

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

Your first name and initial \_\_\_\_\_ Last name \_\_\_\_\_

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  Full-year health care coverage or exempt (see inst.)  
 Spouse is blind  Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. \_\_\_\_\_ Apt. no. \_\_\_\_\_ Presidential Election Campaign (see inst.)  You  Spouse

\_\_\_\_\_ sign address, attach Schedule 6. If more than four dependents, see inst. and  here

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
JEI				<input type="checkbox"/>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>	<input 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.) <input type="text"/>
	Spouse's signature. If a joint return, <b>both</b> must sign. _____ Date _____ Spouse's occupation _____	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>

**HOUSEHOLD INCOME FOR FORM 8962: AGI (LINE 7) + TAX-EXEMPT INTEREST (2a) + NONTAXABLE SSI (5a-5b), OR: WAGES (9,054) + ALL INTEREST (10,024+809) + DIVIDENDS (14,826) + ALL SSI (21,444) + OTHER INCOME FROM SCHEDULE 1 (CAP GAINS \$2,751) -MINUS CONTRIBUTIONS TO H.S.A. (4,450) WHICH DON'T SHOW UP ON HIS PAGE AT ALL, RATHER CAN BE FOUND ON SCHEDULE 1 (and is the difference between Line 6 and Line 7 below).**

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2018)

Form 1040 (2018) **MODIFIED AGI = SUM OF 1 BELOW = \$54,458** Page **2**

1	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	1	9,054.
2a	Tax-exempt interest . . . . .	2a	10,024.
2b	Taxable interest . . . . .	2b	809.
3a	Qualified dividends . . . . .	3a	6,720.
3b	Ordinary dividends . . . . .	3b	14,826.
4a	IRAs, pensions, and annuities . . . . .	4a	
4b	Taxable amount . . . . .	4b	
5a	Social security benefits . . . . .	5a	1 21,444.
5b	Taxable amount . . . . .	5b	12,776.
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 . . . . .	6	2,751. 40,216.
7	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract <b>Schedule 1</b> , line 36, from line 6 . . . . .	7	35,766.
8	Standard deduction or itemized deductions (from Schedule A) . . . . .	8	15,168.
9	Qualified business income deduction (see instructions) . . . . .	9	104.
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0- . . . . .	10	20,494.
11	a Tax (see inst.) <u>1,139.</u> (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/> ) b Add any amount from Schedule 2 and check here <input checked="" type="checkbox"/>	11	1,327.
12	a Child tax credit/credit for other dependents <u>500.</u> b Add any amount from Schedule 3 and check here <input checked="" type="checkbox"/>	12	576.
13	Subtract line 12 from line 11. If zero or less, enter -0- . . . . .	13	751.
14	Other taxes. Attach Schedule 4 . . . . .	14	0.
15	Total tax. Add lines 13 and 14 . . . . .	15	751.
16	Federal income tax withheld from Forms W-2 and 1099 . . . . .	16	296.
17	Refundable credits: a EIC (see inst.) _____ b Sch. 8812 _____ c Form 8863 _____ Add any amount from Schedule 5 . . . . .	17	
18	Add lines 16 and 17. These are your total payments . . . . .	18	296.
19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you <b>overpaid</b> . . . . .	19	
20a	Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	20a	
▶ b	Routing number <u>X X X X X X X X X X</u> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
▶ d	Account number <u>X X X X X X X X X X X X X X X X X X</u>		
21	Amount of line 19 you want <b>applied to your 2019 estimated tax</b> . . . . .	21	
Amount You Owe	22 <b>Amount you owe</b> . Subtract line 18 from line 15. For details on how to pay, see instructions . . . . .	22	455.
	23 Estimated tax penalty (see instructions) . . . . .	23	

Form **8962**

**Premium Tax Credit (PTC)**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040 or Form 1040NR.  
▶ Go to [www.irs.gov/Form8962](http://www.irs.gov/Form8962) for instructions and the latest information.

**2018**  
Attachment  
Sequence No. **73**

Name shown on your return

Your social security number

You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception (see instructions). If you qualify, check the box

**Part I Annual and Monthly Contribution Amount**

1	Tax family size. Enter your tax family size (see instructions) . <b>TAXPAYER + DEPENDENT PER TAX RETURN</b>	1	2
2a	Modified AGI. Enter your modified AGI (see instructions) . . . . .	2a	54,458.
b	Enter the total of your dependents' modified AGI (see instructions) . . . . .	2b	
3	Household income. Add the amounts on lines 2a and 2b (see instructions) <b>Single \$48,240 Max; Two \$64,960 Max</b>	3	54,458.
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC	4	Single Poverty \$12,060 16,240.
5	Household income as a percentage of federal poverty line (see instructions) . . . . .	5	335 %
6	Did you enter 401% on line 5? (See instructions if you entered less than 100%). <input checked="" type="checkbox"/> <b>No.</b> Continue to line 7. <input type="checkbox"/> <b>Yes.</b> You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.		
7	Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions . . . . .	7	0.0956
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	5,206.
	b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b	434.

**Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit**

- 9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage (see instructions)?  
 **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage.  **No.** Continue to line 10.
- 10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.  
 **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12–23 and continue to line 24.  
 **No.** Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals						
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21–32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21–32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21–32, column C)
12 January	887.	1,127.	434.	693.	693.	709.
13 February	887.	1,127.	434.	693.	693.	709.
14 March	887.	1,127.	434.	693.	693.	709.
15 April	887.	1,127.	434.	693.	693.	709.
16 May	887.	1,127.	434.	693.	693.	709.
17 June	887.	1,127.	434.	693.	693.	709.
18 July	887.	1,127.	434.	693.	693.	709.
19 August	887.	1,127.	434.	693.	693.	709.
20 September	887.	1,127.	434.	693.	693.	709.
21 October	887.	1,127.	434.	693.	693.	709.
22 November	887.	1,127.	434.	693.	693.	709.
23 December	883.	1,131.	434.	697.	697.	709.

24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	24	8,320.
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here	25	8,508.
26	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 5 (Form 1040), line 70, or Form 1040NR, line 65. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27 . . . . .	26	Premiums Paid: \$887-709=\$178/mo. <b>TOTAL \$2,132</b>

**Part III Repayment of Excess Advance Payment of the Premium Tax Credit**

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	188.
28	Repayment limitation (see instructions) . . . . .	28	1,300.
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 46, or Form 1040NR, line 44 . . . . .	29	188.

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

BA

REV 12/21/18 PR

Form **8962** (2018)

**TOTAL Premiums Paid: \$2,132 + \$188 payback APTC = \$2,320**  
**This is Medical Expense Ded Schedule A and WI Tax Deduction**

► Keep for your records

**QuickZoom** to Form 1095-A, Health Insurance Marketplace Statement. . . . . ► \_\_\_\_\_  
**QuickZoom** to Form 8962, Premium Tax Credit (PTC) . . . . . ► \_\_\_\_\_

Name(s) Shown on Return \_\_\_\_\_ Your Social Security No. \_\_\_\_\_

Owned by: (See tax help if recipient is a dependent)

Taxpayer     Spouse     Spouse is covered by plan

**Part I Recipient Information**

<b>1</b> Marketplace identifier WI	<b>2</b> Marketplace-assigned pol. no.	<b>3</b> Policy issuer's name
<b>4</b>		
<b>7</b>		
<b>10</b> Policy start date 01/01/18	<b>11</b> Policy termination date 12/31/18	<b>12</b> Street address (including apartment no.)
<b>13</b> City or town	<b>14</b> State or province	<b>15</b> Country and ZIP or foreign postal code

**Part II Covered Individuals**

Check this box to populate the Name, SSN, and DOB for everyone listed on the return in Part II.  
**Note:** Checking this box again will repopulate the information below and overwrite existing entries.

A. Covered individual name First Last	D. Coverage start date	E. Coverage termination date
<b>16</b> <u>Taxpayer Only is Covered on this Policy. Dependent not covered here.</u>	01/01/18	12/31/18
<b>17</b>		
<b>18</b>		
<b>19</b>		
<b>20</b>		

**Part III Coverage Information**

Month	Copy Feature See help for more info.	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit
<b>21</b> JANUARY		887.00	1,127.00	709.00
<b>22</b> FEBRUARY		887.00	1,127.00	709.00
<b>23</b> MARCH		887.00	1,127.00	709.00
<b>24</b> APRIL		887.00	1,127.00	709.00
<b>25</b> MAY		887.00	1,127.00	709.00
<b>26</b> JUNE		887.00	1,127.00	709.00
<b>27</b> JULY		887.00	1,127.00	709.00
<b>28</b> AUGUST		887.00	1,127.00	709.00
<b>29</b> SEPTEMBER		887.00	1,127.00	709.00
<b>30</b> OCTOBER		887.00	1,127.00	709.00
<b>31</b> NOVEMBER		887.00	1,127.00	709.00
<b>32</b> DECEMBER		883.00	1,131.00	709.00
<b>33</b> Annual Totals		10,640.	13,528.	8,508.

Premium Cost of Health Insurance: \$10,640  
 APTC-Advanced Prem Tax Credit (8,508)  
 NET PAID 2018 : \$2,132

For the year Jan. 1-Dec. 31, 2018, or other tax year

Check here if an amended return  beginning \_\_\_\_\_, 2018 ending \_\_\_\_\_, 20\_\_\_\_.

Note  
 DO NOT STAPLE  
 See page 5 before assembling return

Use BLACK Ink ● Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → Ø 1 4 7 ● NO COMMAS; NO CENTS

1	Federal adjusted gross income (see page 12) .....	1		35766.00
	Form W-2 wages included in line 1 .....		▶	9054.00
2	State and municipal interest (see page 13) .....	2		9832.00
3	Capital gain/loss addition (see page 14) .....	3		.00
4	Other additions } Fill in code number and amount, see page 14. } Fill in total other additions on line 4.			.00
	_____ .00 _____ .00 _____ .00 _____ .00 ...	4		.00
5	Add the amounts in the right column for lines 1 through 4 .....	5		45598.00
6	Taxable refund of state income tax (from federal Schedule 1 (Form 1040), line 10) .....	6		.00
7	United States government interest .....	7		.00
8	Unemployment compensation (see page 16) .....	8		.00
9	Social security adjustment (see page 16) .....	9		12776.00
10	Capital gain/loss subtraction (see page 17) .....	10		825.00
11	Other subtractions } Fill in code number and amount, see page 17. } Fill in total other subtractions on line 11.			.00
	<b>01</b> 2938.00 _____ .00 _____ .00			.00
	_____ .00 _____ .00 .....	11		2938.00
12	Add lines 6 through 11 .....	12		16539.00
13	Subtract line 12 from line 5. This is your Wisconsin income .....	13		29059.00

PAPER CLIP payment here

I-010i



This statement is for input only. Entries carry to Form M1, lines 4 and 11, and the appropriate statement will print if there are more than the form's preprinted fields.

Other Additions (Form 1, line 4)		
Code	Description	Amount
01	Distributions from EdVest and Tomorrow's Scholar College Savings Account . . . . .	
02	Federal Net Operating Loss Deduction . . . . .	
03	Income (Lump Sum Distributions) Reported on Federal Form 4972 . . . . .	
04	Farmland Preservation Credit . . . . .	
05	Excess Distribution Form a Passive Foreign Investment Company . . . . .	
06	Expenses Paid to Related Entities . . . . .	
07	Amounts Not Deductible for Wisconsin . . . . .	
08	Development Zones Credit . . . . .	
09	Technology Zone Credit . . . . .	
10	Enterprise Zone Jobs Credit . . . . .	
11	Manufacturing Investment Credit . . . . .	
12	Economic Development Tax Credit . . . . .	
13	Jobs Tax Credit . . . . .	
14	Capital investment credit . . . . .	
15	Community Rehabilitation Program Credit . . . . .	
16	Research Expense Credit . . . . .	
17	Manufacturing and Agriculture Credit . . . . .	
18	Business Development Credit . . . . .	
19	Electronics and Information Technology Manufacturing Zone Credit . . . . .	
20	Employee College Savings Account Contribution Credit . . . . .	
21	Difference in Federal and Wisconsin Basis of Depreciated or Amortized Assets . . . . .	
22	ABLE Accounts . . . . .	
51	Tax Option (S) Corporation Adjustment . . . . .	
52	Your Share of Partnership, Trust, or Estate Adjustments . . . . .	
53	Differences in Federal and Wisconsin Basis of Assets . . . . .	
54	Differences in Federal and Wisconsin Basis of Partnership Interest . . . . .	
55	Differences in Federal & Wisconsin Reporting Marital Property (Community) Income . . . . .	
	Total . . . . .	

Other Subtractions (Form 1, line 11)		
Code	Description	Amount
01	Medical Care Insurance . . . . .	2,938.
02	Long-Term Care Insurance . . . . .	
03	Tuition and Fee Expenses . . . . .	
04	Military and Uniformed Services Retirement Benefits . . . . .	
05	Local and State Retirement Benefits . . . . .	
06	Federal Retirement Benefits . . . . .	
07	Railroad Retirement Benefits, Railroad Unemployment Ins., & Sickness Benefits . . . . .	
08	Adoption Expenses . . . . .	
09	Recoveries of Federal Itemized Deductions . . . . .	
10	Wisconsin Net Operating Loss Carryforward . . . . .	
11	Native Americans . . . . .	
12	Amounts Not Taxable by Wisconsin . . . . .	
13	Farm Loss Carryover . . . . .	
14	Contributions to Edvest and Tomorrow Scholar College Savings Account . . . . .	
15	Distributions from Wisconsin State-Sponsored College Tuition Programs . . . . .	
16	Disability Income Exclusion . . . . .	
17	Sale of Business Assets, or Assets Used in Farming, to a Related Person . . . . .	
18	Repayment of Income Previously Taxed . . . . .	
19	Human Organ Donation . . . . .	
20	Reserve or National Guard Members . Spouse ▶ _____ Taxpayer ▶ _____	
21	Expenses Paid to Related Entities . . . . .	
22	Private School Tuition . . . . .	
23	Legislator's Per Diem . . . . .	
24	ABLE Accounts . . . . .	
25	Interest and Rental Payments Reported as Income by a Related Entity . . . . .	
26	Retirement Income Exclusion . . . . .	
27	Sales of Certain Insurance Policies . . . . .	
28	Child and Dependent Care Expenses . . . . .	
29	Combat Zone Related Death . . . . .	
30	Physician or Psychiatrist Grant . . . . .	
31	Difference in Federal and Wisconsin Basis of Depreciated or Amortized Assets . . . . .	
32	U.S. Olympic Subtraction . . . . .	
51	Tax Option (S) Corporation Adjustment . . . . .	
52	Your Share of Partnership, Trust, or Estate Adjustments . . . . .	
53	Charitable Contributions - Tax Option (S) Corporation . . . . .	
54	Differences in Federal and Wisconsin Basis of Assets . . . . .	
55	Differences in Federal and Wisconsin Basis of Partnership Interest . . . . .	
56	Differences in Federal & Wisconsin Reporting Marital Property (Community) Income . . . . .	
	Total . . . . .	2,938.

**Worksheet 1 - Self-Employed Persons**

- 1 Amount you paid for medical care insurance in 2018 while you were self-employed\* . . . . . ► \_\_\_\_\_
- 2 Self-employed health insurance deduction from line 29 of federal  
 Schedule 1 (Form 1040)\*\* . . . . . ► \_\_\_\_\_
- 3 Amount of medical care insurance deducted on federal  
 Schedule C or F for your employee spouse . . . . . ► \_\_\_\_\_
- 4 Amount of premium tax credit allowed on your 2018 federal  
 return (line 70 of federal Schedule 5 (Form 1040) . . . . . ► \_\_\_\_\_
- 5 Add lines 2, 3 and 4 . . . . . ► \_\_\_\_\_
- 6 Subtract line 5 from line 1 . . . . . ► \_\_\_\_\_
- 7 Amount of advance premium tax credit you were required to repay (line 46  
 of federal Schedule 2 (Form 1040) . . . . . ► \_\_\_\_\_
- 8 Add lines 6 and 7 . . . . . ► \_\_\_\_\_
- 9 Net earnings from a trade or business\*\*\* . . . . . ► \_\_\_\_\_
- 10 Fill in the smaller of line 8 or 9 here and on line 11 of Form 1. This is your  
 subtraction for medical care insurance . . . . . ► \_\_\_\_\_

\* If insurance was purchased through an Exchange, amount paid is after the premium was reduced for any advance payment of the premium assistance credit.

\*\* Do not include any amounts deducted for long-term care insurance.

\*\*\* Net earnings from a trade or business means income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18b, and less the deduction for one-half of self-employment tax. The total earnings from a trade or business of both spouses are included. Do not include losses from a trade or business.

**Worksheet 2 - Others**

- 1 Amount paid in 2018 for medical care insurance during a period in which you  
 were employed and your employer paid a portion of the cost of your insurance\* Health Insurance Premiums \$2,132
- 2 Amount paid in 2018 for medical care insurance while (1) you were an employee + Dental Insurance \$618  
 and your employer did not contribute toward the cost of your insurance or Total Paid in 2018 \$2,750  
 (2) you had no employer and were not self-employed\*. Include Medicare Premiums . . . . . ► 2,750.
- 3 Add lines 1 and 2 . . . . . ► 2,750.
- 4 Amount of premium tax credit allowed on your 2018 federal return (line 70 of  
 federal Schedule 5 (Form 1040) . . . . . ► \_\_\_\_\_
- 5 Subtract line 4 from line 3 . . . . . ► 2,750.
- 6 Amount of advance premium tax credit you were required to repay (line 46 of  
 federal Schedule 2 (Form 1040) . . . . . ► 188.
- 7 Add lines 5 and 6 . . . . . ► 2,938.
- 8 Fill in the amount from line 5 of Form 1 less the amounts on lines 6 - 10 and  
 and less all amounts that will be included on line 11 without considering the  
 subtraction for medical care insurance. If zero or less, enter 0 (zero) . . . . . ► 31,997.
- 9 Fill in the smaller of line 7 or 8. This is your subtraction for medical care insurance. . . . . ► 2,938.

\* If insurance was purchased through an Exchange, amount paid is after the premium was reduced for any advance payment of the premium assistance credit.