Form **1040** Department of the Treasury — Internal Revenue Service (99)
U.S. Individual Income Tax Return **2012**
OMB No. 1545-0074 | IRS Use Only — Do not write or staple in this space.

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

Your first name and initial	STEVE
Last name	KIM
Your social security number	[redacted]
If a joint return, spouse's first name and initial	MISUK
Last name	AN
Spouse's social security number	[redacted]
Home address (number and street). If you have a P.O. box, see instructions.	3351 OLD MILL
Apartment no.	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).	NORTHBROOK IL 60062
Foreign country name	
Foreign province/state/county	
Foreign postal code	

▲ 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 & 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 ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.
b ☒ **Spouse**

Boxes checked on 6a and 6b: 2
No. of children on 6c who:
- lived with you: 1
- did not live with you due to divorce or separation (see instrs):

Dependents on 6c not entered above:
Add numbers on lines above ►: 3

c **Dependents:**

(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 instrs)
LINCOLN	KIM	[redacted]	Son	X
				☐
				☐
				☐

If more than four dependents, see instructions and check here . . ► ☐

d Total number of exemptions claimed: 3

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.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	5,775.
8 a	**Taxable** interest. Attach Schedule B if required	8 a	
b	**Tax-exempt** interest. **Do not** include on line 8a	8 b	
9 a	Ordinary dividends. Attach Schedule B if required	9 a	
b	Qualified dividends	9 b	
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	120,000.
13	Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here ► ☐	13	
14	Other gains or (losses). Attach Form 4797	14	
15 a	IRA distributions 15a / b Taxable amount	15 b	
16 a	Pensions and annuities 16a / b Taxable amount	16 b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	2,613.
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20 a	Social security benefits 20a / b Taxable amount	20 b	
21	Other income	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ►	22	128,388.

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	8,432.
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31 a	Alimony paid b Recipient's SSN ►	31 a	
32	IRA deduction	32	
33	Student loan interest deduction	33	2,500.
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	10,932.
37	Subtract line 36 from line 22. This is your **adjusted gross income** ►	37	117,456.

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, $5,950

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

Head of household, $8,700

38	Amount from line 37 (adjusted gross income)	38	117,456.
39 a	Check if: ☐ **You** were born before January 2, 1948, ☐ Blind. ☐ **Spouse** was born before January 2, 1948, ☐ Blind. **Total boxes checked** ►	39 a	
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ► ☐	39 b	
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40	11,900.
41	Subtract line 40 from line 38	41	105,556.
42	**Exemptions.** Multiply $3,800 by the number on line 6d	42	11,400.
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	94,156.
44	Tax (see instrs). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972. c ☐ 962 election	44	15,604.
45	**Alternative minimum tax** (see instructions). Attach Form 6251	45	
46	Add lines 44 and 45 ►	46	15,604.
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 19	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit. Attach Schedule 8812, if required	51	600.
52	Residential energy credits. Attach Form 5695	52	
53	Other crs from Form: a ☐ 3800 b ☐ 8801 c ☐	53	
54	Add lines 47 through 53. These are your **total credits**	54	600.
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ►	55	15,004.

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	14,664.
57	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59 a	Household employment taxes from Schedule H	59 a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59 b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55-60. This is your **total tax** ►	61	29,668.

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	480.
63	2012 estimated tax payments and amount applied from 2011 return	63	
64 a	**Earned income credit (EIC)**	64 a	
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	12,000.
69	Excess social security and tier 1 RRTA tax withheld	69	
70	Credit for federal tax on fuels. Attach Form 4136	70	
71	Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ 8801 d ☐ 8885	71	
72	Add lns 62, 63, 64a, & 65-71. These are your **total pmts** ►	72	12,480.

Refund

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**	73	
74 a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ► ☐	74 a	
► b	Routing number XXXXXXXXX ► c Type: ☐ Checking ☐ Savings		
► d	Account number XXXXXXXXXXXXXXXXX		
75	Amount of line 73 you want **applied to your 2013 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	17,406.
77	Estimated tax penalty (see instructions)	77	218.

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 ► SUNGHOON SON, CPA, MBA Phone no. ► [redacted] Personal identification number (PIN) [redacted]

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
		LAWYER	
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 instrs)**
		HW	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
SUNGHOON SON, CPA, MBA	SUNGHOON SON, CPA, MBA	09/16/2013		[redacted]

Firm's name ► SKCPA LLC

Firm's address ► 6116 N LINCOLN AVE CHICAGO IL 60659

Firm's EIN ► [redacted]

Phone no.

2012 Form IL-1040
Individual Income Tax Return

or for fiscal year ending

Do not write above this line.

Step 1: Personal Information

[redacted] [redacted]

STEVE KIM
MISUK AN
3351 OLD MILL
NORTHBROOK IL 60062

C Filing status (see instructions)
☐ Single or head of household ☒ Married filing jointly ☐ Married filing separately ☐ Widowed

D Check if civil union return (see instructions) ☐

Step 2: Income

(Whole dollars only)

1	Federal adjusted gross income from your U.S. 1040, Line 37; U.S. 1040A, Line 21; or U.S. 1040EZ, Line 4		117,456. 00
2	Federally tax-exempt interest and dividend income from your U.S. 1040 or 1040A, Line 8b; or U.S. 1040EZ		00
3	Other additions. **Attach** Schedule M.		00
4	**Total income.** Add Lines 1 through 3.		117,456. 00

Step 3: Base Income

5	Social Security benefits and certain retirement plan income received if included in Line 1. **Attach** page 1 of federal return.	00	
6	Illinois Income Tax overpayment included in U.S. 1040, Line 10	00	
7	Other subtractions. **Attach** Schedule M.	00	
	Check if Line 7 includes any amount from Schedule 1299-C. ☐		
8	Add Lines 5, 6, and 7. This is the total of your subtractions.		00
9	**Illinois base income.** Subtract Line 8 from Line 4.		117,456. 00

Step 4: Exemptions

10 a	Number of exemptions from your federal return	3	x $2,050	a	6,150. 00	
b	If someone can claim you as a dependent, see instructions.		x $2,050	b	00	
c	Check if 65 or older: ☐ You + ☐ Spouse =		x $1,000	c	00	
d	Check if legally blind: ☐ You + ☐ Spouse =		x $1,000	d	00	
10	**Exemption allowance.** Add Lines a through d.					6,150. 00

Step 5: Net Income

11	***Residents:* Net income.** Subtract Line 10 from Line 9. *Skip* Line 12.		111,306. 00
12	***Nonresidents and part-year residents:*** Check the box that applies to you during 2012 ☐ Nonresident ☐ Part-year resident, and enter the **Illinois base income** from Schedule NR. **Attach** Schedule NR.	00	

Step 6: Tax

13	***Residents***. Multiply Line 11 by 5% (.05). ***Nonresidents and part-year residents***. Enter the tax from Schedule NR.		5,565. 00
14	Recapture of investment tax credits. **Attach** Schedule 4255.		00
15	**Income tax**. Add Lines 13 and 14. Cannot be less than zero.		5,565. 00

Step 7: Tax After Non-refundable Credits

16	Income tax paid to another state while an Illinois resident. **Attach** Schedule CR.	00	
17	Property tax and K-12 education expense credit amount from Schedule ICR. **Attach** Schedule ICR.	00	
18	Credit amount from Schedule 1299-C. **Attach** Schedule 1299-C.	00	
19	Add Lines 16, 17, and 18. This is the total of your credits. Cannot exceed the tax amount on Line 15.		0. 00
20	**Tax after nonrefundable credits.** Subtract Line 19 from Line 15.		5,565. 00

STAPLE W2 AND 1099 FORMS HERE

STAPLE YOUR CHECK & IL1040V

STEVE KIM & MISUK AN

	21	Tax after nonrefundable credits from page 1, Line 20	21	5,565. 00		
Step 8: Other Taxes	22	Household employment tax. See instructions.	22	00		
	23	Use tax on internet, mail order, or other out-of-state purchases from UT Worksheet or UT Table in the instructions. **Do not** leave blank.	23	0. 00		
	24	**Total Tax.** Add Lines 21, 22, and 23.			24	5,565. 00
Step 9: Payments and Refundable Credit	25	Illinois Income Tax withheld. **Attach** W-2 and 1099 forms.	25	284. 00		
	26	Estimated payments from Forms IL-1040-ES and IL-505-I, including overpayment applied from 2011 return	26	2,000. 00		
	27	Pass-through entity tax payments. **Attach** Schedule K-1-P or K-1-T.	27	00		
	28	Earned Income Credit from Schedule ICR. **Attach** Schedule ICR.	28	00		
	29	**Total payments and refundable credit.** Add Lines 25 through 28.			29	2,284. 00
Step 10: Result	30	**Overpayment.** If Line 29 is greater than Line 24, subtract Line 24 from Line 29.			30	00
	31	**Underpayment.** If Line 24 is greater than Line 29, subtract Line 29 from Line 24.			31	3,281. 00
Step 11: Underpayment of Estimated Tax Penalty and Donations	32	Late payment penalty for underpayment of estimated tax.	32	430. 00		
		a Check if at least two-thirds of your federal gross income is from farming. ☐				
		b Check if you or your spouse are 65 or older and permanently living in a nursing home. ☐				
		c Check if your income was not received evenly during the year and you annualized your income on Form IL-2210. **Attach** Form IL-2210. ☐				
		d Check if you were not required to file an Illinois Individual Income Tax return in the previous tax year. ☐				
	33	Voluntary charitable donations. **Attach** Schedule G.	33	00		
	34	**Total penalty and donations.** Add Lines 32 and 33.			34	430. 00
Step 12: Refund or Amount You Owe	35	If you have an overpayment on Line 30 and this amount is greater than Line 34, subtract Line 34 from Line 30. This is your remaining **overpayment.**			35	00
	36	Amount from Line 35 you want **refunded to you.** If you want to deposit your refund directly into your checking or savings account, complete the direct deposit information on Line 37.			36	00
	37	Complete to direct deposit your refund Routing number ______ ☐ Checking or ☐ Savings Account number				
	38	Subtract Line 36 from Line 35. This amount will be **applied to your 2013 estimated tax.**			38	00
	39	If you have an underpayment on Line 31, add Lines 31 and 34. **or** If you have an overpayment on Line 30 and this amount is less than Line 34, subtract Line 30 from Line 34. This is the **amount you owe.** See instructions.			39	3,711. 00

Step 13: Sign and Date

Under penalties of perjury, I state that I have examined this return, and, to the best of my knowledge, it is true, correct, and complete.

Your signature ______ Date ______ Daytime phone number ______ Your spouse's signature ______ Date ______

SUNGHOON SON, CPA, MBA/23/13 ______ [redacted]

Paid preparer's signature ______ Date ______ Preparer's phone number ______ Preparer's FEIN, SSN, or PTIN

Third Party Designee

☒ Check, and complete below, to allow another person to discuss this return with the Illinois Department of Revenue.

Designee's Name (please print) SUNGHOON SON, CPA, MBA

Designee's Phone number [redacted]

Form 1099-G Information

☐ We are no longer automatically mailing 1099-G forms. Instead, we ask that you get this information from our website. Check the box if you still want us to mail you a paper Form 1099-G next year.

If no payment enclosed, mail to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 1040
GALESBURG IL 61402-1040

If payment enclosed, mail to:
ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD IL 62726-0001

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