Primary: 400-00-6001 TEST A ANT III

Occupation: FARMER

Born: 05/06/1963

Authentication: IA Driver’s License, 753OP1594

Issued 05/08/2014

Expires 05/06/2022

Spouse: 400-00-6002 ANNIE A ALLEN

Occupation: FIRE EATER

Born: 07/08/1963

Authentication: IA Driver’s License, 903YR7539

Issued 08/07/2016

Expires 07/08/2024

Son: 400-00-6003 ADAM ANT Born 2003

Dependent is not a Qualifying Child (did not live with Primary & Spouse due to divorce)

Address: 7654 ANT HILL

FREDERICKSBURG, IA 50630

County: 48 IOWA

School District: 6462 TRI-COUNTY

Filing Status: Married filing separately on combined return

Deductions: IA 1040 Schedule A.

NOTE: Line 27: $100 charitable mileage.

Iowa Schedule B: Primary and Spouse

Interest exempt from Iowa tax: PICNIC $50

Dividends exempt from Iowa tax: MATCH LIGHT CORP $50

Correct proration between Taxpayers

Form 1040 Schedule D: Primary and Spouse held jointly.

Form 1040 Schedule F: Primary

IA 4562A/B: Primary

Note: Line 14: When IA 4562A is not supported; send other explanation using “M” instead of “B”

Form 1040 Schedule SE: Primary

Note: There are two methods for administering the federal self-employment add back. One may use the prior year’s or current year’s federal figure. However, one must be consistent and once a method is chosen it should be used consistently. This test case is using the prior year’s federal figure. Please note the Octopus scenario addresses the current year method.

IA 100B: Primary and Spouse

Additional federal taxes paid in 2018 for 2017 and prior years:

Primary: $15,678 paid in 2018 for prior year billing

Tuition and Textbook Credit:

Primary: $24

Volunteer Fire Fighter/EMS/Reserve Peace Office Tax Credit:

Spouse: $100. Active for full year.

IA 148 Tax Credits Schedule

Primary: Part I – Nonrefundable Tax Credits

IA 140 Iowa Geothermal Tax Credit

NOTE: Primary received a 10% rebate on installation.

IA 4136: Primary

IA 2210F Underpayment of Estimated Tax by Farmers and Fishers: Primary

IA 8453-IND: Part II Line 6: Check box

IA 1040ES:

NOTE: If supported, submit estimate payments for the 2019 tax year along with the income tax return. Transmit the same payments identified in Test ES 6007.