

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

**Prepared on: 12/12/2016 08:58:34 am**

**Return: C:\Users\Smokey\Desktop\Tax\2016 Whittenburg\Appendix D\Noah Arc 2016 Tax Return.T16**

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

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

Because you're filing a joint return, Noah and Joan 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 C
- Schedule D
- Form 8949
- Schedule E
- Schedule SE
- Form 2441
- Form 8582 - Page 1
- Form 8582 Page 2 (Regular Tax)

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

Form W-2: Wage and Tax Statement

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-DIV
- Home Mortgage Interest Worksheet
- Charitable Worksheet
- State and Local Income Tax
- Capital Gains and Losses Worksheet
- Rentals and Royalties
- Health Care Coverage
- Health Care Summary
- Shared Responsibility Payment

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		\$83,267
Adjustments	-	\$2,969
<b>Adjusted gross income</b>		<b>\$80,298</b>
Deductions	-	\$17,335
Exemption(s)	-	\$16,200
<b>Taxable income</b>		<b>\$46,763</b>
Tax withheld or paid already		\$17,050
Actual tax due	-	\$7,746
Refund applied to next year	-	\$0
<b>Refund</b>		<b>\$9,304</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  
Noah Arc  
Your social security number  
434-11-3311

If a joint return, spouse's first name and initial Last name  
Joan Arc  
Spouse's social security number  
456-87-5432

Home address (number and street). If you have an APO, FPO, or MPO, see instructions. Home address for a business, other than your home, and on line 6c are correct.  
4342 Josie Jo

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).  
Santee CA 92071

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.

2 ☒ Married filing jointly (even if only one had income) 5 ☐ Qualifying widow(er) with dependent child

3 ☐ Married filing separately. Enter spouse's SSN above and full name here.

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 social security number (2) Dependent's 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 ☐

Boxes checked on 6a and 6b 2

No. of children on 6c who:

- lived with you 2
- did not live with you due to divorce, separation, or death (see instructions)

Dependents on 6c not entered above

Add numbers on lines above 4

d Total number of exemptions claimed

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 27,600

8a Taxable interest. Attach Schedule B if required 8a 0

b Tax-exempt interest. Do not include on line 8a 8b 0

9a Ordinary dividends. Attach Schedule B if required 9a 842

b Qualified dividends 9b 842

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 42,020

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 13 11,050

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 1,755

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 21 0

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 83,267

**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 2,969

28 Self-employed SEP, SIMPLE, and qualified plans 28 0

29 Self-employed health insurance deduction 29 0

30 Penalty on early withdrawal of savings 30 0

31a Alimony paid b Recipient's SSN 31a 0

32 IRA deduction 32 0

33 Student loan interest deduction 33 0

34 Tuition and fees. Attach Form 8879 34 0

35 Domestic production activities deduction. Attach Form 8903 35 0

36 Add lines 23 through 35 36 2,969

37 Subtract line 36 from line 22. This is your adjusted gross income 37 80,298

**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

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	80,298
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1952, <input type="checkbox"/> <b>Blind.</b> <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1952, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes checked</b> <b>39a</b> <input type="checkbox"/> 0		
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here <b>39b</b> <input type="checkbox"/>		
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your standard deduction (see instructions)	<b>40</b>	17,335
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	62,963
<b>42</b>	Charitable contributions (see instructions). If more than \$500, attach Form 8870. If more than \$10,000, attach Form 8870. If more than \$10,000, attach Form 8870. If more than \$10,000, attach Form 8870.	<b>42</b>	16,200
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	46,763
<b>44</b>	<b>Tax</b> (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/>	<b>44</b>	4,409
<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	<b>45</b>	0
<b>46</b>	Excess advance premium tax credit repayment. Attach Form 8962	<b>46</b>	
<b>47</b>	Add lines 44, 45, and 46	<b>47</b>	4,409
<b>48</b>	Foreign tax credit. Attach Form 1116 if required	<b>48</b>	0
<b>49</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>49</b>	600
<b>50</b>	Education credits from Form 8863, line 19	<b>50</b>	0
<b>51</b>	Retirement savings contributions credit. Attach Form 8880	<b>51</b>	0
<b>52</b>	Child tax credit. Attach Schedule 8812, if required	<b>52</b>	2,000
<b>53</b>	Residential energy credits. Attach Form 5695	<b>53</b>	0
<b>54</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>54</b>	0
<b>55</b>	Add lines 48 through 54. These are your total credits	<b>55</b>	2,600
<b>56</b>	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	<b>56</b>	1,809

**Other Taxes**

<b>57</b>	Self-employment tax. Attach Schedule SE	<b>57</b>	5,227
<b>58</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>58</b>	0
<b>59</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>59</b>	0
<b>60a</b>	Household employment taxes from Schedule H	<b>60a</b>	0
<b>b</b>	First-time homebuyer credit repayment. Attach Form 5405 if required	<b>60b</b>	0
<b>61</b>	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	<b>61</b>	0
<b>62</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s)	<b>62</b>	0
<b>63</b>	Add lines 56 through 62. This is your <b>total tax</b>	<b>63</b>	7,746

**Payments**

If you have a qualifying child, attach Schedule EIC.

<b>64</b>	Federal income tax withheld from Forms W-2 and 1099	<b>64</b>	5,050
<b>65</b>	2016 estimated tax payments and amount applied from 2015 return	<b>65</b>	12,000
<b>66a</b>	<b>Earned income credit (EIC)</b>	<b>66a</b>	
<b>b</b>	Nontaxable combat pay election <b>66b</b> <input type="checkbox"/>		
<b>67</b>	Additional child tax credit. Attach Schedule 8812	<b>67</b>	
<b>68</b>	American opportunity credit from Form 8863, line 8	<b>68</b>	
<b>69</b>	Net premium tax credit. Attach Form 8962	<b>69</b>	
<b>70</b>	Excess social security and tier 1 RRTA tax withheld	<b>70</b>	0
<b>71</b>	Excess social security and tier 1 RRTA tax withheld	<b>71</b>	0
<b>72</b>	Credit for federal tax on fuels. Attach Form 4136	<b>72</b>	
<b>73</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input checked="" type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/>	<b>73</b>	0
<b>74</b>	Add lines 64, 65, 66a, and 67 through 73. These are your <b>total payments</b>	<b>74</b>	17,050

**Refund**

Direct deposit? See instructions.

<b>75</b>	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you <b>overpaid</b>	<b>75</b>	9,304
<b>76a</b>	Amount of line 75 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>76a</b>	9,304
<b>b</b>	Routing number XXXXXXXXXX	<b>c</b>	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number XXXXXXXXXXXXXXXXXXXX		
<b>77</b>	Amount of line 75 you want <b>applied to your 2017 estimated tax</b>	<b>77</b>	0

**Amount You Owe**

<b>78</b>	<b>Amount you owe.</b> Subtract line 74 from line 63. For details on how to pay, see instructions	<b>78</b>	
<b>79</b>	Estimated tax penalty (see instructions)	<b>79</b>	0

**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

**Paid Preparer Use Only**

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

Print/Type preparer's name  Preparer's signature  Date  Check ☐ if self-employed PTIN

Firm's name  Firm's EIN  Phone no.

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on Form 1040  
Noah Arc

**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  
434-11-3311

**Medical  
and  
Dental  
Expenses**

**Caution.** Do not include expenses reimbursed or paid by others.  
Medical and dental expenses (see instructions) **1** 700  
2 Enter amount from Form 1040, line 38 **2** 80,298  
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** 8,030

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

**Taxes You Paid**

4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **4** 0  
5 State and local (check only one box):  
a. ☒ Income taxes, or **5** 2,260  
b. ☐ General sales taxes **6** 1,350  
6 Real estate taxes (see instructions) **7** 0  
7 Personal property taxes **8** 0  
8 Other taxes. List type and amount ►  
9 Add lines 5 through 8 **9** 3,610

**Interest  
You Paid**

10 Home mortgage interest and points reported to you on Form 1098 **10** 11,100  
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** 0  
15 Add lines 10 through 14 **15** 11,100

**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** 2,625  
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** 2,625

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

**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.) ► Uniforms **21** 125  
22 Tax preparation fees **22** 350  
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** 80,298  
26 Multiply line 25 by 2% (0.02) **26** 1,606  
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 **29** 17,335

**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 Noah Arc		Social security number (SSN) 434-11-3311
A Principal business or profession, including product or service (see instructions) Pet Store		B Enter code from instructions 453910
C Business name. If no separate business name, leave blank. The Arc		D Employer ID number (EIN), (see instr.) 95-9876556
E Business address (including suite or room no.) City, town or post office, state, and ZIP code 18542 Mission Road Santee CA 92071		
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

<b>Part I Income</b>		
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	144,300
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	144,300
4 Cost of goods sold (from line 12)	4	61,000
5 <b>Gross profit.</b> Subtract line 4 from line 3	5	83,300
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 <b>Gross income.</b> Add lines 5 and 6	7	83,300

<b>Part II Expenses.</b> Enter expenses for business use of your home <b>only</b> on line 30.		
8 Advertising	8	
9 Car and truck expenses (see instructions)	9	0
10 Commissions and fees	10	
11 Contract labor (see instructions)	11	
12 Depletion	12	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	
14 Employee benefit programs (other than on line 19)	14	
15 Insurance (other than health)	15	780
16 Interest:		
a Mortgage (paid to banks, etc.)	16a	
b Other	16b	
17 Legal and professional services	17	1,800
18 Office expense (see instructions)	18	
19 Pension and profit-sharing plans	19	
20 Rent or lease (see instructions):		
a Vehicles, machinery, and equipment	20a	0
b Other business property	20b	7,600
21 Repairs and maintenance	21	
22 Supplies (not included in Part III)	22	
23 Taxes and licenses	23	2,250
24 Travel, meals, and entertainment:		
a Travel	24a	0
b Deductible meals and entertainment (see instructions)	24b	200
25 Utilities	25	2,650
26 Wages (less employment credits)	26	25,100
27a Other expenses (from line 48)	27a	0
b <b>Reserved for future use</b>	27b	
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	28	40,380
29 Tentative profit or (loss). Subtract line 28 from line 7	29	42,020
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
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	42,020
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	
	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

Noah

Arc

Your social security number

434-11-3311

**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	6,000	5,300	0	700
<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	700

**DRAFT FORM -- DO NOT FILE.****Final form will be available through a program update.****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	16,700	4,000	0	12,700
<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	(-2,350)
<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	10,350

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



**Part III Summary**

16 Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	11,050
<p><b>DRAFT FORM -- DO NOT FILE.</b>  <b>Final form will be available through a program update.</b></p> <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
<p><b>DRAFT FORM -- DO NOT FILE.</b>  <b>Final form will be available through a program update.</b></p>		
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>	( )
<p><b>DRAFT FORM -- DO NOT FILE.</b>  <b>Final form will be available through a program update.</b></p>		
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.		

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

Name(s) shown on return

Noah

Arc

Social security number or taxpayer identification number

**NOT-FULL**

**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 ... X)	(b) Date acquired (mo., day, yr.)	(c) Date sold or disposed of (mo., day, yr.)	(d) Proceeds (see instructions)	(e) Cost or other basis. (see instructions and see Column (e) 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 instructions)	(g) Code(s) from instructions	(h) Gain or (loss). If you enter an amount in column (g), combine the result with column (g)
	Yellow Co.	1/31/16	6/05/16	6,000	5,300		0	700
								0
								0
								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).			6,000	5,300		0	700

**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

434-11-3311

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

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-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.

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

**Note.** If you checked Box D 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.

Form **8949** (2016)

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

**SCHEDULE E  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

Noah

Arc

**Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

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

OMB No. 1545-0074

**2016**

Attachment  
Sequence No. **13**

Your social security number

434-11-3311

**Part I**

**Income or Loss From Rental Real Estate and Royalties.** Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

**A** Did you make any payments or debts that would require you to file Form 1099 (see instructions)? ☐ Yes ☒ No

**B** If "Yes," did you or will you file all required Forms 1099? ☐ Yes ☒ No

**1a** Physical address of each property (street, city, state, ZIP code)

**A** 6431 Gary Ct. San Diego CA 92115

**B**

**C**

<b>1b</b> Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	<b>Fair Rental Days</b>		<b>Personal Use Days</b>		<b>QJV</b>	
		<b>A</b>					
<b>A</b>			366		0		
<b>B</b>							
<b>C</b>							

**Type of Property:**

1 Single-Family Residence

3 Vacation/Short-Term Rental

5 Land

7 Self-Rental

2 Multi-Family Residence

4 Commercial

6 Royalties

8 Other (describe below)

<b>Income:</b>		<b>Properties:</b>		<b>A</b>	<b>B</b>	<b>C</b>
<b>3</b>	Rents received	<b>1</b>		0	0	0
<b>4</b>	Royalties received	<b>4</b>		0	0	0

**Expenses:**

<b>5</b>	Advertising	<b>5</b>	0		
<b>6</b>	Auto and travel (see instructions)	<b>6</b>	0		
<b>7</b>	Cleaning and maintenance	<b>7</b>	0		
<b>8</b>	Commissions	<b>8</b>	0		
<b>9</b>	Insurance	<b>9</b>	575		
<b>10</b>	Legal and other professional fees	<b>10</b>	0		
<b>11</b>	Management fees	<b>11</b>	0		
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>	0		
<b>13</b>	Other interest	<b>13</b>	6,870		
<b>14</b>	Repairs	<b>14</b>	0		
<b>15</b>	Supplies	<b>15</b>	0		
<b>16</b>	Taxes	<b>16</b>	1,000		
<b>17</b>	Utilities	<b>17</b>	0		
<b>18</b>	Depreciation expense or depletion	<b>18</b>	3,000		
<b>19</b>	Other (list) ▶ Miscellaneous	<b>19</b>	600		
<b>20</b>	Total expenses. Add lines 5 through 19	<b>20</b>	12,045	0	0
<b>21</b>	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	<b>21</b>	1,755	0	0
<b>22</b>	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	<b>22</b>	( 0 )	( )	( )

<b>23a</b>	Total of all amounts reported on line 3 for all rental properties	<b>23a</b>	13,800	
<b>b</b>	Total of all amounts reported on line 4 for all royalty properties	<b>23b</b>	0	
<b>c</b>	Total of all amounts reported on line 12 for all properties	<b>23c</b>	0	
<b>d</b>	Total of all amounts reported on line 18 for all properties	<b>23d</b>	3,000	
<b>e</b>	Total of all amounts reported on line 20 for all properties	<b>23e</b>	12,045	

**24** **Income.** Add positive amounts shown on line 21. **Do not** include any losses **24** 1,755

**25** **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here. **25** ( 0 )

**26** **Total rental real estate and royalty income or (loss).** Carry over lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1041, line 6. **26** 1,755

**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)

Noah Arc

Social security number of person  
with self-employment income

434-11-3311

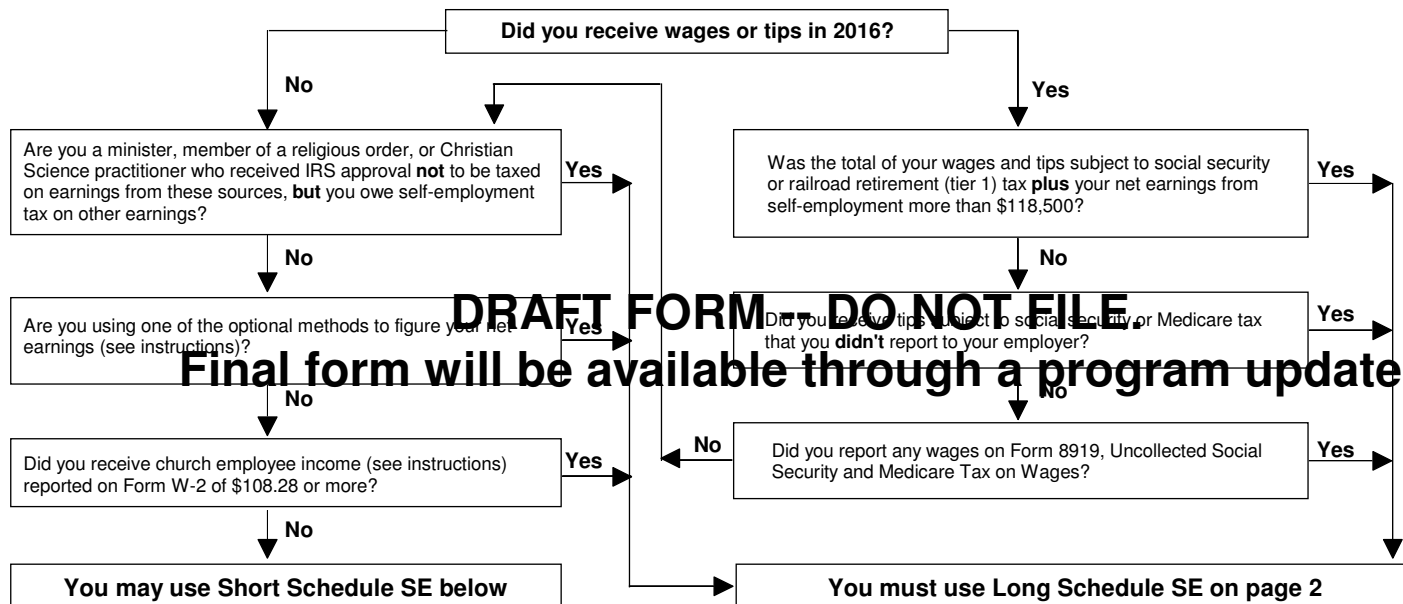
**DRAFT FORM -- DO NOT FILE.**

**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.



**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 this line. See instructions for other income to report. . . . .	<b>2</b>	42,020
<b>3</b> Combine lines 1a, 1b, and 2. . . . .	<b>3</b>	42,020
<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>	38,805
<b>5 Self-employment tax.</b> If the amount on line 4 is: <ul style="list-style-type: none"><li>• \$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.</li><li>• 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. . . . .</li></ul>	<b>5</b>	5,937
<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. . . . .		

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

Schedule SE (Form 1040) 2016

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

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

Form 2441

## Child and Dependent Care Expenses

1040A  
1040  
1040NR

OMB No. 1545-0074

2016

Attachment  
Sequence No. 21Department of the Treasury  
Internal Revenue Service (99)

- ▶ Attach to Form 1040, Form 1040A, or Form 1040NR.  
▶ Information about Form 2441 and its separate instructions is at  
[www.irs.gov/form2441](http://www.irs.gov/form2441).

2441

Name(s) shown on return

Noah Arc

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

Your social security number

434-11-3311

**Part I**

Persons, Organizations, and Providers for 2016. You must complete this part.  
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	Roundup Day Care Cent		91-1111111	3,200

Did you receive  
dependent care benefits?

No

▶ Complete only Part II below.

Yes

▶ Complete Part III on the next page next.

**Caution.** If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 60a, or Form 1040NR, line 59a.

**Part II****Credit for Child and Dependent Care Expenses****DRAFT FORM -- DO NOT FILE.**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you paid (see instructions for person listed in column (a))
First	Last		
Mary Sue	Arc	554-33-2411	3,200

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31

3

3,000

4 Enter your **earned income**. See instructions

4

39,051

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4

5

27,600

6 Enter the **smallest** of line 3, 4, or 5

6

3,000

7 Enter the amount from Form 1040, line 58; Form 1040A, line 22; or Form 1040NR, line 37

8

8,198

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:

Over But not over Decimal amount is

\$0—15,000

.35

15,000—17,000

.34

17,000—19,000

.33

19,000—21,000

.32

21,000—23,000

.31

23,000—25,000

.30

25,000—27,000

.29

27,000—29,000

.28

If line 7 is:

Over But not over Decimal amount is

\$29,000—31,000

.27

31,000—33,000

.26

33,000—35,000

.25

35,000—37,000

.24

37,000—39,000

.23

39,000—41,000

.22

41,000—43,000

.21

43,000—No limit

.20

8

x 0.20

9 Multiply line 6 by the decimal amount on line 8. If you paid 2015 expenses in 2016, see the instructions

9

600

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.

10

4,409

11 **Credit for child and dependent care expenses.** Enter the sum of line 9 and line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47

11

600

KIA

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

Form 2441 (2016)

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

**Part III Dependent Care Benefits**

<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received in 2016. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.		0
<b>13</b>	Enter the amount, if any, you carried over from 2015 and used in 2016 during the grace period. See instructions.		
<b>14</b>	Enter the amount, if any, you forfeited or carried forward to 2017. See instructions.	<b>14</b>	( 0 )
<b>15</b>	Combine lines 12 through 14. See instructions.	<b>15</b>	0
<b>16</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2016 for the care of the <b>qualifying person(s)</b> .	<b>16</b>	3,200
<b>17</b>	Enter the <b>smaller</b> of line 15 or 16.	<b>17</b>	0
<b>18</b>	Enter your <b>earned income</b> . See instructions.	<b>18</b>	39,051
<b>19</b>	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).</li> <li>If married filing separately, see instructions.</li> <li>All others, enter the amount from line 18.</li> </ul>	<b>19</b>	27,600
<b>20</b>	Enter the <b>smallest</b> of line 17, 18, or 19.	<b>20</b>	0
<b>21</b>	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19).	<b>21</b>	5,000
<b>22</b>	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input checked="" type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here.	<b>22</b>	0
<b>23</b>	Subtract line 22 from line 15.	<b>23</b>	0
<b>24</b>	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions.	<b>24</b>	0
<b>25</b>	<b>Excluded benefits. Form 1040 and 1040NR filers:</b> If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-.	<b>25</b>	0
<b>26</b>	<b>Taxable benefits. Form 1040 and 1040NR filers:</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." <b>Form 1040A filers:</b> Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB".	<b>26</b>	0

To claim the child and dependent care credit, complete lines 27 through 31 below.

<b>27</b>	Enter \$3,000 (\$6,000 if two or more qualifying persons).	<b>27</b>	3,000
<b>28</b>	<b>Form 1040 and 1040NR filers:</b> Add lines 24 and 25. <b>Form 1040A filers:</b> Enter the amount from line 25.	<b>28</b>	0
<b>29</b>	Subtract line 28 from line 27. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2015 expenses in 2016, see the instructions for line 9.	<b>29</b>	3,000
<b>30</b>	Complete line 2 on page 1 of this form. <b>Do not</b> include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	<b>30</b>	3,200
<b>31</b>	Enter the <b>smaller</b> of line 29 or 30. Also, enter the amount on line 29 on page 1 of this form and complete lines 4 through 11.	<b>31</b>	3,000

KIA

Form 2441 (2016)

**Passive Activity Loss Limitations**

OMB No. 1545-1008

**2016**Attachment  
Sequence No. **88**Department of the Treasury  
Internal Revenue Service (99)▶ **Information about Form 8582 and its instructions is available at [www.irs.gov/form8582](http://www.irs.gov/form8582).**

Name(s) shown on return

Noah

Arc

Identifying number  
434-11-3311**DRAFT FORM -- DO NOT FILE.****Part I 2016 Passive Activity Loss****Caution:** Complete Worksheets 1 and 2 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a))	<b>1a</b>	1,755	
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b))	<b>1b</b>	( 0 )	
<b>c</b> Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	<b>1c</b>	( 0 )	
<b>d</b> Combine lines 1a, 1b, and 1c	<b>1d</b>	1,755	

**Commercial Revitalization Deductions From Rental Real Estate Activities**

<b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a)	<b>2a</b>	( )	
<b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	<b>2b</b>	( )	
<b>c</b> Add lines 2a and 2b	<b>2c</b>	( 0 )	

**All Other Passive Activities**

<b>3a</b> Activities with net income (enter the amount from Worksheet 3, column (a))	<b>3a</b>	0	
<b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b))	<b>3b</b>	( 0 )	
<b>c</b> Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	<b>3c</b>	( 0 )	
<b>d</b> Combine lines 3a, 3b, and 3c	<b>3d</b>	0	

<b>4</b> Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	<b>4</b>	1,755	
--	----------	-------	--

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4	<b>5</b>		
<b>6</b> Enter \$150,000. If married filing separately, see instructions	<b>6</b>		
<b>7</b> Enter modified adjusted gross income, but not less than zero (see instructions)	<b>7</b>		
<b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.			
<b>8</b> Subtract line 7 from line 6	<b>8</b>		
<b>9</b> Multiply line 8 by 50% (0.5). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	<b>9</b>		
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9	<b>10</b>		

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities****Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

<b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	<b>11</b>		
<b>12</b> Enter the loss from line 4	<b>12</b>		
<b>13</b> Reduce line 12 by the amount on line 11	<b>13</b>		
<b>14</b> Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13	<b>14</b>		

**Part IV Total Losses Allowed**

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total	<b>15</b>		
<b>16</b> <b>Total losses allowed from all passive activities for 2016.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	<b>16</b>		



**Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.

**Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c** (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
6431 Gary San Di	1,755	0	0	1,755	0
<b>Total. Enter on Form 8582, lines 1a, 1b, and 1c</b>	1,755	0	0		

**Worksheet 2—For Form 8582, Lines 2a and 2b** (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall Loss
<b>Total. Enter on Form 8582, lines 2a and 2b</b>			

**Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c** (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
<b>Total. Enter on Form 8582, lines 3a, 3b, and 3c</b>					

**Worksheet 4—Use this worksheet if a partner is shown on Form 8582, line 1c** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss	(d) Subtract column (c) from column (a)
<b>Total</b>			1.00		

**Worksheet 5—Allocation of Unallowed Losses** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
<b>Total</b>			1.00	