

## COVER PAGE

### Filing Checklist for 2016 Tax Return Filed On Standard Forms

Prepared on: 12/12/2016 08:57:50 am

Return: C:\Users\Smokey\Desktop\Tax\2016 Whittenburg\Appendix D\Gregory Clifden 2016 Tax Return.T16

---

To file your 2016 tax return, simply follow these instructions:

#### Step 1. Sign and date the return

Because you're filing a joint return, Gregory and Lulu both need to sign the tax return.

If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848, Power of Attorney and Declaration of Representative.

#### Step 2. Assemble the return

These forms should be assembled behind Form 1040 --U.S. Individual Income Tax Return

- Schedule A
- Schedule B
- Schedule C
- Schedule D
- - Form 8949
- Schedule SE
- Form 8814
- Schedule 8812
- Form 8962

Staple these documents to the front of the first page of the return:

Form W-2: Wage and Tax Statement

1st

Form 1099-R: Distributions from Pensions, etc.

1st

#### Step 3. Mail the return

Mail the return to this address:

**Department of the Treasury**  
**Internal Revenue Service**  
**Fresno, CA 93888-0002**

We recommend that you use one of these IRS-approved methods to send your return. Retain the proof of mailing to avoid a late filing penalty:

- U.S. Postal Service certified mail.
- DHL Express, Express 9:00, Express 10:30, Express 12:00, Express Worldwide, Express Envelope, Import Express 10:30, Import Express 12:00, and Import Express Worldwide.
- FedEx First Overnight, Priority Overnight, Standard Overnight, 2 Day, International Next Flight Out, International Priority, International First, or International Economy.
- United Parcel Service Next Day Air Early AM, Next Day Air, Next Day Air Saver, 2nd Day Air, 2nd Day Air A.M., Worldwide Express Plus, or Worldwide Express.

#### Step 4. Keep a copy

Print a second copy of the return for your records. We recommend that you also print and retain these supporting forms, which don't need to be sent to the IRS:

- Background Worksheet
- Dependents Worksheet
- Child Tax Credit Worksheet
- Last Year's Data Worksheet
- Form 1099-INT/OID
- Form 1099-DIV
- Home Mortgage Interest Worksheet
- Charitable Worksheet
- State and Local Income Tax
- Capital Gains and Losses Worksheet
- Form 1095-A
- Health Care Coverage
- Health Care Summary

- - Shared Responsibility Payment

## 2016 return information - Keep this for your records

Here is some additional information about your 2016 return. Keep this information with your records.

You will need your 2016 AGI to electronically sign your return next year.

### Quick Summary

Income		\$58,041
Adjustments	-	\$8,767
<b>Adjusted gross income</b>		<b>\$49,274</b>
Deductions	-	\$20,965
Exemption(s)	-	\$20,250
<b>Taxable income</b>		<b>\$8,059</b>
Tax withheld or paid already		\$16,897
Actual tax due	-	\$5,460
Refund applied to next year	-	\$0
<b>Refund</b>		<b>\$11,437</b>

\* Your long-term capital gains and qualifying dividends are taxed at a lower rate than your other income. As a result, your total federal tax is less than the tax shown on the IRS's Tax Table.

For the year Jan. 1–Dec. 31, 2016, or other tax year beginning , 2016, ending , 20 See separate instructions.

Your first name and initial Last name  
Gregory R Clifden  
Your social security number  
543-88-9756

If a joint return, spouse's first name and initial Last name  
Lulu B Clifden  
Spouse's social security number  
256-43-8819

Home address (number and street). If you have a foreign address, see instructions. Home address (number and street) and on line 6c are correct.  
33333 Fume Blanc Way

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).  
Temecula CA 92591

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

Filing Status 1 ☐ Single 4 ☐ Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here.

Check only one box. 2 ☒ Married filing jointly (even if only one had income) 3 ☐ Married filing separately. Enter spouse's SSN above and full 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. Boxes checked on 6a and 6b 2

b ☒ Spouse No. of children on 6c who:  
• lived with you 3  
• did not live with you due to divorce (see instructions)

c Dependents: (1) First name Last name social security number (2) Relationship to you (3) If child under age 17, check box if you can claim a credit for the child (see instructions)

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

Gerald	Clifden	466-11-1111	Son	<input checked="" type="checkbox"/>
Gary	Clifden	465-76-8375	Son	<input checked="" type="checkbox"/>
Glenn	Clifden	475-23-1426	Son	<input checked="" type="checkbox"/>

d Total number of exemptions claimed 5

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 10,200

8a Taxable interest. Attach Schedule B if required 8a 1,955

b Tax-exempt interest. Do not include on line 8a 8b 1,490

9a Ordinary dividends. Attach Schedule B if required 9a 336

b Qualified dividends 9b 336

10 Taxable refunds, credits, or offsets of state and local income taxes 10 0

11 Alimony received 11

12 Business income or (loss). Attach Schedule C or C-EZ 12 33,725

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 13 1,225

14 Other gains or (losses). Attach Form 4797 14

15a IRA distributions 15a 0 b Taxable amount 15b 0

16a Pensions and annuities 16a 0 b Taxable amount 16b 0

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17

18 Farm income or (loss). Attach Schedule F 18 0

19 Unemployment compensation 19

20a Social security benefits 20a 0 b Taxable amount 20b 0

21 Other income. List type and amount FORM 8814 21 1,300

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 58,041

Adjusted Gross Income 23 Educator expenses 23 0

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 0

25 Health savings account deduction. Attach Form 8889 25 0

26 Moving expenses. Attach Form 3903 26 0

27 Deductible part of self-employment tax. Attach Schedule SE 27 2,383

28 Self-employed SEP, SIMPLE, and qualified plans 28 384

29 Self-employed health insurance deduction 29

30 Penalty on early withdrawal of savings 30 0

31a Alimony paid b Recipient's SSN 566-23-5431 31a 6,000

32 IRA deduction 32 0

33 Student loan interest deduction 33

34 Tuition and fees. Attach Form 8879 34

35 Domestic production activities deduction. Attach Form 8903 35 0

36 Add lines 23 through 35 36 8,767

37 Subtract line 36 from line 22. This is your adjusted gross income 37 49,274

## 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, \$6,300  
Married filing jointly or Qualifying widow(er), \$12,600  
Head of household, \$9,300

38	Amount from line 37 (adjusted gross income)	38	49,274
39a	Check <input type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see instructions)	40	20,965
41	Subtract line 40 from line 38	41	28,309
42	Excess advance premium tax credit repayment. Attach Form 8962	42	0
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	28,309
44	Tax (see instructions). Check if any from: a <input checked="" type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	753
45	Alternative minimum tax (see instructions). Attach Form 6251	45	0
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	753
48	Foreign tax credit. Attach Form 1116 if required	48	0
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	0
52	Child tax credit. Attach Schedule 8812, if required	52	753
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	0
55	Add lines 48 through 54. These are your total credits	55	753
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	0

## Other Taxes

57	Self-employment tax. Attach Schedule SE	57	4,665
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	0
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	0
60a	Household employment taxes from Schedule H	60a	0
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	0
61	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	61	695
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	0
63	Add lines 56 through 62. This is your total tax	63	5,460

## Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	2,850
65	2016 estimated tax payments and amount applied from 2015 return	65	2,000
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election	66b	
67	Additional child tax credit. Attach Schedule 8812	67	1,247
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	16,897
70	Excess social security and tier 1 RRTA tax withheld	70	0
71	Excess social security and tier 1 RRTA tax withheld	71	0
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	0
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	16,897

## 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	11,437
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	11,437
b	Routing number XXXXXXXXXX	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number XXXXXXXXXXXXXXXXXXXX		
77	Amount of line 75 you want applied to your 2017 estimated tax	77	0

## 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 Notice, sign here. \_\_\_\_\_

## Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN	Phone no.		
Firm's address				

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on Form 1040

Gregory

R Clifden

**Itemized Deductions**

► Information about Schedule A and its separate instructions is at [www.irs.gov/schedulea](http://www.irs.gov/schedulea).

► Attach to Form 1040.

OMB No. 1545-0074

**2016**  
Attachment  
Sequence No. **07**

Your social security number  
543-88-9756

**Medical  
and  
Dental  
Expenses**

**Caution.** Do not include expenses reimbursed or paid by others.

Final form will be available through a program update.

1 Enter amount from Form 1040, line 38 . . . . . 2 49,274  
3 Multiply line 2 by 10% (0.10). But if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5% (0.075) instead . . . . . 3 4,927

4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . . 4 0

**Taxes You Paid**

5 State and local (check only one box):

a. ☒ Income taxes, or

b. ☐ General sales taxes

5 7,120

6 Real estate taxes (see instructions) . . . . . 6 820

7 Personal property taxes . . . . . 7 0

8 Other taxes. List type and amount ► . . . . . 8 450

9 Add lines 5 through 8 . . . . . 9 8,390

**Interest  
You Paid**

10 Home mortgage interest and points reported to you on Form 1098 . . . . . 10 7,800

11 Other mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ► . . . . . 11 0

12 Points not reported to you on Form 1098. See instructions for special rules . . . . . 12 0

13 Mortgage insurance premiums (see instructions) . . . . . 13 0

14 Investment interest. Attach Form 4952 if required. (See instructions.) . . . . . 14 3,100

15 Add lines 10 through 14 . . . . . 15 10,700

**Gifts to  
Charity**

If you made a gift and got a benefit for it, see instructions.

16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . . 16 1,875

17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if more than \$500 . . . . . 17 0

18 Carryover from prior year . . . . . 18 0

19 Add lines 16 through 18 . . . . . 19 1,875

**Casualty and  
Theft Losses**

20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) . . . . . 20 0

**Job Expenses  
and Certain  
Miscellaneous  
Deductions**

21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► . . . . . 21 0

22 Tax preparation fees . . . . . 22 475

23 Other expenses—investment, safe deposit box, etc. List type and amount ► . . . . . 23 0

24 Add lines 21 through 23 . . . . . 24 475

25 Enter amount from Form 1040, line 38 . . . . . 25 49,274

26 Multiply line 25 by 2% (0.02) . . . . . 26 985

27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- . . . . . 27 0

**Other  
Miscellaneous  
Deductions**

28 Other—from list in instructions. List type and amount ► . . . . . 28 0

**Total  
Itemized  
Deductions**

29 Is Form 1040, line 38, over \$5,650?

☒ No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.

☐ Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.

30 If you elect to itemize deductions even though they are less than your standard deduction, check here . . . . . 30

29 20,965

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

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

Gregory R Clifden

**Interest and Ordinary Dividends**

► Attach to Form 1040A or 1040.

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

OMB No. 1545-0074

**2016**

Attachment  
Sequence No. **08**

Your social security number  
543-88-9756

**Part I**  
**Interest**

(See instructions for  
Schedule B, and the  
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  
payer used the property as a personal residence, see instructions and list  
this interest first. Also, show that buyer's social security number and address.

Vintage Bank

Bob's Big Bank

Bank of Ireland

City of Atlanta

**Amount**

1,375

360

220

0

**1**

**DRAFT FORM -- DO NOT FILE.**

**Final form will be available through a program update.**

**2** Add the amounts on line 1

1,955

**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**

1,955

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

**Amount**

**Part II**

**Ordinary  
Dividends**

(See instructions  
for Schedule B, and the  
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 ►

Southwest Airlines

Heinz Foods

110

226

**DRAFT FORM -- DO NOT FILE.**

**Final form will be available through a program update.**

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

**6**

336

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

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.

**Part III**  
**Foreign  
Accounts  
and Trusts**  
(See  
instructions.)

**7a** At any time during 2016, 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 instruction

**Yes No**

X

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial  
Accounts (FBAR), to your financial institution? See instructions for 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 2016, 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

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**

(Sole Proprietorship)

► **Information about Schedule C and its separate instructions is at [www.irs.gov/schedulec](http://www.irs.gov/schedulec).**  
► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

**2016**

Attachment  
Sequence No. **09**

Name of proprietor Gregory R Clifden		Social security number (SSN) 543-88-9756
A Principal business or profession, including product or service (see instructions) Bed & Breakfast		B Enter code from instructions 721100
C Business name. If no separate business name, leave blank. Rock Glen House Bed & Breakfast		D Employer ID number (EIN), (see instr.) 95-1234567
E Business address (including suite or room no.) City, town or post office, state, and ZIP code 33333 Fume Blanc Way Temecula CA 92591		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2016, check here		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/>	1	139,250
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	139,250
4 Cost of goods sold (from line 12)	4	0
5 <b>Gross profit.</b> Subtract line 4 from line 3	5	139,250
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	2,325
7 <b>Gross income.</b> Add lines 5 and 6	7	141,575

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	4,810	18 Office expense (see instructions)	18	2,400
9 Car and truck expenses (see instructions)	9	0	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	0
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	15,100	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	8,870
15 Insurance (other than health)	15	6,300	23 Taxes and licenses	23	6,420
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a	33,010	a Travel	24a	0
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	0
17 Legal and professional services	17	1,850	25 Utilities	25	6,350
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	28	107,850	26 Wages (less employment credits)	26	15,450
29 Tentative profit or (loss). Subtract line 28 from line 7	29	33,725	27a Other expenses (from line 48)	27a	4,290
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	0	27b <b>Reserved for future use</b>	27b	
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	31	33,725			
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.	32		32a <input type="checkbox"/> All investment at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		





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

- ▶ **Attach to Form 1040 or Form 1040NR.**  
▶ **Information about Schedule D and its separate instructions is at [www.irs.gov/scheduled](http://www.irs.gov/scheduled).**  
▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

OMB No. 1545-0074

**2016**Attachment  
Sequence No. **12**

Name(s) shown on return

Gregory R Clifden

Your social security number

543-88-9756

**DRAFT FORM -- DO NOT FILE.****Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b	0	0		0
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked	12,100	14,200	0	-2,100
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked	0	0	0	0
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked	0	0	0	0
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	0
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions.			6	(0)
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the next page			7	-2,100

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b	0	0		0
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked	8,575	5,250	0	3,325
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked	0	0	0	0
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked	0	0	0	0
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824			11	0
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	
<b>13</b> Capital gain distributions. See the instructions			13	0
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions			14	(0)
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on page 2			15	3,325

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

Schedule D (Form 1040) 2016

**Part III Summary**

16 Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	1,225
<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
17 Are lines 15 and 16 <b>both</b> gains? <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . . . ▶	<b>18</b>	0
19 Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . .	<b>19</b>	0
20 Are lines 18 and 19 both zero or blank? <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Don't</b> complete lines 21 and 22 below. <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of: <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul>	<b>21</b>	( )
<b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 and Form 1040NR.		

KIA

Schedule D (Form 1040) 2016

**DRAFT FORM -- DO NOT FILE.**  
**Final form will be available through a program update.**

Name(s) shown on return

Gregory R Clifden

Social security number or taxpayer identification number

**NOT-EN**

**Final form will be available through a program update.**

## Part I

**Short-Term.** Transactions involving capital assets you held 1 year or less are short-term. For long-term transactions, see page 2.

**Note.** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☐ (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 shares of XYZ Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold or disposed of (mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See instructions below and see Column (g) in the separate instructions	(f) Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the instructions below.	(g) Amount of adjustment	(h) Gain or (loss). If you enter an amount in column (f), combine the result with column (g)
	Gold Co.	3/27/16	9/18/16	12,100	14,200		0	-2,100
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
2	<b>Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) .			12,100	14,200		0	-2,100

**Note.** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**DRAFT FORM -- DO NOT FILE.**

**Final form will be available through a program update.**

Social security number or taxpayer identification number

543-88-9756

**Part II** **Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

**Part II** **Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

**Note.** You may qualify for all long-term transactions reported on Form(s) 1041-B showing that was applied.

**DRAFT FORM -- DO NOT FILE.**

**Final form will be available through a program update.**

☒ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ (E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

☐ (F) Long-term transactions not reported to you on Form 1099-B

<b>1</b>	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) <i>(See instructions)</i>	(e) Cost or other basis See the <b>Note</b> below and see <i>Column (e)</i> <i>(in the separate instructions)</i>	(f) Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>	(g) Amount of adjustment	(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
	Orange Co.	9/27/16	8/29/16	\$1,000	\$1,000			
	Green Co.	10/31/06	10/23/16	2,475	1,450		0	1,025
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
<b>2 Totals.</b>	Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked)			8,575	5,250		0	3,325

Form **8949** (2016)

**DRAFT FORM -- DO NOT FILE.**  
**Final form will be available through a program update.**

**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

► Information about Schedule SE and its separate instructions is at [www.irs.gov/schedulese](http://www.irs.gov/schedulese).

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2016**

Attachment  
Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)

Gregory R Clifden

Social security number of person  
with self-employment income

543-88-9756

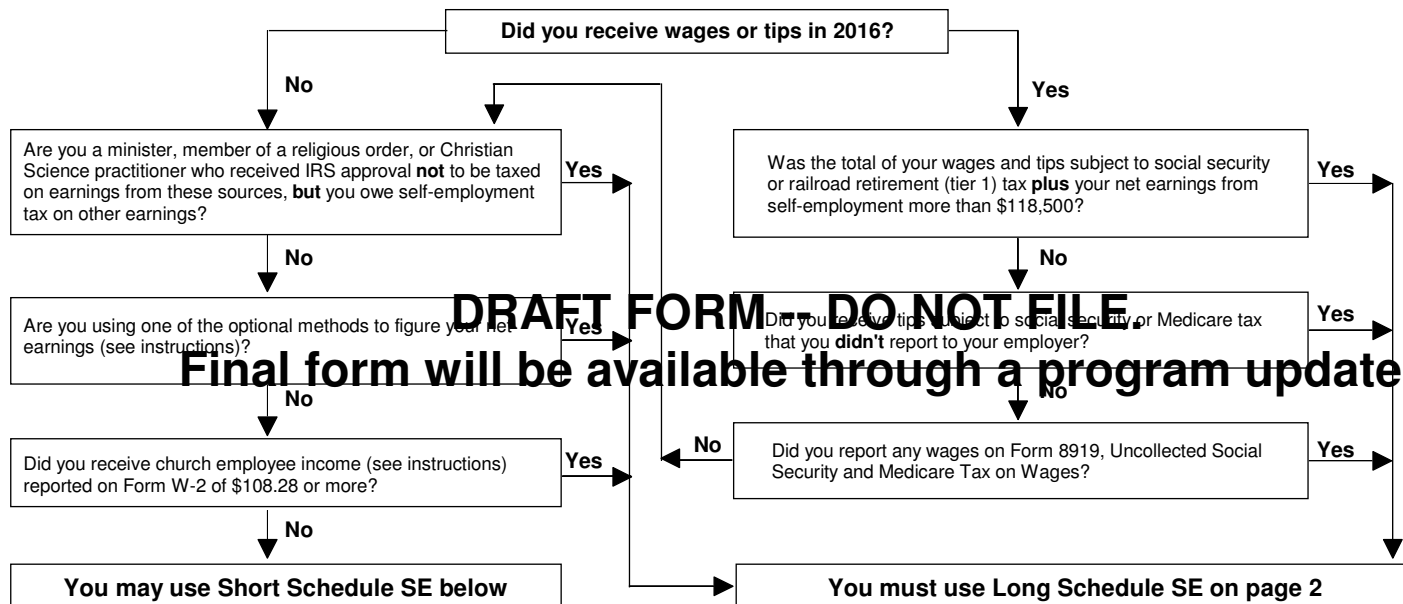
**DRAFT FORM -- DO NOT FILE.**

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

**Final form will be available through a program update.**

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

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



**DRAFT FORM -- DO NOT FILE.**

**Final form will be available through a program update.**

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

<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. . . . .	<b>1a</b>	0
<b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code 7. . . . .	<b>1b</b>	( 0 )
<b>2</b> Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 6; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders see instructions for how to report this income to the correct line. See instructions for other income to report. . . . .	<b>2</b>	33,725
<b>3</b> Combine lines 1a, 1b, and 2. . . . .	<b>3</b>	33,725
<b>4</b> Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; <b>don't</b> file this schedule unless you have an amount on line 1b. . . . . ►	<b>4</b>	31,145
<b>5 Self-employment tax.</b> If the amount on line 4 is: • \$118,500 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on <b>Form 1040</b> , line 57, or <b>Form 1040NR</b> , line 55. • More than \$118,500, multiply line 4 by 2.9% (0.029). Then, add \$14,694 to the result. Enter the total here and on <b>Form 1040</b> , line 57, or <b>Form 1040NR</b> , line 55. . . . .	<b>5</b>	4,765
<b>6 Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (0.50). Enter the result here and on <b>Form 1040</b> , line 27, or <b>Form 1040NR</b> , line 27. . . . .		

**DRAFT FORM -- DO NOT FILE.**

**Final form will be available through a program update.**

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

Schedule SE (Form 1040) 2016

Form **8814**Department of the Treasury  
Internal Revenue Service (99)**Parents' Election To Report  
Child's Interest and Dividends**

► Information about Form 8814 and its instructions is at [www.irs.gov/form8814](http://www.irs.gov/form8814).  
► Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2016**Attachment  
Sequence No. **40**

Name(s) shown on your return

Gregory R Clifden

Your social security number

543-88-9756

**Caution:** The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. But this election is not available if your child is a beneficiary of a trust that the child could take on his or her own return. For details, see *Tax benefits you cannot take* in the instructions.

**A** Child's name (first, initial, and last)

Gary T Clifden

**B** Child's social security number

465-76-8375

**C** If more than one Form 8814 is attached, check here☐**Part I** Child's Interest and Dividends To Report on Your Return

<b>1a</b> Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	<b>1a</b>	3,400
<b>b</b> Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a	<b>1b</b>	0
<b>2a</b> Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	<b>2a</b>	0
<b>b</b> Enter your child's qualified dividends included on line 2a. See the instructions	<b>2b</b>	
<b>3</b> Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	<b>3</b>	
<b>4</b> Add lines 1a, 2a, and 3. If the total is \$2,100 or less, skip lines 5 through 12 and go to line 13. If the total is \$10,500 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income	<b>4</b>	3,400
<b>5</b> Base amount	<b>5</b>	2,100
<b>6</b> Subtract line 5 from line 4	<b>6</b>	1,300
<b>If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.</b>		
<b>7</b> Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	<b>7</b>	
<b>8</b> Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	<b>8</b>	
<b>9</b> Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	<b>9</b>	
<b>10</b> Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	<b>10</b>	
<b>11</b> Add lines 9 and 10	<b>11</b>	0
<b>12</b> Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below	<b>12</b>	1,300

**Part II** Tax on the First \$2,100 of Child's Interest and Dividends

<b>13</b> Amount not taxed	<b>13</b>	1,050
<b>14</b> Subtract line 13 from line 4. If the result is zero or less, enter -0-	<b>14</b>	2,350
<b>15 Tax.</b> Is the amount on line 14 less than \$1,050? <input checked="" type="checkbox"/> <b>No.</b> Enter \$105 here and see the <b>Note</b> below. <input type="checkbox"/> <b>Yes.</b> Multiply line 14 by 10% (.10). Enter the result here and see the <b>Note</b> below.	<b>15</b>	105

**Note:** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 42.

KIA For Paperwork Reduction Act Notice, see the Instructions for Form 8814

Form **8814** (2016)

SCHEDULE 8812  
(Form 1040A or 1040)

Child Tax Credit

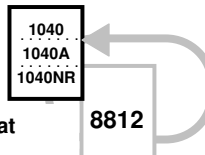
OMB No. 1545-0074

2016

Attachment  
Sequence No. 47

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040, Form 1040A or Form 1040NR.  
▶ Information about Schedule 8812 and its separate instructions is at  
[www.irs.gov/schedule8812](http://www.irs.gov/schedule8812).



Name(s) shown on return

Gregory R Clifden

**DRAFT FORM -- DO NOT FILE.**

Your social security number

543-88-9756

**Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)**



**Final form will be available through a program update.**  
Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.  
If your dependent is not a qualifying child for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated is a qualifying child for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes

☐ No

- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes

☐ No

- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes

☐ No

- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

☐ Yes

☐ No

**Note:** If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see separate instructions and check here. ☐

**Part II Additional Child Tax Credit Filers**

- 1** If you file Form 2555 or 2555-EZ **stop** here; you cannot claim the additional child tax credit.

If you are required to use the worksheet in **Pub. 972**, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. Otherwise:

**1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 52).

**1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 35).

**1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 49).

- 2** Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49

- 3** Subtract line 2 from line 1. If zero, **stop** here; you cannot claim this credit

- 4a** Earned income (see separate instructions).

41,542

- b** Nontaxable combat pay (see separate instructions)

4b

0

- 5** Is the amount on line 4a more than \$3,000?

☐ **No.** Leave line 5 blank and enter -0- on line 6.

☒ **Yes.** Subtract \$3,000 from the amount on line 4a. Enter the result

38,542

- 6** Multiply the amount on line 5 by 15% (0.15) and enter the result

5,781

**Next.** Do you have three or more qualifying children?

☒ **No.** If line 6 is zero, **stop** here; you cannot claim take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13.

☐ **Yes.** If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13.

Otherwise, stop here.

Part III

Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions.	7	
8	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 62.	8	
	<b>1040A filers:</b> Enter -0-.		
	<b>1040NR filers:</b> Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.		
9	Add lines 7 and 8	9	
10	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 66a and 71.		
	<b>1040A filers:</b> Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions).	10	
	<b>1040NR filers:</b> Enter the amount from Form 1040NR, line 60.		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	
12	Enter the <b>larger</b> of line 3 or line 10. Next, enter the <b>smaller</b> of line 3 or line 12 on line 13.	12	

Part IV

Additional Child Tax Credit

13	This is your additional child tax credit	13	1,247
			Enter this amount on: Form 1040, line 67; Form 1040A, line 43, or Form 1040NR, line 64

DRAFT FORM -- DO NOT FILE.  
Final form will be available through a program update.

DRAFT FORM -- DO NOT FILE.  
Final form will be available through a program update.



Form **8962**Department of the Treasury  
Internal Revenue Service**Premium Tax Credit (PTC)**

▶ 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).

OMB No. 1545-0074

**2016**Attachment  
Sequence No. **73**Name shown on your return  
Gregory R ClifdenYour social security number  
543-88-9756You cannot claim the PTC if your filing status is married filing separately unless you are qualified for an exception (see instructions). If you qualify, check the box. ☐**Part I: Annual and Monthly Contribution Amounts**

1	Tax family size. Enter the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d	1	5
2a	Modified AGI. Enter your modified AGI (see instructions)	2a	50,764
b	Enter the total of your dependents' modified AGI (see instructions)	2b	2,100
3	Household income. Add the amounts on line 2a and 2b	3	52,864
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	28,410
5	Household income as a percentage of federal poverty line (see instructions)	5	186 %
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 take the 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	0.0575
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount.		
b	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount.		

**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 instructions)?  
☐ Yes. Skip to Part IV, Allocation of Policy Amounts, 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. 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 calculation)	(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	0	0	253	0	0	0
13 February	0	0	253	0	0	0
14 March	0	0	253	0	0	0
15 April	0	0	253	0	0	0
16 May	1,520	1,603	253	1,350	1,350	0
17 June	1,520	1,603	253	1,350	1,350	0
18 July	1,520	1,603	253	1,350	1,350	0
19 August	1,520	1,603	253	1,350	1,350	0
20 September	1,520	1,603	253	1,350	1,350	0
21 October	1,520	1,603	253	1,350	1,350	0
22 November	1,520	1,603	253	1,350	1,350	0
23 December	1,520	1,603	253	1,350	1,350	0

24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	24	10,800
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here	25	0
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 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	26	10,800

**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	
28	Repayment limitation (see instructions)	28	
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	

**Part IV: Allocation of Policy Amounts**

Complete the following information for up to four shared policy allocations. See instructions for allocation details.

**Allocation 1**

<b>30</b>	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	<b>DRAFT FORM -- DO NOT FILE.</b>			
	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage	
	<b>Final form will be available through a program update.</b>			

**Allocation 2**

<b>31</b>	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	<b>DRAFT FORM -- DO NOT FILE.</b>			
	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage	
	<b>Final form will be available through a program update.</b>			

**Allocation 3**

<b>32</b>	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	<b>DRAFT FORM -- DO NOT FILE.</b>			
	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage	
	<b>Final form will be available through a program update.</b>			

**Allocation 4**

<b>33</b>	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	<b>DRAFT FORM -- DO NOT FILE.</b>			
	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage	
	<b>Final form will be available through a program update.</b>			

**34** Have you completed all policy amount allocation?

☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

☐ **No.** See the instructions to report additional policy amount allocations.

**DRAFT FORM -- DO NOT FILE.****Part V: Alternative Calculation for Year of Marriage**

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

<b>35</b>	Alternative entries for your SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month
<b>36</b>	Alternative entries for your spouse's SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month

KIA

Form **8962** (2016)**DRAFT FORM -- DO NOT FILE.****Final form will be available through a program update.**