instructions)             | 12 ■ |      |
| 13 Capital gain portion of a lump-sum distribution (from line 6 of federal Form 4972 enclose Form 4972)  | 13 ■ |      |
| 14 Net operating loss carryover adjustment (see instructions)  | 14 ■ |      |
| 15 This line is intentionally left blank   | 15 ■ |      |
| 16 Add lines 1 through 15 Enter the total here and on line 3 of Form M1  | 16 ■ | 2210 |

**Subtractions From Income**

- |  |      |  |
|--|------|--|
| 17 Net interest or mutual fund dividends from U S bonds (see instructions)   | 17 ■ |  |
| 18 Education expenses you paid for your qualifying children in grades K-12 (see instructions)<br>Enter the name and grade of each child                  | 18 ■ |  |
| 19 If you did not itemize deductions on your federal return and your charitable contributions were more than \$500 see instructions                      | 19 ■ |  |
| 20 Subtraction for federal bonus depreciation added back to Minnesota taxable income in 2008 through 2012 (determine from worksheet in the instructions) | 20 ■ |  |
| 21 Subtraction for federal section 179 expensing added back to Minnesota taxable income in 2008 through 2012 (see instructions)                          | 21 ■ |  |

201333

## MINNESOTA REVENUE

## 2013 Schedule M1NR, Nonresidents/Part-Year Residents

Sequence #10

Your Last Name <b>KLOBUCHAR</b>	Social Security Number [REDACTED]	<input checked="" type="checkbox"/> Full year Nonresident of MN	MN
Spouse's Last Name <b>BESSLER</b>	Spouse's Social Security Number [REDACTED]	<input checked="" type="checkbox"/> Part year MN Resident From _____ to _____ (mm/dd/yyyy)	[REDACTED]
		<input checked="" type="checkbox"/> Full year Nonresident of MN	DC
		<input checked="" type="checkbox"/> Part year MN Resident From _____ to _____ (mm/dd/yyyy)	[REDACTED]

Read the instructions for this schedule which are on a separate sheet. Before you can complete this schedule you must complete lines 1 through 11 of Form M1

	A Total Amount	B Minnesota Portion (see instructions)
1 Wages salaries tips etc (from line 7 of Form 1040 or Form 1040A or line 1 of Form 1040EZ)	1 253,767	143,276
2 Taxable interest and ordinary dividend income (add lines 8a and 9a of Form 1040 or Form 1040A or from line 2 of Form 1040EZ)	2 13	12
3 Business income or loss (from line 12 of Form 1040)	3 -762	
4 Capital gain or loss (from line 13 of Form 1040 or line 10 of Form 1040A)	4 -1,861	-1,861
5 IRA distributions and pensions and annuities (add lines 15b and 16b of Form 1040 or lines 11b and 12b of Form 1040A)	5 375	375
6 Net income from rents royalties partnerships S corporations estates and trusts (from line 17 of Form 1040)	6 291	291
7 Farm income or loss (from line 18 of Form 1040)	7	
8 Other income (add lines 10 11 14 19 20b and 21 of Form 1040 lines 13 and 14b of Form 1040A or line 3 of Form 1040EZ)	8	
9 Interest and dividends from non Minnesota state or municipal bonds (add lines 4 and 5 of Schedule M1M)	9	
10 Other additions required by Minnesota (add lines 6 7 10 12 and 14 of Schedule M1M )	10	
11 Add lines 1 through 10 for each column	11 251,823	142,093
If your Minnesota gross income is below the minimum filing requirement, see the instructions under "Who must file" on how to complete the rest of this schedule		
12 Certain business expenses (from line 24 of federal Form 1040)	12	
13 Self-employed SEP SIMPLE and qualified plans and IRA deduction (add lines 28 and 32 of Form 1040 or from line 17 of Form 1040A)	13	
14 Health savings account and Archer MSA deductions (add line 25 of Form 1040 and the Archer MSA amount included on line 36 of Form 1040)	14	
15 Educator and moving expenses (from line 23 and 28 of Form 1040 or line 16 of Form 1040A)	15	
16 One-half of self-employment tax and self-employed health insurance (add lines 27 and 29 of Form 1040)	16	
17 Deductions for alimony paid student loan interest tuition and fees (see instr)	17	
18 Penalty on early withdrawal of savings (from line 30 of Form 1040)	18	
19 Other subtractions required by Minnesota (from lines 20 21 34 and 35 of Schedule M1M)	19	
20 Net U S bond interest (from line 17 of Schedule M1M) and active military pay received while a nonresident (from line 28 of Schedule M1M)	20	
21 Job Opportunity Building Zone (JOBZ) business and investment income exemptions (from line 31 of Schedule M1M)	21	
22 Add lines 12 through 21 for each column	22	0
23 Subtract line 22 column B from line 11 column B Enter here and on line 12a of Form M1 If you're below the filing requirement or the result is a negative amount enter 0	23	142,093
24 Subtract line 22 column A from line 11 column A Enter the result here and on line 12b of Form M1	24	251,823
25 Divide line 23 by line 24 and enter the result as a decimal (carry to five decimal places) If line 23 is more than line 24 enter 1 0 If line 23 is zero enter 0	25	0 56426
26 Amount from line 11 of Form M1	26	15,969
27 Multiply line 25 by line 26 Enter the result here and on line 12 of Form M1	27	9,011

You must include this schedule with Form M1 Also enter amounts from lines 23 and 24 of this schedule on Form M1 lines 12a and 12b

**MINNESOTA REVENUE**  
**2013 Schedule M1MA, Marriage Credit**

Sequence #18

Your First Name and Initial <b>AMY J</b>	Last Name <b>KLOBUCHAR</b>	Social Security Number [REDACTED]
Spouse's First Name and Initial <b>JOHN D</b>	Last Name <b>BESSLER</b>	Social Security Number [REDACTED]

**A**  
Taxpayer      **B**  
Spouse

1 Wages salaries tips etc (from line 7 of federal Form 1040 or Form 1040A or line 1 of Form 1040EZ)	1 <u>143,276</u>	<u>110,491</u>
2 Self-employment income (from line 3 of federal Schedule SE less the self-employment tax deduction from line 6 of Schedule SE)	2 <u>                </u>	<u>-762</u>
3 Taxable pension income (see instructions)	3 <u>                </u>	<u>375</u>
4 Taxable Social Security Income (from line 20b of Form 1040 or 14b of Form 1040A)	4 <u>                </u>	<u>                </u>
5 Add lines 1 through 4 for each column	5 <u>143,651</u>	<u>109,729</u>
6 Amount from line 5 Column A or B whichever is less (if less than \$21 000 STOP HERE You do not qualify)	6 <u>                </u>	<u>109,729</u>
7 Joint taxable income from line 8 of Form M1 (If less than \$36 000 STOP HERE You do not qualify)	7 <u>                </u>	<u>225,473</u>
8 If line 6 is less than \$99 000 determine the amount of your credit using lines 6 and 7 and the table in the instructions Full-year residents Enter the result here and on line 16 of Form M1 Part year residents and nonresidents Continue with line 20	8 <u>                </u>	<u>                </u>

If line 6 is \$99 000 or more complete lines 9 through 19

9 Enter the amount from line 6	9 <u>                </u>	<u>109,729</u>
10 Value of one personal exemption plus one-half of the Minnesota married joint standard deduction	10 <u>                </u>	<u>8,975</u>
11 Subtract line 10 from line 9	11 <u>                </u>	<u>100,754</u>
12 Using the rate schedule for single persons in the M1 Instructions compute the tax for the amount on line 11	12 <u>                </u>	<u>6,859</u>
13 Amount from line 7	13 <u>                </u>	<u>225,473</u>
14 Amount from line 11	14 <u>                </u>	<u>100,754</u>
15 Subtract line 14 from line 13 (if zero or less you do not qualify)	15 <u>                </u>	<u>124,719</u>
16 Using the rate schedule for single persons in the M1 Instructions compute the tax for the amount on line 15	16 <u>                </u>	<u>8,740</u>
17 Tax from line 9 of Form M1	17 <u>                </u>	<u>15,969</u>
18 Add lines 12 and 16	18 <u>                </u>	<u>15,599</u>
19 Subtract line 18 from line 17 If the result is more than \$1 370 enter \$1 370 If result is zero or less you do not qualify Full year residents Enter the result here and on line 16 of Form M1 Part-year residents and nonresidents Continue with line 20	19 <u>                </u>	<u>370</u>

**Part Year Residents and Nonresidents**

20 Part-year residents and nonresidents Enter the percentage from line 25 of Schedule M1NR	20 <u>                </u>	<u>56 4260</u>
21 Multiply line 8 or line 19 whichever is applicable by line 20 Enter the result here and on line 16 of Form M1	21 <u>                </u>	<u>209</u>

Include this schedule when you file Form M1 Keep a copy for your records

ID 1015

Form M1

## Minnesota Itemized Deductions and Personal Exemptions Worksheets

2013

Name

AMY J KLOBUCHAR &amp; JOHN D BESSLER

Taxpayer Identification Number

## Itemized Deduction Limitation Worksheet

1	Itemized deductions from Federal Schedule A lines 4 9 15 19 20 27 and 28	1	38,305
2	Total of amounts from federal Schedule A lines 4 14 and 20 plus any casualty or theft and gambling losses included on line 28	2	
3	Subtract step 2 from step 1 If the result is zero or less stop here your deduction is not limited	3	38,305
4	Multiply step 3 by 80% ( 80)	4	30,644
5	Enter Federal adjusted gross income	5	251,823
6	Enter \$178 150 (\$89 075 if married filing separately)	6	178,150
7	Subtract step 6 from step 5 If the result is zero or less stop here your deduction is not limited	7	73,673
8	Multiply step 7 by 3% ( 03)	8	2,210
9	Smaller of step 4 or step 8	9	2,210
10	Amount from Form M1 line 2	10	21,445
11	Add step 9 and step 10	11	23,655
12	Amount from step 1	12	38,305
13	Amount for your filing status  Single \$6 100      Married filing separate \$5 075 Head of household \$8 950      Married filing joint or qualifying widower \$10 150	13	10,150
14	Number from box 39a on Form 1040	14	
15	If single or head of household multiply step 14 by \$1 500 All others multiply step 14 by \$1 200	15	
16	Add steps 13 and 15	16	10,150
17	Subtract step 16 from step 12 If zero or less the deduction is not limited	17	28,155
18	Amount from step 1	18	38,305
19	Compare the amounts on step 11 and step 17 If step 11 is less than or equal to step 17 subtract step 9 from step 18 If step 11 is more than step 17 subtract step 10 from step 17 then subtract the result from step 18	19	36,095
20	Amount from federal Form 1040 line 40	20	38,305
21	Subtract step 19 from step 20 Enter on Schedule M1M line 2	21	2,210

## Married couples filing separate returns

Each spouse must complete a separate worksheet If either spouse is required to add back 100 percent of his/her step 9  
the addition is the lesser of step 9 or the difference between step 1 and step 10

## Personal and Dependent Exemption Worksheet

1	Multiply the number if Form 1040 box 6d by \$3 900	1	
2	Federal adjusted gross income from Form 1040 line 37	2	
3	Amount shown below for your filing status  Single \$178 150 Married filing joint or qualifying widower \$267 200 Married filing separate \$133 600 Head of household \$222 700	3	
4	Subtract step 3 from step 2 If step 4 is less than zero skip steps 5 through 9 and enter \$0 on step 10 If step 4 is equal to or less than \$122 500 (\$61 250 if married filing separately) continue to step 5 If step 4 is greater than \$122 500 (\$61 250 if married filing separately) enter the amount from line 1 on line 7	4	
5	Divide step 4 by \$2 500 (\$1 250 if married filing separately) If the result is not a whole number increase it to the next higher whole number	5	
6	Multiply step 5 by 2% ( 02) Enter the result as a decimal	6	
7	Multiply step 1 by step 6	7	
8	Subtract step 7 from step 1	8	
9	Federal exemption amount from Form 1040 line 42	9	
10	Subtract step 8 from step 9 Enter on Schedule M1M line 3	10	

Form <b>M1</b>	<b>Minnesota State Income and Sales Tax Addition Worksheet</b>	<b>2013</b>
Name	Taxpayer Identification Number	
<u>AMY J KLOBUCHAR &amp; JOHN D BESSLER</u>		

1 Federal Schedule A line 29	1	<u>38,305</u>
2 Amount from table If a dependent enter federal standard deduction	2	<u>10,150</u>
3 Line 1 minus line 2 If less than zero enter zero	3	<u>28,155</u>
4 State income or sales tax from line 5 of federal Schedule A and any additional state income tax you may have included on line 8 (other taxes) of Schedule A	4	<u>21,445</u>
5 Lesser of line 3 or 4 Enter on Form M1 line 2	5	<u>21,445</u>

Married couples filing separate returns If step 4 is less than step 3 for either spouse enter the amount on line 4 on Form M1 line 2



Form M1	Minnesota AGI Worksheet	2013
Name	Taxpayer Identification Number [REDACTED]	
AMY J KLOBUCHAR & JOHN D BESSLER		

**In General**

Income and adjustment items are shown as they appear on the federal Form 1040 and are split between taxpayer and spouse based on federal entries. The system automatically combines taxpayer and spouse amounts in processing Minnesota returns.

For part year and nonresident returns you may edit amounts for both taxpayer and spouse in the Federal and State columns as needed. If you elect to override items only in the State Amounts taxpayer and spouse columns totals in those columns will be adjusted with no effect on the Federal Amounts columns.

	Federal Amounts			State Amounts <b>PART-YEAR AMOUNTS</b>		
	Federal Total	Taxpayer	Spouse	State Total	Taxpayer	Spouse
wages	253,767	143,276	110,491	143,276	143,276	
Interest	13	12	1	12	12	
Dividends	0			0		
Refunds	0			0		
Alimony rec'd	0			0		
Business income	-762		-762	0		
Cap gain/loss	-1,861	-1,861		-1,861	-1,861	
4797 gain/loss	0			0		
Taxable IRA	375	375		375	375	
Taxbl pensions	0			0		
Rents, royalty	291	291		291	291	
Farm income	0			0		
Unemployment	0			0		
Taxbl soc sec	0			0		
Other income	0			0		
Total Income	251,823	142,093	109,730	142,093	142,093	
Educator exp	0			0		
Res/Art/FBO	0			0		
Health saving	0			0		
Moving expense	0			0		
SE tax adj	0			0		
Kaough/SEP	0			0		
SE health insur	0			0		
Pen-early w/d	0			0		
Alimony paid	0			0		
IRA deduction	0			0		
Student loan int	0			0		
Tuition/fees	0			0		
Domestic prod	0			0		
Other adjust	0			0		
Tot adjust	0			0		
Adj gross inc	251,823	142,093	109,730	142,093	142,093	

Government of the  
District of Columbia2013 D-40 SUB Individual  
Income Tax Return

1 3 0 4 0 0 4 1 1 0 2 2

Print in CAPITAL letters using black ink Leave lines blank that do not apply

<u>Personal information</u>		<input type="checkbox"/> Mark if	Amended return	SOFTWARE DEVELOPER USE ONLY
Your telephone number		<input type="checkbox"/> Mark if	Filing for a deceased taxpayer	VENDOR ID# 1022
Your social security number (SSN)		and Date of Birth (MMDDYYYY)	Spouse's/registered domestic partner's SSN	and Date of Birth (MMDDYYYY)
Your first name <b>JOHN</b>		M I      Last name <b>BESSLER</b>		
Spouse's/domestic partner's first name <b>AMY</b>		M I      Last name <b>KLOBUCHAR</b>		
Home address (number street and apartment number if applicable) [REDACTED]				
City		State	Zipcode + 4	

<u>Filing Status</u>				
1	<input type="checkbox"/> Mark only one	Single	Married filing jointly	<input checked="" type="checkbox"/> Married filing separately
		Dependent claimed by someone else		
▲		Married filing separately on same return      Enter combined amounts for lines 4 - 42 See Instructions		
		Registered domestic partners filing jointly or      filing separately on same return		
		Head of household      Enter qualifying dependent and/or non-dependent information on Schedule S		
2	<input type="checkbox"/> Mark if you are	<input checked="" type="checkbox"/> X	Part year resident in DC from	5 (month) to 12 (month) # of months in DC 7 See Instructions

\*Complete your federal return first -- Enter your dependents' information on DC Schedule S\*

<u>Income Information</u>				
a	Wages salaries unemployment compensation and/or tips see Instructions	<input type="checkbox"/> Mark if loss	a \$	110491 00
b	Business income or loss see Instructions	<input checked="" type="checkbox"/>	b \$	762 00
c	Capital gain (or loss)	<input type="checkbox"/> Mark if loss	c \$	00
d	Rental real estate royalties partnerships etc	<input type="checkbox"/> Mark if loss	d \$	00

<u>Computation of DC Gross and Adjusted Gross Income</u>				
3	Federal adjusted gross income From adjusted gross income lines on Federal Forms 1040 1040A 1040EZ 1040NR or 1040NR EZ	<input type="checkbox"/> Mark if loss	3 \$	109729 00
4	Franchise tax deducted on federal forms see Instructions	<input type="checkbox"/>	4 \$	00
5	Other additions from DC Schedule I Calculation A Line 8	<input type="checkbox"/>	5 \$	00
6	Add lines 3 4 and 5	<input type="checkbox"/> Mark if loss	6 \$	109729 00

<u>Subtractions from DC Income</u>				
7	Part year residents enter income received during period of nonresidence see Instructions	<input type="checkbox"/>	7 \$	44338 00
8	Taxable refunds credits or offsets of state and local income tax	<input type="checkbox"/>	8 \$	00
9	Taxable amount of social security and tier 1 railroad retirement from Federal Forms 1040 or 1040A	<input type="checkbox"/>	9 \$	00
10	Income reported and taxed this year on a DC franchise or fiduciary return	<input type="checkbox"/>	10 \$	00
11	DC and federal government pension and annuity <u>limited</u> exclusion see Instructions	<input type="checkbox"/>	11 \$	00
Mark if you are 62 or older      if your spouse/domestic partner is 62 or older				
12	DC and federal government survivor benefits see Instructions	<input type="checkbox"/>	12 \$	00
13	Other subtractions from DC Schedule I Calculation B Line 16	<input type="checkbox"/>	13 \$	00
14	Total the subtractions from DC income Lines 7 - 13	<input type="checkbox"/> Mark if loss	14 \$	44338 00
15	DC adjusted gross income Line 6 minus Line 14	<input type="checkbox"/>	15 \$	65391 00

Enter your last name

**RESSLER**

Enter your SSN



16	Deduction type Take the same type of deduction you took on your federal return				
	Mark which type <input checked="" type="checkbox"/> Standard Itemized See instructions for amount to enter on Line 17				
17	DC deduction amount Do not copy from federal form For amount to enter see instructions	17	\$	<b>1196</b>	00
18	Number of exemptions If more than 1 (more than 2 if filing jointly) or if you or your spouse/domestic partner are over 65 or blind attach a completed Calculation G Schedule S	18	1		
19	Exemption amount Multiply \$1 675 by number on Line 18 Part year DC residents see Cal E	19	\$	<b>980</b>	00
20	Add Lines 17 and 19	20	\$	<b>2176</b>	00
21	DC Taxable Income Subtract Line 20 from Line 15 Enter result	21	\$	<b>63215</b>	00

**DC tax, credits and payments**

22	Tax If Line 21 is \$100 000 or less use tax tables If more use Calculation I	22	\$	<b>4174</b>	00
	Mark If filing separately on same return Complete Calculation J on Schedule S				
23	Credit for child and dependent care expenses \$ 00 x 32 Enter result	23	\$		00
	From Federal Form 2441 if part year DC resident from Line 5 DC Form D-2441				
24	Non refundable credits from DC Schedule U Part 1a Line 6 Attach DC Schedule U	24	\$		00
25	DC Low Income Credit Use Calc LIC/EITC to see if LIC or EITC is a greater benefit See instructions	25	\$		00
25a	Enter the number of exemptions claimed on your federal return	25a			
26	Total non-refundable credits Add Lines 23 24 and 25	26	\$		00
27	Total tax Subtract Line 26 from Line 22 If Line 22 is less than Line 26 leave Line 27 blank	27	\$	<b>4174</b>	00
28	DC Earned Income Tax Credit Enter your federal EIC \$ 00 x 40 Enter result	28	\$	<b>0</b>	00
28a	Enter the number of qualified EITC children	28a			
29	Property Tax Credit From your DC Schedule H attach a copy	29	\$		00
30	Refundable credits from DC Schedule U Part 1b Line 4 Attach DC Schedule U	30	\$		00
31	DC income tax withheld shown on Forms W 2 and 1099 Attach these forms	31	\$	<b>102</b>	00
32	2013 estimated income tax payments	32	\$	<b>4000</b>	00
33	Tax paid with extension of time to file or with original return if this is an amended return	33	\$		00
34	Total payments and refundable credits Add Lines 28 29 33	34	\$	<b>4102</b>	00

**Refund** Complete if Line 34 is more than Line 27

35	Amount you overpaid \$ 00	41	Tax due \$ 72	00
	Subtract Line 27 from Line 34		Subtract Line 34 from Line 27	
36	Amount to be applied to your 2014 estimated tax \$ 00	42	Contribution amount \$ 00	00
	Mark the oval if Form D 2210 is attached		from Schedule U Part II Line 7	
37	Penalty See instructions \$ 00		Mark the oval if Form D-2210 is attached	
38	Refund Subtract sum of Lines 36 and 37 from Line 35 \$ 00	43a	Penalty \$ 00	00
39	Contribution amount from Sched U Part II Line 6 \$ 00	43b	Interest \$ 00	00
	Can not exceed refund amt. on Line 38		Enter total P & I \$ 00	
	Put additional amt. on Line 42	44	Total amount due \$ 72	00
40	Net Refund \$ 00		Add Lines 41 43	
	Subtract Line 39 from Line 38			

Will this refund you requested go to an account outside of the U S ? Yes No See instructions

Refund Options For information on the tax refund card and program limitations see instructions or visit our website [otr.dc.gov/refund/prepaidcards](http://otr.dc.gov/refund/prepaidcards)

Mark one refund choice

Direct deposit

Tax refund card

Paper check

Direct Deposit To have your refund deposited into your checking

or savings

account mark X and enter bank routing and account numbers

Routing Number

Account Number

Third Party Designee To authorize another person to discuss this return with the OTR check here  
Designee's name \_\_\_\_\_X and enter the name and phone number of that person  
Phone number \_\_\_\_\_**NANCY HEIMER**

Signature Under penalties of law I declare that, to the best of my knowledge this return is correct Declaration of paid preparer is based on all the information available to the preparer

Your signature \_\_\_\_\_

Date \_\_\_\_\_

Preparer's signature \_\_\_\_\_

Date \_\_\_\_\_

*4/7/14*

Spouse s/domestic partner's signature if filing jointly or separately on same return

Date \_\_\_\_\_

Preparer's Tax Identification Number (PTIN)

PTIN telephone number \_\_\_\_\_

Form D-40

## District of Columbia Deduction and Exemption Worksheets

2013

Name

Taxpayer Identification Number

JOHN D BESSLER

## Calculation C District of Columbia Standard Deduction for Part-Year Residents

- a Standard deduction Married or registered domestic partner filing separately enter \$2 050 All others enter \$4100  
 b Number of months lived in DC from Form D-40 line 2  
 c Divide line a by 12  
 d Part year District of Columbia standard deduction Multiply line c by line b enter on Form D-40 line 17

a	2,050
b	7
c	170 83
d	1,196

## Calculation D DC Itemized Deductions for Part Year Residents

- a Federal itemized deductions adjusted for depreciation differences (see worksheet Itemize) a \_\_\_\_\_  
 b Portion of line a that applies to the period of District of Columbia residency b \_\_\_\_\_  
 c Total state and local income tax or state and local general sales tax deduction  
     from Schedule A line 5 (limited) c \_\_\_\_\_  
 d Portion of line c state and local income tax or state and local general sales tax deduction from Schedule A line 5  
     that applies to the time you were a District of Columbia resident d \_\_\_\_\_  
 e Subtract line d from line b If your District AGI is less than \$200 000 (or \$100 000 when married filing separately)  
     enter this amount Form D-40 line 17 as your itemized deduction If not continue to line f e \_\_\_\_\_  
 f Federal Schedule A lines 4 14 and 20 f \_\_\_\_\_  
 g Portion of line f that applies to the period of District of Columbia residency g \_\_\_\_\_  
 h Subtract line g from line e this is the portion of your itemized deduction subject to limitation h \_\_\_\_\_  
 i Subtract from your District AGI of \$ \_\_\_\_\_ \$ 200 000 (or \$100 000 for married filing separately) i \_\_\_\_\_  
 j Multiply line i by 5% (0 05) j \_\_\_\_\_  
 k Subtract the amount on line j from the amount on line h (if less than zero enter -0-) k \_\_\_\_\_  
 l Add the amounts on lines g and k enter this amount on Form D-40 line 17 as your itemized deduction l \_\_\_\_\_

## Calculation E - DC Exemption Amount for Part Year Residents

- a Number of exemptions for D-40 Line 18  
 b Exemption amount per month (\$1 675 divided by 12)  
 c Multiply Line b by Line a  
 d Number of months you lived in DC (from D-40 Line 2)  
 e Exemption Amount (multiply Line c by Line d enter here and on D-40 Line 19)

a	1
b	139 58
c	140
d	7
e	980

## Calculation F - DC Itemized Deductions for Full Year Residents

- a Itemized deductions from 1040 Schedule A line 29 or DC itemized deduction adjustment for depreciation line 22  
 b State and local income tax or state and local general sales tax deduction from Schedule A line 5 (limited)  
 c Subtract line b from line a If your District AGI is less than \$200 000 (or \$100 000 when married filing separately)  
     enter this amount Form D-40 line 17 as your itemized deduction If not continue to line d  
 d Enter the sum of Federal Schedule A lines 4 14 and 20  
 e Subtract line d from line c this is the portion of your itemized deduction subject to limitation  
 f Subtract from your District AGI of \$ \_\_\_\_\_ \$ 200 000 (or \$100 000 for married filing separately)  
 g Multiply line f by 5% (0 05)  
 h Subtract the amount on line g from the amount on line e (if less than zero enter -0-) h \_\_\_\_\_  
 i Add the amounts on lines d and h enter this amount on Form D-40 line 17 as your itemized deduction i \_\_\_\_\_

a	_____
b	_____
c	_____
d	_____
e	_____
f	_____
g	_____
h	_____
i	_____

Form D-40

## District of Columbia AGI Worksheet

2013

Name Taxpayer Identification Number**JOHN D BESSLER****In General**

Income and adjustment items are shown as they appear on the federal Form 1040 and are split between taxpayer and spouse based on federal entries. The system automatically combines taxpayer and spouse amounts in processing District of Columbia returns.

For part year and nonresident returns you may edit amounts for both taxpayer and spouse in the Federal and State columns as needed. If you elect to override items only in the State Amounts taxpayer and spouse columns totals in those columns will be adjusted with no effect on the Federal Amounts columns.

	Federal Amounts			State Amounts <b>PART-YEAR AMOUNTS</b>	
	Federal Total	Taxpayer	Spouse	State Total	Taxpayer
Wages	<b>110,491</b>	<b>110,491</b>		<b>65,391</b>	<b>65,391</b>
Interest	0			0	
Dividends	0			0	
Refunds	0			0	
Alimony rec'd	0			0	
Business income	<b>-762</b>	<b>-762</b>		0	
Cap gain/loss	0			0	
4787 gain/loss	0			0	
Taxable IRA	0			0	
Taxbl pensions	0			0	
Rents, royalty	0			0	
Farm income	0			0	
Unemployment	0			0	
Taxbl acc sec	0			0	
Other income	0			0	
Total income	<b>109,729</b>	<b>109,729</b>		<b>65,391</b>	<b>65,391</b>
Educator Exp	0			0	
Res/Artist/FBO	0			0	
Health savings	0			0	
Moving expense	0			0	
SE (tax adj)	0			0	
Kaogh/SEP	0			0	
SE health insur	0			0	
Pen-early w/d	0			0	
Alimony paid	0			0	
IRA deduction	0			0	
Student loan int	0			0	
Tuition/fees	0			0	
Domestic prod	0			0	
Other adjust	0			0	
Tot adjust	0			0	
Adj gross inc	<b>109,729</b>	<b>109,729</b>		<b>65,391</b>	<b>65,391</b>

MARYLAND

FORM

505

NONRESIDENT INCOME  
TAX RETURN

2013

135050035

Please Print Using Blue or  
Black Ink

OR FISCAL YEAR BEGINNING

2013, ENDING

Social Security Number		Spouse's Social Security Number	
Your First Name <b>JOHN</b>	Initial <b>D</b>	Last Name <b>BESSLER</b>	
Spouse's First Name	Initial	Last Name	
Residence Address (No. and street)			
City or Town	State	ZIP code	

## FILING STATUS

See Instruction 1 to determine

Single (If you can be claimed on another person's tax return use Filing Status 6)

4

Head of household

If you are required to file

Married filing joint return or spouse had no income

5

Qualifying widow(er) with dependent child

CHECK ONE BOX ►

Married filing separately ► Spouse's SSN

6

Dependent taxpayer (Enter 0 in Exemption Box A) See Instruction 6

## RESIDENCE INFORMATION — See Instruction 9

Enter 2-letter state code for your state of legal residence ►

**DC**County City Borough or  
Township (PA) 

Were you a resident for the entire year of 2013?

Yes  No  If no attach explanationAre you or your spouse a member of the military? Yes  No Did you file a Maryland income tax return for 2012? Yes  No If "Yes" was it a  Resident or a  Nonresident return?

Advise dates you resided within Maryland for 2013. If none enter "NONE"

FROM  TO  **NONE**(See Instr 4)  
Check here for  
Maryland  
taxes  
withheld  
in error  
► 

EXEMPTIONS See Instr 10 Check appropriate box(es). NOTE If you are claiming dependents you must attach the Dependents Information Form 502B to this form in order to receive the applicable exemption amount.

A <input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> Spouse	A Enter No Checked	<b>1</b> See Instr 10 A \$ <b>1600</b>
► <input type="checkbox"/> 65 or over	<input type="checkbox"/> 65 or over	B Enter No Checked	<input type="checkbox"/> X \$1 000 B \$ <input type="text"/>
► <input type="checkbox"/> Blind	<input type="checkbox"/> Blind	C Enter No from line 3 of Dependent Form 502B	<input type="checkbox"/> See Instr 10 C \$ <input type="text"/>
D Enter Total Exemptions (Add A, B and C) ►		<b>1</b>	Tot. Amt. D \$ <b>1600</b>

## INCOME AND ADJUSTMENTS INFORMATION (See Instruction 11)

- 1 Wages salaries tips etc
- 2 Taxable interest income
- 3 Dividend income
- 4 Taxable refunds credits or offsets of state and local income taxes
- 5 Alimony received
- 6 Business income or (loss)
- 7 Capital gain or (loss)
- 8 Other gains or (losses) (from federal Form 4797)
- 9 Taxable amount of pensions IRA distributions and annuities
- 10 Rents royalties partnerships estates trusts etc (Circle appropriate item)
- 11 Farm income or (loss)
- 12 Unemployment compensation (insurance)
- 13 Taxable amount of Social Security and Tier 1 Railroad Retirement benefits
- 14 Other income (including lottery or other gambling winnings)
- 15 Total income (Add lines 1 through 14)
- 16 Total adjustments to income from federal return (IRA, alimony etc.)
- 17 Adjusted gross income (Subtract line 16 from 15) ►

	(1) FEDERAL INCOME (LOSS)	(2) MARYLAND INCOME (LOSS)	(3) NON-MD INCOME (LOSS)
1	<b>110491</b>		<b>110491</b>
2			
3			
4			
5			
6	<b>-762</b>		<b>-762</b>
7			
8			
9			
10			
11			
12			
13			
14			
15	<b>109729</b>		<b>109729</b>
16			
17	<b>109729</b>		<b>109729</b>

- Places  
CHECK  
or  
MONEY  
ORDER  
on top of  
your W 2  
wage and  
ATTACH  
HERE  
with ONE  
staple
- 18 Non Maryland loss and adjustments
  - 19 Other (Enter code letter(s) from instruction 12)
  - 20 Total additions (Add lines 18 and 19)
  - 21 Total federal adjusted gross income and Maryland additions (Add lines 17 (Column 1) and 20)
  - 22 Taxable Military Income of Nonresident
  - 23 Other (Enter code letter(s) from instruction 13)
  - 24 Total subtractions (Add lines 22 and 23)
  - 25 Maryland adjusted gross income before subtraction of non-Maryland income (Subtract line 24 from line 21)

## DEDUCTION METHOD See Instr 15 (All taxpayers must select one method and check the appropriate box)

STANDARD DEDUCTION METHOD (Enter amt. on line 26a) ITEMIZED DEDUCTION METHOD (Complete lines 26b c & d) ► 

Total federal itemized deductions (from line 29 federal Schedule A)

State and local income taxes (See Instruction 16)

Net itemized deductions (Subtract line 26c from line 26b)

26 Deduction amount (Multiply lines 26a or 26d by the AGI factor) ►  **100 0000** (from worksheet in Instr 14) ►  **26**  **2000**

18	<b>762</b>
19	
20	<b>762</b>
21	<b>110491</b>
22	
23	
24	
25	<b>110491</b>

2000

26a	<b>2000</b>
26b	
26c	
26d	

NAME **JOHN D BESSLER**

SSN [REDACTED]

Dollars

- 27 Net income (Subtract line 26 from line 25 )  
 28 Total exemption amount (from EXEMPTIONS area page 1) See instruction 10  
 29 Enter your AGI factor (from worksheet in Instruction 14)  
 30 Maryland exemption allowance (Multiply line 28 by line 29 )  
 31 Taxable net income (Subtract line 30 from line 27 ) Figure tax on Form 505NR

27	108491
28	1600
29	1 000000
30	1600
31	106891

**MARYLAND TAX COMPUTATION – COMPLETE FORM 505NR BEFORE CONTINUING**

- 32 a Maryland tax from line 16 of Form 505NR (Attach Form 505NR )  
 32 b Special nonresident tax from line 17 of Form 505NR (Attach Form 505NR )  
 32 c Total Maryland tax (Add lines 32a and 32b )  
 33 Earned income credit from worksheet in Instruction 20  
 34 Poverty level credit from worksheet in Instruction 20  
 35 Other income tax credits for individuals from Part H line 8 of Form 502CR (Attach Form 502CR )

You must file this form electronically to claim business tax credits on Form 500CR.

- 36 Business tax credits  
 37 Total credits (Add lines 33 through 36 )  
 38 Maryland tax after credits (Subtract line 37 from line 32c ) If less than 0 enter 0  
 39 Contribution to Chesapeake Bay and Endangered Species Fund (See instruction 21 )  
 40 Contribution to Developmental Disabilities Waiting List Equity Fund (See instruction 21 )  
 41 Contribution to Maryland Cancer Fund (See instruction 21 )  
**42 Total Maryland income tax and contributions (Add lines 38 through 41 )**  
 43 Total Maryland tax withheld (Enter total from and attach your W 2 and 1099 forms if MD tax is withheld )  
 44 2013 estimated tax payments amount applied from 2012 return payments made with Form 502E and Form MW506NRS  
 45 Refundable earned income credit from worksheet in Instruction 20  
 46 Nonresident tax paid by pass-through entities (Attach Maryland Form 510 Schedule K 1 )  
 47 Refundable income tax credits from Part I, line 6 of Form 502CR (Attach Form 502CR See instruction 22 )  
 48 Total payments and credits (Add lines 43 through 47 )  
 49 Balance due (If line 42 is more than line 48 subtract line 48 from line 42 )  
 50 Overpayment (If line 42 is less than line 48 subtract line 42 from line 48 )  
 51 Amount of overpayment TO BE APPLIED TO 2014 ESTIMATED TAX  
 52 Amount of overpayment TO BE REFUNDED TO YOU (Subtract line 51 from line 50 ) See line 55

REFUND ►

5033

5033

5033

5033

- 53 Int. charges from Form 502UP [REDACTED] or for late filing [REDACTED] (See Instr 23) Total ► 53  
 54 TOTAL AMOUNT DUE (Add line 49 and line 53 ) IF \$1 OR MORE PAY IN FULL WITH THIS RETURN 54

**DIRECT DEPOSIT OF REFUND (See instruction 23 ) Please be sure the account information is correct. For Splitting Direct Deposit, see Form 588**

To comply with banking rules please check here ►  If this refund will go to an account outside the United States If checked see instruction 23  
 55 For the direct deposit option complete the following information clearly and legibly ► 55a Type of account ►  Checking  Savings

55b Routing number (9-digit) ► [REDACTED] 55c Account number ► [REDACTED]

► [REDACTED] CODE NUMBERS (3 digits per box)

Check here  If you authorize your preparer to discuss this return with us Check here ►  If you authorize your paid preparer not to file electronically Check here ►  If you agree to receive your 1099G Income Tax Refund statement electronically Under penalties of perjury I declare that I have examined this return including accompanying schedules and statements and to the best of my knowledge and belief it is true correct and complete If prepared by a person other than taxpayer the declaration is based on all information of which the preparer has any knowledge

Make checks payable and mail to  
 Comptroller of Maryland, Revenue Administration Division  
 110 Carroll Street, Annapolis, Maryland 21411-0001  
 (It is recommended that you include your Social Security Number on check using blue or black ink.)

Your signature

Date

Preparer's PTIN (required by law)

Signature of preparer other than taxpayer

**HEIMER DIXON ASSOCIATES, LTD**

Spouse's signature

Date

Address and telephone number of preparer

**MARYLAND  
FORM  
505NR**

**NONRESIDENT INCOME  
TAX CALCULATION  
ATTACH TO YOUR TAX RETURN**



2013

<b>Social Security Number</b>		<b>Spouse's Social Security Number</b>	
[REDACTED]			
Your first name	Initial	Last name	
<b>JOHN</b>	<b>D</b>	<b>BESSLER</b>	
Spouse's first name	Initial	Last name	

If you are filing Form 505 use the Form 505NR Instructions appearing on page 2 of this form

If you are filing Form 515 use the Form 505NR Instructions appearing in Instruction 18 of the Form 515 Instructions

**PART I – CALCULATION OF TAX WITHOUT ALLOWING CERTAIN MODIFICATIONS**

1 Enter Taxable net income from Form 505 line 31 (or Form 515 line 32) 1 106891

2 Enter tax from Tax Table or Computation Worksheet Schedules I or II 2 5042

Continue to Part II

**PART II – CALCULATION OF MARYLAND TAX**

3 Enter your federal adjusted gross income from Form 505 (or Form 515) line 17 (Column 1) 3 109729

3a Eamed Income (See Instructions) ► 3a   

4 Enter your federal adjusted gross income plus additions from Form 505 (or 515) line 21 4 110491

5 Enter the Taxable Military Income of a Nonresident from line 22 of Form 505 5   

6a Enter your subtractions from line 23 of Form 505 or Form 515 6a   

6b Enter non Maryland Income from Form 505 (or 515) not included on lines 5 or 6a of this form (See instructions on page 2) ► 6b 110491

7 Add lines 5 through 6b 7 110491

8 Maryland Adjusted Gross Income Subtract line 7 from line 4  
If you are using the standard deduction recalculate the standard deduction based on the income on line 8 and enter on line 8a

9 Maryland Income Factor Divide line 8 by line 3 The factor cannot exceed 1 000000 and cannot be less than 0 If line 8 is 0 or less the factor is 0 If line 8 is greater than 0 and line 3 is 0 or less the factor is 1 000000 8a 1500

10 Deduction amount

If you are using the standard deduction multiply the standard deduction on line 8a by line 9 of this form and enter on line 10a

10a 0

If you are itemizing your deductions multiply the deduction on Form 505 line 26d by line 9 of this form and enter on line 10b

10b   

Form 515 Users see Instruction 18 in Form 515 Instructions

11 Net Income (Subtract line 10a or 10b from line 8) 11   

12 Exemption amount Multiply the total exemption amount on Form 505 line 28 (or Form 515 line 29) by line 9 12   

13 Maryland Taxable Net Income (Subtract line 12 from line 11) 13   

14 Enter the tax amount from line 2 of this form 14 5042

15 Maryland Nonresident factor Divide the amount on line 13 on this form by line 1 If more than 1 000000 enter 1 000000 If 0 or less the factor is 0 15   

16 Maryland Tax Multiply line 14 by line 15 Enter this amount on Form 505 line 32a (Form 515 line 33) 16   

17 Special nonresident tax Multiply line 13 of this form by 0125 Enter this amount on Form 505 line 32b If line 13 is 0 or less enter 0 17   

**FOR FORM 515 FILERS ONLY**

If you are (1) a nonresident employed in Maryland and (2) you are a resident of a local jurisdiction that imposes a local income or earnings tax on Maryland residents then you must file a Form 515 to report and pay a tax on your Maryland wages Form 515 filers pay a local income tax instead of the Special Nonresident Tax

18 Local Income Tax Multiply line 13 of this form by the local rate of the Maryland county (or Baltimore City) where you are employed Enter this amount on Form 515 line 40 If line 13 is 0 or less enter 0 18

**Maryland Statements****Form 505, Line 18 - Non-Maryland Losses from Column 3, Lines 1 through 14 and Column 3,  
Line 16 Adjustments**

<u>Description</u>	<u>Amount</u>
BUSINESS LOSS	\$ 762
TOTAL	<u>\$ 762</u>

**Maryland Statements**

**Form 505NR, Line 6b - Non-Maryland Income From Form 505, Column 3, lines 1 through 14 and  
adjustments from line 16**

<u>Description</u>	<u>Amount</u>
WAGES, SALARIES, TIPS, ETC	\$ 110,491
TOTAL	<u>\$ 110,491</u>

Form 505

## Maryland Nonresident Two Year Comparison Report

2012 &amp; 2013

Name

Taxpayer Identification Number  
[REDACTED]

JOHN D BESSLER

		2012	2013	Differences
Income	1 Total federal income	97,495	109,729	12,234
	2 Total Maryland income	0	0	
	3 Income allocation factor (Form 505NR, line 9)	0 00%	0 00%	
	4 Maryland source income	0	0	
	5 Itemized deductions before allocation			
	6 Standard deduction before allocation			
	7 Allowable itemized or standard deduction			
Tax	8 Deductions after allocation			
	9 Exemptions before allocation	3,200	1,600	-1,600
	10 Exemptions after allocation	0	0	
	11 Taxable Income	0	0	
	12 Income tax			
	13 Nonrefundable credits			
	14 Net tax	0	0	
Payments	15 Refundable credits			
	16 Income tax withheld		5,033	5,033
	17 Estimates			
	18 Other payments			
	19 Total payments		5,033	5,033
	20 Contributions			
	21 Penalties and interest			
	22 Net tax due/-refund	0	-5,033	-5,033

Form 502/505

## Maryland AGI Worksheet

2013

Name	Taxpayer Identification Number
------	--------------------------------

JOHN D BESSLER	
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**In General**

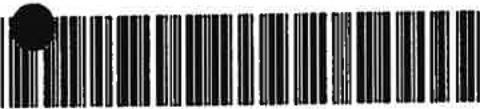
Income and adjustment items are shown as they appear on the federal Form 1040 and are split between taxpayer and spouse based on federal entries. The system automatically combines taxpayer and spouse amounts in processing Maryland returns.

For part year and nonresident returns you may edit amounts for both taxpayer and spouse in the Federal and State columns as needed. If you elect to override items only in the State Amounts taxpayer and spouse columns totals in those columns will be adjusted with no effect on the Federal Amounts columns.

	Federal Amounts			State Amounts <b>NONRESIDENT AMOUNTS</b>	
	Federal Total	Taxpayer	Spouse	State Total	Taxpayer
Wages	<b>110,491</b>	<b>110,491</b>		<b>108,241</b>	<b>108,241</b>
Interest	0			0	
Dividends	0			0	
Refunds	0			0	
Alimony rec'd	0			0	
Business income	<b>-762</b>	<b>-762</b>		0	
Cap gain/loss	0			0	
4797 gain/loss	0			0	
Taxable IRA	0			0	
Txbt pensions	0			0	
Renta royalty	0			0	
Farm income	0			0	
Unemployment	0			0	
Txbt soc sec	0			0	
Other income	0			0	
<b>Total income</b>	<b>109,729</b>	<b>109,729</b>		<b>108,241</b>	<b>108,241</b>
Educator exp	0			0	
Res/Artist/FBO	0			0	
Health savings	0			0	
Moving expense	0			0	
SE tax adj	0			0	
Keogh/SEP	0			0	
SE health insurance	0			0	
Pen-early w/d	0			0	
Alimony paid	0			0	
IRA deduction	0			0	
Student loan int	0			0	
Tuition/fees	0			0	
Domestic prod	0			0	
Other adjusta	0			0	
<b>Tot adjusta</b>	<b>0</b>				
Adj gross inc	<b>109,729</b>	<b>109,729</b>		<b>108,241</b>	<b>108,241</b>

STAPLE HERE

**Form  
760PY Virginia Part-Year Resident Income Tax Return  
Page 1**

**2013****Due May 1, 2014****See instructions before completing line items**

Attach a complete copy of your federal tax return and all other required Virginia attachments

YOUR First Name <b>JOHN</b>	MI <b>D</b>	Your Last Name <b>BESSLER</b>	Check if deceased <input type="checkbox"/>	Suffix	A Your Social Security Number [REDACTED]	You From <b>01/01/13</b>	You To <b>05/21/13</b>	
SPOUSE'S First Name (filing status 2 or 4) <b>AMY J KLOBUCHAR</b>	MI <input type="checkbox"/>	Spouse's Last Name <b>KLOBUCHAR</b>	Check if deceased <input type="checkbox"/>	Suffix	B Spouse's Social Security Number [REDACTED]	Spouse From	Spouse To	
Present Home Address (Number and Street, or Rural Route) [REDACTED]				City Town or Post Office [REDACTED]		State [REDACTED]	ZIP Code [REDACTED]	
Locality Code <b>013</b>	Your Business Phone Number		Your Home Phone Number		Spouse's Business Phone Number [REDACTED]	Preparer's PTIN [REDACTED]	Filing Election <b>4</b>	Code <b>1022</b>

**FILING STATUS (CHECK ONLY ONE)**

- (1) Single Use Column A  
(Claiming federal Head of Household? YES )
- (2) Married Filing Joint Return Use Column A  
(Even if only one had income)
- (3) Married Filing Separate Returns Use  
Column A (Enter spouse's SSN above)  
Enter spouse's full name on line below  
**AMY J KLOBUCHAR**
- (4) Married Filing Separately on this  
Combined Return  
Use Column A You Column B Spouse

**EXEMPTIONS** Enter the number of exemptions being claimed in the appropriate column (See Prorated Exemptions Worksheet from Schedule of Income Part 2)

	B Spouse Filing Status 4 ONLY	A You and Spouse if Filing Status 2
You/ Spouse		<b>1</b>
Dependents		
65 or over		
Blind		

**FILING INFORMATION**

- Amended Return Check if Result of NOL
- Overseas on Due Date
- Dependent on Another's Return
- Qualifying Farmer Fisherman or Merchant Seaman
- I (we) authorize the Department of Taxation to discuss this return with my (our) preparer

Earned income Credit Claimed on Federal Return \$ **00**Combined Social Security for You and Spouse reported as taxable Income on Federal Return \$ **00**

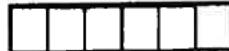
Staple Forms W-2, W-2G 1099 and VK1 here

**Complete the Schedule of Income first and be sure to submit it with your Form 760PY**

- 1 ADJUSTED GROSS INCOME from Sch. of Income Part 1 Line 7 Column 1
- 2 Additions from Schedule 760PY ADJ Line 3
- 3 Add Lines 1 and 2
- 4 Qualifying Age Deduction Enter Birth Dates above Complete Age Deduction Worksheet in Instructions Enter Spouse's Age Deduction on Line 4b Column B when using Filing Status 4 ONLY Otherwise claim Your Age Deduction on Line 4a Column A and Spouse's on Line 4b Column A
- 5 Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on federal return and attributable to your period of residence in Virginia
- 6 State income tax refund or overpayment credit reported as income on your federal return and received while a Virginia resident. Claim in the same column you reported the income on Line 1
- 7 Income attributable to your period of residence outside Virginia from Schedule of Income Part 1 Line 9 Column 3
- 8 Subtractions from Schedule 760PY ADJ Line 7
- 9 Add Lines 4a 4b 5 6 7 and 8
- 10 Virginia Adjusted Gross Income (VAGI) Subtract Line 9 from Line 3

Staple check or money order here

	B Spouse Filing Status 4 ONLY	A You Include Spouse if Filing Status 2
1		<b>109,729 00</b>
2		<b>00 00</b>
3		<b>109,729 00</b>
4a		<b>00 00</b>
4b		<b>00 00</b>
5		<b>00 00</b>
6		<b>00 00</b>
7		<b>00 64,629 00</b>
8		<b>00 00</b>
9		<b>00 64,629 00</b>
10		<b>00 45,100 00</b>

For Local Use VA Dept. of Taxation  
2601039 REV 07/13LTD  \$ \_\_\_\_\_

## Form 760PY (2013) Page 2

Your Name <b>JOHN D BESSLER</b>	Your SSN [REDACTED]
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- 11 Itemized Deductions paid while a Virginia resident. See instructions  
 12 State and local income taxes on Federal Schedule A and Included on Line 11  
 13 Subtract Line 12 from Line 11 if claiming itemized deductions Otherwise enter standard deduction from Standard Deductions Worksheet in instructions  
 14 Prorated exemption amount from Schedule of Income Part 2 Line 11  
 15 Deductions from Schedule 760PY ADJ Line 9  
 16 Add Lines 13 14 and 15  
 17 Virginia Taxable Income Subtract Line 16 from Line 10  
 18 Tax amount from Tax Table or Tax Rate Schedule  
 19 Total Tax Add Line 18 Column A and Line 18 Column B  
 20a Your Virginia income tax withheld Attach Forms W 2 W 2G 1099 and VK 1  
 20b Spouse's Virginia income tax withheld Attach Forms W 2 W 2G 1099 and VK 1  
 21 Combined 2013 Estimated Tax Payments (Include credit from 2012)  
 22 Extension Payment Enter amount paid on Form 760IP  
 23 Tax Credit for Low Income Individuals or Virginia Earned Income Credit from Schedule 760PY ADJ Line 17  
 24 Total credit for taxes paid to another state from Schedule OSC  
 25 Credits from Schedule CR Section 5 Line 1A If claiming Political Contribution Credit only check box  
 26 Total payments and credits Add Lines 20a 20b 21 22 23 24 and 25  
 27 If Line 19 is larger than Line 26 enter the difference This is the INCOME TAX YOU OWE Skip to Line 30  
 28 If Line 26 is larger than Line 19 enter the difference This is the OVERPAYMENT AMOUNT  
 29 Amount of overpayment on Line 28 to be CREDITED TO 2014 ESTIMATED INCOME TAX  
 30 Adjustments and Voluntary Contributions from attached Schedule 760PY ADJ Line 24  
 31 Add Lines 29 and 30  
 32 If you owe tax on Line 27 add Lines 27 and 31 OR If Line 28 is an overpayment and Line 31 is larger than Line 28 enter the difference This is the AMOUNT YOU OWE Attach payment  
 Check here if credit card payment has been made

33 If Line 28 is larger than Line 31 subtract Line 31 from Line 28 This is the amount to be REFUNDED TO YOU  
 Choose Direct Deposit or Debit Card      Direct Bank Deposit     Debit Card (Fees may apply)        
 You authorize the Department to issue a Debit Card if the Direct Deposit section below is not completed

B	Spouse Filing Status 4 ONLY	A	You Include Spouse If Filing Status 2
11	00		00
12	00		00
13	00	1,233	00
14	00	359	00
15	00		00
16	00	1,592	00
17	00	43,508	00
18	00	2,245	00
19		2,245	00
20a			00
20b			00
21		2,440	00
22			00
23			00
24			00
25			00
26		2,440	00
27			00
28		195	00
29			00
30			00
31			00
32			00
33			195

DIRECT BANK DEPOSIT Domestic Accounts Only No International Deposits	Your Bank Routing Transit Number [REDACTED]	Your Bank Account Number [REDACTED]	Checking <input checked="" type="checkbox"/> Savings <input type="checkbox"/>
--	--	--	---

I agree to obtain my Form 1099-G income tax refund statement electronically at [www.tax.virginia.gov](http://www.tax.virginia.gov) instead of receiving a paper copy  
 I (We) the undersigned declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge it is a true correct and complete return

Please Sign Here	Your Signature	Date
	Spouse's Signature (if a joint return both must sign)	Date
Preparer's Use Only	[REDACTED]	Date <i>4/3/14</i>
	Firm's Name (or Yours if Self Employed) <b>HEIMER DIXON ASSOCIATES, LTD</b>	Preparer's Phone Number [REDACTED]

**2013 VIRGINIA SCHEDULE OF INCOME****Form 760PY**

Page 1



Your Name <b>JOHN D BESSLER</b>	Your SSN [REDACTED]
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**PART 1****Income Distribution**

Complete the Schedule of Income prior to beginning Form 760PY. Everyone should complete Section A. If you are claiming filing status 4 also complete Section B. Refer to your federal return when completing Part 1.

	SECTION A SCHEDULE OF INCOME Form 760PY, Column A — All Filers Must Complete This Schedule —	You (Include Spouse if Filing Status 2)		
		Column A1 Federal Return	Column A2 While VA Resident	Column A3 While NOT VA Resident
1	Wages salaries tips etc	110,491 .00	45,100 .00	65,391 .00
2	Interest and dividends	00	00	.00
3	Pension and other income	(762) .00	00	(762) .00
4	Gross income (add Lines 1 2 and 3)	109,729 .00	45,100 .00	64,629 .00
5	Adjustments to income moving expenses	00	.00	.00
6	Other income adjustments (attach explanation)	00	00	.00
7	Adjusted gross income (Line 4 less Lines 5 and 6)*	109,729 .00	45,100 .00	64,629 .00
8	Net fixed date conformity modifications	00	00	.00
9	Fixed date conformity FAGI (add Lines 7 and 8)	109,729 .00	45,100 .00	64,629 .00

Enter the amount from Line 7 Column A1 on Form 760PY Page 1 Line 1 Column A

	SECTION B SCHEDULE OF INCOME Form 760PY, Column B — Spouse Must Complete This Schedule If claiming Filing Status 4 —	Enter Spouse's Income When Filing Status 4 Is Claimed		
		Column B1 Federal Return	Column B2 While VA Resident	Column B3 While NOT VA Resident
1	Wages salaries tips etc	00	00	.00
2	Interest and dividends	00	.00	.00
3	Pension and other income	.00	00	.00
4	Gross income (add Lines 1 2 and 3)	00	00	.00
5	Adjustments to income moving expenses	00	00	.00
6	Other income adjustments (attach explanation)	00	00	.00
7	Adjusted gross income (Line 4 less Lines 5 and 6)**	.00	00	.00
8	Net fixed date conformity modifications	00	00	.00
9	Fixed date conformity FAGI (add Lines 7 and 8)	.00	00	.00

\*\*Enter the amount from Line 7 Column B1 on Form 760PY Page 1 Line 1 Column B

Submit completed Schedule of Income with Form 760PY to avoid delays

**2013 VIRGINIA SCHEDULE OF INCOME****Form 760PY**

Page 2



Your Name

**JOHN D BESSLER**

Your SSN

**PART 2****Prorated Exemptions Worksheet**

Complete the Prorated Exemption Worksheet to compute your allowable personal and dependent exemptions. The worksheet below is used to reduce your personal and dependent exemptions to an amount that is proportional to the number of days you resided in Virginia during the taxable year. The total exemption amount is the number of exemptions claimed prorated based on the portion of the year you resided in Virginia (see Ratio Schedule in Form 760PY Instructions).

Each spouse must compute his or her own prorated personal exemptions based on the number of exemptions claimed in the Exemption Section of Form 760PY. Use the separate exemption amounts for "you" and your spouse when completing Lines 1 - 11 of the worksheet. Enter the total prorated exemption in the appropriate column on Form 760PY Line 14. If claiming Filing Status 2, the combined exemption amount for you and spouse should be entered on Form 760PY Line 14 Column A.

For example, if you are single, claim no dependents and moved to Virginia on July 1, your prorated Virginia personal exemption is computed as follows:

\$930 (One personal exemption)  
X .504 (Ratio Schedule factor for July 1 move to Virginia)  
\$468.72 (Be sure to round to \$469.00)

**Prorated Virginia Personal Exemptions**

- 1 Your exemption
- 2 Dependents
- 3 Add Lines 1 and 2
- 4 Multiply Line 3 by \$930
- 5 65 or over
- 6 Blind
- 7 Add Lines 5 and 6
- 8 Multiply Line 7 by \$800
- 9 Add Lines 4 and 8
- 10 Enter the ratio amount from the Personal Exemption Ratio Schedule on Page 29 of the Form 760PY Instructions
- 11 Multiply Line 9 by Line 10 and enter the result in the appropriate column on Form 760PY Line 14

	<b>Column B Spouse</b>	<b>Column A You</b>
1	0	1
2		
3		1
4		930
5		
6		
7		
8		
9		930
10		0 386
11		359

**PART 3****Moving Information**

- 1a If YOU moved into Virginia in 2013 prior state of residence \_\_\_\_\_
- 1b If YOU moved out of Virginia in 2013 state moved to DC \_\_\_\_\_
- 2a If SPOUSE moved into Virginia in 2013 prior state of residence \_\_\_\_\_
- 2b If SPOUSE moved out of Virginia in 2013 state moved to \_\_\_\_\_

Form 760/763

## Virginia AGI Worksheet

2013

Name

**JOHN D BESSLER**

Taxpayer Identification Number

**In General**

Income and adjustment items are shown as they appear on the federal Form 1040 and are split between taxpayer and spouse based on federal entries. The system automatically combines taxpayer and spouse amounts in processing Virginia returns.

For part year and nonresident returns you may edit amounts for both taxpayer and spouse in the Federal and State columns as needed. If you elect to override items only in the State Amounts taxpayer and spouse columns totals in those columns will be adjusted with no effect on the Federal Amounts Columns.

	Federal Amounts			State Amounts <b>PART-YEAR AMOUNTS</b>	
	Federal Total	Taxpayer	Spouse	State Total	Taxpayer
Wages	<b>110,491</b>	<b>110,491</b>		<b>45,100</b>	<b>45,100</b>
Interest	0			0	
Dividends	0			0	
Refunds	0			0	
Alimony rec'd	0			0	
Business income	<b>-762</b>	<b>-762</b>		0	
Cap gain/loss	0			0	
4797 gain/loss	0			0	
Taxable IRA	0			0	
Taxbl pensions	0			0	
Rents, royalty	0			0	
Farm income	0			0	
Unemployment	0			0	
Taxbl soc sec	0			0	
Other income	0			0	
<b>Total Income</b>	<b>109,729</b>	<b>109,729</b>		<b>45,100</b>	<b>45,100</b>
Educator Exp	0			0	
Res/Artis/FBO	0			0	
Health savings	0			0	
Moving expense	0			0	
SE tax adj	0			0	
Kaogh/SEP	0			0	
SE health insur	0			0	
Pen-early w/d	0			0	
Alimony paid	0			0	
IRA deduction	0			0	
Student loan int	0			0	
Tuition/fees	0			0	
Domestic Prod	0			0	
Other adjusta	0			0	
<b>Tot adjusta</b>	<b>0</b>			<b>0</b>	<b>0</b>
<b>Adj gross inc</b>	<b>109,729</b>	<b>109,729</b>		<b>45,100</b>	<b>45,100</b>

**1040 U.S. Individual Income Tax Return** (98)
**2013**

OMB No 1545-0074

IRS Use Only—Do not write or staple in this space

For the year Jan 1–Dec. 31 2013 or other tax year beginning

2013 ending

20

See separate instructions

Your first name and initial

**JOHN D**

Last name

**BESSLER**

If a joint return spouse's first name and initial

Last name

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

Apt. no

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

City, town or post office, state and ZIP code. If you have a foreign address, also complete spaces below (see instructions)

Foreign country name

Foreign province/state/county

Foreign postal code

Presidential Election Campaign  
Check here if you or your spouse  
if filing jointly want \$3 to go to this  
fund. Checking a box below will  
not change your tax or refund  
 You  Spouse**Filing Status**1  Single4  Head of household (with qualifying person) (See instructions) If  
the qualifying person is a child but not your dependent, enter this  
child's name here ►2  Married filing jointly (even if only one had income)3  Married filing separately Enter spouse's SSN above  
and full name here ► **AMY J KLOBUCHAR**5  Qualifying widow(er) with dependent childCheck only one  
box**Exemptions**6a  Yourself If someone can claim you as a dependent do not check box 6bb  Spouse

c Dependents

(1) First name \_\_\_\_\_

Last name \_\_\_\_\_

(2) Dependent's  
social security number(3) Dependent's  
relationship to you(4)  If  
child under  
age 17 quad  
for child  
tax credit  
(see instr.)

1

} 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 ► 1

d Total number of exemptions claimed

110,491

**Income**

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

7

**Attach Form(s)**

W-2 here. Also attach Forms

W-2G and

1099-R if tax was withheld

8a Taxable interest Attach Schedule B if required

8a

b Tax-exempt interest Do not include on line 8a

8b

9a Ordinary dividends Attach Schedule B if required

9a

b Qualified dividends

9b

10 Taxable refunds, credits or offsets of state and local income taxes

10

11 Alimony received

11

12 Business income or (loss) Attach Schedule C or C-EZ

12

13 Capital gain or (loss) Attach Schedule D if required. If not required, check here ►

13

14 Other gains or (losses) Attach Form 4797

14

15a IRA distributions

15a

b Taxable amount

15

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

109,729

**Adjusted Gross Income**

23 Educator expenses

23

24 Certain business expenses of reservists, performing artists, and  
fee-basis government officials Attach Form 2106 or 2106-EZ

24

25 Health savings account deduction Attach Form 8889

25

26 Moving expenses Attach Form 3903

26

27 Deductible part of self-employment tax Attach Schedule SE

27

28 Self-employed SEP, SIMPLE, and qualified plans

28

29 Self-employed health insurance deduction

29

30 Penalty on early withdrawal of savings

30

31a Alimony paid b Recipient's SSN ►

31a

32 IRA deduction

32

33 Student loan interest deduction

33

34 Tuition and fees Attach Form 8917

34

35 Domestic production activities deduction Attach Form 8903

35

36 Add lines 23 through 35

36

37 Subtract line 36 from line 22. This is your adjusted gross income ►

37

109,729

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

People who check any box on line 38a 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)

39a Check  You were born before January 2 1949       Blind      } Total boxes checked ►  
If  Spouse was born before January 2 1949       Blind      }40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)  
Subtract line 40 from line 38

42 Exemptions If line 38 is \$160 000 or less multiply \$3 800 by the number on line 6d Otherwise see instructions

43 Taxable Income Subtract line 42 from line 41 If line 42 is more than line 41 enter -0-

44 Tax (see instr.) Check if any from a  Form(s) 8814 b  Form 4972 c 

45 Alternative minimum tax (see instructions) Attach Form 6251

46 Add lines 44 and 45

47 Foreign tax credit Attach Form 1116 if required

48 Credit for child and dependent care expenses Attach Form 2441

49 Education credits from Form 8863 line 19

50 Retirement savings contributions credit Attach Form 8880

51 Child tax credit Attach Schedule 8812 if required

52 Residential energy credits Attach Form 5895

53 Other credits from Form a  3800 b  8801 c 

54 Add lines 47 through 53 These are your total credits

55 Subtract line 54 from line 46 If line 54 is more than line 46, enter -0-

56 Self-employment tax Attach Schedule SE

57 Unreported social security and Medicare tax from Form a  4137 b  8919

58 Additional tax on IRAs other qualified retirement plans etc Attach Form 5329 if required

59a Household employment taxes from Schedule H

b First time homebuyer credit repayment Attach Form 5405 if required

60 Taxes from a  Form 8959 b  Form 8960 c  Instructions enter code(s)

61 Add lines 55 through 60 This is your total tax

38 109,729

40 6,100

41 103,629

42 3,900

43 99,729

44 21,656

45

46 21,656

47

48

49

50

51

52

53

54

55 21,656

56

57

58

59a

59b

60 190

61 21,846

**Other Taxes****Payments**

If you have a qualifying child attach Schedule EIC

62 Federal income tax withheld from Forms W 2 and 1099

62 32,585

63 2013 estimated tax payments and amount applied from 2012 return

63

64a Earned Income credit (EIC)

64a

b Nontaxable combat pay election  64b

65

66 Additional child tax credit Attach Schedule 8812

66

67 American opportunity credit from Form 8863 line 8

67

68 Reserved

68

69 Amount paid with request for extension to file

69 140

70 Excess social security and tier 1 RRTA tax withheld

70

71 Credits from Form a  2439 b  Reserved c  8885 d 

71

72 Add lines 62 63 64a and 65 through 71 These are your total payments

72 32,725

**Refund**

73 If line 72 is more than line 61 subtract line 61 from line 72 This is the amount you overpaid

73 10,879

74a Amount of line 73 you want refunded to you If Form 8888 is attached check here ► 

74a 10,879

Direct deposit?  
See instructions

► b Routing number [REDACTED]  Checking  Savings

► d Account number [REDACTED]

75 Amount of line 73 you want applied to your 2014 estimated tax ► 75

**Amount You Owe**

76 Amount you owe Subtract line 72 from line 61 For details on how to pay see instructions

76

77 Estimated tax penalty (see instructions) 77

**Third Party Designee**Do you want to allow another person to discuss this return with the IRS (see instructions)?  Yes Complete below

Personal identification number (PIN)

[REDACTED]

Phone no

[REDACTED]

[REDACTED]

**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

Your signature

Date

Your occupation

Daytime phone number

ATTORNEY

Joint return?  
See instr  
Keep a copy for your records

Spouse's signature If a joint return both must sign

Date

Spouse's occupation

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

Print/Type preparer's name

Preparer's signature

Date

Check  if self-employed

PTIN

Paid

NANCY HEIMER

Preparer

Firm's name ► HEIMER DIXON ASSOCIATES, LTD

Firm's EIN ► [REDACTED]

Use Only

Firm's address ► [REDACTED]

Phone no.

**SCHEDULE A**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service  
(99)

Name(s) shown on Form 1040

**JOHN D BESSLER****Itemized Deductions**► Information about Schedule A and its separate Instructions is at [www.irs.gov/schedulea](http://www.irs.gov/schedulea)

► Attach to Form 1040

OMB No. 1545-0074

**2013**Attachment  
Sequence No.**07**

Your social security number

<b>Medical and Dental Expenses</b>	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	109,729
	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 ½% (.075) instead	3	10,973
	4 Subtract line 3 from line 1 If line 3 is more than line 1 enter -0-	4	
<b>Taxes You Paid</b>	5 State and local (check only one box)	5	10,240
	a <input checked="" type="checkbox"/> Income taxes or      }	6	
	b <input type="checkbox"/> General sales taxes	7	
	6 Real estate taxes (see instructions)	8	
	7 Personal property taxes		
	8 Other taxes List type and amount ►		
	9 Add lines 5 through 8	9	10,240
<b>Interest You Paid</b>	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	
<b>Gifts to Charity</b>	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	
<b>Casualty and Theft Losses</b>	20 Casualty or theft loss(es) Attach Form 4684 (See Instructions )	20	
<b>Job Expenses and Certain Miscellaneous Deductions</b>	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	109,729
	26 Multiply line 25 by 2% (.02)	26	2,195
	27 Subtract line 26 from line 24 If line 26 is more than line 24, enter -0-	27	
<b>Other Miscellaneous Deductions</b>	28 Other—from list in instructions List type and amount ►	28	
<b>Total Itemized Deductions</b>	29 Is Form 1040 line 38 over \$150,000? <input checked="" type="checkbox"/> No Your deduction is not limited Add the amounts in the far right column for lines 4 through 28 Also enter this amount on Form 1040 line 40 <input type="checkbox"/> Yes Your deduction may be limited See the Itemized Deductions Worksheet in the instructions to figure the amount to enter	29	0
	30 If you elect to itemize deductions even though they are less than your standard deduction check here ► <input type="checkbox"/>		

**SCHEDULE C**  
**(Form 1040)**
Department of the Treasury  
Internal Revenue Service (66)
**Profit or Loss From Business**  
**(Sole Proprietorship)**

OMB No 1545-0074

**2013**Attachment  
Sequence No **09**

Name of proprietor

**JOHN D BESSLER**A Principal business or profession including product or service (see instructions)  
**AUTHOR**

Social security number (SSN) [REDACTED]

C Business name If no separate business name leave blank

B Enter code from instructions

**711510**

E Business address (including suite or room no) ► [REDACTED]

D Employer ID number (EIN), (see instr.)

City, town or post office, state, and ZIP code [REDACTED]

F Accounting method (1)  Cash (2)  Accrual (3)  Other (specify) ► Yes No

G Did you materially participate in the operation of this business during 2013? If No see instructions for limit on losses

 Yes No

H If you started or acquired this business during 2013 check here

 Yes No

I Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions)

 Yes

J If Yes, did you or will you file required Forms 1099?

 Yes No**Part I Income**

1 Gross receipts or sales See instructions for line 1 and check the box if this income was reported to you on

**1** **25**

Form W 2 and the Statutory employee box on that form was checked

**2**

2 Returns and allowances

**3**

3 Subtract line 2 from line 1

**4**

4 Cost of goods sold (from line 42)

**5**

5 Gross profit Subtract line 4 from line 3

**6**

6 Other income including federal and state gasoline or fuel tax credit or refund (see instructions)

**7**

7 Gross Income Add lines 5 and 6

**7** **25****Part II Expenses****Enter expenses for business use of your home only on line 30**

8 Advertising	8	18 Office expense (see instructions)	18
9 Car and truck expenses (see instructions)	9	19 Pension and profit sharing plans	19
10 Commissions and fees	10	20 Rent or lease (see instructions)	
11 Contract labor (see instructions)	11	a Vehicles machinery and equipment	20a
12 Depletion	12	b Other business property	20b
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21 Repairs and maintenance	21
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	22
15 Insurance (other than health)	15	23 Taxes and licenses	165
16 Interest		24 Travel meals and entertainment	23
a Mortgage (paid to banks etc)	16a	a Travel	24a
b Other	16b	b Deductible meals and entertainment (see instructions)	24b
17 Legal and professional services	17	25 Utilities	25
28 Total expenses before expenses for business use of home Add lines 8 through 27a		26 Wages (less employment credits)	26
29 Tentative profit or (loss) Subtract line 28 from line 7		27a Other expenses (from line 48)	622
30 Expenses for business use of your home Do not report these expenses elsewhere Attach Form 8829 unless using the simplified method (see instructions)		27b Reserved for future use	

Simplified method filers only enter the total square footage of (a) your home \_\_\_\_\_

**28** **787**

and (b) the part of your home used for business \_\_\_\_\_ Use the Simplified

**29** **-762**

Method Worksheet in the instructions to figure the amount to enter on line 30

31 Net profit or (loss) Subtract line 30 from line 29

30

**31** **-762**

• If a profit enter on both Form 1040 line 12 (or Form 1040NR line 13) and on Schedule SE line 2

(If you checked the box on line 1 see instructions) Estates and trusts enter on Form 1041 line 3

• If a loss you must go to line 32

32 If you have a loss check the box that describes your investment in this activity (see instructions)

• If you checked 32a enter the loss on both Form 1040 line 12 (or Form 1040NR line 13) and

on Schedule SE line 2 (If you checked the box on line 1 see the line 31 instructions) Estates and

trusts enter on Form 1041 line 3

• If you checked 32b you must attach Form 6188 Your loss may be limited

32a

32b

 All investment is at risk. Some investment is not at risk.

**JOHN D BESSLER****Schedule C (Form 1040) 2013 AUTHOR****Part III Cost of Goods Sold (see instructions)**

33	Method(s) used to value closing inventory	a <input type="checkbox"/> Cost	b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities costs or valuations between opening and closing inventory? If "Yes" attach explanation		<input type="checkbox"/> Yes	<input type="checkbox"/> No
35	Inventory at beginning of year If different from last year's closing inventory attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold Subtract line 41 from line 40 Enter the result here and on line 4	42		

**Part IV Information on Your Vehicle Complete this part only if you are claiming car or truck expenses on line 9  
and are not required to file Form 4562 for this business See the instructions for line 13 to find out if you must  
file Form 4562**

43	When did you place your vehicle in service for business purposes? (month day year) ►	
44	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 instructions)
c	Other	
45	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes
46	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes
47a	Do you have evidence to support your deduction?	<input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes
<input type="checkbox"/> Yes		<input type="checkbox"/> No

**Part V Other Expenses List below business expenses not included on lines 8 26 or line 30****POSTAGE & DELIVERY**  
**PROMOTION**

28

594

48	Total other expenses Enter here and on line 27a	48	622
----	---	----	-----

Form 8959

Department of the Treasury  
Internal Revenue Service**Additional Medicare Tax**

OMB No. 1545-0074

**2013**Attachment  
Sequence No.

71

Name(s) shown on Form 1040

Your social security number

**JOHN D BESSLER**

► If any line does not apply to you leave it blank See separate Instructions

► Attach to Form 1040 1040NR 1040 PR or 1040-SS

► Information about Form 8959 and its Instructions is at [www.irs.gov/form8959](http://www.irs.gov/form8959)**Part I Additional Medicare Tax on Medicare Wages**

1 Medicare wages and tips from Form W 2 box 5 If you have more than one Form W 2 enter the total of the amounts from box 5

2 Unreported tips from Form 4137 line 6

3 Wages from Form 8919 line 6

4 Add lines 1 through 3

5 Enter the following amount for your filing status

Married filing jointly

\$250 000

Married filing separately

\$125 000

Single Head of household or Qualifying widow(er)

\$200 000

6 Subtract line 5 from line 4 If the result is zero or less enter -0-

7 Additional Medicare Tax on Medicare wages Multiply line 6 by 0 9% ( 009) Enter here and go to Part II

1 146,058

2

3

4 146,058

5 125,000

6 21,058

7 190

**Part II Additional Medicare Tax on Self Employment Income**

8 Self-employment income from Schedule SE (Form 1040)

Section A line 4 or Section B line 6 If you had a loss enter -0- (Form 1040-PR and Form 1040-SS filers see instructions )

9 Enter the following amount for your filing status

Married filing jointly

\$250 000

Married filing separately

\$125 000

Single Head of household or Qualifying widow(er)

\$200 000

10 Enter the amount from line 4

11 Subtract line 10 from line 9 If zero or less enter -0-

12 Subtract line 11 from line 8 If the result is zero or less enter -0-

13 Additional Medicare Tax on self-employment income Multiply line 12 by 0 9% ( 009) Enter here and go to Part III

8

9 125,000

10 146,058

11 0

12 0

13

**Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation**

14 Railroad retirement (RRTA) compensation and tips from Form(s) W 2 box 14 (see Instructions)

14

15 Enter the following amount for your filing status

Married filing jointly

\$250 000

Married filing separately

\$125 000

Single Head of household or Qualifying widow(er)

\$200 000

15 125,000

16 Subtract line 15 from line 14 If zero or less enter -0-

16 0

17 Additional Medicare Tax on railroad retirement (RRTA) compensation Multiply line 16 by 0 9% ( 009) Enter here and go to Part IV

17

**Part IV Total Additional Medicare Tax**

18 Add lines 7 13 and 17 Also include this amount on Form 1040 line 60 (Form 1040NR 1040-PR, and 1040-SS filers, see Instructions) and go to Part V

18

190

**Part V Withholding Reconciliation**

19 Medicare tax withheld from Form W 2 box 6 If you have more than one Form W 2 enter the total of the amounts from box 6

19 2,118

20 Enter the amount from line 1

20 146,058

21 Multiply line 20 by 1 45% ( 0145) This is your regular Medicare tax withholding on Medicare wages

21 2,118

22 Subtract line 21 from line 19 This is your Additional Medicare Tax withholding on Medicare wages

22 0

23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W 2 box 14 (see Instructions)

23

24 Total Additional Medicare Tax withholding Add lines 22 and 23 Also include this amount with federal income tax withholding on Form 1040 line 62 (Form 1040NR 1040-PR and 1040-SS filers, see Instructions)

24

Form 1040

## Excess Social Security and RRTA Tax Withholding Worksheets

2013

Name	Taxpayer Identification Number
------	--------------------------------

JOHN D BESSLER	
----------------	--

**Worksheet for Nonrailroad Employees**

- |   |                |
|---|----------------|
| 1 Add all social security tax withheld (but not more than \$7 049 00 for each employer) This tax<br>should be shown in box 4 of your Forms W 2 Enter the total here | 1 <u>7,189</u> |
| 2 Enter any uncollected social security tax on tips or group-term life insurance included in the<br>total on Form 1040 line 60                                      | 2 _____        |
| 3 Add lines 1 and 2 If \$7 049 00 or less stop here You cannot claim the credit   | 3 <u>7,189</u> |
| 4 Social security tax limit   | 4 <u>7,049</u> |
| 5 Credit Subtract line 4 from line 3 Enter the credit on Form 1040 line 69  | 5 <u>140</u>   |

**Worksheet for Railroad Employees**

- |  |         |
|--|---------|
| 1 Add all social security and tier 1 RRTA tax withheld (but not more than \$7 049 00 for each employer) Box 4<br>of your Forms W 2 should show social security and box 14 should show tier 1 RRTA tax Enter the total here | 1 _____ |
| 2 Enter any uncollected social security and tier 1 RRTA tax on tips or group-term life insurance included<br>in the total on Form 1040 line 60   | 2 _____ |
| 3 Add lines 1 and 2 If \$7 049 00 or less stop here You cannot claim the credit  | 3 _____ |
| 4 Social security and tier 1 RRTA tax limit  | 4 _____ |
| 5 Credit Subtract line 4 from line 3 Enter the credit on Form 1040 line 69   | 5 _____ |

**Federal Statements****STATE OF MARYLAND CENTRAL PAYROLL B**  
**Form W-2, Box 12**

Description	Amount
SECTION 457(B) CONTRIBUTIONS	\$ 16,300
SECTION 401(K) CONTRIBUTIONS	19,267
TOTAL	<u>\$ 35,567</u>

**Federal Statements****Schedule A, Line 5 - State and Local Taxes**

Description	Amount
STATE WITHHOLDING ON W-2S	\$ 5,135
STATE TAX PAYMENTS	<u>5,105</u>
TOTAL INCOME TAXES*	<u>10,240</u>
GENERAL SALES TAX	960
TOTAL SALES TAXES	<u>960</u>

\*INCOME TAXES ARE BEING DEDUCTED

**Schedule A, Line 17 - Charitable Contributions Other Than Cash or Check**

Description	Amount
MISCELLANEOUS	\$ _____
TOTAL	\$ <u>0</u>

Form 1040

## Salaries &amp; Wages Report

2013

Name

JOHN D BESSLER

Taxpayer Identification Number

T/S	Employer	Federal Wages	Federal Withheld	Soc Sec Wages
A	GEORGETOWN UNIVERSITY	2,250		2,250
B	STATE OF MARYLAND CENTRAL PAYROLL B	108,241	32,585	113,700
C	STATE OF MARYLAND CENTRAL PAYROLL B			
D	STATE OF MARYLAND CENTRAL PAYROLL B			
E				
F				
G				
H				
I				
J				
K				
L				
M				
Taxpayer				
Spouse				
Totals		110,491	32,585	115,950

	Soc Sec Withheld	Medicare Wages	Medicare Withheld	Soc Sec Tips	Allocated Tips	Dep Care Ben	Other Box 14
A	140	2,250	33				
B	7,049	143,808	2,085				
C							
D							
E							
F							
G							
H							
I							
J							
K							
L							
M							
Taxpayer							
Spouse							
Totals		7,189	146,058	2,118			

	State	State Wages	State Withheld	Name of Locality	Local Wages	Local Withheld
A	DC	2,250	102			
B	MD	108,241	5,033			
C	DC	63,141				
D	VA	45,100				
E						
F						
G						
H						
I						
J						
K						
L						
M						
Taxpayer						
Spouse						
Totals		218,732	5,135			

Form 1040

## Two Year Comparison Report - Page 1

2012 &amp; 2013

Name

JOHN D BESSLER

Taxpayer Identification Number

		2012 MFS	2013 MFS	Differences
Filing Status				
Dependents claimed		0	0	
1 Salaries and wages	1	93,362	110,491	17,129
2 Interest income	2			
3 Tax exempt interest income	3			
4 Dividend income	4			
5 Qualified dividend income	5			
6 Taxable state/local refunds	6	4,241		-4,241
7 Alimony received	7			
I 8 Business income/loss	8	-108	-762	-654
n 9 Capital gain/loss	9			
c 10 Other gains/losses	10			
o 11 Taxable IRA distributions	11			
m 12 Taxable pensions	12			
e 13 Rent and royalty income including farm rental	13			
14 Partnership/S corp income	14			
15 Estate or trust income	15			
16 Farm income/loss	16			
17 Unemployment compensation	17			
18 Taxable social security	18			
19 Other income	19			
20 Total Income	20	97,495	109,729	12,234
A 21 Moving expenses	21			
d 22 Deductible part of self-employment tax	22			
J 23 SEP/SIMPLE/Qualified plans deductions	23			
u 24 SE health insurance	24			
s 25 Forfeited interest	25			
t 26 Alimony paid	26			
m 27 IRA deductions	27			
e 28 Student loan interest	28			
n 29 Other adjustments	29			
s 30 Adjusted gross income	30	97,495	109,729	12,234
D 31 Medical	31			
e 32 Taxes	32	5,142	10,240	5,098
d 33 Interest	33			
u 34 Contributions	34			
c 35 Casualty losses	35			
t 36 Miscellaneous expenses	36			
i 37 Allowable Itemized deductions	37	5,142	10,240	5,098
o 38 Standard deduction	38	5,950	6,100	150
n 39 Deduction taken	39	5,950	6,100	150
s 40 Subtract line 39 from line 30	40	91,545	103,629	12,084
41 Exemptions	41	3,800	3,900	100
42 Taxable Income	42	87,745	99,729	11,984

Form 1040	Two Year Comparison Report - Page 2			2012 & 2013
Name <b>JOHN D BESSLER</b>				Taxpayer Identification Number [REDACTED]
	2012	2013	Differences	
43 Taxable income from 2YR page 1 line 42	87,745	99,729	11,984	
44 Tax on taxable income	18,453	21,656	3,203	
45 Alternative minimum tax				
46 Child care credit				
47 Education credits				
48 Retirement savings credit				
T 49 Child tax credit				
a 50 General business credit				
x 51 Other credits				
<b>C 52 Total credits</b>	<b>18,453</b>	<b>21,656</b>	<b>3,203</b>	
<b>o 53 Net tax liability</b>	<b>18,453</b>	<b>21,846</b>	<b>3,393</b>	
<b>m 54 Self-employment taxes</b>	<b>18,453</b>	<b>21,846</b>	<b>3,393</b>	
<b>p 55 Other taxes</b>	<b>18,453</b>	<b>21,846</b>	<b>3,393</b>	
<b>u 56 Total tax</b>	<b>18,453</b>	<b>21,846</b>	<b>3,393</b>	
<b>t 57 Income tax withheld</b>	<b>24,443</b>	<b>32,585</b>	<b>8,142</b>	
<b>a 58 Estimated tax payments</b>	<b>24,538</b>	<b>32,725</b>	<b>8,187</b>	
<b>t 59 Earned income credit</b>	<b>-6,085</b>	<b>-10,879</b>	<b>-4,794</b>	
<b>i 60 Additional Child tax credit</b>	<b>-6,085</b>	<b>-10,879</b>	<b>-4,794</b>	
<b>o 61 Other refundable tax credits</b>	<b>28 0%</b>	<b>28 0%</b>	<b>-4,794</b>	
<b>n 62 Other payments</b>	<b>21%</b>	<b>22%</b>	<b>-4,794</b>	
<b>63 Total payments</b>	<b>24,538</b>	<b>32,725</b>	<b>8,187</b>	
<b>64 Tax due/-refund</b>	<b>-6,085</b>	<b>-10,879</b>	<b>-4,794</b>	
<b>65 Penalties and interest</b>				
<b>66 Net tax due/ refund</b>	<b>-6,085</b>	<b>-10,879</b>	<b>-4,794</b>	
<b>67 Refund applied to estimated tax payments</b>				
<b>68 Refund received</b>				
<b>69 Marginal tax rate</b>				
<b>70 Effective tax rate</b>				

Form 1040

## Two Year Comparison Report - Schedule C

2012 &amp; 2013

Name

JOHN D BESSLER

Principal business or profession

AUTHOR

Social security number

Line

1

Income	2012	2013	Differences
1 Gross receipts or sales	1,000	25	-975
2 Returns and allowances	2		
3 Cost of goods sold	3		
4 Gross profit	1,000	25	-975
5 Other income	5		
6 Gross Income	1,000	25	-975

## Expenses

7 Advertising	7		
8 Car and truck expenses	8		
9 Commissions and fees	9		
10 Contract labor	10		
11 Depletion	11		
12 Depreciation and section 179 expense deduction	12		
13 Employee benefit programs	13		
14 Insurance (other than health)	14		
15 Interest mortgage (paid to banks etc)	15		
16 Interest other	16		
17 Legal and professional services	17		
18 Office expense	18		
19 Pension and profit sharing plans	19		
20 Rent or lease vehicles machinery and equipment	20		
21 Rent or lease other business property	21		
22 Repairs and maintenance	22		
23 Supplies (not included in cost of goods sold)	23	165	165
24 Taxes and licenses	24		
25 Travel	25		
26 Total meals and entertainment	26		
26a Nondeductible meals and entertainment	26a		
26b Deductible meals and entertainment	26b		
27 Utilities	27		
28 Wages (less employment credits)	28		
29 Other expenses	29	1,108	622
30 Total expenses	30	1,108	-486
		787	-321

## Profit/ (loss)

31 Tentative profit (loss)	31	-108	-762	-654
32 Expenses for business use of home	32			
33 Net profit or (loss)	33	-108	-762	-654

## Cost of Goods Sold

34 Inventory Beginning of year	34		
35 Purchases	35		
36 Labor	36		
37 Materials	37		
38 Other costs	38		
39 Goods available for sale (sum of lines 34-38)	39		
40 Inventory End of year	40		

<b>1040</b>	<b>Federal Return Summary</b>		<b>2013</b>
Name <b>JOHN D BESSLER</b>			Taxpayer Identification Number [REDACTED]
Tax Form <b>1040</b>	<b>1040</b>	Filing Status Dependents	<b>MFS</b>
<b>Income</b>		<b>Tax Computation</b>	
Salaries & wages	<b>110,491</b>	Regular tax	<b>21,656</b>
Taxable Interest income	[REDACTED]	Alternative minimum tax	[REDACTED]
Tax exempt interest	[REDACTED]	Total tax before credits	<b>21,656</b>
Dividend Income	[REDACTED]	Child and dependent care credit	[REDACTED]
Qualified dividends	[REDACTED]	Education credits	[REDACTED]
Taxable state/local refunds	[REDACTED]	Other credits	[REDACTED]
Alimony received	[REDACTED]	Total credits	[REDACTED]
Business income/ loss	<b>-762</b>	Tax after credits	<b>21,656</b>
Capital gain/loss	[REDACTED]	Self-employment tax	[REDACTED]
Other gain/ loss (Form 4797)	[REDACTED]	Additional tax on IRAs etc	[REDACTED]
Taxable IRA distributions	[REDACTED]	Other taxes	<b>190</b>
Taxable pension distributions	[REDACTED]	Total tax	<b>21,846</b>
Rental royalty partnership etc income/loss	[REDACTED]		
Farm income/ loss	[REDACTED]		
Unemployment compensation	[REDACTED]		
Taxable social security benefits	[REDACTED]		
Other income	[REDACTED]		
<b>Total Income</b>	<b>109,729</b>		
<b>Adjustments</b>		<b>Payments</b>	
Moving expenses	[REDACTED]	Federal income tax withheld	<b>32,585</b>
Deductible part of self-employment tax	[REDACTED]	Estimated payments	[REDACTED]
SEP SIMPLE and qualified plan deduction	[REDACTED]	Other payments/credits	<b>140</b>
Self-employed health insurance deduction	[REDACTED]	Total payments	<b>32,725</b>
Alimony paid	[REDACTED]		
IRA deduction	[REDACTED]		
Student loan interest deduction	[REDACTED]		
Other adjustments	[REDACTED]		
<b>Total adjustments</b>	<b>109,729</b>		
<b>Adjusted gross Income</b>	<b>109,729</b>		
<b>Deductions</b>		<b>Refund/Amount Due</b>	
Medical and Dental expenses	[REDACTED]	Amount overpaid	<b>10,879</b>
Taxes paid	[REDACTED]	Overpayment applied	[REDACTED]
Interest paid	[REDACTED]	Form 2210 penalty	[REDACTED]
Charitable contributions	[REDACTED]	Amount due/-refund	<b>-10,879</b>
Other itemized deductions	[REDACTED]	Failure to file penalty	[REDACTED]
Total allowable itemized deductions	[REDACTED]	Failure to pay penalty	[REDACTED]
or Standard deduction	<b>6,100</b>	Late filing interest	[REDACTED]
Exemption amount	<b>3,900</b>	Net amount due/-refund	<b>-10,879</b>
<b>Taxable Income</b>	<b>99,729</b>		
		<b>2014 Estimates</b>	
1st quarter	[REDACTED]		
2nd quarter	[REDACTED]		
3rd quarter	[REDACTED]		
4th quarter	[REDACTED]		
<b>Total</b>	[REDACTED]		
		<b>Tax Rates</b>	
Marginal tax rate	[REDACTED]	<b>28.0</b>	%
Effective tax rate	[REDACTED]	<b>22</b>	%
Rate of Long term capital gain/qualified dividends	[REDACTED]		%

Form 1040	Return Carryover Summary	2013
Name <b>JOHN D BESSLER</b>	Taxpayer Identification Number [REDACTED]	

Activity/Form	Unit	Description	Carryover to 2014
IRA		TRADITIONAL IRA BASIS - TAXPAYER	15,000