



2018 Income Tax Return

Federal Return

Thank you for using
FreeTaxUSA.com to prepare your
2018 income tax return.

You can view the status of your e-filed tax return by
signing in to your account at www.freetaxusa.com.

2019 tax preparation on FreeTaxUSA.com will be
available starting in January of 2020.

We look forward to preparing your 2019 tax return.

Filing status: ☐ Single ☐ Married filing jointly ☐ Married filing separately ☒ Head of household ☐ Qualifying widow(er)

Your first name and initial
MICHAEL J

Last name
JOHNSTONE

Your social security number
399 66 4463

Your standard deduction: ☐ Someone can claim you as a dependent ☐ You were born before January 2, 1954 ☐ You are blind

If joint return, spouse's first name and initial

Last name

Spouse's social security number

Spouse standard deduction: ☐ Someone can claim your spouse as a dependent ☐ Spouse was born before January 2, 1954 ☐ Spouse is blind ☐ Spouse itemizes on a separate return or you were dual-status alien

☒ Full-year health care coverage or exempt (see inst.)

Home address (number and street). If you have a P.O. box, see instructions.
8840 N REXLEIGH DR

Apt. no.

Presidential Election Campaign (see inst.) ☐ You ☐ Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.
BAYSIDE, WI 53217

If more than four dependents, see inst. and ✓ here ☐

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
MARINA	JOHNSTONE	392195483	DAUGHTER	<input type="checkbox"/>	<input checked="" type="checkbox"/>
MORGAN	JOHNSTONE	395177188	DAUGHTER	<input type="checkbox"/>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Sign Here

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

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

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		SENIOR AREA MANAGER	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Preparer's name	Preparer's signature	PTIN	Firm's EIN	Check if:
	SELF-PREPARED			<input type="checkbox"/> 3rd Party Designee
Firm's name ▶		Phone no.		<input type="checkbox"/> Self-employed
Firm's address ▶				

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

Standard**Deduction for —**

- Single or married filing separately, \$12,000
- Married filing jointly or Qualifying widow(er), \$24,000
- Head of household, \$18,000
- If you checked any box under Standard deduction, see instructions.

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	61,343.
2a	Tax-exempt interest	2b	Taxable interest
3a	Qualified dividends 239.	3b	Ordinary dividends 239.
4a	IRAs, pensions, and annuities	4b	Taxable amount
5a	Social security benefits	5b	Taxable amount
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 403	6	61,985.
7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	7	61,985.
8	Standard deduction or itemized deductions (from Schedule A)	8	18,000.
9	Qualified business income deduction (see instructions)	9	0.
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-	10	43,985.
11	a Tax (see inst.) 4,927 (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/>)	11	4,927.
12	b Add any amount from Schedule 2 and check here <input type="checkbox"/>	12	4,000.
13	a Child tax credit/credit for other dependents 1,000 b Add any amount from Schedule 3 and check here <input checked="" type="checkbox"/>	13	927.
14	Subtract line 12 from line 11. If zero or less, enter -0-	14	
15	Other taxes. Attach Schedule 4	15	927.
16	Total tax. Add lines 13 and 14	16	3,867.
17	Refundable credits: a EIC (see inst.) NO b Sch. 8812 c Form 8863 2,000	17	2,000.
18	Add lines 16 and 17. These are your total payments	18	5,867.
19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid	19	4,940.
20a	Amount of line 19 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	20a	4,940.
21	Amount of line 19 you want applied to your 2019 estimated tax	21	
22	Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions	22	0.
23	Estimated tax penalty (see instructions)	23	

Refund

Direct deposit?
See instructions.

20a Amount of line 19 you want **refunded to you**. If Form 8888 is attached, check here ☐

21 Amount of line 19 you want **applied to your 2019 estimated tax**

22 **Amount you owe.** Subtract line 18 from line 15. For details on how to pay, see instructions

23 Estimated tax penalty (see instructions)

Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2018)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

► **Attach to Form 1040.**
► **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2018
Attachment
Sequence No. **01**

Name(s) shown on Form 1040

MICHAEL J JOHNSTONE

Your social security number

399-66-4463

Additional Income	1-9b	Reserved	1-9b	
	10	Taxable refunds, credits, or offsets of state and local income taxes	10	
	11	Alimony received	11	
	12	Business income or (loss). Attach Schedule C or C-EZ	12	
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► <input checked="" type="checkbox"/>	13	403.
	14	Other gains or (losses). Attach Form 4797	14	
	15a	Reserved	15b	
	16a	Reserved	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	Reserved	20b		
21	Other income. List type and amount ►	21		
	22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23 . .	22	403.
Adjustments to Income	23	Educator expenses	23	
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . .	24	
	25	Health savings account deduction. Attach Form 8889 . .	25	
	26	Moving expenses for members of the Armed Forces. 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	Reserved	34	
	35	Reserved	35	
36	Add lines 23 through 35	36		

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

Cat. No. 71479F

Schedule 1 (Form 1040) 2018

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Nonrefundable Credits

► **Attach to Form 1040.**

► **Go to *www.irs.gov/Form1040* for instructions and the latest information.**

OMB No. 1545-0074

2018
Attachment
Sequence No. **03**

Name(s) shown on Form 1040

MICHAEL J JOHNSTONE

Your social security number

399-66-4463

Nonrefundable Credits	48	Foreign tax credit. Attach Form 1116 if required	48	
	49	Credit for child and dependent care expenses. Attach Form 2441	49	
	50	Education credits from Form 8863, line 19	50	3,000.
	51	Retirement savings contributions credit. Attach Form 8880	51	
	52	Reserved	52	
	53	Residential energy credit. Attach Form 5695	53	
	54	Other credits from Form a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	54	
	55	Add the amounts in the far right column. Enter here and include on Form 1040, line 12	55	3,000.

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

Cat. No. 71480G

Schedule 3 (Form 1040) 2018

Education Credits
(American Opportunity and Lifetime Learning Credits)

▶ Attach to Form 1040.

▶ Go to www.irs.gov/Form8863 for instructions and the latest information.

OMB No. 1545-0074

2018
Attachment
Sequence No. **50**

MICHAEL J JOHNSTONE

Your social security number

399-66-4463

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

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	5,000.
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	90,000.
3	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	61,985.
4	Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit	4	28,015.
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	10,000.
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	1.000
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	5,000.
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 17c. Then go to line 9 below	8	2,000.

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	3,000.
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (0.20)	12	
13	Enter: \$134,000 if married filing jointly; \$67,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 50	19	3,000.

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

Cat. No. 25379M

Form **8863** (2018)

Name(s) shown on return

MICHAEL J JOHNSTONE

Your social security number

399-66-4463



Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return) MARINA JOHNSTONE	21 Student social security number (as shown on page 1 of your tax return) 392-19-5483
22 Educational institution information (see instructions)	
a. Name of first educational institution CARDINAL STRITCH UNIVERSITY (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 6801 N YATES RD MILWAUKEE WI 53217 (2) Did the student receive Form 1098-T from this institution for 2018? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2017 with box <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 2 filled in and box 7 checked? (4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3) . You can get the EIN from Form 1098-T or from the institution. 39-0806196	b. Name of second educational institution (if any) (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. (2) Did the student receive Form 1098-T from this institution for 2018? <input type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2017 with box <input type="checkbox"/> Yes <input type="checkbox"/> No 2 filled in and box 7 checked? (4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3) . You can get the EIN from Form 1098-T or from the institution.
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2018? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.	
24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2018 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.	
25 Did the student complete the first 4 years of postsecondary education before 2018? See instructions. <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.	
26 Was the student convicted, before the end of 2018, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Complete lines 27 through 30 for this student.	



You *can't* take the American opportunity credit and the lifetime learning credit for the *same student* in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27 4,000.
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28 2,000.
29 Multiply line 28 by 25% (0.25)	29 500.
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30 2,500.

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31
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Name(s) shown on return

MICHAEL J JOHNSTONE

Your social security number

399-66-4463



Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information. See instructions.

20 Student name (as shown on page 1 of your tax return) MORGAN JOHNSTONE	21 Student social security number (as shown on page 1 of your tax return) 395-17-7188
22 Educational institution information (see instructions)	
a. Name of first educational institution UNIVERSITY OF MINNESOTA (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 1300 S 2ND ST MINNEAPOLIS MN 55454 (2) Did the student receive Form 1098-T from this institution for 2018? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2017 with box <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 2 filled in and box 7 checked? (4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3) . You can get the EIN from Form 1098-T or from the institution. 41-6007513	b. Name of second educational institution (if any) (1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. (2) Did the student receive Form 1098-T from this institution for 2018? <input type="checkbox"/> Yes <input type="checkbox"/> No (3) Did the student receive Form 1098-T from this institution for 2017 with box <input type="checkbox"/> Yes <input type="checkbox"/> No 2 filled in and box 7 checked? (4) Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in (2) or (3) . You can get the EIN from Form 1098-T or from the institution.
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2018? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.	
24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2018 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.	
25 Did the student complete the first 4 years of postsecondary education before 2018? See instructions. <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.	
26 Was the student convicted, before the end of 2018, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Complete lines 27 through 30 for this student.	



You *can't* take the American opportunity credit and the lifetime learning credit for the *same student* in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27	4,000.
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28	2,000.
29 Multiply line 28 by 25% (0.25)	29	500.
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	2,500.

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	
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