



Department of Energy
Washington, DC 20585

WEATHERIZATION PROGRAM NOTICE 15-3
EFFECTIVE DATE: February 19, 2015

SUBJECT: 2015 POVERTY INCOME GUIDELINES AND DEFINITION OF INCOME

PURPOSE: To provide Grantees with the 2015 Poverty Income Guidelines and Definition of Income for use in the Low-Income Weatherization Assistance Program (WAP).

SCOPE: The provisions of this guidance apply to all Grantees applying for financial assistance under the Department of Energy (DOE) Weatherization Assistance Program.

LEGAL AUTHORITY: Title IV, Energy Conservation and Production Act, as amended, authorizes DOE to administer the WAP. All grant awards made under this program shall comply with all applicable laws and regulations including, but not limited to, the WAP Regulations contained in 10 CFR Part 440, as applicable.

PROCEDURES: The American Recovery and Reinvestment Act of 2009, Public Law 111- 005, signed by the President on February 17, 2009, raised the DOE Weatherization eligibility criterion by striking "150 percent" in both places it appears in Section 412(7) of the Energy Conservation and Production Act (42 U.S.C. 6862(7)) and inserting "200 percent." The annual revision of the U.S. Department of Health and Human Services (HHS) poverty income guidelines was published in the **Federal Register**/Vol. 80, No. 14/Thursday, January 22, 2015, on pages 3236-3237. Attached is a table displaying the revised guidelines showing income eligibility limits at 200 percent of the poverty guidelines. Adjusted tables for Alaska and Hawaii are also included. These guidelines are effective as of February 6, 2015, and apply to both farm and non-farm families. The Territories are to select the appropriate set of poverty guidelines and include it in their State plan for review and approval by DOE prior to use.

Grantees should distribute these tables immediately to their subgrantees for their use in the Program from the effective date of this guidance until updated in subsequent policy documents. Additionally, this notice provides Grantees with a definition of income for use in the WAP. This guidance continues to reaffirm previous guidance by outlining what is expected to be available in terms of source documentation for review when requested by an outside authority.

DETERMINING ELIGIBILITY LEVELS: In determining what eligibility level will be used in its Program, the Grantee may select one of the three levels listed below to be identified as part of the Grantee's Annual Plan. As defined in 10 CFR 440.3, low-income means that income in relation to family size which:

- (1) Is at or below 200 percent of the poverty level determined in accordance with criteria established by the Director of the Office of Management and Budget, except that the Secretary may establish a higher level if the Secretary, after consulting with the Secretary of Agriculture and the Secretary of Health and Human Services, determines that such a higher level is necessary to carry out the purposes of this part and is consistent with the eligibility criteria established for the weatherization program under Section 222(a)(12) of the Economic Opportunity Act of 1964;
- (2) Is the basis on which cash assistance payments have been paid during the preceding twelve month-period under Titles IV and XVI of the Social Security Act or applicable State or local law; or
- (3) If a Grantee elects, is the basis for eligibility for assistance under the Low-Income Home Energy Assistance Act of 1981, provided that such basis is at least 200 percent of the poverty level determined in accordance with criteria established by the Director of the Office of Management and Budget.

QUALIFIED ALIENS RECEIVING WEATHERIZATION BENEFITS: Grantees are directed to review guidance provided by HHS under Low-Income Home Energy Assistance Program (LIHEAP). This guidance can be found at <http://aspe.hhs.gov/hsp/immigration/restrictions-sum.shtml>.

ELIGIBLE RENTAL WEATHERIZATION: A dwelling unit is eligible for weatherization assistance if it is occupied by a family unit that meets the income guidelines and meets building eligibility. A subgrantee may weatherize a rental building containing a sufficient percentage of eligible rental dwelling units or a single-family building or a mobile home provided written permission is obtained from the owner or the owner's agent. *See* 10 CFR 440.22(b)



AnnaMaria Garcia
Director
Weatherization and Intergovernmental Programs Office
Energy Efficiency and Renewable Energy

Attachment

DEFINITION OF INCOME

A. INCOME: Income means Cash Receipts earned and/or received by the applicant before taxes during applicable tax year(s) **but not** the Income Exclusions listed below in **Section C**. Gross Income is to be used, not Net Income.

B. CASH RECEIPTS: Cash Receipts include the following:

1. Money, wages and salaries before any deductions;
2. Net receipts from non-farm or farm self-employment (receipts from a person's own business or from an owned or rented farm after deductions for business or farm expenses);
3. Regular payments from social security, railroad retirement, unemployment compensation, strike benefits from union funds, worker's compensation, veteran's payments, training stipends, alimony, and military family allotments;
4. Private pensions, government employee pensions (including military retirement pay), and regular insurance or annuity payments;
5. Dividends and/or interest;
6. Net rental income and net royalties;
7. Periodic receipts from estates or trusts; and
8. Net gambling or lottery winnings.

C. INCOME EXCLUSIONS: The following Cash Receipts **are not** considered sources of Income for the purposes of determining applicant eligibility:

1. Capital gains;
2. Any assets drawn down as withdrawals from a bank;
3. Money received from the sale of a property, house, or car;
4. One-time payments from a welfare agency to a family or person who is in temporary financial difficulty;
5. Tax refunds;
6. Gifts, loans, or lump-sum inheritances;
7. College scholarships;
8. One-time insurance payments, or compensation for injury;
9. Non-cash benefits, such as the employer-paid or union-paid portion of health insurance;
10. Employee fringe benefits, food or housing received in lieu of wages;
11. The value of food and fuel produced and consumed on farms;
12. The imputed value of rent from owner-occupied non-farm or farm housing;
13. Depreciation for farm or business assets;
14. Federal non-cash benefit programs such as Medicare, Medicaid, Food Stamps, school lunches, and housing assistance;
15. Combat zone pay to the military;
16. Child support, as defined below in **Section E**;
17. Reverse mortgages; and
18. Payments for care of Foster Children;

D. PROOF OF ELIGIBILITY: Grantees and subgrantees are reminded that proof of income eligibility should be included in the client file.

1. **Availability of Supporting Documentation:** For purposes of review and audit, each client file must contain an application from the client that contains the required demographics and income for the entire family living in the residence. The file must also contain evidence provided by the subgrantee that the client is eligible to receive WAP services. This evidence may include, but is not limited to, a memorandum from a third party certification office stipulating the income levels of the family or source documentation for each income source listed on the application. These documents can be stored electronically or retained in hard copy for each client.
2. **Eligibility Determined by Outside Agency/Program:** If income eligibility is determined by an outside agency or program, i.e. Low-Income Home Energy Assistance Program (LIHEAP) or the U.S. Department of Housing and Urban Development (HUD), any document used to determine eligibility, such as a copy of LIHEAP eligibility or a copy of the HUD building list, will suffice as evidence of client eligibility. This document and any related documents must be retained in the client file. The HUD eligible building list can be found at: <http://www.energy.gov/eere/wipo/housing-and-urban-development-multifamily-properties-eligible-weatherization-assistance>
3. **Self-Certification:** After all other avenues of documenting income eligibility are exhausted, self-certification is allowable. However, evidence of the various attempts at proving eligibility must be contained in the client file, **including** a notarized statement signed by the potential applicant indicating that he has no other proof of income.

E. CHILD SUPPORT: Child Support payments, whether received by the Payee or paid by the Payor, **are not** considered Sources of Income to be added to the payee income or deducted from the payor income for the purposes of determining applicant eligibility.

1. **Payee:** Where an applicant receives Child Support from any state program or individual during an applicable tax year, such assistance **is not** considered income for the purposes of determining eligibility (i.e., where an applicant receives Child Support, he or she **does not** add that amount to his or her calculation of income for purposes of determining eligibility).
2. **Payor:** Where an applicant pays Child Support through a state program and/or to an individual, such assistance **is not** considered a deduction to Income for the purposes of determining eligibility (i.e., where an applicant pays Child Support, he or she **may not** deduct said assistance from his or her calculation of Income for the purposes of determining eligibility).

- F. ANNUALIZATION OF INCOME:** Where an applicant receives income for a part of the applicable tax year, their partial income may be annualized to determine eligibility. *Example:* Applicant A received income during January, February and March. The method of annualizing income to determine eligibility could be multiplied by four to determine the amount of income received during the year. The method of calculating annualized income is to be determined by the Grantee and must be applied uniformly by all subgrantees.
- G. RE-CERTIFICATION:** An applicant must be re-certified when eligibility lapses due to the length of time the applicant was waiting to receive Weatherization services. As a reminder, re-certification of eligibility must occur at least every 12 months. The Grantee must outline the method of determining re-certification in their Annual Plan for approval by DOE.

**2015 POVERTY INCOME GUIDELINES
CONTIGUOUS STATES U.S. GRANTEES
EFFECTIVE FEBRUARY 6, 2015**

INCOME LEVELS

Size of Family Unit	Threshold	200%
1	\$11,770	\$23,540
2	\$15,930	\$31,860
3	\$20,090	\$40,180
4	\$24,250	\$48,500
5	\$28,410	\$56,820
6	\$32,570	\$65,140
7	\$36,730	\$73,460
8	\$40,890	\$81,780

For families with more than 8 persons, 100% of poverty level increases \$4,160 for each additional person. Therefore, for weatherization at 200% of poverty level, add \$8,320 for each additional person.

2015 POVERTY GUIDELINES FOR ALASKA

Size of Family Unit	Threshold	200%
1	\$14,720	\$29,440
2	\$19,920	\$39,840
3	\$25,120	\$50,240
4	\$30,320	\$60,640
5	\$35,520	\$71,040
6	\$40,720	\$81,440
7	\$45,920	\$91,840
8	\$51,120	\$102,240

For families with more than 8 persons, 100% of poverty level increases \$5,200 for each additional person. Therefore, for weatherization at 200% of poverty level, add \$10,400 for each additional person.

2015 POVERTY GUIDELINES FOR HAWAII

Size of Family Unit	Threshold	200%
1	\$13,550	\$27,100
2	\$18,330	\$36,660
3	\$23,110	\$46,220
4	\$27,890	\$55,780
5	\$32,670	\$65,340
6	\$37,450	\$74,900
7	\$42,230	\$84,460
8	\$47,010	\$94,020

For families with more than 8 persons, 100% of poverty level increases \$4,780 for each additional person. Therefore, for weatherization at 200% of poverty level, add \$9,560 for each additional person.

Separate poverty guideline figures for Alaska and Hawaii reflect Office of Economic Opportunity administrative practice beginning in the 1966–1970 period. (Note that the Census Bureau poverty thresholds—the version of the poverty measure used for statistical purposes—have never had separate figures for Alaska and Hawaii.) The poverty guidelines are not defined for Puerto Rico or other outlying jurisdictions, as such the U.S. Territories, must indicate in the their Annual Plan which poverty guideline will followed in their service territory.

DISASTER CERTIFICATION

AGENCY _____

CLIENT NAME _____

JOB NUMBER _____

Prior to any work being performed on your house, the following information must be provided:

- Did you receive any funds from FEMA (disaster money) for damage to your home? (yes or no) _____
- Did you receive any funds from FEMA (individual and family grant program) for personal items?
(yes or no) _____

ALL FEDERAL FUNDS I HAVE RECEIVED HAVE BEEN SPENT ON ALLOWABLE MEASURES.

- Did you receive any funds from insurance or other sources because of the disaster damage?
(yes or no) _____

If yes, please provide a list showing:

- how much money was provided
 - who the money was from
 - what the money was provided for
-
- Do you plan to continue living in your house? (yes or no) _____

I certify that the above information is true to the best of my knowledge.

Signature of Client _____

Date Signed _____

PROCEDURES FOR WEATHERIZING FLOOD-DAMAGED MOBILE HOMES

Mobile homes manufactured after 1976 receive a Housing and Urban Development (HUD) certification during the manufacturing process. The designation is a 2- by 4-inch red and silver metal tag attached to the back end of the roadside (back door side) of the home. A mobile home damaged by the flood must be checked to ensure that the HUD label is still on the mobile home. If this label has been removed, work is not authorized. These units can be sold only for parts and scrap metal and cannot be sold or represented as a dwelling unit.

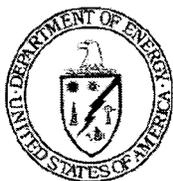
Red plastic 4- by 6-inch, "DDProhibition of Sale" stickers have been placed on homes determined by the Manufactured Housing Department of the Missouri Public Service Commission to be in non-compliance and are not to be offered for sale as a dwelling unit. If this red plastic sticker is found on a mobile home and the HUD label is still attached to the home, the unit has problems that must be repaired but that will not necessarily be considered a total loss. In these cases, contact the Public Service Commission to determine what work must be done in order to make this home safe as a dwelling unit. The HUD label is removed when the unit is deemed to be damaged beyond reasonable repair.

The city or county may also have inspected these units and may have tagged them with some other type of warning. If this is the case, the owner must be informed that the issues must be resolved with that governmental body (city or county) prior to any weatherization work.

The Manufactured Housing Department of the Missouri Public Service Commission has found that homes that have standing water above the floor level usually have received major damage to the load-bearing system of the dwelling. The walls and floor decking of a mobile home are typically glued to the floor joists with water-soluble glue. If the home has been soaked with water above the floor, virtually nothing will be holding the walls and floor together. Repair of all flood-damaged mobile homes manufactured after January 1, 1974, requires recertification that the dwelling has been brought back into compliance with the construction and safety standards to which it was originally manufactured. Therefore, repair of mobile homes manufactured in 1974 or later is impractical for the Weatherization Program if the floor has been water-soaked and is buckled.

Mobile homes manufactured before 1974 are unregulated. Issues involved in repairing and weatherizing these older homes have not been solved. The State would require site-specific approval if a Subgrantee wants to address weatherizing or repairing such a dwelling.

A mobile home that has flood damage to the heating ducts and/or the underbelly area, but which still has the floor decking intact, can possibly be repaired within the normal scope of the Weatherization Program, depending on what else it needs to be properly weatherized. If there are any questions concerning the safety or livability of flood damaged mobile homes, please contact the State.



Department of Energy

Washington, DC 20585

WEATHERIZATION PROGRAM NOTICE 12-07

SUPERCEDES WPN 08-5

EFFECTIVE DATE: March 5, 2012

SUBJECT: REVISED GUIDANCE ON WEATHERIZATION DISASTER PLANNING AND RELIEF

PURPOSE: To provide revised guidance on allowable activities using Department of Energy (DOE) Weatherization Assistance Program (WAP) resources in the event of disasters.

SCOPE: The provisions of this guidance relate to Grantees applying for financial assistance under the Department of Energy (DOE) WAP.

LEGAL AUTHORITY: Title IV, Energy Conservation and Production Act as amended, authorizes the Department of Energy to administer the Weatherization Assistance Program. (42 U.S.C. § 6861, *et. seq.*) All grant awards made under this program shall comply with applicable law and regulations including the WAP regulations contained in 10 CFR 440.

BACKGROUND: DOE previously released WPN 08-5 which expanded the original guidance issued as WPN 93-12 by including additional opportunities to use WAP resources when a disaster occurs. A review of WPN 08-5 and subsequent oversight of weatherization activities conducted during the Recovery Act period has led DOE to reconsider the additional flexibilities offered in WPN 08-5. This program notice supersedes WPN 08-05.

PROCEDURES; Generally, most Grantees have within their respective governmental structure an active Disaster Relief Office whose primary purpose is to address disaster emergencies through a general Disaster Response Plan. When disasters strike, these offices enact their response plans which include an aggressive effort to identify and secure any resources that may be available to assist in the relief. Grantees are reminded that WAP has a very limited role in any disaster response plan. The use of DOE WAP funds is limited to eligible weatherization activities and the purchase and delivery of weatherization materials.

Use of DOE WAP Funds to address disaster related hazards

Allowable expenditures under WAP include: 1) the cost of incidental repairs to an eligible dwelling unit if such repairs are necessary to make the installation of weatherization materials effective, and 2) the cost of eliminating health and safety hazards, elimination of which is necessary before the installation of weatherization materials (10 CFR 440.18(d)(9); 10 CFR 440.18(d)(15)). To the extent that the services are in support of eligible weatherization (or permissible re-weatherization¹) work, such expenditure would be allowable. For example, debris removal at a dwelling unit so that the unit can be weatherized would be an allowable cost. Debris removal from a dwelling unit that is not to be weatherized would not be an allowable cost. Please note that the \$6,500 per dwelling unit limit continues to apply.

In addition, the regulations require that a Grantee's Weatherization Plan identify and describe the average amount of DOE funds to be used for incidental repairs (10 CFR 440.14(c)(6)(viii)). The grantee must also develop, publish, and implement procedures to ensure that Subgrantees limit expenditure of funds for installation of materials (other than weatherization materials) to abate energy-related health and safety hazards to a list of types of such hazards, permissible abatement measures and their costs necessary (10 CFR 440.16(h)). As such, Grantees should ensure that the limits on the use of WAP funds to address disaster related hazards are included in the approved Grantee Plan.

Weatherization personnel can be paid from DOE funds to perform functions related to protecting the DOE investment. Such activities include: securing weatherization materials, tools, equipment, weatherization vehicles, or protection of local agency weatherization files, records and the like during the initial phase of the disaster response. Using DOE funds to pay for weatherization personnel to perform relief work in the community as a result of a disaster is not allowable.

Local agencies may use weatherization vehicles and/or equipment to help assist in disaster relief provided the WAP is reimbursed according to the DOE Financial Assistance Regulations 10 CFR Part 600.

¹ In the event of a declared Federal or State disaster, weatherization crews may return to a unit reported as a completion to DOE that has been "damaged by fire, flood or act of God to be re-weatherized, without regard to date of weatherization". 10 CFR 440.18(f)(2)(ii). Local authorities must deem the dwelling unit(s) salvageable as well as habitable and if the damage to the materials is not covered by insurance or other form of compensation.

Reprioritization of weatherization requests coming from the disaster area

WAP rules require that priority be given to identifying and providing weatherization assistance to elderly persons, persons with disabilities, families with children, high residential energy users, and households with high energy burdens (10 CFR 440.16(b)). However, it would be permissible to consider in households located in the disaster area, as a priority as long as the households are eligible and meet one of the priorities established in regulation and are free and clear of any insurance claim or other form of compensation resulting from damage incurred from the disaster.

CONCLUSION: Any previously approved Disaster Response Plans that were developed using WPN 08-5 guidance, as part of the annual Grantee plan or a subsequent amendment, will need to be reviewed and revised as necessary to reflect the changes in this guidance.

Anna Maria Garcia

Anna Maria Garcia
Acting Program Manager
Office of Weatherization and Intergovernmental Program
Energy Efficiency and Renewable Energy

Landlord Income Information		
Provide Proof of income for the previous three months for all household members. If additional space is needed, please attach list.		Number of household Members:
Income Source	Amount	Interval

LEGAL SERVICES OF MISSOURI

Legal Aid of Western Missouri

1125 Grand Boulevard, #1900
Kansas City, MO 64106
Telephone Number: (816) 474-6750
Website: www.lawmo.org

Counties served: Andrew, Atchison, Barton, Bates, Benton, Buchanan, Caldwell, Camden, Carroll, Cass, Clay, Clinton, Daviess, DeKalb, Gentry, Grundy, Harrison, Henry, Hickory, Holt, Jackson, Jasper, Johnson, Lafayette, Linn, Livingston, McDonald, Mercer, Morgan, Newton, Nodaway, Pettis, Platte, Putnam, Ray, St. Clair, Saline, Sullivan, Vernon, and Worth

Legal Services of Eastern Missouri

4232 Forest Park Avenue
St. Louis, MO 63108
Toll Free Number: 800-444-0514
Telephone Number: (314) 534-4200
Website: www.lsem.org

Counties served: Adair, Clark, Franklin, Jefferson, Knox, Lewis, Lincoln, Macon, Marion, Monroe, Montgomery, Pike, Ralls, Schuyler, Scotland, Shelby, St. Charles, St. Louis, City of St. Louis, Warren, and Washington

Legal Services of Southern Missouri

809 N. Campbell Ave.
Springfield, MO 65802
Toll Free Number: 800-444-4863
Telephone Number: (417) 881-0533
Fax Number: (417) 881-2159
Website: <http://www.lsosm.org/>

Counties served: Barry, Cedar, Christian, Dade, Dallas, Douglas, Greene, Howell, Laclede, Lawrence, Oregon, Ozark, Polk, Shannon, Stone, Taney, Texas, Webster, Wright, Bollinger, Butler, Cape Girardeau, Carter, Dunklin, Mississippi, New Madrid, Pemiscot, Perry, Ripley, Reynolds, Scott, Stoddard, Crawford, Dent, Gasconade, Iron, Madison, Maries, Phelps, Pulaski, St. Francois, Ste. Genevieve, and Wayne

Mid-Missouri Legal Services

1201 West Broadway
Columbia, MO 65203
Toll Free Number: 800-568-4931
Telephone Number: (573) 442-0116
Fax Number: (573) 875-0173
Website: www.mmls.org

Counties served: Audrain, Boone, Callaway, Chariton, Cole, Cooper, Howard, Miller, Moniteau, Osage, and Randolph

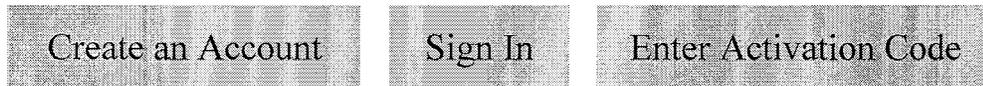
Steps for Obtaining an On-Line Social Security Benefit Statement Letter

1. To obtain an on-line Social Security Benefit letter the following items are required:

- Internet access
- Valid E-mail address
- Social Security number
- U.S. mailing address
- 18 years of age

2. Go to: www.ssa.gov/myaccount/

- About half-way down the page, click on the blue box that says "Create an Account"



- On the next page, again click on the blue box that says "Create an Account"
- Check the box next to:

I agree to the Terms of Service

- Then click the "Next" button
- Complete the next pages by entering personal data and answering questions
- When complete, a Terms of Service page will appear
- Check the box next to:

I agree to the Terms of Service

- Click the "Next" button
- The, "My Account" home page will appear. About half way down the page is a blue line of text that says: "Get a Benefit Verification Letter"
- Clicking anywhere on that line will open another web page with a letter, addressed to that person, which lists all income that the person currently receives from the Social Security Administration
- By clicking on the appropriate button at the top of the page, the letter can be either printed or saved

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning _____, 2014, ending _____, 20

Your first name and initial _____ Last name _____ See separate instructions.

If a joint return, spouse's first name and initial _____ Last name _____ Your social security number _____

Home address (number and street). If you have a P.O. box, see instructions. _____ Apt. no. _____ Spouse's social security number _____

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). _____ Presidential Election Campaign

Foreign country name _____ Foreign province/state/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

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

Check only one box.

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 checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ▶

d Total number of exemptions claimed

Boxes checked on 6a and 6b _____

No. of children on 6c who:

- lived with you _____
- did not live with you due to divorce or separation (see instructions) _____

Dependents on 6c not entered above _____

Add numbers on lines above ▶

Income

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

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 amount 15b

16a Pensions and annuities 16a

b Taxable amount 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

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

Tax and Credits

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, \$6,200 Married filing jointly or Qualifying widow(er), \$12,400 Head of household, \$9,100

38 Amount from line 37 (adjusted gross income) 38
39a Check [] You were born before January 2, 1950, [] Blind. Total boxes checked 39a
if: [] Spouse was born before January 2, 1950, [] Blind. 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
41 Subtract line 40 from line 38 41
42 Exemptions. If line 38 is \$152,525 or less, multiply \$3,950 by the number on line 6d. Otherwise, see instructions 42
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43
44 Tax (see instructions). Check if any from: a [] Form(s) 8814 b [] Form 4972 c [] 44
45 Alternative minimum tax (see instructions). Attach Form 6251 45
46 Excess advance premium tax credit repayment. Attach Form 8962 46
47 Add lines 44, 45, and 46 47
48 Foreign tax credit. Attach Form 1116 if required 48
49 Credit for child and dependent care expenses. Attach Form 2441 49
50 Education credits from Form 8863, line 19 50
51 Retirement savings contributions credit. Attach Form 8880 51
52 Child tax credit. Attach Schedule 8812, if required. 52
53 Residential energy credits. Attach Form 5695 53
54 Other credits from Form: a [] 3800 b [] 8801 c [] 54
55 Add lines 48 through 54. These are your total credits 55
56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- 56

Other Taxes

57 Self-employment tax. Attach Schedule SE 57
58 Unreported social security and Medicare tax from Form: a [] 4137 b [] 8919 58
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 59
60a Household employment taxes from Schedule H 60a
b First-time homebuyer credit repayment. Attach Form 5405 if required 60b
61 Health care: individual responsibility (see instructions) Full-year coverage [] 61
62 Taxes from: a [] Form 8959 b [] Form 8960 c [] Instructions; enter code(s) 62
63 Add lines 56 through 62. This is your total tax 63

Payments

If you have a qualifying child, attach Schedule EIC.

64 Federal income tax withheld from Forms W-2 and 1099 64
65 2014 estimated tax payments and amount applied from 2013 return 65
66a Earned income credit (EIC) 66a
b Nontaxable combat pay election 66b
67 Additional child tax credit. Attach Schedule 8812 67
68 American opportunity credit from Form 8863, line 8 68
69 Net premium tax credit. Attach Form 8962 69
70 Amount paid with request for extension to file 70
71 Excess social security and tier 1 RRTA tax withheld 71
72 Credit for federal tax on fuels. Attach Form 4136 72
73 Credits from Form: a [] 2439 b [] Reserved c [] Reserved d [] 73
74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments 74

Refund

Direct deposit? See instructions.

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid 75
76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here 76a
b Routing number c Type: [] Checking [] Savings
d Account number
77 Amount of line 75 you want applied to your 2015 estimated tax 77

Amount You Owe

78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions 78
79 Estimated tax penalty (see instructions) 79

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

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

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.
Your signature Date Your occupation Daytime phone number
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.)

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.