Form **1040** Department of the Treasury - Internal Revenue Service (99)
U.S. Individual Income Tax Return 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.

MICHAEL BICKELMEYER
12540 DEER CREEK DRIVE APT. 103
NORTH ROYALTON, OH 44133

Your social security number

Spouse's social security number

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

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

COPY ONLY DO NOT FILE

Filing Status
Check only one box.

1 [X] Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above & full name here. ▶
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. ▶
5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a [X] **Yourself.** If someone can claim you as a dependent, do not check box 6a
b ☐ **Spouse**

Boxes checked on 6a and 6b: 1
No. of children on 6c who:
● lived with you
● did not live with you due to divorce or separation (see inst)
Dependents on 6c not entered above
Add numbers on lines above ▶ 1

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qual. child<17 for child tax cr. (see inst)

If more than four dependents, see inst and check here ▶ ☐

d Total number of exemptions claimed

Income

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.

7	Wages, salaries, tips, etc. Attach Form(s) W-2 FORM 4137 1675	7	27,132.
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 amt	15b	
16a	Pensions and annuities 16a — b Taxable amt	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	27,132.

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	27,132.

Form 1040 (2013) MICHAEL BICKELMEYER

Tax and Credits

38	Amount from line 37 (adjusted gross income)			38	27,132.
39a	Check if: ☐ You were born before January 2, 1949, ☐ Blind. ☐ Spouse was born before January 2, 1949, ☐ Blind. Total boxes checked ▶ 39a ☐				
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	6,100.
41	Subtract line 40 from line 38			41	21,032.
42	**Exemptions.** If line 38 is $150,000 or less, multiply $3,900 by the number on line 6d. Otherwise, see instructions			42	3,900.
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	17,132.
44	**Tax.** Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐			44	2,123.
45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	
46	Add lines 44 and 45			46	2,123.
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	1,907.		
50	Retirement savings contributions credit. Attach Form 8880	50			
51	Child tax credit. Attach Schedule 8812, if required	51			
52	Residential energy credit. Attach Form 5695	52			
53	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	53			
54	Add ln 47 through 53. These are your **total credits**			54	1,907.
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-			55	216.

Standard Deduction for -
- People who check any box on line 39a or 39b or who can be claimed as a dependent, see instr.
- All others:

Single or Married filing separately, $6,100

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

Head of household, $8,950

Other Taxes

56	Self-employment tax. Attach Schedule SE			56	
57	Unreported social security and Medicare tax from Form: a ☒ 4137 b ☐ 8919			57	128.
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	
61	Add lines 55 through 60. This is your **total tax**			61	344.

Payments

62	Federal income tax withheld from Forms W-2 and 1099	62	2,700.		
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	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 ☐ 8885 d ☐	71			
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments**			72	2,700.

If you have a qualifying child, attach Schedule EIC.

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**			73	2,356.
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ☐			74a	2,356.
b	Routing number 101089742 ▶ c Type: ☒ Checking ☐ Savings				
d	Account number 1933922372				
75	Amount of line 73 you want **applied to your 2014 estimated tax**	75			

Direct deposit? See instructions.

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 ▶ HR BLOCK — Phone no. ▶ (216) 362-1475 — Personal ID number (PIN) ▶ 34638

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: For Info Only-Do not file — Date: — Your occupation: SECURITY OFFICE — Daytime phone number:

Spouse's signature. If a joint return, **both** must sign.: For Info Only-Do not file — Date: — Spouse's occupation: — If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name: K RAJASHEKAR — Preparer's signature: — Date: 02/05/2014 — Check ☐ if self-employed — PTIN: P00611405

Firm's name ▶ HRB TAX GROUP INC — Firm's EIN ▶ 43-1871840

Firm's address ▶ STRONGSVILLE, OH 44136 — Phone no. (440) 572-0429

Form 1040 (2013)

Form **4137**

Department of the Treasury
Internal Revenue Service (99)

Social Security and Medicare Tax on Unreported Tip Income

▶ Information about Form 4137 and its instructions is at www.irs.gov/forms4137.
▶ Attach to Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.

OMB No. 1545-0074
2013
Attachment Sequence No. **24**

Name of person who received tips. If married, complete a separate Form 4137 for each spouse with unreported tips.	Social security number
MICHAEL BICKELMEYER	

1	(a) Name of employer to whom you were required to, but did not report all your tips (see instructions)	(b) Employer identification number (see instructions)	(c) Total cash and charge tips you received (including unreported tips) (see instructions)	(d) Total cash and charge tips you reported to your employer
A	CLEVELAND STRONGSVILLE HOSPITA	46-3137402	1,256.	0.
B	OASIS OUTSOURCING VII INC	65-0791369	419.	0.
C				
D				
E				

2	Total cash and charge tips you received in 2013. Add the amounts from line 1, column (c)	2	1,675.		
3	Total cash and charge tips you reported to your employer(s) in 2013. Add the amounts from line 1, column (d)			3	
4	Subtract line 3 from line 2. This amount is income you must include in the total on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3			4	1,675.
5	Cash and charge tips you received but did not report to your employer because the total was less than $20 in a calendar month (see instructions)			5	
6	Unreported tips subject to Medicare tax. Subtract line 5 from line 4			6	1,675.
7	Maximum amount of wages (including tips) subject to social security tax	7	113,700.		
8	Total social security wages and social security tips (total of boxes 3 and 7 shown on your Form(s) W-2) or railroad retirement (RRTA) compensation (subject to 6.2 percent rate), see instructions	8	25,457.		
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0-			9	88,243.
10	Unreported tips subject to social security tax. Enter the smaller of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions			10	1,675.
11	Multiply line 10 by .062 (social security tax rate)			11	104.
12	Multiply line 6 by .0145 (Medicare tax rate)			12	24.
13	Add lines 11 and 12. Enter the result here and on Form 1040, line 57; Form 1040NR, line 55; or Form 1040NR-EZ, line 16 (Form 1040-SS and 1040-PR filers, see instructions.)			13	128.

KBA **For Paperwork Reduction Act Notice, see your tax return instructions.** Form **4137** (2013)

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits
(American Opportunity and Lifetime Learning Credits)

▶ Information about Form 8863 and its separate instructions is at www.irs.gov/form8863.
▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2013

Attachment Sequence No. **50**

Name(s) shown on return: MICHAEL BICKELMEYER

Your social security number:

CAUTION Complete a separate Part III on page 2 for each student for whom you are 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	
2	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	2	
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	
4	Subtract line 3 from line 2. If zero or less, **stop;** you cannot take any education credit	4	
5	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	5	
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	
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 **cannot** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ▶ ☐	7	
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below	8	

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	
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	9,535.
11	Enter the smaller of line 10 or $10,000	11	9,535.
12	Multiply line 11 by 20% (.20)	12	1,907.
13	Enter: $127,000 if married filing jointly; $63,000 if single, head of household, or qualifying widow(er)	13	63,000.
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	27,132.
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, and enter -0- on line 18, and go to line 19	15	35,868.
16	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	16	10,000.
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	1.000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	1,907.
19	**Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31	19	1,907.

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

Form **8863** (2013)

Form 8863 (2013)

Name(s) shown on return: MICHAEL BICKELMEYER

Your social security number:

CAUTION

Complete Part III for each student for whom you are 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) MICHAEL BICKELMEYER	21 Student social security number (as shown on page 1 of your tax return)
22 Educational institution information (see instructions) a. Name of first educational institution UNIVERSITY OF PHOENIX	b. Name of second educational institution (if any) KAPLAN HIGHER EDUCATION
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 4025 SOUTH RIVERPOINT PARKWAY PHOENIX AZ 85040	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 848 CONCORD LAW SCHOOL ALPHARETTA GA 30005
(2) Did the student receive Form 1098-T from this institution for 2013? ☒ Yes ☐ No	(2) Did the student receive Form 1098-T from this institution for 2013? ☒ Yes ☐ No
(3) Did the student receive Form 1098-T from this institution for 2012 with Box 2 filled in and Box 7 checked? ☐ Yes ☒ No	(3) Did the student receive Form 1098-T from this institution for 2012 with Box 2 filled in and Box 7 checked? ☐ Yes ☒ No
If you checked "No" in **both (2) and (3)**, skip **(4)**.	If you checked "No" in **both (2) and (3)**, skip **(4)**.
(4) If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T). 94-2473210	(4) If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T). 37-1377789

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2013? ☐ Yes - **Stop!** Go to line 31 for this student. ☒ No - Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began in 2013 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) ☒ Yes - Go to line 25. ☐ No - **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of post-secondary education before 2013? ☒ Yes - **Stop!** Go to line 31 for this student. ☐ No - Go to line 26.

26 Was the student convicted, before the end of 2013, of a felony for possession or distribution of a controlled substance? ☐ Yes - **Stop!** Go to line 31 for this student. ☐ No - See Tip below and complete **either** lines 27-30 **or** line 31 for this student.

TIP When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** 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, do not complete line 31.

American Opportunity Credit

27	Adjusted qualified education expenses (see instructions). **Do not** enter more than $4,000	27	
28	Subtract $2,000 from line 27. If zero or less enter -0-	28	0
29	Multiply line 28 by 25% (.25)	29	
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	

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	9,535

Form **8863** (2013)

Form **1040A** Department of the Treasury - Internal Revenue Service
U.S. Individual Income Tax Return (99) 2012

IRS Use Only - Do not write or staple in this space.

OMB No. 1545-0074

MICHAEL BICKELMEYER
6903 YORK ROAD APT. 212
PARMA HEIGHTS, OH 44130

Your social security number

Spouse's social security number

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

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

Foreign country name	Foreign province/state/county	Foreign postal code

Filing status
Check only one box.

1 [X] Single
2 [ ] Married filing jointly (even if only one had income)
3 [ ] Married filing separately. Enter spouse's SSN above & full name here. ▶
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. ▶
5 [ ] Qualifying widow(er) with dependent child (see instructions)

Exemptions
6a [X] **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.
b [ ] **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

If more than six dependents, see instructions.

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instr.)

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see insts)

Dependents on 6c not entered above

d Total number of exemptions claimed. Add numbers on lines above ▶ 1

Income

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

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.		7	24,652.
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 (see instructions).	9b		
10	Capital gain distributions (see instructions).		10	
11a	IRA distributions. 11a	11b Taxable amount (see instructions).	11b	
12a	Pensions and annuities. 12a	12b Taxable amount (see instructions).	12b	
13	Unemployment compensation and Alaska Permanent Fund dividends.		13	
14a	Social security benefits. 14a	14b Taxable amount (see instructions).	14b	
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶		15	24,652.

Adjusted gross income

16	Educator expenses (see instructions).	16		
17	IRA deduction (see instructions).	17		
18	Student loan interest deduction (see instructions).	18		
19	Tuition and fees. Attach Form 8917.	19		
20	Add lines 16 through 19. These are your **total adjustments.**		20	
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶		21	24,652.

Tax, credits, and payments

22	Enter the amount from line 21 (adjusted gross income).			22	24,652.
23a	Check if: ☐ You were born before January 2, 1948, ☐ Blind; ☐ Spouse was born before January 2, 1948, ☐ Blind } Total boxes checked ▶	23a	☐		
b	If you are married filing separately and your spouse itemizes deductions, check here ▶	23b	☐		
24	Enter your **standard deduction.**			24	5,950.
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.			25	18,702.
26	**Exemptions.** Multiply $3,800 by the number on line 6d.			26	3,800.
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶			27	14,902.
28	**Tax,** including any alternative minimum tax (see instructions).			28	1,804.
29	Credit for child and dependent care expenses. Attach Form 2441.	29			
30	Credit for the elderly or the disabled. Attach Schedule R.	30			
31	Education credits from Form 8863, line 19.	31	1,500.		
32	Retirement savings contributions credit. Attach Form 8880.	32			
33	Child tax credit. Attach Sch 8812, if required.	33			
34	Add lines 29 through 33. These are your **total credits.**			34	1,500.
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your **total tax.**			35	304.
36	Federal income tax withheld from Forms W-2 and 1099.	36	2,890.		
37	2012 estimated tax payments and amount applied from 2011 return.	37			
38a	**Earned income credit (EIC).**	38a			
b	Nontaxable combat pay election. 38b				
39	Additional child tax credit. Attach Schedule 8812.	39			
40	American opportunity credit from Form 8863, line 8.	40	1,000.		
41	Add lines 36, 37, 38a, 39, and 40. These are your **total payments.** ▶			41	3,890.

Standard Deduction for -
- People who check any box on line 23a or 23b or who can be claimed as a dependent, see instr.
- All others:
  Single or Married filing separately, $5,950
  Married filing jointly or Qualifying widow(er), $11,900
  Head of household, $8,700

If you have a qualifying child, attach Schedule EIC.

Refund

42	If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you **overpaid.**			42	3,586.
43a	Amount of line 42 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			43a	3,586.
▶ b	Routing number 101089742 ▶ c Type: ☒ Checking ☐ Savings				
▶ d	Account number 1933922372				
44	Amount of line 42 you want **applied to your 2013 estimated tax.**	44			

Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.

Amount you owe

45	**Amount you owe.** Subtract line 41 from line 35. For details on how to pay, see instructions. ▶			45	
46	Estimated tax penalty (see instructions).	46			

Third party designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ HR BLOCK Phone no. ▶ (216) 362-1475 Personal ID number (PIN) ▶ 34638

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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

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

Your signature	Date	Your occupation	Daytime phone number
For Info Only-Do not file		SECURITY OFFICE	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an ID Protection PIN, enter it here (see inst.)
For Info Only-Do not file			

Paid preparer use only

Print/type preparer's name	Preparer's signature	Date	Check ▶ ☐ if self-employed	PTIN
JOYCE SCHAFLE		02/06/2013		P00686880

Firm's name ▶ HRB TAX GROUP INC Firm's EIN ▶ 43-1871840

Firm's address ▶ PARMA, OH 44134 Phone no. (216) 749-3838

Form **1040A** (2012)

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits
(American Opportunity and Lifetime Learning Credits)

▶ See separate instructions to find out if you are eligible to take the credits.
▶ Instructions and more at www.irs.gov/form8863. Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074
2012
Attachment Sequence No. **50**

Name(s) shown on return: MICHAEL BICKELMEYER

Your social security number:

CAUTION Complete a separate Part III on page 2 for each student for whom you are 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	2,500.
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 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	24,652.		
4	Subtract line 3 from line 2. If zero or less, **stop;** you cannot take any education credit	4	65,348.		
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 **cannot** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ▶ ☐			7	2,500.
8	**Refundable American opportunity credit.** Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below			8	1,000.

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (see instructions)			9	1,500.
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% (.20)			12	
13	Enter: $124,000 if married filing jointly; $62,000 if single, head of household, or qualifying widow(er)	13			
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are 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, and 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	0.
19	**Nonrefundable education credits.** Enter the amount from line 13 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31			19	1,500.

KBA **For Paperwork Reduction Act Notice, see your tax return instructions.** Form **8863** (2012)

Name(s) shown on return: MICHAEL BICKELMEYER

Your social security number:

CAUTION **Complete Part III for each student for whom you are 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)
MICHAEL BICKELMEYER

21 Student social security number (as shown on page 1 of your tax return)

22 Educational institution information (see instructions)

a. Name of first educational institution	b. Name of second educational institution (if any)
UNIVERSITY OF PHOENIX	
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 4025 SOUTH RIVERPOINT PARKWAY PHOENIX AZ 85040	(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 2012? [X] Yes [ ] No	(2) Did the student receive Form 1098-T from this institution for 2012? [ ] Yes [ ] No
(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? [ ] Yes [X] No	(3) Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? [ ] Yes [ ] No
If you checked "No" in **both (2) and (3)**, skip **(4)**.	If you checked "No" in **both (2) and (3)**, skip **(4)**.
(4) If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T). 94-2473210	(4) If you checked "Yes" in **(2) or (3)**, enter the institution's federal identification number (from Form 1098-T).

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years? [ ] Yes - **Stop!** Go to line 31 for this student. [X] No - Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) [X] Yes - Go to line 25. [ ] No - **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of post-secondary education before 2012? [ ] Yes - **Stop!** Go to line 31 for this student. [X] No - Go to line 26.

26 Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance? [ ] Yes - **Stop!** Go to line 31 for this student. [X] No - See Tip below and complete **either** lines 27-30 **or** line 31 for this student.

TIP When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** 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, do not complete line 31.

American Opportunity Credit

27	Adjusted qualified education expenses (see instructions). **Do not 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% (.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	