

2013 Estimated Tax Worksheet

Keep for Your Records

1	Adjusted gross income you expect in 2013 (see instructions)	1	
2	• If you plan to itemize deductions, enter the estimated total of your itemized deductions. Caution: If line 1 is over \$300,000 if married filing jointly or qualifying widow(er); \$275,000 if head of household; \$250,000 if single; and \$150,000 if married filing separately, your deduction may be reduced. See Pub. 505 for details. • If you do not plan to itemize deductions, enter your standard deduction.		
3	Subtract line 2 from line 1	3	
4	Exemptions. Multiply \$3,900 by the number of personal exemptions. Caution: See Pub. 505 to figure the amount to enter if line 1 is over: \$300,000 if married filing jointly or qualifying widow(er); \$275,000 if head of household; \$250,000 if single; and \$150,000 if married filing separately	4	
5	Subtract line 4 from line 3	5	
6	Tax. Figure your tax on the amount on line 5 by using the 2013 Tax Rate Schedules in the instructions. Caution: If you will have qualified dividends or a net capital gain, or expect to exclude or deduct foreign earned income or housing, see chapter 2 of Pub. 505 to figure the tax	6	
7	Alternative minimum tax from Form 6251	7	
8	Add lines 6 and 7. Add to this amount any other taxes you expect to include in the total on Form 1040, line 44 . . .	8	
9	Credits (see instructions). Do not include any income tax withholding on this line	9	
10	Subtract line 9 from line 8. If zero or less, enter -0-	10	
11	Self-employment tax (see instructions)	11	
12	Other taxes including, if applicable, Additional Medicare Tax and/or NIIT (see instructions)	12	
13a	Add lines 10 through 12	13a	
b	Earned income credit, additional child tax credit, fuel tax credit, refundable American opportunity credit, and refundable credits from Forms 8885	13b	
c	Total 2013 estimated tax. Subtract line 13b from line 13a. If zero or less, enter -0- ▶	13c	
14a	Multiply line 13c by 90% (66⅔% for farmers and fishermen)	14a	
b	Required annual payment based on prior year's tax (see instructions)	14b	
c	Required annual payment to avoid a penalty. Enter the smaller of line 14a or 14b ▶ Caution: Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 14c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 13c is as accurate as possible. Even if you pay the required annual payment, you may still owe tax when you file your return. If you prefer, you can pay the amount shown on line 13c. For details, see chapter 2 of Pub. 505.	14c	2,304.
15	Income tax withheld and estimated to be withheld during 2013 (including income tax withholding on pensions, annuities, certain deferred income, etc.)	15	
16a	Subtract line 15 from line 14c.	16a	2,304.
	Is the result zero or less?		
	☐ Yes. Stop here. You are not required to make estimated tax payments.		
	☒ No. Go to line 16b.		
b	Subtract line 15 from line 13c.	16b	
	Is the result less than \$1,000?		
	☒ Yes. Stop here. You are not required to make estimated tax payments.		
	☐ No. Go to line 17 to figure your required payment.		
17	If the first payment you are required to make is due April 15, 2013, enter 1/4 of line 16a (minus any 2012 overpayment that you are applying to this installment) here, and on your estimated tax payment voucher(s) if you are paying by check or money order.	17	

2013 Estimated Tax

Payment Voucher 3

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **"United States Treasury."** Write your social security number and "2013 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due Sept. 16, 2013

Amount of estimated tax you are paying

by check or money order.	Dollars	Cents
		580.00

P R I N T O R T Y P E	Your first name and initial Rodney L	Your last name Larson	Your social security number 478-52-1117
	If joint payment, complete for spouse		
	Spouse's first name and initial Jovelisa C	Spouse's last name Larson	Spouse's social security number 476-49-9995
	Address (number, street, and apt. no.) P.O. Box 44847		
	City, state, and ZIP code. (If a foreign address, enter city, also complete spaces below.) Eden Prairie, MN 55344		
	Foreign country name	Foreign province/county	Foreign postal code

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 1040-ES (2013)

UYA

Tear off here

2013 Estimated Tax

Payment Voucher 2

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **"United States Treasury."** Write your social security number and "2013 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due June 17, 2013

Amount of estimated tax you are paying

by check or money order.	Dollars	Cents
		580.00

P R I N T O R T Y P E	Your first name and initial Rodney L	Your last name Larson	Your social security number 478-52-1117
	If joint payment, complete for spouse		
	Spouse's first name and initial Jovelisa C	Spouse's last name Larson	Spouse's social security number 476-49-9995
	Address (number, street, and apt. no.) P.O. Box 44847		
	City, state, and ZIP code. (If a foreign address, enter city, also complete spaces below.) Eden Prairie, MN 55344		
	Foreign country name	Foreign province/county	Foreign postal code

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 1040-ES (2013)

UYA

Tear off here

2013 Estimated Tax

Payment Voucher 1

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **"United States Treasury."** Write your social security number and "2013 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due April 15, 2013

Amount of estimated tax you are paying

by check or money order.	Dollars	Cents
		580.00

P R I N T O R T Y P E	Your first name and initial Rodney L	Your last name Larson	Your social security number 478-52-1117
	If joint payment, complete for spouse		
	Spouse's first name and initial Jovelisa C	Spouse's last name Larson	Spouse's social security number 476-49-9995
	Address (number, street, and apt. no.) P.O. Box 44847		
	City, state, and ZIP code. (If a foreign address, enter city, also complete spaces below.) Eden Prairie, MN 55344		
	Foreign country name	Foreign province/county	Foreign postal code

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 1040-ES (2013)

UYA

Where To File Your Estimated Tax Payment Voucher if Paying by Check or Money Order

Mail your estimated tax payment voucher and check or money order to the address shown below for the place where you live. Do not mail your tax return to this address or send an estimated tax payment without a payment voucher. Also, do not mail your estimated tax payments to the address shown in the Form 1040 or 1040A instructions. If you need more payment vouchers, you can make a copy of one of your unused vouchers.

Caution: For proper delivery of your estimated tax payment to a P.O. box, you must include the box number in the address. Also, note that only the U.S. Postal Service can deliver to P.O. boxes. Therefore, you cannot use a private delivery service to make estimated tax payments required to be sent to a P.O. box.

Alabama, Georgia, Kentucky,
Missouri, New Jersey, North
Carolina, South Carolina,
Tennessee, Virginia

Internal Revenue Service
P.O. Box 931100
Louisville, KY 40293-1100

Connecticut, Delaware, District of
Columbia, Maine, Maryland,
Massachusetts, New Hampshire,
New York, Pennsylvania, Rhode
Island, Vermont, West Virginia

Internal Revenue Service
P.O. Box 37007
Hartford, CT 06176-0007

IF you live in . . .

THEN send it to "Internal
Revenue Service" at . . .



A foreign country, American Samoa,
or Puerto Rico, (or are excluding
income under Internal Revenue
Code 933) or use an APO or FPO
address, or file Form 2555,
2555-EZ, or 4563, or are a
dual-status alien or nonpermanent
resident of Guam or the Virgin
Islands

Internal Revenue Service
P.O. Box 1300
Charlotte, NC 28201-1300
USA

Florida, Louisiana, Mississippi, Texas

Internal Revenue Service
P.O. Box 1300
Charlotte, NC 28201-1300

Guam:
Bona fide residents*

Department of
Revenue and Taxation
Government of Guam
P.O. Box 23607
GMF, GU 96921

Alaska, Arizona, California, Colorado,
Hawaii, Idaho, Nevada, New Mexico,
Oregon, Utah, Washington, Wyoming

Internal Revenue Service
P.O. Box 510000
San Francisco, CA 94151-5100

U.S. Virgin Islands:
Bona fide residents*

Virgin Islands Bureau of
Internal Revenue
6115 Estate Smith Bay
Suite 225
St. Thomas, VI 00802

Arkansas, Illinois, Indiana, Iowa,
Kansas, Michigan, Minnesota,
Montana, Nebraska, North Dakota,
Ohio, Oklahoma, South Dakota,
Wisconsin

Internal Revenue Service
P.O. Box 802502
Cincinnati, OH 45280-2502

* Bona fide residents must prepare separate vouchers for estimated income tax and self-employment tax payments. Send the income tax vouchers to the address for bona fide residents and the self-employment tax vouchers to the address for non-bona fide residents.

Tear off here

Form 1040-ES
Department of the Treasury
Internal Revenue Service

2013 Estimated Tax

**Payment
Voucher 4**

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the "United States Treasury." Write your social security number and "2013 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due Jan. 15, 2014

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

Dollars	Cents
580	00

PRINT OR TYPE	Your first name and initial Rodney L	Your last name Larson	Your social security number 478-52-1117
	If joint payment, complete for spouse		
	Spouse's first name and initial Jovelisa C	Spouse's last name Larson	Spouse's social security number 476-49-9995
	Address (number, street, and apt. no.) P.O. Box 44847		
	City, state, and ZIP code. (If a foreign address, enter city, also complete spaces below.) Eden Prairie, MN 55344		
	Foreign country name	Foreign province/county	Foreign postal code

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 1040-ES (2013)

UYA

For the year Jan. 1-Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 See separate instructions.

Your first name and initial **Rodney L** Last name **Larson** Your social security number **478-52-1117**

If a joint return, spouse's first name and initial **Jovelisa C** Last name **Larson** Spouse's social security number **476-49-9995**

Home address (number and street). If you have a P.O. box, see instructions. **P.O. Box 44847** 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). **Eden Prairie, MN 55344** Presidential Election Campaign

Foreign country name Foreign province/county Foreign postal code 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 ☐ Single 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. **2** ☒ Married filing jointly (even if only one had income) 5 ☐ Qualifying widow(er) with dependent child 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. **3**

Exemptions 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a. } Boxes checked on 6a and 6b **2** b ☒ Spouse. } No. of children on 6c who:

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) X if child under age 17 qualifying for child tax credit (see instr.)	
(1) First name	Last name				
				☐	• lived with you 0
				☐	• did not live with you due to divorce or separation (see instructions) 0
				☐	Dependents on 6c not entered above 0
				☐	Add numbers on lines above 2
d Total number of exemptions claimed					

Income	7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
	8a	Taxable interest. Attach Schedule B if required	8a	2.
	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	3,492.
	11	Alimony received	11	
	12	Business income or (loss). Attach Schedule C or C-EZ	12	18,760.
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here.	13	-3,000.
	14	Other gains or (losses). Attach Form 4797	14	
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a W-2, see instructions.	15a	IRA distributions	15a	
	b	Taxable amount	15b	
	16a	Pensions and annuities	16a	
	b	Taxable amount	16b	5,626.
	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	30,015.
	b	Taxable amount	20b	3,282.
	21	Other income. List type and amount See Attached	21	-18,760.
Adjusted Gross Income	22	Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	9,402.
	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	1,325.
	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	1,325.
	37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	8,077.

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	8,077.
39a	Check ☒ You were born before January 2, 1948, ☐ Blind. ☐ Spouse was born before January 2, 1948, ☐ Blind. Total boxes checked 1		
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	13,050.
41	Subtract line 40 from line 38	41	-4,973.
42	Exemptions. Multiply \$3,800 by the number on line 6d	42	7,600.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0.
44	Tax (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ 962 election	44	0.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	
52	Residential energy credits. Attach Form 5695	52	
53	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	53	
54	Add lines 47 through 53. These are your total credits	54	0.
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	0.

Standard Deduction for-

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

• All others: Single or Married filing separately, \$5,950

Married filing jointly or Qualifying widow(er), \$11,900

Head of household, \$8,700

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	2,304.
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	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55 through 60. This is your total tax	61	2,304.

Payments

62	Federal income tax withheld from Forms W-2 and 1099	62	1,125.
63	2012 estimated tax payments and amount applied from 2011 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election. ☐ 64b		
65	Additional child tax credit. Attach Schedule 8812	65	
66	American opportunity credit from Form 8863, line 8	66	
67	Reserved	67	
68	Amount paid with request for extension to file	68	
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a ☐ 2439 b ☒ Reserved c ☐ 8801 d ☐ 8885	71	
72	Add lines 62, 63, 64a, and 65 through 71. These are your total payments	72	1,125.

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73	0.
74a	Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ☐	74a	0.
b	Routing number	c Type: ☐ Checking ☐ Savings	
d	Account number		
75	Amount of line 73 you want applied to your 2013 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	1,198.
77	Estimated tax penalty (see instructions)	77	19.

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	Phone no.	Personal identification number (PIN)

Sign Here

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

Joint return? See instr.

Your signature	Date	Your occupation	Daytime phone number
		Engineer	(952)960-1935
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.)
		housewife	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► For information on Schedule C and its instructions, go to www.irs.gov/schedulec.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2012

Attachment
Sequence No. **09**

Name of proprietor Rodney L Larson		Social security number (SSN) 478-52-1117
A Principal business or profession, including product or service (see instructions) Engineering Services		B Enter code from instructions ► 541990
C Business name. If no separate business name, leave blank. Far East Controls LLC		D Employer ID number (EIN), (see instr.)
E Business address (including suite or room no.) ► P.O. Box 44847 City, town or post office, state, and ZIP code Eden Prairie, MN 55344		

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

G Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2012, check here ☒

I Did you make any payments in 2012 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 ☐	1	28,482.
2 Returns and allowances (see instructions).	2	
3 Subtract line 2 from line 1	3	28,482.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	28,482.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	28,482.

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		20a	20 Rent or lease (see instructions):	20a	
11 Contract labor (see instructions)	11		20b	a Vehicles, machinery, and equipment .	20b	
12 Depletion	12		21	b Other business property	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . .	13		22	21 Repairs and maintenance	22	
14 Employee benefit programs (other than on line 19)	14		23	22 Supplies (not included in Part III) . .	23	
15 Insurance (other than health) . .	15		24a	23 Taxes and licenses	24a	
16 Interest:			24b	24 Travel, meals, and entertainment:	24b	
a Mortgage (paid to banks, etc.) .	16a		25	a Travel	25	8,102.
b Other	16b		26	b Deductible meals and entertainment (see instructions) .	26	1,350.
17 Legal and professional services .	17	270.	27a	25 Utilities	27a	
			27b	26 Wages (less employment credits) .	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28		27a	27a Other expenses (from line 48) . .	27a	
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27b	b Reserved for future use	27b	
30 Expenses for business use of your home. Attach Form 8829 . Do not report such expenses elsewhere	30		28		28	9,722.
31 Net profit or (loss). Subtract line 30 from line 29.	31		29		29	18,760.
• If a profit, enter on 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.			30		30	
32 If you have a loss, check the box that describes your investment in this activity (see instructions).			31		31	18,760.
• 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.				32a ☐ All investment is at risk.		
				32b ☐ Some investment is not at risk.		

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

Schedule C (Form 1040) 2012

UYA

**SCHEDULE D
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/form1040.

▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

2012Attachment
Sequence No. **12**

Name(s) shown on return

Rodney L and Jovelisa C Larson

Your social security number

478-52-1117**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2 column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(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)
1 Short-term totals from all Forms 8949 with box A checked in Part I				
2 Short-term totals from all Forms 8949 with box B checked in Part I				
3 Short-term totals from all Forms 8949 with box C checked in Part I				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions.			6	()
7 Net short-term capital gain or (loss). Combine lines 1 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 page 2			7	0.

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

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4 column (d)	(e) Cost or other basis from Form(s) 8949, Part II, line 4, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II				
9 Long-term totals from all Forms 8949 with box B checked in Part II				
10 Long-term totals from all Forms 8949 with box C checked in Part II				
11 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	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	
13 Capital gain distributions. See the instructions			13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the Instructions.			14	(84,788.)
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Then go to Part III on page 2.			15	-84,788.

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

Schedule D (Form 1040) 2012

UYA

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-84,788.
	• 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	0.
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ▶	19	0.
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 1040 NR, line 14, the smaller of: • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } Note. When figuring which amount is smaller, treat both amounts as positive numbers.	21	(3,000.)
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.		

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ Information about Schedule SE and its separate instructions is at www.irs.gov/form1040.

OMB No. 1545-0074

2012

Attachment
Sequence No. **17**Name of person with **self-employment** income (as shown on Form 1040)

Rodney L Larson

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

478-52-1117

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE*, in the instructions.

```

graph TD
    Q1[Did you receive wages or tips in 2012?] -- No --> Q2[Are you a minister, member of a religious order, or Christian Science practitioner who received IRS approval not to be taxed on earnings from these sources, but you owe self-employment tax on other earnings?]
    Q1 -- Yes --> Q3[Was the total of your wages and tips subject to social security or railroad retirement (tier 1) tax plus your net earnings from self-employment more than $110,100?]
    Q2 -- No --> Q4[Are you using one of the optional methods to figure your net earnings (see instructions)?]
    Q2 -- Yes --> Q5[Did you report any wages on Form 8919, Uncollected Social Security and Medicare Tax on Wages?]
    Q4 -- No --> Q5
    Q4 -- Yes --> Q5
    Q3 -- No --> Q6[Did you receive tips subject to social security or Medicare tax that you did not report to your employer?]
    Q3 -- Yes --> Q5
    Q6 -- No --> Q5
    Q6 -- Yes --> Q5
    Q5 -- Yes --> L[You must use Long Schedule SE on page 2]
    Q5 -- No --> S[You May Use Short Schedule SE below]
  
```

The flowchart determines whether to use Short or Long Schedule SE based on 2012 wages and tips. It starts with the question: "Did you receive wages or tips in 2012?". If "No", it asks if the taxpayer is a minister, member of a religious order, or Christian Science practitioner who received IRS approval **not** to be taxed on earnings from these sources, **but** they owe self-employment tax on other earnings. If "No", it asks if they are using one of the optional methods to figure their net earnings. If "Yes", it asks if they received church employee income (see instructions) reported on Form W-2 of \$108.28 or more. If "No", they may use Short Schedule SE. If "Yes", or if they answered "Yes" to the first question, it asks if the total of wages and tips subject to social security or railroad retirement (tier 1) tax **plus** their net earnings from self-employment is more than \$110,100. If "No", it asks if they received tips subject to social security or Medicare tax that they **did not** report to their employer. If "No", it asks if they reported any wages on Form 8919, Uncollected Social Security and Medicare Tax on Wages. If "Yes" to any of these questions, they must use Long Schedule SE. If "No" to all, they may use Short Schedule SE.

Section A - Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	()
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	18,760.
3 Combine lines 1a, 1b, and 2.	3	18,760.
4 Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b ► Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4	17,325.
5 Self-employment tax. If the amount on line 4 is: • \$110,100 or less, multiply line 4 by 13.3% (.133). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54 • More than \$110,100, multiply line 4 by 2.9% (.029). Then, add \$11,450.40 to the result. Enter the total here and on Form 1040, line 56 or Form 1040NR, line 54	5	2,304.
6 Deduction for employer-equivalent portion of self-employment tax. If the amount on line 5 is: • \$14,643.30 or less, multiply line 5 by 57.51% (.5751). • More than \$14,643.30, multiply line 5 by 50% (.50) and add \$1,100 to the result. Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6	1,325.

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

LIYA

Schedule SE (Form 1040) 2012

Foreign Earned Income

▶ Attach to Form 1040.

▶ Information about Form 2555 and its separate instructions is at www.irs.gov/form2555.**2012**Attachment
Sequence No. **34****For Use by U.S. Citizens and Resident Aliens Only**

Name shown on Form 1040

Rodney L Larson

Your social security number

478-52-1117**Part I General Information**

- 1** Your foreign address (including country) **Isagani Maasin City, Southern Leyte 6600 Philippines**
- 2** Your occupation **systems engineer**
- 3** Employer's name ▶ **MTS Systems Corporation**
- 4a** Employer's U.S. address ▶ **14000 Technology Drive Eden Prairie, MN 55344**
- b** Employer's foreign address ▶ **/**
- 5** Employer is (check ▶ **a** ☐ A foreign entity **b** ☒ A U.S. company **c** ☐ Self
any that apply): **d** ☐ A foreign affiliate of a U.S. company **e** ☐ Other (specify) ▶ **/**
- 6a** If you previously filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶ **2011**
- b** If you did not previously file Form 2555 or 2555-EZ to claim either of the exclusions, check here ▶ ☐ and go to line 7.
- c** Have you ever revoked either of the exclusions? ☐ Yes ☒ No
- d** If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶ **/**
- 7** Of what country are you a citizen/national? ▶ **United States of America**
- 8a** Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** in the instructions ☐ Yes ☒ No
- b** If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶ **/**
- 9** List your tax home(s) during your tax year and date(s) established. ▶ **Isagani, Maasin City, Philippines 11/19/2010**

Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test (see instructions)

- 10** Date bona fide residence began ▶ **/**, and ended ▶ **/**
- 11** Kind of living quarters in foreign country ▶ **a** ☒ Purchased house **b** ☐ Rented house or apartment **c** ☐ Rented room
d ☐ Quarters furnished by employer
- 12a** Did any of your family live with you abroad during any part of the tax year? ☒ Yes ☐ No
- b** If "Yes," who and for what period? ▶ **Spouse 11/19/2010 to present**
- 13a** Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? See instructions. ☐ Yes ☒ No
- b** Are you required to pay income tax to the country where you claim bona fide residence? See instructions ☐ Yes ☒ No
- If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.**
- 14** If you were present in the United States or its possessions during the tax year, complete columns (a)-(d) below. **Do not** include the income from column (d) in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) No. of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

- 15a** List any contractual terms or other conditions relating to the length of your employment abroad. ▶ **/**
- b** Enter the type of visa under which you entered the foreign country. ▶ **/**
- c** Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation ☐ Yes ☐ No
- d** Did you maintain a home in the United States while living abroad? ☐ Yes ☐ No
- e** If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶ **/**

Part III Taxpayers Qualifying Under Physical Presence Test (see instructions)

- 16** The physical presence test is based on the 12-month period from ► **11/19/2010** through ► **12/31/2012**
- 17** Enter your principal country of employment during your tax year. ► **Philippines**
- 18** If you traveled abroad during the 12-month period entered on line 16, complete columns (a)-(f) below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Do not** include the income from column (f) below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) No. of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)
Physically present in foreign country for entire 12 months					

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2012 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Do not** include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2012, no matter when you performed the service.

2012 Foreign Earned Income		Amount (in U.S. dollars)
19 Total wages, salaries, bonuses, commissions, etc.	19	
20 Allowable share of income for personal services performed (see instructions):		
a In a business (including farming) or profession	20a	18,760.
b In a partnership. List partnership's name and address and type of income. ► _____	20b	
21 Noncash income (market value of property or facilities furnished by employer-attach statement showing how it was determined):		
a Home (lodging)	21a	
b Meals	21b	
c Car	21c	
d Other property or facilities. List type and amount. ► _____	21d	
22 Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
a Cost of living and overseas differential	22a	
b Family	22b	
c Education	22c	
d Home leave	22d	
e Quarters	22e	
f For any other purpose. List type and amount. ► _____	22f	
g Add lines 22a through 22f	22g	0.
23 Other foreign earned income. List type and amount. ► _____	23	
24 Add lines 19 through 21d, line 22g, and line 23	24	18,760.
25 Total amount of meals and lodging included on line 24 that is excludable (see instructions)	25	
26 Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2012 foreign earned income	26	18,760.

Part V All Taxpayers

27	Enter the amount from line 26.	27	18,760.
Are you claiming the housing exclusion or housing deduction?			
☐ Yes. Complete Part VI.			
☒ No. Go to Part VII.			

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28	Qualified housing expenses for the tax year (see instructions)	28	
29a	Enter location where housing expenses incurred (see instructions) ▶		
b	Enter limit on housing expenses (see instructions).	29b	
30	Enter the smaller of line 28 or line 29b.	30	
31	Number of days in your qualifying period that fall within your 2012 tax year (see instructions)	31	0 days
32	Multiply \$41.57 by the number of days on line 31. If 366 is entered on line 31, enter \$15,216.00 here	32	
33	Subtract line 32 from line 30. If the result is zero or less, do not complete the rest of this part or any of Part IX.	33	0.
34	Enter employer-provided amounts (see instructions)	34	
35	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"	35	X
36	Housing exclusion. Multiply line 33 by line 35. Enter the result but do not enter more than the amount on line 34. Also, complete Part VIII ▶	36	0.

Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

37	Maximum foreign earned income exclusion.	37	\$95,100
38	• If you completed Part VI, enter the number from line 31. • All others, enter the number of days in your qualifying period that fall within your 2012 tax year (see the instructions for line 31). }	38	365 days
39	• If line 38 and the number of days in your 2012 tax year (usually 366) are the same, enter "1.000." • Otherwise, divide line 38 by the number of days in your 2012 tax year and enter the result as a decimal (rounded to at least three places). }	39	X .9973
40	Multiply line 37 by line 39	40	94,840.
41	Subtract line 36 from line 27.	41	18,760.
42	Foreign earned income exclusion. Enter the smaller of line 40 or line 41. Also, complete Part VIII ▶	42	18,760.

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

43	Add lines 36 and 42	43	18,760.
44	Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation	44	0.
45	Subtract line 44 from line 43. Enter the result here and in parentheses on Form 1040, line 21. Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22	45	18,760.

Part IX Taxpayers Claiming the Housing Deduction - Complete this part only if (a) line 33 is more than line 36 and (b) line 27 is more than line 43.

46	Subtract line 36 from line 33.	46	0.
47	Subtract line 43 from line 27.	47	0.
48	Enter the smaller of line 46 or line 47	48	0.
Note: If line 47 is more than line 48 and you could not deduct all of your 2011 housing deduction because of the 2011 limit, use the housing deduction carryover worksheet in the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.			
49	Housing deduction carryover from 2011 (from housing deduction carryover worksheet in the instructions). . .	49	0.
50	Housing deduction. Add lines 48 and 49. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line ▶	50	0.

Election to waive the Net Operating Loss carryback period

I incurred a net operating loss in the tax year ended 12/31/2012. Pursuant to IRC Sec. 172(b)(3), I hereby elect to relinquish the entire carryback period with respect to any regular tax and AMT net operating losses.

2012 Other Income - Supporting Details for Form 1040, Line 21

Name(s) shown on Form 1040 Rodney L and Jovelisa C Larson	Your social security number 478-52-1117
---	---

Enter sources of other income below:	Rodney	Jovelisa
1. _____		
2. _____		
3. Gambling Winnings reported on Form W-2G		
Other winnings where a Form W-2G not received		
4. Jury Pay		
5. Net Operating Loss carry forward from 2011		
6. Foreign earned income exclusion from Form 2555	-18,760.	
7. Other Income from Schedule K-1		
8. Income from personal property rental		
9. Child's income amount from Form 8814, line 12		
10. MSA Distributions, Form 8853		
11. Medicare Advantage MSA Distributions, Form 8853		
12. Long-term Care Distribution, Form 8853		
13. Form 1099-MISC, Boxes 3 and 8		
14. Alaska Permanent Fund dividends		
15. Coverdell ESA or Qualified Tuition Program		
16. Cancellation of a nonbusiness debt, Form 1099-C		
17. Cancellation of a business debt, Partnership Sch K-1		
18. HSA Distributions, Form 8889		
19. Alternative trade adjustment assistance payments		
20. Recapture of prior year tuition and fees deduction		
21. Recapture of charitable contribution deduction of a fractional interest in tangible personal property		
22. Recapture of charitable contribution deduction if no exempt use		
23. From 8891: _____		
24. Income from Foreign Corporation, Form 5471		
25. Hobby income		
26. Income or loss, Form 8621		
27. Loss on excess deferral distribution		
28. Disaster relief payments		
Total Other Income	-18,760.	