

Filing Checklist for 2016 Tax Return Filed On Standard Forms

Prepared on: 12/12/2016 07:25:44 am

Return: C:\Users\Smokey\Desktop\Tax\2016 Whittenburg\Chapter 3\Russell Long 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, Russell and Linda 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 B
- Schedule C
- Form 8829

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
- Last Year's Data Worksheet
- Form 1099-INT/OID
- Health Care Coverage
- Health Care Summary

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		\$42,600
Adjustments	-	\$0
Adjusted gross income		\$42,600
Deductions	-	\$12,600
Exemption(s)	-	\$16,200
Taxable income		\$13,800
Tax withheld or paid already		\$4,500
Actual tax due	-	\$1,383
Refund applied to next year	-	\$0
Refund		\$3,117

Presidential

Note: Checking a box below won't change your tax or refund.

Elec Campaign

Check if you/spouse want \$3 to go to fund

You

Spouse

Filing

1

Single

4

Head of hshld. If qual

Status

2

Married filing jointly

person a child but not your

Check

(even if only one had income)

dependent, child's name:

one

3

Married filing separately

box.

Spouse name

5

Qual widow w/dep child

Exemp-

6a

Self

(but NOT if you can be someone's dependent)

tions

b

Spouse

c Dependents:

(1) First

Last Name

(2) SSN

(3) Rela-

(4) # Children

If > 4

Bill

Long

123-23-7654

Son

Crdr

Lived w/

depen-

Martha

Long

345-67-8654

Daughter

#

you

check

#

Apart -

div

here

d Total number of exemptions claimed

Add nos. above

MINI-WORKSHEET FOR LINE 7, WAGES

a. Wages not on W-2

Self:

Spouse:

b. Total from line a

Note: Line b includes spouse amounts only if you are married filing a joint return.

c. Wages from W-2's

d. Total for line 7

Income

7

Wages, etc

7

0

8a

Taxable interest income. (Sch B if required)

8a

42,600

Attach

copy B

b

Tax-exempt interest

8b

0

9a

Ordinary dividends

9a

0

b

Qual divs

9b

0

MINI-WORKSHEET FOR LINE 10, TAXABLE REFUNDS OF STATE AND LOCAL INCOME TAXES

Note: This mini-worksheet requires certain information from your 2015 income tax return. If you did not create this tax return using last year's tax data, complete the Last Year's Data Worksheet before continuing.

a. Sum of "special case" amounts from Forms 1099-G (based on Pub. 525)

a.

0

(If so, see IRS Pub. 525 and enter your taxable refunds manually on line 10.)

b. Amount of refunds (up to diff betw deds):

i. Refunds received (Form 1099-G)

i.

0

Check to use amount on line i

Check to calculate limit on taxable amt

Limitation on Taxable Amount

H&R Block load last year users who calculated (but did not use) sales tax deduction in 2015:

1. Sales tax you could have deducted in 2015

Line 1 comes from the Last Year's Data Worksheet. We blank out lines 2 - 9 if line 1 is calculated.

Others:

2. 2015 number of exemptions

3. 2015 adjusted gross income

4. 2015 nontaxable income
 5. 2015 total available income
 6. 2015 states of residence:
 - (1) 2015 state at year-end
 - 2015 locality
 - 2015 state general sales tax rate %
 - CA and NV:** Enter your 2015 combined state and local general sales tax rate on the following line.
 - 2015 local general sales tax rate %
 - (2) 2015 other state
 - 2015 dates of residence in other state:
 - From to
 - 2015 locality
 - 2015 state general sales tax rate %
 - CA and NV:** Enter your 2015 combined state and local general sales tax rate on the following line.
 - 2015 Local general sales tax rate %
 7. 2015 total from tables
 8. 2015 sales tax for major purchases
 9. 2015 state and local sales tax ded (line 7 + line 8)
 10. 2015 state and local inc tax ded
 11. Ln 10 minus Ln 9 (or line 1, if applicable)
 12. Smaller of lines b(i) and 11
 - ii. Line b(i) or 12 **b.**
- Note:** We carry line 12 to line b if you indicate that you want to calculate the difference between your 2015 income and sales tax deductions. Otherwise we carry line b(i) to line b.
- c. Itemized deductions allowed in 2015 **c.**
 - d. 2015 filing status **d.**
 - If line d is "3", "X" if itemizing ☐
 - e. 2015 minimum standard deduction **e.**
 - f. Number of boxes x'd on 2015 Form 1040, line 39a **f.**
 - g. Ln f x \$1200 (\$1550 if Ln d is 1 or 4) **g.**
 - h. Reserved **h.**
 - i. Reserved **i.**
 - j. 2015 standard deduction (Ln e + Ln g) **j.**
- Note:** We blank line j if line d is X'd.
- k. Sum of lines h, i, and j **k.**
 - l. Line c - line k (not < 0) **l.**
 - m. Smaller of line b or line l **m.**
 - n. Sum of lines a and m (to line 10) **n.** 0

of W-2, W-2G, & 1099-R here.	10	Taxable refunds of state and local income taxes		10	0	
	11	Alimony received		11		
	12	Business income or loss. Attach Sched C or C-EZ		12	0	
	13	Capital gain/loss <input type="checkbox"/>		13	0	
	14	Other gains or losses. Attach Form 4797		14		
	15a	IRA's	15a b Taxbl	15b	0
	16a	Pension,annuities	16a b Taxbl	16b	0
	17	Rent, royalty, partnership, S corp, trust (Sch E)		17		
	18	Farm income or loss. Attach Schedule F		18	0	
	19	Unemploy compensation		19		
	20a	Soc Sec benefits	20a b Taxable ..	20b	
	21	Other income (type and amt)		21	0	
	22	Combine lines 7 through 21. Your total income		22	42,600	
Adjusted	23	Educator expenses	23			

24	Certain bus expenses of reservists, artists, fee-basis gov't officials	24	0
25	Health savings acct ded (Fm 8889)	25	0
26	Moving exps (Form 3903)	26	0
27	Deductible self-empl tax (Sch SE)	27	0
28	SE SEP/SIMPLE/qualified plans.	28	0
29	Self-employed health ins deduction	29	0
30	Penalty on early w/drawal of svgs	30	0
31a	Alimony pd . . bRecip SSN ▶	31a	

**MINI-WORKSHEET FOR LINE 32,
IRA DEDUCTION**

- a. Your IRA deduction
- b. Your spouse's IRA deduction
- c. Total (to line 32) 0

Gross 32 IRA deduction (see instr) 32 0

**MINI-WORKSHEET FOR LINE 33,
STUDENT LOAN INTEREST DEDUCTION**

Note: If you are claimed as a dependent on someone else's return, or if you are married filing a separate return, you are not eligible for this deduction.

- a. Qualifying interest
- b. Maximum interest deduction
- c. Eligible interest. Smaller line a or b
- d. Total income (Form 1040 line 22)
- e. Total of amounts from Form 1040, lines 23 through 32, and amount to left of line 36
- f. Foreign earned income and housing deduction
- g. Income excluded from Puerto Rico, Guam, American Samoa, or N. Mariana Islands
- h. Modified AGI. Ln d - Ln e + Ins f and g
- i. Phaseout threshold (\$65,000; \$130,000 jnt)
- j. Line h - line i
- k. Reduction amount (line c times line j divided by \$15,000 if not joint, \$30,000 joint)
- l. Deduction (line c - line k). To line 33

Income	33	Student loan interest deduction	33	
	34	Tuition & fees. Attach Form 8917	34	
	35	Dom. prod. act. ded. (Fm 8903)	35	0
	36	Lns 23 - 35 ▶	36	0
	37	Line 22 - line 36. Your adjusted gross income ▶	37	42,600

KIA

END OF PAGE 1

Russell Long

SSN: 664-98-5678

Not
For
Filing

Tax and 38 Amount from line 37 (adjusted gross income) 38 42,600

Credits 39a You born before Jan 2, 1952 Blind 39a 0
Sp born before Jan 2, 1952 Blind

MINI-WORKSHEET FOR LINE 39b

a. Married, filing separately and spouse itemizes

b. Are you a dual-status alien

b Sp itemizes on sep rtn/dual-status alien 39b

MINI-WORKSHEET FOR LINE 40,
STANDARD VS ITEMIZED DEDUCTION

a. Your standard deduction (calculated) 12,600

b. Itemized deductions (from Schedule A)

c. "X" if you are required to itemize (calculated)

d. "X" if you want to itemize, even if lower deduction

e. "X" if you are married filing separately and
are taking the standard deduction (calculated)

f. Larger of a. and b. (or, if c or d is "X", then b;
if e is "X", then a) Carry to line 40 12,600

40 Itemized deductions or standard deduction 40 12,600

Check here if you itemized

41 Subtract line 40 from line 38 41 30,000

MINI-WORKSHEET FOR PERSONAL EXEMPTIONS

a. Is amount on line 38 more than amount shown
below on line d for your filing status?
☒ No. Stop. Multiply \$4,000 by line 6d and
enter result on line 42.
☐ Yes. Continue.

b. Line 6d multiplied by \$4,050

c. Amount on Line 38

d. Ceiling amount
Married filing jointly or
Qualifying widow(er) 311,300
Married filing separately 155,650
Single 259,400
Head of household 285,350

e. Line c minus line d

f. Is line e more than \$122,500 (\$61,250 if
married filing separately)?
☐ Yes. Stop. Enter -0- on line 42.
☐ No. Divide line e by \$2,500 (\$1,250
if married filing separately)

g. Line f multiplied by 2% (.02)
Note: We limit line g to 1.00.

h. Line b multiplied by line g

i. Deduction for exemptions.
Line b minus line h (to line 42)

42 Exemptions. If line 38 is \$155,650 or less, multiply
\$4,050 by number on line 6d (see instructions) 42 16,200

43 Taxable income. Ln 41 minus 42 (not less than 0) 43 13,800

FOREIGN EARNED INCOME TAX WORKSHEET

a. Form 1040, line 43

b. Form 2555, line 45 and 50, or Form 2555-EZ,
line 18

c. Total amount of itemized deductions or exclusions
you couldn't claim because they are related to
excluded income

d. Line b minus line c. If zero or less, enter 0

e. Combine lines a and d

f. Tax on line e

g. Tax on line d

h. Line f minus line g. If zero or less, enter 0

44	Tax. See instr. Check if total includes tax from a <input type="checkbox"/> 8814 b <input type="checkbox"/> 4972 c <input type="checkbox"/> _____	44	1,383
45	Alternative minimum tax. (Form 6251)	45	0
46	Excess adv prem tax cr repmt. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	1,383

**MINI-WORKSHEET FOR LINE 48,
FOREIGN TAX CREDIT**

- a.** Foreign tax credit from Form(s) 1099-DIV, 1099-INT, 1099-MISC, and Schedule(s) K-1 (partnerships/S corps) 0
Note: We blank line a if you use Form(s) 1116.
- b.** Smaller of line a. and line 44 0
- c.** Foreign tax credit from Form(s) 1116 0
- d.** Line b + line c. To line 48 0

48	Foreign tax credit (1116 if req'd)	48	0
49	Child care credit (Form 2441)	49	
50	Educ credits from Fm 8863, line 19	50	
51	Retirement savings crdt (Fm 8880)	51	0
52	Child tax credit	52	
Note: Attach Schedule 8812, if required.			
53	Residential energy crdts (Fm 5695)	53	
54	Other credits. Check: a <input type="checkbox"/> Fm 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> Specify _____	54	0
55	Add lines 48 through 54. Your total credits	55	0
56	Subtract line 55 from line 47 (not less than 0)	56	1,383
Other Taxes	57 Self-employment tax. (Sched SE)	57	0
	58 Unreported tax from: a <input type="checkbox"/> Fm 4137 b <input type="checkbox"/> Fm 8919	58	0
	59 Tax on IRAs, qualified plans, etc. (Form 5329)	59	0
60a	Household employment taxes from Schedule H	60a	0
	b First-time homebuyer credit repayment. Form 5405	60b	0
61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code _____	62	0
63	Lns 56 to 62. Total tax	63	1,383

**MINI-WORKSHEET FOR LINE 64,
FEDERAL TAX WITHHELD**

- a.** Backup withholding (Bkgd Wks, 1099-DIV, 1099-INT/OID, 1099-MISC, 1099-B, 1099-K, K-1) 0
- b.** Oth fed inc tax w/h (W-2, W-2G, 1099-G, 1099-R, SSA-1099, RRB-1099) 0
- c.** Add'l Medicare tax withholding from Form 8959 0
- d.** Total federal tax withheld (to line 64) 0

64	Federal income tax withheld	64	0	
65	2016 est tax + amt from 15 return	65	4,500	
66a	EIC	66a		
b	Nontax combat pay	66b		
Note: Attach Schedule EIC if you have a qualifying child.				
67	Addl chld tax cr. Attach Sch 8812	67		
68	American opp crdt, Fm 8863, ln 8	68		
69	Net prem tax cr. Attach Form 8962	69		
70	Amt pd with extension request	70		

**MINI-WORKSHEET FOR LINE 71,
EXCESS SOC SEC AND RRTA**

(Fill in W-2's first; leave blank unless 2 or more employers.)

- a.** "X" if more than 1 employer. Self: ☐ Spouse: ☐
- b.** Eligible Soc Sec tax paid. Self: _____ Spouse: _____
- c.** Eligible RRTA tax paid. Self: _____ Spouse: _____
- d.** Uncollected SS/RRTA on tips or group term life insurance. Self: _____ Spouse: _____
- e.** Sum of lines b, c, and d. Self: 0 Spouse: 0
- f.** If a="X", amount on line e minus

\$7,347.. Self: 0 Spouse: 0

g. Total on line f. Carry to ln 71TOTAL: 0

71 Excess Soc Sec & RRTA tax withheld 71 0

72 Crdt for fed tax on fuels (F 4136) 72

**MINI-WORKSHEET FOR LINE 73,
MISCELLANEOUS CREDITS**

a. Credits from Form 2439 or 8885 0

b. Credit for repayment of amounts you included in
income in an earlier year because it appeared
you had a right to the income 0

c. Total for line 73 0

73 Credits from: a ☐ 2439 b ☐ Reserved c ☐ 8885d ☐ 73 0

74 Lines 64, 65, 66a, 67 - 73. Total payments 74 4,500

Refund 75 If line 74 is larger than line 63, amt overpaid 75 3,117

Direct 76a Amount of line 75 you want refunded to you.

Check if Form 8888 is attached: ☐ 76a 3,117deposit? b Routing number xxxxxxxx c Type: ☒ Checking ☐ Savings

See d Account number xxxxxxxxxxxxxxxx

instr. 77 Amt to apply to 2017 estimated tax 77 0

Amount 78 Amount you owe (including Form 2210 penalty) 78

Note: For details on how to pay, see IRS instr.

Payment Voucher, see IRS instructions.

You Owe 79 Amount of penalty on Form 2210 79 0

Desi- Allow another to discuss return with IRS? ☐ Yes. Complete following ☒ No

gnee Designee's name: Phone PIN

Note: If you are signing for your child, sign his or her name, and
write "By" and then your name, and then, "parent for minor child."

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.

Sign here	Signature:	Date	Your occupation Landscaper	Day tel.
	Spouse's sig (req'd if jt.)	Date	Spouse's occupation Homemaker	IP PIN
Keep a copy for your records.	Preparer name	Preparer signature	Date	Self- empl? <input type="checkbox"/>
	Firm's name		Firm's EIN	PTIN
	Firm's address		Ph	

END OF FORM

Note: Enter your data for this form on the Interest Income Worksheet (1099-INT/OID) and the 1099-DIV Worksheet.

Caution: If you override our calculations on this form, amounts from the worksheets will not be totalled properly on your return.

[illegible]

Note: We use the last 8 lines above to put up a subtotal of your interest items and total your nominee, accrued, OID, amortizable bond premium, savings bond, and other adjustments.

2.	Total of amounts on line 1	<u>2</u>	<u>42,600</u>
3.	Excludable EE and I savings bond interest (Fm 8815)	<u>3</u>	
4.	Line 2 - line 3. Taxable interest to 1040, line 8a	<u>4</u>	<u>42,600</u>

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

Total investment interest income, for Form 4952 42,600

Note: Nominee, OID, accrued, ABP, savings bond, and other adjustments are each totaled on their own line, above.

[illegible]

Note: We use the last 3 lines above to put up a subtotal of dividends and total nominee and restricted stock dividends.

6.	Total of line 5 amounts. Carry to Form 1040, ln 9a	6	0
-----------	---	----------	----------

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

Not
For
Filing

PART III FOREIGN ACCOUNTS AND TRUSTS

**MINI-WORKSHEET FOR PART III
FOREIGN ACCOUNTS AND TRUSTS**

During 2016, did you have a financial interest in or signature authority over a financial account located in a foreign country or ownership or authority over foreign financial assets? ☐ **Y** ☒ **N**

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 instructions ☐ **Y** ☒ **N**

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

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

Name of country ☐ **Y** ☒ **N**

Name of country ☐ **Y** ☒ **N**

Name of country ☐ **Y** ☒ **N**

During 2016, did you have ownership or authority over foreign financial assets worth \$50,000 or more? ☐ **Y** ☒ **N**

Note: If you check Yes, you must file Form 8938 with your return. ☐ **Y** ☒ **N**

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 ☐ **Y** ☒ **N**

KIA

Whose business is this? ☒ Self ☐ Spouse

You must pick one. If you run a business with your spouse, you must report the income or loss from that business by:

* Filing a partnership return on form (1065), and report your income on our K-1 Worksheet; or

* You and your spouse can each file a separate Schedule C after allocating your income, expense, loss, and credit. See the Schedule C instructions for electing to be taxed as a **Qualified Joint Venture**; or

* You and your spouse must file a separate Schedule C after allocating your income, expense, loss, and credit if you live in a community property state (Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin). See the Schedule C instructions for the **Community Income Exception**.

This business qualifies to file Schedule C-EZYes ☐ No ☒

We will automatically create and file Schedule C-EZ if appropriate for this business. Check the box if you would like to file Schedule C instead... ☐

Name of proprietor
Russell Long

Soc Sec No
664-98-5678

A Principal bus/profession & product/service

B Code


Select business category
Administration _Support

Select code
561730

Enter code 561730

C Business Name (blank if no separate name)
Lawns and Landscapes Unlimited

D Employer ID num. (EIN)


E Business address  1234 Cherry Lane

City, State, ZIP Nampa , ID 83687

☐ Check if foreign address.

Frgn ctry,prov/state/county,postal code:

F Accounting method: ☒ 1. Cash. ☐ 2. Accrual ☐ 3. Other.

If "3. Other," specify. 

☐ I'm filing Form 3115 due to a change in accounting method.

Yes No

G Did you "materially participate" in the operation in 2016?☒ ☐


If "No," check here if you totally disposed of this activity in 2016? ☐

If you disposed of this activity, gain or loss on disposition

If you disposed of activity, gain or loss for Alt Min Tax

Note: We use the disposition amounts above solely for purposes of our passive activity computations. If you have a gain or loss on disposition of this activity or activity property, make sure to enter information about the disposition on Form 4797 and/or Schedule D as well. In certain circumstances you may need to adjust the gain or loss that you would otherwise enter on Form 4797 and/or Schedule D to reflect the application of the passive activity limitations.

Note: If you answer "No" to G, we treat this as a passive activity. See the Passive Activity Worksheet at the bottom of this form.


H If you started or acquired this business during 2016, check here  ☐


Did you make any payments in 2016 that would require you to file Forms(s) 1099? (see instructions) ☐ ☒


J If "Yes" did you or will you file required Forms 1099? ☐ ☒

PART I

INCOME

Check this box if the owner of this business is a minister  ☐

Check this box if you're filing this Schedule C as a minister and you received a self-employment tax exemption based on Form 4361  ☐

Check this box if the owner of this business was provided with a parsonage or with a housing allowance  ☐

MINI-WORKSHEET FOR GROSS RECEIPTS OR SALES

a. Gross receipts not from 1099-MISC or W-2 133,550

b. From Form 1099-MISC 0

c. From Form 1099-K 0

d. Total gross receipts or sales 133,550

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	133,550
2. Returns and allowances plus other adjustments (see instrs.)		2	
3. Line 1 - Line 2		3	133,550
4. Cost of goods sold and/or operations (from line 42 below)		4	0
5. Gross profit. Line 3 - Line 4		5	133,550
6. Other income, including gas or fuel tax credit or refund		6	
7. Gross income. Line 5 + line 6	<input type="checkbox"/>	7	133,550

PART II | **EXPENSES** Enter expenses for business use of home only on line 30

NEW! If total expenses are less than \$5,000, enter your "EZ-Path" expenses on line 27b (see instructions).

Note: Don't count as an expense amounts such as depreciation, freight and supplies that are already included as Cost of Goods Sold in Part III below.

Enter expenses for business use of your home on Form 8829.

MINI-WORKSHEET FOR CAR AND TRUCK EXPENSES**LINE 9**

- a. Standard mileage (From Vehicle Worksheet) **a.** 0
- b. Other car/truck expenses (Vehicle Worksheet) **b.** 0
- c. Total car/truck expenses (to line 9) **c.** 0

MINI-WORKSHEET FOR RENTAL AND LEASE EXPENSES FOR VEHICLES, MACHINERY, AND EQUIPMENT**LINE 20a**

- a. Vehicle rental or lease costs **a.** 0

Note: The amount on line a above comes from line c of the "Special Section for Certain Self-Employed Taxpayers" section of the Vehicle Worksheet. However, if there is a standard mileage amount on line 11b of the Vehicle Worksheet, we don't carry lease payments from that copy of the Vehicle Worksheet to line a above.

- b. Other rental or lease costs **b.** 10,900
- c. Total rental or lease costs (to line 20a) **c.** 10,900

MINI-WORKSHEET FOR TRAVEL EXPENSES**LINES 24a**

Note: Enter your total travel expenses on the lines below. Enter only those expenses that are eligible for a deduction. Do not enter an expense twice. If you enter an amount on line a, do not also enter it on line b or c.

DO NOT ENTER ANY EXPENSE ENTERED IN THE VEHICLE WORKSHEET OVERNIGHT TRAVEL EXPENSES:

- a. Plane or rail fares **a.** _____
- b. Car rentals, taxi, or public transport **b.** _____
- c. Lodging, baggage, and tipss **c.** _____
- d. Laundry and cleaning **d.** _____
- e. Telecommunications **e.** _____
- f. TOTAL OVERNIGHT TRAVEL EXPENSES **f.** 0

LOCAL TRANSPORTATION EXPENSES:

- g. Local parking fees and tolls **g.** _____
- h. Other local transportation expenses **h.** _____
- i. TOTAL LOCAL TRAVEL EXPENSES **i.** 0

MINI-WORKSHEET SNACKS AND MEALS FOR DAYCARE PROVIDERS

1/1-6/30 7/1-12/31

- a. Breakfasts served in 2016 **a.** _____
- b. Lunches served in 2016 **b.** _____
- c. Snacks served in 2016 **c.** _____
- d. IRS Standard Rate amount for 2016 **d.** 0 0

Note: This amount does not apply if you had a daycare in Alaska or Hawaii.

- e. Actual cost of meals and snacks in 2016 **e.** _____
- f. Higher of IRS Standard Rate amount or cost **f.** 0
- g. Use the IRS Standard Rate amount **g.** ☐

- h. Use the actual cost of meals and snacks ☐ h. ☐
i. Higher of IRS Standard Rate amount or cost ☐ i. ☐

MINI-WORKSHEET FOR MEAL AND ENTERTAINMENT EXPENSES

LINES 24b

Note: Enter your total business meal and entertainment expenses on the lines below. Enter only those expenses that are eligible for a deduction (e.g., do not enter country club fees). Do not enter an expense twice. If you enter an amount on line a, do not also enter it on line b or c. Most people will enter their expenses on line a only.

a. Expenses that are 50% deductible **a.** 2,300

Note: We carry 50% of line a to line 24b.

b. Expenses that are 80% deductible **b.** _____

Note: We carry 80% of line b to line 24b.

Line b is for individuals subject to the Department of Transportation hours of service limits and includes business meals consumed during, or incident to, any period of duty for which those limits are in effect.

c. Expenses that are 100% deductible **c.** _____

Note: We carry line c to line 24b. Line c is for meals and entertainment provided to:

- an employee (if you properly treat the expense as wages subject to withholding)
- a nonemployee (to the extent the expenses are includible in the gross income of that person and reported on Form 1099-MISC.

d. Expenses that are 100% deductible from the Mini-Worksheet for Snacks and Meals for Daycare Providers **d.** _____

Note: This line is only calculated for Premium users.

e. Sum of a,b,c, and d **e.** 2,300

Note: We carry the sum of the following to 24b.

- 50% line a above
- 80% line b above
- 100% line c above
- 100% line d above

MINI-WORKSHEET CLERGY PARSONAGE & EXPENSES

Enter Parsonage information ONLY if not entered on Form W-2.

☐ Parsonage information entered on W-2.

☐ You were provided with a Parsonage.

FRV Church provided Parsonage _____

Utility allowance, if any _____

Actual expenses for utilities _____

☐ You were provided with a Housing Allowance

Parsonage or rental allowance _____

Utility allowance, if separate _____

Actual expenses for Parsonage _____

Actual expenses for utilities _____

Fair Rental Value (FV) RV of home _____

FRV of home plus cost of utilities _____

Enter your expenses here and not on lines 8 - 28.

Use of car for church business for entire year:

_____ miles x 54 cents (\$.54) _____

Meals and entertainment \$ _____ x 50% (.50) _____

Depreciation and Sec. 179 deduction _____

Total expenses _____

Non-deductible exps. (Total x _____ % Clergy Wks 1) _____

Allowable expenses _____

We carry allowable expenses to line 27a and attach

Clergy Wks 2 to your tax return.

8. Advertising **8** _____ **18.** Office expense **18** 2,575

9. Car/truck exps **9** 0 **19.** Pension,profit-sh **19** _____

10.	Commissions, fees . . .	10		20.	Rent or lease		
11.	Contract labor	11	7,310	a.	Vehicle/machn/equip . . .	20a	10,900
12.	Depletion	12		b.	Other bus property	20b	
13.	Deprec. and sec.			21.	Repair/Maintenance	21	8,316
	179 deduction	13	0	22.	Supplies	22	
14.	Employee benefit	14		23.	Taxes, licenses	23	8,105
15.	Insurance	15	3,915	24a.	Travel	24a	0
16.	Interest			24b.	Deductible meals	24b	1,150
a.	Mortgage (to bank)	16a		25.	Utilities	25	
b.	Other interest	16b		26.	Wages,less job cr	26	83,643
17.	Legal/profession	17		27a	Other exp (ln 48)	27a	7,435
				27b	Reserved	27b	

- ☐ I'm electing to expense supplies that cost \$2,500 or less per item.
- ☐ I'm electing to expense improvements. The total of my maintenance, repairs and improvements to this building for 2016 cost less than 2%of the original cost of the building and less than \$10,000.

28.	Total expenses before bus. use of home.(Ln 8 through 27a)	28	133,349
29.	Profit/loss before business use of home. Line 7 - line 28	29	201
30.	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of:		
	(a) your home: and		
	(b) 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	201
	<i>To use the Simplified Method Worksheet go to the Form 8829 used for this business, but do NOT attach that form to your tax return when filing.</i>		
31.	Net profit or (loss). Subtract line 30 from line 29	31	0
	* If a profit, enter on Form 1040, line 12 and on Schedule SE, line 2.		
	* If you checked the box on line 1, see instructions.		
	* If a loss, you must go to line 32.		

Note: If "PAL" appears next to line 31, complete the passive activity worksheet at the bottom of this form.

32.	If you have a loss, } 32a. All investment is at risk	32a	<input checked="" type="checkbox"/>
	check 32a or 32b: } 32b. Some investment is not at risk	32b	<input type="checkbox"/>
	* If you checked 32a, enter the loss on both Form 1040, line 12 , and on Schedule SE, line 2 (Statutory employees do not report this amount on Schedule SE, line 2).		
	* If you checked 32b, you must attach Form 6198. Your loss may be limited.		
	If 32b is "X" you MUST fill out Form 6198 and OVERRIDE line 31 (for non-passive businesses) or column (3) on the Passive Activity Worksheet below (for passive activity businesses) with the allowable loss from Form 6198. Additional adjustments may be required for former passive activities.		

KIA

END OF PAGE 1

Not
For
Filing

PART III COST OF GOODS SOLD

33. Method(s) used to value closing inventory.
☐ a. Cost. ☐ b. Lower of cost or market. ☐ c. Other
If inventory method is "c. Other," then attach an explanation. Yes No

34. Any change in determining quantities, costs, valuations in 2016? ☐ ☐
If any change in determining quantities, costs or valuations between opening and closing inventory, answer "Yes" and attach explanation.
There was a change in accounting method ☐
There was a mathematical error..... ☐

35. Inventory at beginning of year. If different from last year's closing inventory, attach explanation 35

36. Purchases less cost of items withdrawn for personal use 36

37. Cost of labor. Do not include salary paid to yourself 37

38. Materials and supplies 38

39. Other costs 39

40. Sum of lines 35 through 39 40 0

41. Inventory at end of year 41

42. Cost of goods sold (line 40 - line 41). To line 4, above 42 0

PART IV INFORMATION ON YOUR VEHICLE

Note: Complete this part only if you're claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business.

Note: You can use this part of Schedule C instead of Form 4562 to report business vehicle information if you're claiming the standard mileage rate, you lease your vehicle, or your vehicle is fully depreciated. However, if Form 4562 must be filed for any other reason, you must continue to use Part V of Form 4562 to report vehicle information.

Note: The information in Part IV carries from the Vehicle Worksheet. If you want to change any of this information, you should change it there.

43. When did you place your vehicle in service for bus. purposes? ▶

44. Enter the number of miles you used your vehicle during 2016 for:
a. Business: b. Commuting: c. Other:

45. Was your vehicle available for use during off-duty hours? Yes No

46. Do you (or spouse) have another vehicle available for pers. use? Yes No

47. a. Do you have evidence to support your deduction? Yes No
b. If "Yes," is the evidence written? Yes No

PART V OTHER EXPENSES

Note: List below business expenses not included on lines 8-26 or line 30.

Telephone	2,215
Business gifts	790
Clothing and safety shoes	660
Subscriptions	120
Education seminar and training	1,775
Travel - education (176 miles \$0.54 per mile)	95
Other	1,780
48. Total Other Expenses. To line 27a	48 7,435

VI. PASSIVE ACTIVITY COMPUTATION: Few sole proprietorships are passive activities. But if this one is, we can help with the calculation.

Note: To get the passive activity results, fill in column (4). Check our entries in (1) through (3), and override if necessary. This results to the taxpayer. Everything else is done

Then recalculate the tax return. Everything else is done automatically. This year's unallowed loss appears in column (5). Allowed loss or gain appears in column (6). Column (6) is carried to line 31 above.

(1)	(2)	(3)	(4)	(5)	(6)
Is this a passive activity?	Business with active participation?	Activity's net income or loss	Prior year unallowed loss (or 0)	This year unallowed loss.	Allowed income or loss this year.
<u>N</u>	<u>N</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

VII. ALTERNATIVE MINIMUM TAX (AMT) WORKSHEET FOR SCHEDULE C

Note: Entries in columns (1) and (2) are the same as above. Column (3) includes Alt Min Tax adjustments from the Depreciation Worksheets, the Vehicle Worksheets, and Form 8829. You have to enter the amount in column (4). We calculate columns (5) and (6). Column (6) carries to Form 6251. You may have to recalculate the return to update these entries.

(1)	(2)	(3)	(4)	(5)	(6)
Is this a passive activity?	Business with active participation?	Activity's net income or loss	Prior year unallowed loss (or 0)	This year unallowed loss.	Allowed income or loss this year.
<u>N</u>	<u>N</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

END OF PAGE 2

Not
For
Filing

CONTINUATION SHEET FOR PART IV -- INFORMATION ON YOUR VEHICLE

Note: The information on this Continuation Sheet carries from the Vehicle Worksheet. If you want to change any of this information, you should change it there.

43. When did you place your vehicle in service for bus. purposes? ▶

44. Enter the number of miles you used your vehicle during 2016 for:
a. Business: b. Commuting: c. Other:

	Yes	No
45. Was your vehicle available for use during off-duty hours?	<input type="checkbox"/>	<input type="checkbox"/>
46. Do you (or spouse) have another vehicle available for pers. use?	<input type="checkbox"/>	<input type="checkbox"/>
47. a. Do you have evidence to support your deduction?	<input type="checkbox"/>	<input type="checkbox"/>
b. If "Yes," is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>

43. When did you place your vehicle in service for bus. purposes? ▶

44. Enter the number of miles you used your vehicle during 2016 for:
a. Business: b. Commuting: c. Other:

	Yes	No
45. Was your vehicle available for use during off-duty hours?	<input type="checkbox"/>	<input type="checkbox"/>
46. Do you (or spouse) have another vehicle available for pers. use?	<input type="checkbox"/>	<input type="checkbox"/>
47. a. Do you have evidence to support your deduction?	<input type="checkbox"/>	<input type="checkbox"/>
b. If "Yes," is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>

43. When did you place your vehicle in service for bus. purposes? ▶

44. Enter the number of miles you used your vehicle during 2016 for:
a. Business: b. Commuting: c. Other:

	Yes	No
45. Was your vehicle available for use during off-duty hours?	<input type="checkbox"/>	<input type="checkbox"/>
46. Do you (or spouse) have another vehicle available for pers. use?	<input type="checkbox"/>	<input type="checkbox"/>
47. a. Do you have evidence to support your deduction?	<input type="checkbox"/>	<input type="checkbox"/>
b. If "Yes," is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>

Use a separate Form 8829 for each home office used for business during 2016.

Name: RussellLong

SSN: 664-98-5678

TRADITIONAL OFFICE IN HOME QUALIFICATIONS

Does this home office meet the home office qualification tests?
Yes, this home office qualifies ☒
No, this home office doesn't qualify ☐
Indicate whether this Form is for
Schedule C ☒
Form 2106 ☐
or Form 2106-EZ ☐
Note: If you use this form for Form 2106 or Form 2106-EZ, do **NOT** attach it to your tax return. In this case, your use of your home must have been for the convenience of your employer, not merely appropriate and helpful. Also, you may not have leased your home to your employer during the time you claim expenses.
Which copy of that form 1
Business name or occupation Lawns and Landscapes Unlimited
Check if you do NOT want to include this form with your return ☐
Check if Parsonage/Housing Allowance ☐

YESNO

Home day care regularly used as a licensed day care ☐☐

Home daycare open all year? ☐☐

SIMPLIFIED METHOD WORKSHEET

If you use this Simplified Method Worksheet to calculate your home office deduction, we will not file this Form 8829. However, we do use part of the form proper (in Parts I and II) to complete this Simplified Method Worksheet. We recommend that you use our interview process to complete this Worksheet.

Claim the home office safe harbor deduction ☐
Claim actual home office expenses ☒
Last year's home office deduction 171

Home office area in square feet	A	
Total area of home	B	
Percentage of business income derived from use of home	C	%
Gains from home office shown on Schedule D or Form 4797	D	
The loss (as positive #) shown on Form 8949 (and included on Schedule I) or Form 4797 that are allocable to the business, but not allocable to the use of the home	E	
Area of home used exclusively for daycare	F	
Days used for day care during year * hours used per day	G	hrs
Business hours percentage	H	
Number of days home was available for day care in 2016	I	
Percentage of total wages derived from use of home	J	%
Expenses not from use of home	K	

MINI-WORKSHEET FOR LINE 1
GROSS INCOME LIMITATION

All Gross SE Income from Qualified Use of Home
Complete a - e

a. Amount from Schedule C, line 29

b. Gain derived from the business use of your home and shown on Form 8949 (and included on Schedule I) or Form 4797

c. Amount from Schedule C, line 29 plus the gain from line b above

d. Enter the loss (as positive number) shown on Form 8949 (and included on Schedule I) or Form 4797 that are allocable to the business, but not allocable to the use of the home

e. Subtract line d from c and enter on line 1

Not All Gross SE Income from Qualified Use of Home
Complete f - i

f. Percentage of gross business income derived %

g. Amount from Schedule C, line 7 plus allocable share of gain from line b above

h. Amount of expenses from Schedule C, Line 28 plus allocable share of loss from line d above

- i. Subtract line h from g and enter on line 1 _____
- Income Limitation for Employee Home Office**
Complete j - m
- j. Total wages _____
- k. Percentage of total wages derived from use
from use of home _____ %
- l. Expenses not from use of home _____
- m. Income (salary) you earned from the use of your
home. Line (a * b) - c. Enter on line 1 _____

1. Enter the amount of the gross income limitation _____
2. Allowable square footage for the qualified business use (not
more than 300 feet) _____
3. Simplified method amount
- a. Maximum allowable amount _____ \$5

MINI-WORKSHEET FOR LINE 3b
DAYCARE FACILITY WORKSHEET

- a. Multiply days used for daycare during the year by hours
used per day _____
- b. Hours available for use during the year _____
- c. Divide line a by line b. Enter as a decimal here and on
line 3b _____

- b. For daycare facilities not used exclusively for business,
enter the decimal amount from the Daycare Facility Worksheet;
otherwise enter 1.0 _____
- c. Line 3a x line 3b and enter the result to 2 decimal places _____
4. Multiply line 2 by line 3c _____
5. Allowable expenses using the simplified method. Enter the smaller
of line 1 or line 4 here and include the amount on Schedule C,
line 30. If zero or less, enter -0- _____
6. Carryover of unallowed expenses from 2015 that are not allowed in 2016.
- a. Operating expenses. Enter the amount from your 2015 Form 8829,
line 42 _____
- b. Excess casualty losses and depreciation. Enter the amount from
your 2015 Form 8829, line 43 _____
7. Carryforward of depreciation information to 2017
- a. Adjusted basis of home when first used for business _____
- b. Value of land included in line 7a _____

*We use the information on lines 6 and 7 to preserve your depreciation and
carryforward information if you decide to take actual expenses instead of
the Simplified Home Office in future years.*

Part I Part of Your Home Used for Business

- | | | |
|--|----------|-----|
| 1. Area used regularly & exclusively for business, regularly
for daycare, or for storage of inventory/product samples _____ | 1 | 180 |
|--|----------|-----|

Note for certain day-care facilities: *If the part of your home used as a
day-care facility included (1) areas used exclusively for business as
well as (2) other areas used only partly for business, then enter on line
1 only the area of the home used partly for business. You must also "X"
the box below line 3 and complete the "Mini-Worksheet for Line 7 for
Certain Day-Care Facilities" below.*

- | | | |
|---|----------|---------|
| 2. Total area of home _____ | 2 | 1,600 |
| 3. Line 1 divided by line 2 (expressed as a percentage) _____ | 3 | 11.25 % |

"X" if this is a day-care facility not used exclusively for business ☐

Note: Lines 4 through 6 are for certain day-care facilities only.

- | | | |
|--|----------|-----|
| 4. Days used for day care during year * hours used per day _____ | 4 | hrs |
|--|----------|-----|

MINI-WORKSHEET FOR LINE 5
FOR PART-YEAR DAY-CARE FACILITIES

Note: *Complete this worksheet ONLY if your home was not
available for day care for the entire year (e.g., you
started or stopped using your home for day care in 2016).*

- a. Number of days home was available for day
care in 2016 _____
- b. Days available (from line a) * 24 hours _____

Note: *If there is an amount on line b of this
mini-worksheet, we carry it to line 5 below.*

- | | | |
|--|----------|-------|
| 5. Total hours available (366 days x 24 hours) (day care only) _____ | 5 | 8,784 |
|--|----------|-------|

5. Total hours available (366 days x 24 hours) (day care only) 5 8,784
 6. Line 4 divided by line 5 6

**MINI-WORKSHEET FOR LINE 7
FOR CERTAIN DAY-CARE FACILITIES**

Note: Complete this worksheet only if the part of your home used as a day-care facility included (1) areas used exclusively for business as well as (2) other areas used only partly for business.

- a. Total area of home (from line 2 of form)
- b. Area of home used only partly for business
(from line 1 of form)
- c. Percentage of home used only partly for
business (line b ÷ line a)
- d. Area of home used exclusively for business
- e. Percentage of home used exclusively for
business. Line d divided by line a
- f. Line c + e. Carried to line 7

Note: If this day-care facility included (1) areas used exclusively for business as well as (2) other areas used only partly for business, then you should attach this computation to Form 8829.

Note: We blank out this worksheet unless you "X" the box between lines 3 and 4 indicating that this is a day-care facility not used exclusively for business.

7. BUSINESS PERCENTAGE. Line 3. (Ln 6 ÷ Ln 3 for day care.) 7 11.25 %

Part II Figure Your Allowable Deduction

MINI-WORKSHEET FOR LINE 8 FOR EMPLOYEES

- a. Total wages
- b. Percentage of total wages derived
from use of home %
- c. Expenses not from use of home
- d. Income (salary) you earned from
the use of your home. Line (a × b) - c.
Carry to line 8

NOTE: Enter an amount on the lines above if you're directing this Form 8829 to Form 2106 or Form 2106-EZ.

MINI-WORKSHEET FOR LINE 8 FOR SELF-EMPLOYED

1. General Information for All Self-Employed

- a. Percentage of gross business income
derived from business use of home 100 %
- b. Gains from business use of home
shown on Schedule D or Form 4797
- c. The loss (as positive #) shown on Form 8949
(and included on Schedule I) or Form 4797 that
are allocable to the business, but not
allocable to the use of the home

Based on the percentage you entered on line 1a above, we have completed the appropriate section below for your situation.

2. ALL gross income from business derived from business use of home (line 1a of wksht = 100%)

- a. Schedule C, line 29 201
- b. Any net gain from business use of home shown on Schedule D or Form 4797. Line 1b
- c. Enter the loss (as positive number) shown on Form 8949 (and included on Schedule I) or Form 4797 that are allocable to the business, but not allocable to the use of the home on Line 1c
- d. Line 2a+2b- 2c. Carry to line 8 201

3. PART of gross income from business derived from place **OTHER THAN** home (line 1a of wksht < 100%)

- a. The part of your gross income
(Schedule C, line 7, and netting from

(Schedule C, line 7, and gains from Schedule D and Form 4797) that is from the business use of your home.
(Line 1a * Sch C line 7) + line 1b
b. Total expenses shown on Schedule C, line 28
c. Line 3a-3b. Carry to line 8

8. Amount from Sched C, ln 29, **plus** any gain derived from business use of home and shown on Sched D or Fm 4797, minus any loss from the trade or business not derived from the business use of your home and shown on Schedule D or Form 4797. See instructions **8** 201

If you used this Simplified Method Worksheet, STOP HERE. Do not complete the rest of Form 8829.

Note: See IRS instructions for columns (a) and (b) before completing lines 9-20.

	(a) Direct Expenses	(b) Indirect Expenses
9. Casualty losses 9		
10. Deductible mortgage interest 10		0
Note: "Indirect" mortgage interest on line 10b is the sum of deductible interest and points (including the portion of any amortizable points that's deductible in 2016) from all those Home Mortgage Interest Worksheets that indicate this copy of Form 8829. Note: If you used your home office for only part of the year, then you must be sure to enter only the amount of your mortgage interest incurred during the part of the year you used the home for business. If you need to adjust the interest amount above, you may override it. If you adjust the amount above, you may also need to adjust the amount on Schedule A. Note: If you entered direct mortgage interest on line 10a above, you should visit Schedule A to see if you need to adjust the mortgage amount there.		
11. Real estate taxes 11		
Do you want to enter the personal portion of the real estate taxes on Schedule A as an itemized deduction? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		
12. Sum of lines 9, 10, and 11 12	0	0
13. Line 12, col (b) x line 7 13		0
14. Line 12, col (a) plus line 13 14		0
15. Lines 8 - 14 (not less than 0) 15		201
16. Excess mortgage interest 16		

Note: For line 16, see IRS instructions.

17. Insurance 17	
18. Rent 18	12,600
19. Repairs and maintenance 19	
<input type="checkbox"/> I'm electing to expense improvements. The total of my maintenance, repairs and improvements to this building for 2016 cost less than 2% of the original cost of the building and less than \$10,000.	
20. Utilities 20	3,000

MINI-WORKSHEET FOR LINE 21 OTHER EXPENSES

	Direct Expenses	Indirect Expenses
a. Self-storage fees		
b. Cleaning costs		
c. Snow removal		
d. Pest control		
e. Trash removal		
f. Other (ex. security system)		
g. Total (to line 21)	0	0

21. Other expenses 21	0
22. Sum of lines 16 through 21 22	15,600
23. Line 22, col (b) x line 7 23	1,755

24.	Carryover of operating expenses from 2015	24	1,755	6,279
Note: Enter on line 24 the amount from 2015 Form 8829, line 42.				
25.	Line 22, col (a) + line 23 + line 24	25	8,034	
26.	Allowable operating expenses. Smaller of line 15 or line 25	26	201	
27.	Limit on excess casualty losses and deprec. Line 15-line 26	27	0	
28a. Casualty losses in excess of line 9 amount				
28.	Excess casualty losses	28	0	
Note: Line 28 is line 28a times the business percentage on line 7.				
29.	Depreciation on home. From Part III, line 41	29	0	
30.	Carryover of excess cas. loss + dep. from '15	30	0	
Note: Enter on line 30 the amount from 2015 Form 8829, line 43.				
30a. Casualty loss part of ln 30.. . . .				
31.	Sum of lines 28 through 30	31	0	
32.	Allowable excess cas. loss and dep. Smaller of lines 27, 31	32	0	
33.	Sum of lines 14, 26, and 32	33	201	
34.	Casualty loss included on lines 14 and 32	34	0	
Note: We calculate the amount on line 34 as the sum of lines 9(a), the business portion of 9(b), 28, and 30a.				
Note: Manually report the amount from line 34 on Form 4684, Section B.				
35.	Allowable expenses for business use of your home, ln 33-34	35	201	
Note: Line 35 equals line 33 minus line 34. This amount carries to the copy of Schedule C that you indicate at the top of this form. If you indicate Form 2106 or Form 2106-EZ at the top of this form, we carry to that form the difference between line 35 of Form 8829 and line 14 of Form 8829. See instr. if your home was used for more than one business.				

Part III Depreciation of Your Home**MINI-WORKSHEET FOR LINE 36**

Enter the following values as of the date your first started using your home in your business, trade, or profession.

- a. Adjusted basis of your home (including land) 0
Do not include in your basis any additions or improvements you made to your home after you started using your home for business. If you have made any such improvements, check this box and consult the IRS instructions for line 41. You will need to prepare and attach a separate statement ☐
- b. Fair market value of your home (including land) 0

36.	Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	0
37.	Value of land included on line 36	37	0
38.	Basis of building. Line 36 minus line 37	38	0
39.	Business basis of building. Line 38 * line 7	39	0

MINI-WORKSHEET FOR DEPRECIATING IMPROVEMENTS

	Date	Cost
a.	Improvements made in 2016	
b.	Improvements made May 13, 1993 - December 31, 2015	
c.	Improvements made July 1, 1973 - May 12, 1993	

Note: You may need to adjust our calculations on Form 4562 if this improvement is qualified New York Liberty Zone property, Gulf Opportunity Zone property or specified Gulf Opportunity Zone extension property, or qualified disaster assistance property.

MINI-WORKSHEET FOR DEPRECIATION

- a. Date you first used this home for business. (If in 2016, we'll fill out Form 4562 for you.)
- b. Using the "regular" (not the "alternative") system? Y
- c. If you sold this home in 2016, month (1..12) sold
- d. Number of years for depreciation of this property 0.39
- e. Bonus depreciation questions:
- i. Check here if this is qualified New York Liberty Zone property and you are claiming or did claim bonus depreciation ☐
- ii. Check here if this is qualified Gulf Opportunity Zone property or specified Gulf Opportunity Zone

extension property and you are claiming or did claim
bonus depreciation ☐

iii. Check here if this is qualified disaster
assistance property and you are claiming or did claim
bonus depreciation ☐

iv. Check here if this is qualified New York Liberty
Zone property, qualified Gulf Opportunity Zone
property or specified Gulf Opportunity Zone extension
property, or qualified disaster assistance property,
and you are electing or did elect out of
bonus depreciation ☐

Note: If you check box e.iv to elect out of
bonus depreciation, you must make the same
election for all property in the same class
as this property placed in service during this
tax year.

v. Prior year bonus depreciation _____

f. Depreciation code (1-25; calculated) 19

g. Method (information only; calculated) SL

h. Convention (information only; calculated) MM

i. Current year bonus depreciation 0

j. Regular depreciation 0

k. Total depreciation allowable (line i + line j).
Carry to line 41 0

l. Alt Min Tax # years for depreciation (calculated) 0

m. Alt Min Tax Method (calculated) N/A

n. Alt Min Tax Convention (calculated) N/A

o. Category of Alt Min Tax that applies:
☒ Pre-87 (if non-passive, carries to 6251 line 28).
☐ 1987 and later (if non-passive, to 6251 line 19).
☐ None--no Alt Min Tax exposure for this property.

p. Alt Min Tax Depreciation allowable (calculated) 0

q. Gross Alt Min Tax Adjustment (line k - line p) 0

r. Alt Min Tax Adjustment (line q * line 32/line 31). If
this is for a Schedule C passive activity, then carry
to AMT worksheet on Schedule C. Otherwise, to Form
6251, line 19 or 28. Carry manually if for 2106/EZ 0

40. Depreciation percentage **40** 0.0000%

Note: In certain cases, the depreciation percentage on line
40 will be different from the depreciation percentage we
actually use to compute the amount on line 41. In certain
situations, we use an IRS formula to compute the
depreciation deduction instead of using the tables.

41. Depreciation allowable. Carry to line 29, above **41** 0

Note: If the home was first used as an office in 2016, and you're using
this form for Schedule C, then you should file a Form 4562 for this form.
We complete Form 4562, but ONLY if the date above is in 2016.

Part IV Carryover of Unallowed Expenses to 2017

42. Operating expenses. Line 25 minus line 26 (not less than 0)	42	<u>7,833</u>
43. Excess cas. losses and deprec. Ln 31-32 (not less than 0)	43	<u>0</u>

KIA

SUPPORTING FORMS

RE: 2016 Tax Returns

PREPARED FOR: Russell Long

SSN: 664-98-5678

PRINTED ON: December 12, 2016

PREPARED USING: H&R Block 2016 [3203]

SUPPORTING FORMS WHICH CAN BE SUBMITTED TO THE IRS

SUPPORTING FORMS IN YOUR RETURN

1. - Background Worksheet - Background Information Worksheet
2. - Dependents Worksheet - Worksheet for Dependents1
3. - Dependents Worksheet - Worksheet for Dependents2
4. - Last Year's Data Worksheet - Last Year's Data Worksheet
5. - Form 1099-INT/OID - Interest Income Worksheet
6. - Health Care Coverage - Health Care Coverage1
7. - Health Care Coverage - Health Care Coverage2
8. - Health Care Coverage - Health Care Coverage3
9. - Health Care Coverage - Health Care Coverage4
10. - Health Care Summary - Health Care Summary1
11. - Health Care Summary - Health Care Summary2
12. - Health Care Summary - Health Care Summary3
13. - Health Care Summary - Health Care Summary4

***** **DO NOT MAIL THIS PAGE** *****

1. YOUR NAME, ADDRESS AND TELEPHONE NUMBER

Your name (first, MI, last, Jr/III)

Russell

Long

Spouse's name (first,MI,last,Jr/III)

Linda

Long

C/O information, if necessary

☐ Foreign address (not APO/FPO)

Your street and apartment # (if any)

1234 Cherry Lane

Your city, state, and ZIP code

Nampa

,

ID

83687

Foreign country

Foreign province/state/county

Foreign postal code

Domestic telephone number (daytime)

Foreign telephone number (daytime)

Mobile phone number (domestic only)

Email address

☐ I live outside the U.S. and Puerto Rico and my main place of work is outside the U.S. and Puerto Rico, or I'm in military or naval service outside the U.S. and Puerto Rico.

☐ Check here if you received a letter from the IRS with an identity protection personal identification number (IP PIN). IP PIN's are uncommon. They are sent to certain taxpayers taxpayers who have had a problem with identity theft.

Taxpayer 6-digit IP PIN

Spouse 6-digit IP PIN

2. GENERAL INFORMATION

	Yours	Your spouse's
a. Social Security number	664-98-5678	554-98-3946
b. Date of birth (MM/DD/YYYY)	2/02/1966	8/30/1971
c. "X" if legally blind	<input type="checkbox"/>	<input type="checkbox"/>
d. Enter "X" if disabled	<input type="checkbox"/>	<input type="checkbox"/>
e. Occupation	Landscape	Homemaker
f. "X" if you want \$3 to go to Pres. Elec. Campaign Fund	<input type="checkbox"/>	<input type="checkbox"/>

~~~~~

|                                                                     | Primary taxpayer         | Spouse                   |
|---------------------------------------------------------------------|--------------------------|--------------------------|
| g. If this return is for a deceased person, enter the date of death |                          |                          |
| h. Full-time student (see help panel for details)                   | <input type="checkbox"/> | <input type="checkbox"/> |

3. FILING STATUS

a. Choose your filing status below:

☐ Single

☒ Married filing joint return

☐ Married filing separate return

☐ Head of household

☐ Qualifying widow(er)

If you have not yet made an entry, we choose married filing a joint return. For more information, see the filing status section of the IRS instructions for Form 1040.

b. If you are married filing separately, check the applicable box.

I want to itemize my deductions

I want to use the standard deduction

c. Check the box if you are married filing separately AND you and your spouse lived apart throughout 2016

d. If filing status is head of household, and qualifying person is a child but not your dependent, enter the child's name

and SSN

Click here to clear or make a new selection

**Note:** Once you enter information on line d, we will carry that data into a copy of the Dependents Worksheet as a nondependent. To delete or edit this information, you'll need to delete or edit the copy of the Dependents Worksheet that applies to this person. If you determine this person is your dependent after completing the Dependent Worksheet, we'll set the above fields null



- e. If qualifying widow(er), enter the year your spouse died . . . . . \_\_\_\_\_
- f. Check the box if you are married, **AND** your filing status is married  
filing separately or head of household, **AND** your spouse was age 65 or  
older as of January 1, 2017 . . . . . ☐
- g. Dual-Status Alien: Enter "X" if you or your spouse is a dual-status alien  
**AND** you are NOT entering on this tax return your combined worldwide  
income. If you enter "X," your standard deduction is zero . . . . . ☐

---

**BACKGROUND INFO CONTINUED ON PAGE 2**

*END OF PAGE 1*

---

4. EXEMPTIONS FOR YOU AND YOUR SPOUSE

- a. Place an "X" here if anyone else (a parent, e.g.) can claim you as a dependent on his or her tax return. (Joint filers enter "X" only if someone else can claim you, **AND** your tax before withholding is zero.) ☐
- b. Enter "Y" if you are entitled to an exemption for yourself ☒ Y  
(This is always "Y," unless the question above is "X.")
- c. If married, place an "X" here if anyone else (a parent, e.g.) can claim **your spouse** as an exemption on his or her tax return. (Joint filers enter "X" only if someone else can claim your spouse, **AND** your tax before withholding is zero.) ☐
- d. Enter "X" if you are entitled to an exemption for your spouse ☒ X  
(Married filing jointly or, in some cases, married filing separately or head of household. See IRS 1040 instructions for details.)
- e. If you placed an "X" on line 4.a above, then enter "X" here if the other person is actually claiming you as a dependent ☐

- Your Exemption for Alternative Minimum Tax**
- |                                                                                                                                                                                              | YES                      | NO                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| f. You had at least one parent living on the last day of 2016 <i>If you answered yes to the previous question and you were ages 18-23 on the last day of 2016, answer the next question.</i> | <input type="checkbox"/> | <input type="checkbox"/> |
| g. Your earned income was less than half of your support in 2016                                                                                                                             | <input type="checkbox"/> | <input type="checkbox"/> |

5. TAXES PAID/WITHHELD

- a. Estimated taxes paid (do not include 2015 refund applied):
- | Date                         | Amount |
|------------------------------|--------|
| 4/15/2016                    | 4,500  |
|                              |        |
|                              |        |
|                              |        |
|                              |        |
|                              |        |
|                              |        |
|                              |        |
|                              |        |
| Total estimated tax payments | 4,500  |
- Note:** If you and your spouse each filed separate extensions but are now filing a joint return, or if you jointly filed an extension but are now filing separate returns, see the IRS instructions to Form 4868 and adjust the amount on line b. accordingly.
- b. Amount paid with Form 4868 (for October returns) \_\_\_\_\_
- c. Withholding on Form 1099-B \_\_\_\_\_ 0
- d. Withholding on Form 1099-PATR \_\_\_\_\_

6. PAYING YOUR TAXES BY CREDIT CARD

- a. Confirmation number, if taxes are being paid by credit card. \_\_\_\_\_
- b. Amount charged to credit card (not including convenience fee), if taxes are being paid by credit card \_\_\_\_\_

7. REFUND INFORMATION

- Direct Deposit**
- Would you like to speed your refund by having the IRS deposit it directly into your account at a bank or other financial institution in the United States? If so, fill in the following regarding the account and place an X here ☒
- 1a. Routing Transit Number ("RTN") \_\_\_\_\_
- b. Depositor Account Number ("DAN") \_\_\_\_\_
- Note:** Here is a sample of the numbers you might find at the bottom of a check, with "RTN," "DAN," and check number identified.
- |           |          |               |
|-----------|----------|---------------|
| RTN:      | DAN:     | Check number: |
| 123404567 | 123-4567 | 0101          |
- c. Type of account:  
☒ Checking ☐ Savings
- d. Amount to be deposited in first account \_\_\_\_\_
- 2a. Routing Transit Number ("RTN") \_\_\_\_\_
- b. Depositor Account Number ("DAN") \_\_\_\_\_

- c. Type of account: \_\_\_\_\_  
☒ Checking ☐ Savings
- d. Amount to be deposited in second account . . . . . \_\_\_\_\_
- 3a. Routing Transit Number ("RTN") . . . . . \_\_\_\_\_
- b. Depositor Account Number ("DAN") . . . . . \_\_\_\_\_
- c. Type of account: \_\_\_\_\_  
☒ Checking ☐ Savings
- d. Amount to be deposited in third account . . . . . \_\_\_\_\_

---

**Applying Refund to Your 2017 Estimated Tax**

---

If you are due a refund this year, do you want to apply any of it to 2017  
estimated tax? If so, please enter the amount here \_\_\_\_\_

---

**BACKGROUND INFO CONTINUED ON PAGE 3**

---

*END OF PAGE 2*

---

Not  
For  
Filing

8. THIRD PARTY DESIGNEE

Do you want to allow another person to discuss this return with the IRS?    ☐ Yes    ☒ No

*If Yes, complete the following information:*

Designee's name: \_\_\_\_\_

Designee's phone number: \_\_\_\_\_

Designee's personal identification number (PIN): \_\_\_\_\_

9. RETURN ASSISTANCE

How was this return prepared:

☒ By yourself.

☐ With help of an IRS-sponsored program (if so, enter one of the following: TC, TCE, TC-X, TCE-X, VITA, VITA-T, Self-Help, IRS-Prepared, IRS-Reviewed, Outreach): \_\_\_\_\_.

10. STATE TAX RETURNS

Enter information below about any 2016 state tax returns you're filing.  
For each state, select the residency status that applies for 2016.

| Name of state(s) | Your residency status | Spouse's residency status |
|------------------|-----------------------|---------------------------|
| _____            | _____                 | _____                     |
| _____            | _____                 | _____                     |
| _____            | _____                 | _____                     |

SECTION I BASIC INFORMATION

Tell us about the person you want to claim as a dependent:

|            |    |           |               |               |      |
|------------|----|-----------|---------------|---------------|------|
| First Name | MI | Last Name | Soc. Sec. No. | Date of Birth | ITIN |
| Bill       |    | Long      | 123-23-7654   | 6/1/1999      |      |

|              |                             |
|--------------|-----------------------------|
| Relationship | Type of Dependent           |
| Son          | Child Lived with You        |
|              | Time Lived With You         |
|              | Lived With All Year or Born |

Months person lived with you ..... 17

Person's age ..... 17

DOB string ..... June 1, 1999

Person is fosterchild placed with you by court order/placement agency ..... ☐

Was this person a US citizen/resident alien of the US in 2016? ..... ☒ ☐

If no, was this person a resident of Canada or Mexico in 2016? ..... ☐ ☐

Is this person your adopted child who lived with you all year? ..... ☐ ☐

If tax ID is an ITIN is substantial presence test satisfied?... ☐ ☐

If NO to substantial presence test are there special circumstances? ..... ☐ ☐

SECTION II QUICK ENTRY

If you're not sure this person qualifies, check NO and go to Section III.

Are you sure this person qualifies as your dependent in 2016 ..... ☒ Yes ☐ No

IF YOU ANSWERED YES - STOP!

You do not need to complete the rest of this worksheet.  
We will prevent you from checking this box if you have not completed all the information in Section I, or if we've determined (based upon that information) this person cannot be your dependent.

|                                                          |                                                   |
|----------------------------------------------------------|---------------------------------------------------|
| QUICK ENTRY QUALIFYING CHILD VALIDATION                  |                                                   |
| a. Relationship test .....                               | <input checked="" type="checkbox"/>               |
| b. Age test .....                                        | <input checked="" type="checkbox"/>               |
| c. Support test.....                                     | <input checked="" type="checkbox"/>               |
| d. Residence test....                                    | <input checked="" type="checkbox"/>               |
| QUICK ENTRY FORM 8332                                    |                                                   |
|                                                          | Yes No                                            |
| a. Click YES to create Form 8332 .....                   | <input type="checkbox"/> <input type="checkbox"/> |
| b. Click YES if taxpayer is dependent's parent .....     | <input type="checkbox"/> <input type="checkbox"/> |
| c. Click YES if spouse is dependent's parent.. ..        | <input type="checkbox"/> <input type="checkbox"/> |
| d. Click YES Form 8332 covers only this year .....       | <input type="checkbox"/> <input type="checkbox"/> |
| e. Click if 8332 covers this and some future years ..... | <input type="checkbox"/> <input type="checkbox"/> |
| f. Click if 8332 covers this and all future years .....  | <input type="checkbox"/> <input type="checkbox"/> |
| g. Years this release covers .....                       |                                                   |
| h. Number Form 8332 completed .....                      |                                                   |

SECTION III DEPENDENT QUALIFICATION TESTS

Do not complete this Section unless you answered NO in Section II.

PART A ALL DEPENDENTS

1. Will the person named in Section I file a joint return in 2016? ..... ☐ Yes ☐ No

\* If NO, go to line 3.

\* If YES, go to line 2.

2. Does this person satisfy the exception to the dependent joint return test? ..... ☐ ☐

See the FAQ to the left to learn about the exception to joint return test.

\* If YES, go to Part B, line 3.

\* If NO **STOP.** You cannot claim this person as your dependent.

PART B DETERMINE WHETHER PERSON IS YOUR QUALIFYING CHILD

3. If this person is your child, are any of these statements true? ..... ☐ ☐

\* You are divorced or legally separated under a decree of divorce or separate maintenance from the child's other parent.

\* You are separated under a written separation agreement from the child's other parent.

\* You lived apart during the last 6 months of the calendar year.

Answer NO if this person is not your child.

\* If NO, go to line 4.

\* If YES, complete the MINI-WORKSHEET FOR LINE 3.

**MINI-WORKSHEET FOR LINE 3  
DIVORCE & SEPARATION RULES  
AND MULTIPLE SUPPORT AGREEMENTS**

**Yes    No**

- a. Did you (and your spouse if married filing jointly) provide more than 1/2 the support for this child during 2016? ..... ☐ ☐  
 \* If YES, skip (b) through (c) and go to line (d).
- b. Did this child's other parent provide more than 1/2 the support for this child during 2016? ..... ☐ ☐  
 \* If YES, skip (c) and go to line (d).
- c. Did both of you together provide more than 1/2 of this child's support during 2016? ..... ☐ ☐  
 \* If NO, skip (d) through (f) and go to line (g).
- d. Did you live with this child for more than 1/2 of 2016? ..... ☐ ☐  
 \* If YES, skip (e) through (g) and go to line (h).
- e. Did this child's other parent live with this child for more than 1/2 of 2016? ..... ☐ ☐  
 \* If YES, skip (f) through (g) and go to line (h).
- f. Was the time this child lived with you and his/her other parent (when combined) more than 1/2 of 2016? ..... ☐ ☐  
 If YES, skip (g) and go to line (h).
- g. Are you eligible to claim a 2016 exemption for this child under a multiple support agreement? ..... ☐ ☐  
 \* If NO, **STOP**.  
 Do not complete the rest of this WORKSHEET.  
 This child is not your dependent this year.  
 \* If YES, do not complete the rest of this MINI-WORKSHEET, but go to line 4.  
**Note:** If this child qualifies as your dependent, make sure you attach Form 2120 to your 2016 tax return.
- h. Does a divorce or separation agreement give you the dependent exemption? ..... ☐ ☐  
 \* If YES, do not complete the rest of this MINI-WORKSHEET, but go to line 4.  
**Note:** Answer YES if you have an agreement to claim this dependent in alternate years, and this is your year.
- i. Does a divorce or separation agreement give this child's other parent the dependent exemption? ..... ☐ ☐  
 \* If NO, and you answered YES to d, do not complete the rest of this MINI-WORKSHEET, but go to line 4.  
**Note:** Answer YES if you have an agreement to claim this dependent in alternate years, and this is NOT your year.
- j. Will the other parent release his/her claim for this person's dependent exemption to you for 2016? ..... ☐ ☐  
 \* If NO, **STOP**.  
 Do not complete the rest of this WORKSHEET.  
 This child is not your dependent this year.  
 \* If YES, go to line 4.  
**Note:** If this child qualifies as your dependent, make sure you attach Form 8332, signed by the child's other parent to your 2016 tax return.

**Yes    No**

4. Did this person live in your home for more than half the year? ..... ☐ ☐  
 If YES, go to line 5.  
 If NO:  
 \* If you also answered NO to line 3 go to Part C. You cannot claim this person as your Qualifying Child, but you may be able to claim this person as your Qualifying Relative.  
 \* If you answered YES to line 3 and YES to line h or line j of the MINI-WORKSHEET FOR LINE 3 go to line 5.  
 \* If you answered YES to line 3 and you did NOT check line h or line j of the MINI-WORKSHEET FOR LINE 3, go to Part C. You cannot claim this person as your Qualifying Child, but you may be able to claim this person as your Qualifying Relative.

5. Is this person's relationship valid for a Qualifying Child? ..... ☐ ☐

We calculate this answer based upon the relationship selected in Section I.

☐ Check this box if this person is your fosterchild, placed in your care

by an authorized placement agency or by judgment, decree, or other valid court order.

- \* If YES go to line 6.
- \* If NO go to PART C. You cannot claim this person as your Qualifying Child, but you may be able to claim this person as your Qualifying Relative.

6. Was this person under age 19 at the end of the year? ☐ ☐

*We calculate this based on this person's date of birth in Section I.*

- \* If YES, skip lines 7-9 and go to line 10.
- \* If NO, go to line 7.

7. Was this person a student in 2016? ☐ ☐

- \* If NO, go to line 9.
- \* If YES, go to line 8.

8. Was this person under age 24 at the end of the year? ☐ ☐

*We calculate this based on this person's date of birth in Section I.*

- \* If YES, skip line 9 and go to line 10.
- \* If NO, go to line 9.

9. Was this person permanently and totally disabled? ☐ ☐

- \* If YES, go to line 11.
- \* If NO go to line 10.

10. Is this person younger than taxpayer (or spouse if MFJ)? ☒ ☐

- \* If YES, go to line 11.
- \* If NO go to PART C. You cannot claim this person as your Qualifying Child, but you may be able to claim this person as your Qualifying Relative.

11. Did this person provide over half his/her own support in 2016? ☐ ☐

- \* If NO, read the caution below and go to line 12.
- \* If YES, **STOP. You cannot claim this person as your dependent.**

**CAUTION!** *It's possible that someone can be the Qualifying Child of more than one person, but only one person can claim that Qualifying Child as a dependent. If two people claim the same Qualifying Child as a dependent, the exemption will be permitted only for the person with the better claim under law. Use the MINI-WORKSHEET FOR LINE 12 to see if you have the better claim against anyone else who might claim an exemption for this person.*

**TIP!** You can check YES for line 12 without completing the MINI-WORKSHEET FOR LINE 12 if you are this person's parent and you are filing a joint return with his/her other parent.

#### MINI-WORKSHEET FOR LINE 12

Yes No

a. Are you this person's parent? ☐ ☐

b. Is the other taxpayer who can claim the person in Section I as a Qualifying Child this person's parent? ☐ ☐

- \* If you answered Yes to (a) and No to (b) **STOP.**

**Your have the better claim.**

- \* If you answered YES to (b) and NO to (a) **STOP.**

**This person's parent has the better claim.**

- \* If you answered NO to (a) and (b) go to (e).

- \* If you answered YES to (a) and (b) go to (c).

c. Did this person reside with you longer than with the other person's parent during 2016? ☐ ☐

If YES **STOP. You have the better claim.**

d. Did this person reside with you for the same amount of time as with the other parent during 2016? ☐ ☐

If NO **STOP. The other parent has the better claim.**

e. Was your federal adjusted gross income (AGI) higher than the AGI of the other taxpayer during 2016? ☐ ☐

If YES **STOP, you have the better claim.**

12. Do you want to claim this person as your dependent? ☐ ☐

*If you do not have the better claim to the dependent exemption, you should only answer YES to line 12 if you know the other taxpayer will not claim this person as a dependent.*

#### PART C DETERMINE WHETHER PERSON IS YOUR QUALIFYING RELATIVE

*Complete this Part only if this person is not a Qualifying Child and we directed you to complete this Part in Part B.*

Yes No

13. Although not your Qualifying Child, is this person a Qualifying

Child for somebody else? . . . . . ☐ ☐

*See the FAQ to the left to see who can be a Qualifying Child.*

\* If NO, go to line 14.

\* If YES **STOP**. You cannot claim this person as your dependent.

---

**14.** Is this person's relationship valid for a Qualifying Relative? . . . . . ☐ ☐

*See the FAQ to the left to see who can be a Qualifying Relative.*

\* If YES, go to line 15.

\* If NO **STOP**. You cannot claim this person as your dependent.

---

**15.** Did this person have more than \$4,050 of gross income in 2016? . . . . . ☐ ☐

*See the FAQ to the left to learn what is considered gross income.*

\* If NO, go to line 16.

\* If YES **STOP**. You cannot claim this person as your dependent.

---

**16.** Did you (and your spouse if married filing jointly) provide more  
than half the support for this person during 2016? . . . . . ☐ ☐

**TIP!** Answer YES if a multiple support agreement lets you claim this person.

**Note:** *We calculate line 16 if you completed the MINI-WORKSHEET FOR LINE 5.*

*See the FAQ to the left to learn what is considered support.*

\* If YES, this person is your Qualifying Relative and we'll make  
this person your dependent.

\* If NO, this person is not your Qualifying Relative or your dependent.

---



SECTION I BASIC INFORMATION

Tell us about the person you want to claim as a dependent:

|            |    |           |               |               |      |
|------------|----|-----------|---------------|---------------|------|
| First Name | MI | Last Name | Soc. Sec. No. | Date of Birth | ITIN |
| Martha     |    | Long      | 345-67-8654   | 6/1/1998      |      |

|              |                             |
|--------------|-----------------------------|
| Relationship | Type of Dependent           |
| Daughter     | Child Lived with You        |
|              | Time Lived With You         |
|              | Lived With All Year or Born |

Months person lived with you .....  
Person's age ..... 18  
DOB string ..... June 1, 1998  
Person is fosterchild placed with you by court order/placement agency .....  
Was this person a US citizen/resident alien of the US in 2016? .....  
If no, was this person a resident of Canada or Mexico in 2016? .....  
Is this person your adopted child who lived with you all year? .....  
If tax ID is an ITIN is substantial presence test satisfied?... .....  
If NO to substantial presence test are there special circumstances? .....

SECTION II QUICK ENTRY

If you're not sure this person qualifies, check NO and go to Section III.

Are you sure this person qualifies as your dependent in 2016 ..... Yes No  
..... X

IF YOU ANSWERED YES - STOP!

You do not need to complete the rest of this worksheet.  
We will prevent you from checking this box if you have not completed  
all the information in Section I, or if we've determined (based upon  
that information) this person cannot be your dependent.

QUICK ENTRY QUALIFYING CHILD VALIDATION

a. Relationship test ..... X  
b. Age test ..... X  
c. Support test..... X  
d. Residence test... X

QUICK ENTRY FORM 8332

|                                                          |     |    |
|----------------------------------------------------------|-----|----|
|                                                          | Yes | No |
| a. Click YES to create Form 8332 .....                   |     |    |
| b. Click YES if taxpayer is dependent's parent .....     |     |    |
| c. Click YES if spouse is dependent's parent.. ..        |     |    |
| d. Click YES Form 8332 covers only this year .....       |     |    |
| e. Click if 8332 covers this and some future years ..... |     |    |
| f. Click if 8332 covers this and all future years .....  |     |    |
| g. Years this release covers .....                       |     |    |
| h. Number Form 8332 completed .....                      |     |    |

SECTION III DEPENDENT QUALIFICATION TESTS

Do not complete this Section unless you answered NO in Section II.

PART A ALL DEPENDENTS

1. Will the person named in Section I file a joint return in 2016? ..... Yes No  
\* If NO, go to line 3.  
\* If YES, go to line 2.

2. Does this person satisfy the exception to the dependent  
joint return test? .....  
See the FAQ to the left to learn about the exception to joint return test.  
\* If YES, go to Part B, line 3.  
\* If NO STOP. You cannot claim this person as your dependent.

PART B DETERMINE WHETHER PERSON IS YOUR QUALIFYING CHILD

3. If this person is your child, are any of these statements true? .....  
\* You are divorced or legally separated under a decree of divorce  
or separate maintenance from the child's other parent.  
\* You are separated under a written separation agreement from the  
child's other parent.  
\* You lived apart during the last 6 months of the calendar year.  
Answer NO if this person is not your child.  
\* If NO, go to line 4.  
\* If YES, complete the MINI-WORKSHEET FOR LINE 3.

**MINI-WORKSHEET FOR LINE 3  
DIVORCE & SEPARATION RULES  
AND MULTIPLE SUPPORT AGREEMENTS**

**Yes    No**

- a. Did you (and your spouse if married filing jointly) provide more than 1/2 the support for this child during 2016? ..... ☐ ☐  
 \* If YES, skip (b) through (c) and go to line (d).
- b. Did this child's other parent provide more than 1/2 the support for this child during 2016? ..... ☐ ☐  
 \* If YES, skip (c) and go to line (d).
- c. Did both of you together provide more than 1/2 of this child's support during 2016? ..... ☐ ☐  
 \* If NO, skip (d) through (f) and go to line (g).
- d. Did you live with this child for more than 1/2 of 2016? ..... ☐ ☐  
 \* If YES, skip (e) through (g) and go to line (h).
- e. Did this child's other parent live with this child for more than 1/2 of 2016? ..... ☐ ☐  
 \* If YES, skip (f) through (g) and go to line (h).
- f. Was the time this child lived with you and his/her other parent (when combined) more than 1/2 of 2016? ..... ☐ ☐  
 If YES, skip (g) and go to line (h).
- g. Are you eligible to claim a 2016 exemption for this child under a multiple support agreement? ..... ☐ ☐  
 \* If NO, **STOP**.  
 Do not complete the rest of this WORKSHEET.  
 This child is not your dependent this year.  
 \* If YES, do not complete the rest of this MINI-WORKSHEET, but go to line 4.  
**Note:** If this child qualifies as your dependent, make sure you attach Form 2120 to your 2016 tax return.
- h. Does a divorce or separation agreement give you the dependent exemption? ..... ☐ ☐  
 \* If YES, do not complete the rest of this MINI-WORKSHEET, but go to line 4.  
**Note:** Answer YES if you have an agreement to claim this dependent in alternate years, and this is your year.
- i. Does a divorce or separation agreement give this child's other parent the dependent exemption? ..... ☐ ☐  
 \* If NO, and you answered YES to d, do not complete the rest of this MINI-WORKSHEET, but go to line 4.  
**Note:** Answer YES if you have an agreement to claim this dependent in alternate years, and this is NOT your year.
- j. Will the other parent release his/her claim for this person's dependent exemption to you for 2016? ..... ☐ ☐  
 \* If NO, **STOP**.  
 Do not complete the rest of this WORKSHEET.  
 This child is not your dependent this year.  
 \* If YES, go to line 4.  
**Note:** If this child qualifies as your dependent, make sure you attach Form 8332, signed by the child's other parent to your 2016 tax return.

**Yes    No**

4. Did this person live in your home for more than half the year? ..... ☐ ☐  
 If YES, go to line 5.  
 If NO:  
 \* If you also answered NO to line 3 go to Part C. You cannot claim this person as your Qualifying Child, but you may be able to claim this person as your Qualifying Relative.  
 \* If you answered YES to line 3 and YES to line h or line j of the MINI-WORKSHEET FOR LINE 3 go to line 5.  
 \* If you answered YES to line 3 and you did NOT check line h or line j of the MINI-WORKSHEET FOR LINE 3, go to Part C. You cannot claim this person as your Qualifying Child, but you may be able to claim this person as your Qualifying Relative.

5. Is this person's relationship valid for a Qualifying Child? ..... ☐ ☐

We calculate this answer based upon the relationship selected in Section I.

☐ Check this box if this person is your fosterchild, placed in your care

by an authorized placement agency or by judgment, decree, or other valid court order.

- \* If YES go to line 6.
- \* If NO go to PART C. You cannot claim this person as your Qualifying Child, but you may be able to claim this person as your Qualifying Relative.

6. Was this person under age 19 at the end of the year? ☐ ☐

*We calculate this based on this person's date of birth in Section I.*

- \* If YES, skip lines 7-9 and go to line 10.
- \* If NO, go to line 7.

7. Was this person a student in 2016? ☐ ☐

- \* If NO, go to line 9.
- \* If YES, go to line 8.

8. Was this person under age 24 at the end of the year? ☐ ☐

*We calculate this based on this person's date of birth in Section I.*

- \* If YES, skip line 9 and go to line 10.
- \* If NO, go to line 9.

9. Was this person permanently and totally disabled? ☐ ☐

- \* If YES, go to line 11.
- \* If NO go to line 10.

10. Is this person younger than taxpayer (or spouse if MFJ)? ☒ ☐

- \* If YES, go to line 11.
- \* If NO go to PART C. You cannot claim this person as your Qualifying Child, but you may be able to claim this person as your Qualifying Relative.

11. Did this person provide over half his/her own support in 2016? ☐ ☐

- \* If NO, read the caution below and go to line 12.
- \* If YES, **STOP. You cannot claim this person as your dependent.**

**CAUTION!** *It's possible that someone can be the Qualifying Child of more than one person, but only one person can claim that Qualifying Child as a dependent. If two people claim the same Qualifying Child as a dependent, the exemption will be permitted only for the person with the better claim under law. Use the MINI-WORKSHEET FOR LINE 12 to see if you have the better claim against anyone else who might claim an exemption for this person.*

**TIP!** You can check YES for line 12 without completing the MINI-WORKSHEET FOR LINE 12 if you are this person's parent and you are filing a joint return with his/her other parent.

**MINI-WORKSHEET FOR LINE 12**

**Yes No**

a. Are you this person's parent? ☐ ☐

b. Is the other taxpayer who can claim the person in Section I as a Qualifying Child this person's parent? ☐ ☐

- \* If you answered Yes to (a) and No to (b) **STOP.**

**Your have the better claim.**

- \* If you answered YES to (b) and NO to (a) **STOP.**

**This person's parent has the better claim.**

- \* If you answered NO to (a) and (b) go to (e).

- \* If you answered YES to (a) and (b) go to (c).

c. Did this person reside with you longer than with the other person's parent during 2016? ☐ ☐

If YES **STOP. You have the better claim.**

d. Did this person reside with you for the same amount of time as with the other parent during 2016? ☐ ☐

If NO **STOP. The other parent has the better claim.**

e. Was your federal adjusted gross income (AGI) higher than the AGI of the other taxpayer during 2016? ☐ ☐

If YES **STOP, you have the better claim.**

12. Do you want to claim this person as your dependent? ☐ ☐

*If you do not have the better claim to the dependent exemption, you should only answer YES to line 12 if you know the other taxpayer will not claim this person as a dependent.*

**PART C DETERMINE WHETHER PERSON IS YOUR QUALIFYING RELATIVE**

*Complete this Part only if this person is not a Qualifying Child and we directed you to complete this Part in Part B.*

**Yes No**

13. Although not your Qualifying Child, is this person a Qualifying

Child for somebody else? . . . . . ☐ ☐

*See the FAQ to the left to see who can be a Qualifying Child.*

\* If NO, go to line 14.

\* If YES **STOP**. You cannot claim this person as your dependent.

---

**14.** Is this person's relationship valid for a Qualifying Relative? . . . . . ☐ ☐

*See the FAQ to the left to see who can be a Qualifying Relative.*

\* If YES, go to line 15.

\* If NO **STOP**. You cannot claim this person as your dependent.

---

**15.** Did this person have more than \$4,050 of gross income in 2016? . . . . . ☐ ☐

*See the FAQ to the left to learn what is considered gross income.*

\* If NO, go to line 16.

\* If YES **STOP**. You cannot claim this person as your dependent.

---

**16.** Did you (and your spouse if married filing jointly) provide more than half the support for this person during 2016? . . . . . ☐ ☐

**TIP!** Answer YES if a multiple support agreement lets you claim this person.

**Note:** *We calculate line 16 if you completed the MINI-WORKSHEET FOR LINE 5.*

*See the FAQ to the left to learn what is considered support.*

\* If YES, this person is your Qualifying Relative and we'll make this person your dependent.

\* If NO, this person is not your Qualifying Relative or your dependent.

---

Use this Worksheet to enter information from your 2015 tax return for use in our calculations.

2015 Form 1040, 1040A or 1040EZ

1a Filing status: 

☐ Single

☒ Married filing joint return

☐ Married filing separate return

☐ Head of household

☐ Qualifying widow(er)

Spouse's Social Security number ..... 554-98-3946

If you and your spouse filed separate returns last year, check the box if your spouse itemized deductions ..... ☐

1b Form filed: 

Eligible for: 

☒ Form 1040

☐ Form 1040A

☐ Form 1040EZ

Filed: 

☒ Form 1040

☐ Form 1040A

☐ Form 1040EZ

2 Number of exemptions (1040 line 6, 1040A line 6) ..... 4

3 Number of additional deductions (1040 line 39a, 1040A line 23a) ..... 0

Note: Your entry on line 3 must be between 0 and 4.

4a Adjusted gross income (1040 line 37, 1040A ln 21, 1040EZ ln 4) ..... 42,600

4b Taxable income (1040 line 43, 1040A ln 27, 1040EZ ln 6) ..... 14,000

4c Foreign earned income tax worksheet, line e (Form 1040) ..... 0

5 Itemized deductions (1040, above line 40) .....

6 Tax less certain credits (1040 line 56, 1040A line 37, 1040EZ line 10) ..... 1,403

7 Self-employment tax (1040 line 57) ..... 0

8 Alternative minimum tax (1040 line 45, 1040A line 28 write-in) ..... 0

9a Household employment tax (1040 line 60a) ..... 0

9b Homebuyer credit repayment, Form 5405, line 8 (1040 line 60b) ..... 0

10 Earned income credit (1040 ln 66a, 1040A ln 42a, 1040EZ ln 8a) ..... 0

11 Refund applied to 2016 (1040 line 77, 1040A line 49) ..... 0

12 Interest on tax due on installment income from lots/timeshares .....

13 Interest on deferred tax on gain from certain installment sales with sales price over \$150,000 .....

14 Tax on income received from nonqualified deferred compensation plan that fails to meet requirements .....

2015 Schedule D

15 Used Schedule D Tax Worksheet ..... ☐ Yes ☐ No

16a Line 6 of Qualified Dividends and Capital Gain Tax Worksheet or line 13 of Schedule D Tax Worksheet .....

16b Line 7 of Qualified Dividends and Capital Gain Tax Worksheet or line 14 of Schedule D Tax Worksheet .....

17 Line 19 of Schedule D .....

18 Line 10 of Schedule D Tax Worksheet .....

19 Line 19 of Schedule D Tax Worksheet .....

Note: Enter the amounts on lines 20 and 21 as positive numbers.

20 Short-term capital loss carryforward (line 8 of Capital Loss Carryover Worksheet in 2016 Schedule D instructions) .....

21 Long-term capital loss carryforward (line 13 of Capital Loss Carryover Worksheet in 2016 Schedule D instructions) .....

2015 Form 2555

Note: Lines 22 - 25 are for the housing deduction carryover.

22 Line 46 (yours) .....

23 Line 48 (yours) .....

24 Line 46 (spouse's) .....

25 Line 48 (spouse's) .....

2015 Form 4136

26 Total fuel tax credit (line 17)

## 2015 Form 4952

27 Disallowed investment interest expense (line 7) . . . . .  
28 Disallowed investment interest expense (AMT) (line 7) . . . . .

## 2015 Form 5329

29 Tax on early distribution (line 4) (yours) . . . . .  
30 Tax on early distribution (line 4) (spouse's) . . . . .  
31 Tax on distribution from education account (line 8) (yours) . . . . .  
32 Tax on distribution from education account (line 8) (spouse's) . . . . .

## 2015 Form 5405

33 2015 Homebuyer credit re-payment . . . . .

## 2015 Form 5695

34 Residential energy efficient property cr carryforward (line 12) . . . . .

## 2015 Form 6251

35 Adjusted gross income minus itemized deductions (line 1) . . . . .  
36 Medical and dental expenses (line 2) . . . . .  
37 Taxes from Schedule A if you itemize (line 3) . . . . .  
38 Certain interest on a home mortgage (line 4) . . . . .  
39 Miscellaneous deductions (line 5) . . . . .  
40 Amount from line 6 (enter as negative) . . . . .  
41 Tax refund from Form 1040 (line 7; enter as negative) . . . . .  
42 Investment interest expense (reg. - AMT) (line 8) . . . . .  
43 Depletion differences (line 9) . . . . .  
44 Net operating loss (line 10; enter as positive) . . . . .  
45 Interest from specified private activity bonds (line 12) . . . . .  
46 Qualified small business stock (line 13) . . . . .  
47 Regular tax minus 4972 amount and foreign tax credit (line 34) . . . . .

## LAST YEAR'S DATA (CONT'D) PAGE 3

2016

Russell Long

SSN: 664-98-5678

## 2015 Form 8801

48 Prior Year AMT less AMT (Line 18) . . . . .  
49 Fuel credit (Line 20) . . . . .  
50 Allowable minimum tax credit (line 25) . . . . .  
51 Minimum tax credit carryforward (line 26) . . . . .

## 2015 Schedule 8812

52 Additional child tax credit (line 13) . . . . .

## 2015 Form 8859

53 DC first-time homebuyer credit carryforward (line 4) . . . . .

## Miscellaneous 2015 Taxes

54 Recapture of investment credit . . . . .  
55 Recapture of low-income housing credit . . . . .  
56 Recapture of Indian employment credit . . . . .  
57 Recapture of new markets credit . . . . .  
58 Section 72(m)(5) excess benefits tax . . . . .  
59 Tax on excess parachute payments . . . . .  
60 Tax on accumulation distribution of trusts . . . . .  
61 Tax on medical savings account distributions . . . . .  
62 Recapture of employer-provided childcare facilities . . . . .  
63 Tax on health savings account distributions . . . . .  
64 Tax on Medicare Advantage MSA distributions . . . . .  
65 Recapture of alternative motor vehicle credit . . . . .  
66 Recapture of alternative fuel vehicle refueling property credit . . . . .  
67 Certain tax on Sec. 457A deferred compensation . . . . .  
68 Tax for failure to maintain HDHP coverage . . . . .  
69 Recap of charitable deduction for fractional tang pers prop int . . . . .  
70 Interest from Frm 8621, ln 16f (Sec 1291 fund distr/disposition) . . . . .  
71 Recapture of qual'd plug-in electric drive motor vehicle credit . . . . .

**Note:** Lines 72 - 76 are for determining whether your state income tax

**Note:** Lines 72 - 76 are for determining whether your state income tax refund is taxable.

**Not  
For  
Filing**

- 72 ☐ Income taxes deducted  
73 ☐ General sales taxes deducted  
73 ☐ Sales tax calculated  
74 State or local income tax deducted .....  
75 Sales tax you could have deducted .....  
76 Sales tax on major purchases .....

---

**Electronic Filing Information**

---

- 77 Personal Identification Number (PIN) .....  
Spouse's Personal Identification Number (PIN) .....

---

**Amounts Needed for Form 2210**

---

- 78 Refundable Part of the American Opportunity Credit (F8863, L8) .....  
79 Adoption Credit .....  
80 Credit Determined Under Section 1341(a)(5)(B) ..... 0  
81 Premium tax credit (Form 8962) .....

Is this interest for:

What kind of interest is this:

If you need to make any adjustments, also complete the "Adjustments" section at the bottom of this form.

FATCA filing requirement .....

**Box 1 -** Interest income: \$ 42,600

**Box 2 -** Early withdrawal penalty: \$

**Box 3 -** Interest on U.S. Savings Bonds and Treasury obligations: \$ \_\_\_\_\_  
 Box 3 includes Series EE or I Savings Bond interest . . . . . ☐

**Box 4 -** Federal income tax withheld: \$

**Box 5 -** Investment expenses: \$

**Note:** if you did not receive a Form 1099-INT, don't use boxes 6 and 7 below. Instead, report your foreign taxes on Form 1116.

**Box 6 - Foreign tax paid:** \$

**Box 7 - Foreign country or U.S. possession:**

**Box 8 - Tax-exempt interest:** \$

**a.** Portion of this interest item that's exempt from state tax in the state for which you'll be filing a state tax return as a full-year resident

**Box 9 -** Specified private activity bond interest: \$

**Box 10 -** Market discount:

**Box 11 - Bond premium:** \_\_\_\_\_

**Box 12 -** Bond premium on Treasury obligations

**Box 13 -** Bond premium on tax-exempt bond: \_\_\_\_\_

**Box 14 -** Tax-exempt and tax credit bond CUSIP no.:

**Box 15 - State(s):**

**Box 16 -** State identification number(s):

**Box 17 -** State tax withheld: \$ \_\_\_\_\_

**Box 1 -** Original issue discount for 2016: \$

**Box 2 -** Other periodic interest: \$ \_\_\_\_\_

Answer the following question if you'll be using a state edition of our program to prepare your state tax return.

**a.** Portion of box 2 from U.S. Treasury obligations \$

**Box 3 -** Early withdrawal penalty: \$ \_\_\_\_\_

**Box 4 -** Federal income tax withheld: \$ \_\_\_\_\_

**Box 5 -** Market discount: \$ \_\_\_\_\_



|                 |                                                       |          |
|-----------------|-------------------------------------------------------|----------|
| <b>Box 6 -</b>  | Acquisition premium:                                  | \$ _____ |
| <b>Box 8 -</b>  | Original issue discount on U.S. Treasury obligations: | \$ _____ |
| <b>Box 9 -</b>  | Investment expenses:                                  | \$ _____ |
| <b>Box 10 -</b> | Bond premium:                                         | \$ _____ |
| <b>Box 11 -</b> | State(s):                                             | _____    |
| <b>Box 12 -</b> | State identification number(s):                       | _____    |
| <b>Box 13 -</b> | State tax withheld:                                   | \$ _____ |
|                 |                                                       | \$ _____ |

**SELLER-FINANCED MORTGAGE INTEREST**

*If this interest is from a seller-financed mortgage and the buyer used the property as a personal residence, enter the following information:*

Buyer's name . . . . . \_\_\_\_\_  
Buyer's Social Security number . . . . . \_\_\_\_\_  
Buyer's street address . . . . . \_\_\_\_\_  
Buyer's city . . . . . \_\_\_\_\_  
Buyer's state . . . . . \_\_\_\_\_  
Buyer's ZIP . . . . . \_\_\_\_\_  
Interest received in 2016 . . . . . \_\_\_\_\_

**Note:** *Be sure to give your Social Security number to the buyer, or you may be subject to a \$50 penalty.*

**ADJUSTMENTS**

Enter below the type and amount of any adjustments that you may need to make to this interest item:

**Type of adjustment:**

- ☐ Nominee interest  
☐ OID adjustment  
☐ Accrued interest adjustment required  
☐ Amortizable bond premium  
☐ U.S. Savings Bond adjustment (not the same as Form 8815 adj.)  
☐ Other adjustment (frozen deposit, etc.)

**Amount of adjustment:** \_\_\_\_\_

**NEW YORK FILERS ONLY, COMPLETE THE FOLLOWING:****Payer EIN, address, and ZIP code:**

EIN: \_\_\_\_\_  
Street: \_\_\_\_\_  
City: \_\_\_\_\_  
State: \_\_\_\_ ZIP: \_\_\_\_\_

☐ Check if foreign address.

Country \_\_\_\_\_  
Province/state/county \_\_\_\_\_  
Postal code \_\_\_\_\_

**Recipient Name, SSN, address, and ZIP code:**

Name: \_\_\_\_\_  
SSN: \_\_\_\_\_  
Street: \_\_\_\_\_  
City: \_\_\_\_\_  
State: \_\_\_\_ ZIP: \_\_\_\_\_

☐ Check if foreign address.

Country \_\_\_\_\_  
Province/state/county \_\_\_\_\_  
Postal code \_\_\_\_\_

## HEALTH CARE COVERAGE

SSN: \_\_\_\_\_

Name of individual: Russell Long  
Individual's SSN 664-98-5678  
Individual's date of birth: 2/02/1966

Tell us when this individual had minimum essential coverage ("MEC") during 2016.

**Note:** Before filling out this form, make sure to visit and complete the **Health Care Coverage topic** in the Interview.

**Note:** Treat the individual as being covered for a month if the individual had MEC for at least one day during the month.

**Note:** If the individual was **not** covered in January, 2016, also make sure to tell us about any coverage or exemption in November or December of 2015 at the bottom of this form.

☐ Check here to report the same months of coverage in 2016 as the primary taxpayer.

☒ Check here if the individual was covered for **all** of 2016. Otherwise, check any month for which the individual was covered:

- ☒ January
- ☒ February
- ☒ March
- ☒ April
- ☒ May
- ☒ June
- ☒ July
- ☒ August
- ☒ September
- ☒ October
- ☒ November
- ☒ December

If the individual was **not** covered in January, 2016, tell us if in November or December of 2015 the individual either (i) had coverage; or (ii) was exempt from the coverage requirement for any reason other than a short coverage gap:

- ☐ Covered or exempt (other than short-gap) in November 2015
- ☐ Covered or exempt (other than short-gap) in December 2015

KIA

Not  
For  
Filing

**HEALTH CARE COVERAGE****SSN:**

Name of individual: Linda Long  
Individual's SSN 554-98-3946  
Individual's date of birth: 8/30/1971

Tell us when this individual had minimum essential coverage ("MEC") during 2016.

**Note:** Before filling out this form, make sure to visit and complete the **Health Care Coverage topic** in the Interview.

**Note:** Treat the individual as being covered for a month if the individual had MEC for at least one day during the month.

**Note:** If the individual was **not** covered in January, 2016, also make sure to tell us about any coverage or exemption in November or December of 2015 at the bottom of this form.

☐ Check here to report the same months of coverage in 2016 as the primary taxpayer.

☒ Check here if the individual was covered for **all** of 2016. Otherwise, check any month for which the individual was covered:

- ☒ January
- ☒ February
- ☒ March
- ☒ April
- ☒ May
- ☒ June
- ☒ July
- ☒ August
- ☒ September
- ☒ October
- ☒ November
- ☒ December

If the individual was **not** covered in January, 2016, tell us if in November or December of 2015 the individual either (i) had coverage; or (ii) was exempt from the coverage requirement for any reason other than a short coverage gap:

- ☐ Covered or exempt (other than short-gap) in November 2015
- ☐ Covered or exempt (other than short-gap) in December 2015

**KIA****Not  
For  
Filing**

## HEALTH CARE COVERAGE

|  |  |                   |
|--|--|-------------------|
|  |  | <b>SSN:</b> _____ |
|--|--|-------------------|

Name of individual: Bill Long

Individual's SSN 123-23-7654

Individual's date of birth: 6/1/1999

---

Tell us when this individual had minimum essential coverage ("MEC") during 2016.

**Note:** *Before filling out this form, make sure to visit and complete the Health Care Coverage topic in the Interview.*

**Note:** *Treat the individual as being covered for a month if the individual had MEC for at least one day during the month.*

**Note:** *If the individual was **not** covered in January, 2016, also make sure to tell us about any coverage or exemption in November or December of 2015 at the bottom of this form.*

---

☐ Check here to report the same months of coverage in 2016 as the primary taxpayer.

---

☒ Check here if the individual was covered for **all** of 2016. Otherwise, check any month for which the individual was covered:

- ☒ January
- ☒ February
- ☒ March
- ☒ April
- ☒ May
- ☒ June
- ☒ July
- ☒ August
- ☒ September
- ☒ October
- ☒ November
- ☒ December

---

If the individual was **not** covered in January, 2016, tell us if in November or December of 2015 the individual either (i) had coverage; or (ii) was exempt from the coverage requirement for any reason other than a short coverage gap:

☐ Covered or exempt (other than short-gap) in November 2015

☐ Covered or exempt (other than short-gap) in December 2015

**KIA**

## HEALTH CARE COVERAGE

SSN:

Name of individual: Martha Long  
Individual's SSN 345-67-8654  
Individual's date of birth: 6/1/1998

Tell us when this individual had minimum essential coverage ("MEC") during 2016.

**Note:** Before filling out this form, make sure to visit and complete the **Health Care Coverage topic** in the Interview.

**Note:** Treat the individual as being covered for a month if the individual had MEC for at least one day during the month.

**Note:** If the individual was **not** covered in January, 2016, also make sure to tell us about any coverage or exemption in November or December of 2015 at the bottom of this form.

☐ Check here to report the same months of coverage in 2016 as the primary taxpayer.

☒ Check here if the individual was covered for **all** of 2016. Otherwise, check any month for which the individual was covered:

- ☒ January
- ☒ February
- ☒ March
- ☒ April
- ☒ May
- ☒ June
- ☒ July
- ☒ August
- ☒ September
- ☒ October
- ☒ November
- ☒ December

If the individual was **not** covered in January, 2016, tell us if in November or December of 2015 the individual either (i) had coverage; or (ii) was exempt from the coverage requirement for any reason other than a short coverage gap:

- ☐ Covered or exempt (other than short-gap) in November 2015
- ☐ Covered or exempt (other than short-gap) in December 2015

KIA

Not  
For  
Filing

## HEALTH CARE COVERAGE SUMMARY

Not  
For  
Filing

Russell Long SSN: 664-98-5678

## Information about affected individual:

Name Russell Long  
SSN 664-98-5678  
Date of birth (MM/DD/YYYY) 2/02/1966

**Note:** The "Exempt" column is checked for a particular month if there is an exemption that you have explicitly told us about for this individual for the month in question. It does **not** reflect certain additional exemptions (e.g., for initial enrollment and short gaps in coverage) that are calculated automatically by the program. Information about these additional calculated exemptions appears in the "Final" column under "Exemption Type."

|     | Covered                             | Not Covered              | Exempt                   | Exemption Certificate Number (Marketplace Only) | Exemption Type (Tax Return Only) Prelim Final |
|-----|-------------------------------------|--------------------------|--------------------------|-------------------------------------------------|-----------------------------------------------|
| Jan | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| Feb | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| Mar | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| Apr | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| May | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| Jun | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| Jul | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| Aug | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| Sep | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| Oct | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| Nov | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| Dec | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| KIA |                                     |                          |                          |                                                 |                                               |

## HEALTH CARE COVERAGE SUMMARY

Not  
For  
Filing

Russell Long SSN: 664-98-5678

## Information about affected individual:

Name Linda Long  
SSN 554-98-3946  
Date of birth (MM/DD/YYYY) 8/30/1971

**Note:** The "Exempt" column is checked for a particular month if there is an exemption that you have explicitly told us about for this individual for the month in question. It does **not** reflect certain additional exemptions (e.g., for initial enrollment and short gaps in coverage) that are calculated automatically by the program. Information about these additional calculated exemptions appears in the "Final" column under "Exemption Type."

|     | Covered                             | Not Covered              | Exempt                   | Exemption Certificate Number (Marketplace Only) | Exemption Type (Tax Return Only) |       |
|-----|-------------------------------------|--------------------------|--------------------------|-------------------------------------------------|----------------------------------|-------|
|     |                                     |                          |                          |                                                 | Prelim                           | Final |
| Jan | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |
| Feb | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |
| Mar | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |
| Apr | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |
| May | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |
| Jun | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |
| Jul | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |
| Aug | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |
| Sep | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |
| Oct | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |
| Nov | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |
| Dec | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |

KIA

## HEALTH CARE COVERAGE SUMMARY

Not  
For  
Filing

Russell Long SSN: 664-98-5678

## Information about affected individual:

Name Bill Long  
SSN 123-23-7654  
Date of birth (MM/DD/YYYY) 6/1/1999

**Note:** The "Exempt" column is checked for a particular month if there is an exemption that you have explicitly told us about for this individual for the month in question. It does **not** reflect certain additional exemptions (e.g., for initial enrollment and short gaps in coverage) that are calculated automatically by the program. Information about these additional calculated exemptions appears in the "Final" column under "Exemption Type."

|     | Covered                             | Not Covered              | Exempt                   | Exemption Certificate Number (Marketplace Only) | Exemption Type (Tax Return Only) |       |
|-----|-------------------------------------|--------------------------|--------------------------|-------------------------------------------------|----------------------------------|-------|
|     |                                     |                          |                          |                                                 | Prelim                           | Final |
| Jan | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |
| Feb | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |
| Mar | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |
| Apr | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |
| May | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |
| Jun | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |
| Jul | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |
| Aug | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |
| Sep | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |
| Oct | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |
| Nov | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |
| Dec | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                  |       |
| KIA |                                     |                          |                          |                                                 |                                  |       |



## HEALTH CARE COVERAGE SUMMARY

Not  
For  
Filing

Russell Long SSN: 664-98-5678

## Information about affected individual:

Name Martha Long

SSN 345-67-8654

Date of birth (MM/DD/YYYY) 6/1/1998

**Note:** The "Exempt" column is checked for a particular month if there is an exemption that you have explicitly told us about for this individual for the month in question. It does **not** reflect certain additional exemptions (e.g., for initial enrollment and short gaps in coverage) that are calculated automatically by the program. Information about these additional calculated exemptions appears in the "Final" column under "Exemption Type."

|     | Covered                             | Not Covered              | Exempt                   | Exemption Certificate Number (Marketplace Only) | Exemption Type (Tax Return Only) Prelim Final |
|-----|-------------------------------------|--------------------------|--------------------------|-------------------------------------------------|-----------------------------------------------|
| Jan | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| Feb | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| Mar | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| Apr | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| May | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| Jun | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| Jul | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| Aug | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| Sep | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| Oct | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| Nov | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| Dec | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |                                                 |                                               |
| KIA |                                     |                          |                          |                                                 |                                               |