

OMB No. 1545-0074

Your social security number

Spouse's social security no.

▲ 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

MICHAEL BICKELMEYER

12540 DEER CREEK DRIVE APT 103  
NORTH ROYALTON OH 44133

**Filing status**

Check only one box.

- 1  Single
- 2  Married filing jointly (even if only one had income)
- 3  Married filing separately. Enter spouse's SSN above and 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  Yourself. If someone can claim you as a dependent, do not check box 6a.

b  Spouse

c Dependents:

If more than six dependents, see inst.

(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 cr. (see inst.)

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

d Total number of exemptions claimed.

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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.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7	38,161
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	38,161

**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	38,161

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

Form 1040A (2015)



Tax, credits, and payments

Standard Deduction for-
People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions.
All others: Single or Married filing separately, \$6,300
Married filing jointly or Qualifying widow(er), \$12,600
Head of household, \$9,250

Table with 3 columns: Line number, Description, Amount. Includes lines 22-46 covering income, deductions, and payments.

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.

Table with 3 columns: Line number, Description, Amount. Includes lines 47-48a for refund information.

Amount you owe

Table with 3 columns: Line number, Description, Amount. Includes lines 49-51 for amount owed and tax penalty.

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: HRB TAX GROUP INC, Phone: 440-572-0429, Personal identification number: 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.
Your signature: [Signature], Date: [Date], Your occupation: SECURITY OFFICE, Daytime phone number: [Number]
Spouse's signature: [Signature], Date: [Date], Spouse's occupation: [Occupation]

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

Paid preparer use only

Print/type preparer's name: KEERTHI RAJASHEKAR, Preparer's signature: [Signature], Date: 02-02-2016, Check if self-employed: [X], PTIN: P00611405
Firm's name: HRB TAX GROUP INC, Firm's EIN: 431871840
Firm's address: 13500 PEARL RD UNIT 135, STRONGSVILLE OH 44136, Phone no.: 4405720429



**Education Credits**  
**(American Opportunity and Lifetime Learning Credits)**

**2015**

Department of the Treasury  
 Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040A.

Attachment  
 Sequence No. **50**

▶ Information about Form 8863 and its separate instructions is at [www.irs.gov/form8863](http://www.irs.gov/form8863).

Name(s) shown on return

Your social security number

**MICHAEL BICKELMEYER**



**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. <b>Caution:</b> 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 <input type="checkbox"/>	7	
8	<b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. 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	6,490
11	Enter the smaller of line 10 or \$10,000	11	6,490
12	Multiply line 11 by 20% (.20)	12	1,298
13	Enter: \$130,000 if married filing jointly; \$65,000 if single, head of household, or qualifying widow(er)	13	65,000
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	38,161
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	26,839
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	1.0000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)	18	1,298
19	<b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33	19	1,298

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



# Premium Tax Credit (PTC)

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040, 1040A, or 1040NR.  
▶ Information about Form 8962 and its separate instructions is at [www.irs.gov/form8962](http://www.irs.gov/form8962).

**2015**  
Attachment  
Sequence No. **73**

Name shown on your return  
**MICHAEL BICKELMEYER**

Your social security number

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

## Part I Annual and Monthly Contribution Amount

1	Tax family size. Enter the number of exemptions from Form 1040 or Form 1040A, ln. 6d, or Form 1040NR, ln. 7d	1	1
2a	Modified AGI. Enter your modified AGI (see instructions) . . . . .	2a	38,161
b	Enter the total of your dependents' modified AGI (see instructions) . . . . .	2b	
3	Household income. Add the amounts on lines 2a and 2b . . . . .	3	38,161
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	11,670
5	Household income as a percentage of federal poverty line (see instructions) . . . . .	5	327 %
6	Did you enter 401% on line 5? (See instructions if you entered less than 100%). <input checked="" type="checkbox"/> No. Continue to line 7. <input type="checkbox"/> Yes. You are not eligible to receive 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 . . . . .	8a	3,648
b	Monthly contribution amount. Divide line 8a by 12. Round to whole dollar amount . . . . .	8b	304

## 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 instr.)?  
 Yes. Skip to Part IV, Shared Policy Allocation, 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 contribution)	(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						
13 February						
14 March	461	441	304	137	137	272
15 April	461	441	304	137	137	272
16 May	461	441	304	137	137	272
17 June	461	441	304	137	137	272
18 July	461	441	304	137	137	272
19 August	371	441	304	137	137	219
20 September						
21 October						
22 November						
23 December						
24	Total premium tax credit. Enter the amount from ln. 11(e) or add lns. 12(e) through 23(e) and enter the total here					822
25	Advance payment of PTC. Enter the amount from ln. 11(f) or add lns. 12(f) through 23(f) and enter the total here					1,579
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 Form 1040, line 69; Form 1040A, line 45; or Form 1040NR, line 65. If you elected the alternative calculation for marriage, enter zero. If line 24 equals line 25, enter zero. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27 . . . . .					

## 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	757
28	Repayment limitation (see instructions) . . . . .	28	1,250
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Form 1040, line 46; Form 1040A, line 29; or Form 1040NR, line 44 . . . . .	29	757

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



Name(s) shown on return

Your social security number

MICHAEL BICKELMEYER



**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.

<p><b>20</b> Student name (as shown on page 1 of your tax return)</p> <p>MICHAEL BICKELMEYER</p>	<p><b>21</b> Student social security number (as shown on page 1 of your tax return)</p>
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<p><b>22</b> Educational institution information (see instructions)</p> <p>a. Name of first educational institution</p> <p>MALONE UNIVERSITY</p>		<p>b. Name of second educational institution (if any)</p>	
<p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>2600 CLEVELAND AVE NW CANTON, OH 44709</p>		<p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p>	
<p>(2) Did the student receive Form 1098-T from this institution for 2015? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p>(2) Did the student receive Form 1098-T from this institution for 2015? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		
<p>(3) Did the student receive Form 1098-T from this institution for 2014 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p>(3) Did the student receive Form 1098-T from this institution for 2014 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		
<p>If you checked "No" in both (2) and (3), skip (4).</p>		<p>If you checked "No" in both (2) and (3), skip (4).</p>	
<p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</p>		<p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</p>	

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<p><b>23</b> Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2015?</p>	<p>Yes -- Stop! <input type="checkbox"/> Go to line 31 for this student. <input checked="" type="checkbox"/> No -- Go to line 24.</p>
<p><b>24</b> Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2015 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)</p>	<p><input checked="" type="checkbox"/> Yes -- Go to line 25. <input type="checkbox"/> No -- Stop! Go to line 31 for this student.</p>
<p><b>25</b> Did the student complete the first 4 years of postsecondary education before 2015 (see instructions)?</p>	<p>Yes -- Stop! <input checked="" type="checkbox"/> Go to line 31 for this student. <input type="checkbox"/> No -- Go to line 26.</p>
<p><b>26</b> Was the student convicted, before the end of 2015, of a felony for possession or distribution of a controlled substance?</p>	<p>Yes -- Stop! <input type="checkbox"/> Go to line 31 for this student. <input type="checkbox"/> No -- Complete lines 27 through 30 for this student.</p>



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**

<p><b>27</b> Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000.</p>	<p>27</p>
<p><b>28</b> Subtract \$2,000 from line 27. If zero or less, enter -0-</p>	<p>28</p>
<p><b>29</b> Multiply line 28 by 25% (.25)</p>	<p>29</p>
<p><b>30</b> 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</p>	<p>30</p>

**Lifetime Learning Credit**

<p><b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10.</p>	<p>31 6,490</p>
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MICHAEL BICKELMEYER  
12540 DEER CREEK DRIVE APT 103  
NORTH ROYALTON OH 44133

OMB No. 1545-0074  
Your social security number  
Spouse's social security no.  
▲ 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

**Filing status**  
Check only one box.

1  Single  
2  Married filing jointly (even if only one had income)  
3  Married filing separately. Enter spouse's SSN above and 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  Yourself. If someone can claim you as a dependent, do not check box 6a.  
b  Spouse  
c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input type="checkbox"/> if child under age 17 qualifying for child tax cr. (see inst.)

If more than six dependents, see inst.

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

d Total number of exemptions claimed. **CLIENT COPY** Add numbers on lines above: 1

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7 25,834

8a Taxable interest. Attach Schedule B if required. 8a 5  
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 25,839

**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 25,839



Tax, credits, and payments

22 Enter the amount from line 21 (adjusted gross income). 22 25,839
23a Check if: You were born before Jan. 2, 1950, 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 6,200
25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. 25 19,639
26 Exemptions. Multiply \$3,950 by the number on line 6d. 26 3,950
27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income. 27 15,689
28 Tax, including any alternative minimum tax (see inst.) 28 1,898
29 Excess advance premium tax credit repayment. Attach Form 8962. 29
30 Add lines 28 and 29. 30 1,898
31 Credit for child and dependent care expenses. Attach Form 2441. 31
32 Credit for the elderly or the disabled. Attach Schedule R. 32
33 Education credits from Form 8863, line 19. 33 1,898
34 Retirement savings contributions credit. Attach Form 8880. 34
35 Child tax credit. Attach Schedule 8812, if required. 35
36 Add lines 31 through 35. These are your total credits. 36 1,898
37 Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-. 37 0
38 Health care: individual responsibility (see instructions). Full-year coverage [X] 38
39 Add line 37 and line 38. This is your total tax. 39 0
40 Federal income tax withheld from Forms W-2 and 1099. 40 2,543
41 2014 estimated tax payments and amount applied from 2013 return. 41
42a Earned income credit (EIC). 42a
b Nontaxable combat pay election. 42b
43 Additional child tax credit. Attach Schedule 8812. 43
44 American opportunity credit from Form 8863, line 8. 44
45 Net premium tax credit. Attach Form 8962. 45
46 Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments. 46 2,543

Standard Deduction for--
People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions.
All others: Single or Married filing separately, \$6,200
Married filing jointly or Qualifying widow(er), \$12,400
Head of household, \$9,100

If you have a qualifying child, attach Schedule EIC.

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Refund

Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.

47 If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid. 47 2,543
48a Amount of line 47 you want refunded to you. If Form 8888 is attached, check here 48a 2,543
b Routing number 1 0 1 0 8 9 7 4 2 c Type: [X] Checking [ ] Savings
d Account number 7 9 3 3 9 2 2 3 7 2
49 Amount of line 47 you want applied to your 2015 estimated tax. 49

Amount you owe

50 Amount you owe. Subtract line 46 from line 39. For details on how to pay, see instructions. 50
51 Estimated tax penalty (see instructions). 51

Third party designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [X] Yes. Complete the following. [ ] No
Designee's name HRB TAX GROUP INC Phone no. 440-572-0429 Personal identification 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.
Your signature: Michael Bickelmeier Date: 2/2/2015 Your occupation: SECURITY OFFICE Daytime phone number:
Spouse's signature: Spouse's occupation:
If the IRS sent you an Identity Protection PIN, enter it here (see inst.):

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

Paid preparer use only

Print/type preparer's name: KEERTHI RAJASHEKAR Preparer's signature: Date: Check [ ] if self-employed [X] PTIN: P00611405
Firm's name: HRB TAX GROUP INC Firm's EIN: 431871840
Firm's address: 13500 PEARL RD UNIT 135 Phone no.: 4405720429
STRONGSVILLE OH 44136



**SCHEDULE B**  
(Form 1040A or 1040)

**Interest and Ordinary Dividends**

OMB No. 1545-0074

**2014**

Attachment  
Sequence No. **08**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040A or 1040.

▶ Information about Schedule B and its instructions is at [www.irs.gov/scheduleb](http://www.irs.gov/scheduleb).

Name(s) shown on return

**MICHAEL BICKELMEYER**

Your social security no.

**Part I**

**Interest**

(See instructions for Form 1040A, or Form 1040, line 8a.)

**Note.** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

**1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions and list this interest first. Also, show that buyer's social security number and address ▶

THIRD FEDERAL

**Amount**

5

**2** Add the amounts on line 1

**2**

5

**3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815

**3**

**4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶

**4**

5

**Note.** If line 4 is over \$1,500, you must complete Part III.

**Amount**

**Part II**

**Ordinary Dividends**

(See instructions for Form 1040A, or Form 1040, line 9a.)

**Note.** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

**5** List name of payer ▶

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**5**

**6** Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶

**6**

0

**Note.** If line 6 is over \$1,500, you must complete Part III.

**Part III  
Foreign  
Accounts  
and Trusts**

(See instructions.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

**Yes No**

**7a** At any time during 2014, did you have a financial interest in or signature authority over a financial account, (such as a bank account, securities account, or brokerage account) located in a foreign country?  
See instructions

X

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial accounts (FBAR) to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

**b** If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶

**8** During 2014, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

X

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

**Schedule B (Form 1040A or 1040) 2014**



## Education Credits (American Opportunity and Lifetime Learning Credits)

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040A.

**2014**

▶ Information about Form 8863 and its separate instructions is at [www.irs.gov/form8863](http://www.irs.gov/form8863).

Attachment  
Sequence No. **50**

Name(s) shown on return

**MICHAEL BICKELMEYER**

Your social security number



**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, <b>stop</b> ; 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: <ul style="list-style-type: none"> <li>• Equal to or more than line 5, enter 1.000 on line 6 .....</li> <li>• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) .....</li> </ul>	6	
7 Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year and meet the conditions described in the instructions, you <b>cannot</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	
8 <b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. 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	11,005
11 Enter the smaller of line 10 or \$10,000 .....	11	10,000
12 Multiply line 11 by 20% (.20) .....	12	2,000
13 Enter: \$128,000 if married filing jointly; \$64,000 if single, head of household, or qualifying widow(er) .....	13	64,000
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	25,839
15 Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 .....	15	38,161
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: <ul style="list-style-type: none"> <li>• Equal to or more than line 16, enter 1.000 on line 17 and go to line 18</li> <li>• Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) .....</li> </ul>	17	1.0000
18 Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) .....	18	2,000
19 <b>Nonrefundable education credits.</b> Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33 .....	19	1,898

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



Name(s) shown on return

MICHAEL BICKELMEYER

Your social security number



**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.

<p><b>20</b> Student name (as shown on page 1 of your tax return)</p> <p>MICHAEL BICKELMEYER</p>	<p><b>21</b> Student social security number (as shown on page 1 of your tax return)</p>
<p><b>22</b> Educational institution information (see instructions)</p>	
<p><b>a.</b> Name of first educational institution</p> <p>KAPLAN HIGHER EDUCATION</p>	<p><b>b.</b> Name of second educational institution (if any)</p>
<p><b>(1)</b> Address. Number and street (or P.O. box), city, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>848 CONCORD LAW SCHOOL ALPHARETTA, GA 30005</p>	<p><b>(1)</b> Address. Number and street (or P.O. box), city, town or post office, state, and ZIP code. If a foreign address, see instructions.</p>
<p><b>(2)</b> Did the student receive Form 1098-T from this institution for 2014? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p><b>(2)</b> Did the student receive Form 1098-T from this institution for 2014? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p><b>(3)</b> Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p><b>(3)</b> Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>If you checked "No" in both (2) and (3), skip (4).</p>	
<p><b>(4)</b> If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</p> <p>37-1377789</p>	<p><b>(4)</b> If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</p>

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<p><b>23</b> Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2014?</p>	<p><input type="checkbox"/> Yes -- Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No -- Go to line 24.</p>
<p><b>24</b> Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2014 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)</p>	<p><input checked="" type="checkbox"/> Yes -- Go to line 25. <input type="checkbox"/> No -- Stop! Go to line 31 for this student.</p>
<p><b>25</b> Did the student complete the first 4 years of post-secondary education before 2014?</p>	<p><input checked="" type="checkbox"/> Yes -- Stop! Go to line 31 for this student. <input type="checkbox"/> No -- Go to line 26.</p>
<p><b>26</b> Was the student convicted, before the end of 2014, of a felony for possession or distribution of a controlled substance?</p>	<p><input type="checkbox"/> Yes -- Stop! Go to line 31 for this student. <input type="checkbox"/> No -- Complete lines 27 through 30 for this student.</p>



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**

<p><b>27</b> Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000</p>	<p>27</p>
<p><b>28</b> Subtract \$2,000 from line 27. If zero or less, enter -0-</p>	<p>28</p>
<p><b>29</b> Multiply line 28 by 25% (.25)</p>	<p>29</p>
<p><b>30</b> 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</p>	<p>30</p>

**Lifetime Learning Credit**

<p><b>31</b> Adjusted qualified education expenses (see instructions). Include the total amounts from all Parts III, line 31, on Part II, line 10</p>	<p>31 11,005</p>
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