

Filing Checklist for 2016 Tax Return Filed On Standard Forms

Prepared on: 12/12/2016 07:30:05 am

Return: C:\Users\Smokey\Desktop\Tax\2016 Whittenburg\Chapter 4\Albert Gaytor Ch 4 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, Albert and Allison 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
- Schedule E
- Form 8880
- Form 8582 - Page 1
- Form 8582 Page 2 (Regular Tax)
- Attachments Worksheet

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

Form W-2: Wage and Tax Statement

1st

Step 3. Mail the return

Mail the return to this address:

**Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0002**

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
- Form 1099-DIV
- Form 1099-G
- IRA Contributions
- Vehicle Worksheet
- Rentals and Royalties
- 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:

Quick Summary

Income		\$82,347
Adjustments	-	\$22,400
Adjusted gross income		\$59,947
Deductions	-	\$12,600
Exemption(s)	-	\$12,150
Taxable income		\$35,197
Tax withheld or paid already		\$6,510
Actual tax due	-	\$3,739
Refund applied to next year	-	\$0
Refund		\$2,771

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

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

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 Status **1** ☐ Single **4** ☐ Head of hshld. If qual person a child but not your dependent, child's name:

2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately

5 ☐ Qual widow w/dep child

one box. Spouse name

Exemp- tions **6a** ☒ Yourself (but NOT if you can be someone's dependent)

b ☒ Spouse

c Dependents:

(1) First Last Name	(2) SSN	(3) Relationship	(4) # Children Crdt	# Lived w/ you	Apart - div	# Other
Crocker Gaytor	261-55-1212	Son		1		

If > 4 dependents, check here ☐ **d** Total number of exemptions claimed Add nos. above 3

Income

7 Wages, etc

7

65,250

Attach copy B

8a Taxable interest income. (Sch B if required)

8a

1,070

8b Tax-exempt interest

8b

725

9a Ordinary dividends

9a

1,580

b Qual divs

9b

1,425

MINI-WORKSHEET FOR LINE 7, WAGES

a. Wages not on W-2 Self: Spouse:

b. Total from line a 0

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

c. Wages from W-2's 65,250

d. Total for line 7 65,250

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) 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,	10	Taxable refunds of state and local income taxes		10	0	
W-2G, &	11	Alimony received		11		
1099-R	12	Business income or loss. Attach Sched C or C-EZ		12	-828	
here.	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				
		ROLLOVER	16a	24,000 b Taxbl	16b	0
	17	Rent, royalty, partnership, S corp, trust (Sch E)		17	5,425	
	18	Farm income or loss. Attach Schedule F		18	0	
	19	Unemploy compensation		19	3,900	
	20a	Soc Sec benefits	20a	b Taxable	20b	
	21	Other income (type and amt)SEE ATTACHED		21	5,950	
	22	Combine lines 7 through 21. Your total income		22	82,347	
Adjusted	23	Educator expenses	23	0		

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 ▶ 667-34-9224	31a	11,400

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

- a. Your IRA deduction 5,500
b. Your spouse's IRA deduction 5,500
c. Total (to line 32) 11,000

Gross 32 IRA deduction (see instr) 32 11,000

**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	22,400
	37	Line 22 - line 36. Your adjusted gross income ▶	37	59,947

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END OF PAGE 1

Not
For
Filing

Tax and 38 Amount from line 37 (adjusted gross income) 38 59,947

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 47,347

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 12,150

43 Taxable income. Ln 41 minus 42 (not less than 0) 43 35,197

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	4,139
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	4,139

**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	400
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	400
56	Subtract line 55 from line 47 (not less than 0)	56	3,739

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
	60b	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	3,739

**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) 6,510
c. Add'l Medicare tax withholding from Form 8959 0
d. Total federal tax withheld (to line 64) 6,510

Pay-ments	64	Federal income tax withheld	64	6,510
	65	2016 est tax + amt from 15 return	65	0
	66a	EIC	66a	
	66b	Nontax combat pay	66b	
		Note: Attach Schedule EIC if you have a qualifying child.		
	67	Add'l 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 6,510

Refund 75 If line 74 is larger than line 63, amt overpaid 75 2,771

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

Check if Form 8888 is attached: ☐ 76a 2,771deposit? b Routing number xxxxxxxx c Type: ☒ Checking ☐ Savings

See d Account number xxxxxxxxxxxxxxxxx

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

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 Signature: Date Your occupation Day tel.

here Spouse's sig (req'd if jt.) Date Spouse's occupation IP PIN

Homemaker

Keep Preparer name Preparer signature Date Self- PTIN

copy for empl? ☐

your Firm's name Firm's EIN

records. Firm's address Ph

END OF FORM

6. Total of line 5 amounts. Carry to Form 1040, ln 9a **6** 1,580

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

Name of country

Name of country

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**

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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

Allison A Gaytor

Soc Sec No

266-34-1967

A Principal bus/profession & product/service

B Code

Select business category

Retail Stores and Dealers

Select code

441300

Retail Store - Auto Accessories

Enter code 441300

C Business Name (blank if no separate name)

D Employer ID num. (EIN)

E Business address

City, State, ZIP

☐ 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.

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

☒ Yes

☐ No

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)

☐ Yes

☒ No

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

☐ Yes

☒ No

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

63,550

b. From Form 1099-MISC

0

c. From Form 1099-K

0

d. Total gross receipts or sales 63,550

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	63,550
2. Returns and allowances plus other adjustments (see instrs.)		2	600
3. Line 1 - Line 2		3	62,950
4. Cost of goods sold and/or operations (from line 42 below)		4	39,800
5. Gross profit. Line 3 - Line 4		5	23,150
6. Other income, including gas or fuel tax credit or refund		6	
7. Gross income. Line 5 + line 6		7	23,150

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.** 918
b. Other car/truck expenses (Vehicle Worksheet) **b.** 0
c. Total car/truck expenses (to line 9) **c.** 918

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.** _____
c. Total rental or lease costs (to line 20a) **c.** 0

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.** 300
b. Car rentals, taxi, or public transport **b.** 90
c. Lodging, baggage, and tipss **c.** 400
d. Laundry and cleaning **d.** _____
e. Telecommunications **e.** _____
f. TOTAL OVERNIGHT TRAVEL EXPENSES **f.** 790

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.** 150

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.** 150

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** 3,100 18. Office expense **18** 1,375

9. Car/truck exps **9** 918 19. Pension,profit-sh **19** _____

10. Commissions, fees . . .	10		20. Rent or lease		
11. Contract labor	11		a. Vehicle/machn/equip	20a	0
12. Depletion	12		b. Other bus property	20b	7,495
13. Deprec. and sec.			21. Repair/Maintenance	21	432
179 deduction	13	0	22. Supplies	22	625
14. Employee benefit	14		23. Taxes, licenses	23	510
15. Insurance	15	795	24a. Travel	24a	790
16. Interest			24b. Deductible meals	24b	75
a. Mortgage (to bank)	16a		25. Utilities	25	980
b. Other interest	16b	1,750	26. Wages,less job cr	26	3,400
17. Legal/profession	17	310	27a Other exp (ln 48)	27a	1,423
			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	23,978
29. Profit/loss before business use of home. Line 7 - line 28	29	-828
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	0
<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	-828
* 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.		

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END OF PAGE 1

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	40,100
36. Purchases less cost of items withdrawn for personal use	36	37,800
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	77,900
41. Inventory at end of year	41	38,100
42. Cost of goods sold (line 40 - line 41). To line 4, above	42	39,800

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?

9/1/2016

44. Enter the number of miles you used your vehicle during 2016 for:
a. Business: 1,700 b. Commuting: 5,000 c. Other: 6,472

45. Was your vehicle available for use during off-duty hours?

☒ ☐

46. Do you (or spouse) have another vehicle available for pers. use?

☒ ☐

47. a. Do you have evidence to support your deduction?

☒ ☐

b. If "Yes," is the evidence written?

☒ ☐

PART V

OTHER EXPENSES

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

Business Gifts (only deduct \$25 per gift)	150
Uniforms (uniforms purchased for employees)	400
Telephone	800
Miscellaneous	73

48. Total Other Expenses. To line 27a	48	1,423
---	----	-------

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. Then recalculate the tax return. 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>-828</u>		<u>0</u>	<u>-828</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>-828</u>		<u>0</u>	<u>-828</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"/>

Note: Before filling out this form, fill out the Rentals & Royalties Worksheets and Schedule(s) K-1. All rental and partnership entries for Schedule E, including passive activities, carry from those forms.

PART I INCOME OR (LOSS) FROM RENTAL REAL ESTATE AND ROYALTIES

Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instr). Schedule E deals with rental real estate. Report farm rental income or loss from Form 4835 on line 40.

A Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instr)

☐ Yes ☐ No

B If "Yes," did you or will you file all required Forms 1099?

☐ Yes ☐ No

1a. Physical address of each property (street, city, state, zip code)

A 1237 Pineapple St. Lihue HI 96766

Country Province Postal Code

B

Country Province Postal Code

C

Country Province Postal Code

1b. Type of Property (from list below)	2 For each rental above, report fair rental and personal use days. Check QJV only if you meet requirements for qualified joint venture. See instructions.	Fair Rental Days	Pers Use Days	QJV
A		A 366	0	<input type="checkbox"/>
B		B		<input type="checkbox"/>
C		C		<input type="checkbox"/>

Type of Property:

1 Single Fam Residence 3 Vacation/ Short-Term Rent 5 Land 7 Self-Rental

2 Multi-Fam Residence 4 Commercial 6 Royalties 8 Other (describe)

Properties				
Income:		A	B	C
3. Rents received	3	20,650		
4. Royalties received	4	0	0	0

Expenses:				
5. Advertising	5	0		
6. Auto and Travel	6	0		
7. Cleaning & maintenance	7	2,900		
8. Commissions	8	0		
9. Insurance	9	0		
10. Legal & professional	10	0		
11. Management fees	11	0		
12. Mortgage interest to banks, etc	12	7,900		
13. Other interest	13	0		
14. Repairs	14	0		
15. Supplies	15	0		
16. Taxes	16	2,300		
17. Utilities	17	2,125		
18. Depreciation/depletion	18	0		
19. Other (list) ▶	19	0		
20. Expenses. Lns 5 - 19	20	15,225	0	0
21. Inc/loss. Ln 3 or 4-20	21	5,425	0	0
22. Deductible rental loss	22	0		

CAUTION: Your rental loss may be limited. Line 22 is calculated on, and automatically carries from, the relevant Rentals & Royalties Worksheet. If line 21 is negative, you may have to file **Form 6198**. See IRS instructions.

Note: Real estate professionals must complete line 43.

23a. Total amounts on line 3 for rentals 23a 20,650

23b. Total amounts on line 4 for royalties 23b 0

23c.	Total amounts on line 12 for all props	23c	<u>7,900</u>	
23d.	Total amounts on line 18 for all props	23d	<u>0</u>	
23e.	Total amounts on line 20 for all props	23e	<u>15,225</u>	
24.	Income. Add positive amounts shown on line 21	24	<u>5,425</u>	
25.	Losses. Royalty losses (line 21) + rental losses (ln 22)	25	<u>0</u>	
26.	Net inc/loss (ln 24 - 25)	26	<u>5,425</u>	

Note: Lines 24 - 26 also include totals from Sch E Pt I Attachment. The text immediately to the left of line 26 says "Worksheet Att." in that case.

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

PART II INCOME OR LOSS FROM PARTNERSHIPS AND S CORPORATIONS

If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (e) on line 28 and attach **Form 6198**.

Note: This part is filled in automatically from the K-1 Worksheets.

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses?..... ☐ **Yes** ☐ **No**
If you answered Yes, see the IRS instructions before completing this section.

Column headings: (a) Name; (b) P for partnership, S for S Corp; (c) "X" if Foreign partnership. (d) Employer ID No. (e) "X" if any amount is not at risk.

28.	(a) Name	(b) P/S	(c) Foreign	(d) EIN	(e) Not at risk
A			<input type="checkbox"/>		<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>

Passive Activities		Nonpassive Activities		
(f) Pass. loss	(g) Pass. Inc	(h) Nonpass. loss	(i) Sec 179	(j) Nonpass. inc
A				
B				
C				
D				
29a.		0		0
29b.	0		0	

30.	Add amounts in columns (g) and (j), line 29a	30	0
31.	Add amounts in columns (f), (h), and (i), line 29b	31	0
Note: If there is an "x" in line 28 column (e) you need to complete Form 6198, and you may need to override one or more amount on line 28 columns (f) through (j) to make sure the "At-Risk" rules are applied before the "Passive Activity" rules. The "At-Risk" rules must be applied or you may overstate your losses.			
32.	Total Partnership,S corp inc/loss, Ln 30-Ln 31	32	0

Note: Line 32 includes totals from Sch E Pt II Attachment. The text to the left of line 32 says, "See Attached" in this case.

PART III INCOME OR LOSS FROM ESTATES AND TRUSTS

Note: If you have estimated taxes paid by a trust and credited to you, write "ES Payment claimed" and the dollar amount next to line 37, below.

33.	(a) Name	(b) Employer ID Number
A		
B		

Passive Activities		Nonpassive Activities	
(c) Passive loss	(d) Passive income	(e) Nonpassive loss	(f) Nonpassive income
A			
B			
34a.		0	0
34b.	0		

35.	Add amounts in columns (d) and (f), line 34a	35	0
36.	Add amounts in columns (c) and (e), line 34b	36	0
37.	Total income/loss. Ln 35-36	37	0

Note: Line 37 includes totals from Sch E Pt III Attachment. The text to the left of line 37 says, "See Attached" in this case.

PART IV INCOME/LOSS FROM REAL ESTATE MORTGAGE INVESTMENT CONDUITS (REMICS)

Line references in the chart below are to Schedule Q.

See IRS instrucs.

MINI-WORKSHEET FOR REMIC INCOME

	From K-1's +	Other Schedule Q's =	Total
Schedule Q Line 1(b)	0		0
Schedule Q Line 2(c)	0		0
Schedule Q Line 3(b)	0		0

38. (a) Name	(b) EIN	(c) Line 2c	(d) Line 1b	(e) Line 3b
		0	0	0
39. Columns (d) and (e)			39	0

PART V SUMMARY

40. Net farm rental income/loss from Form 4835	40	0
41. Total income/loss. To 1040, line 17	41	

Note: Line 41 is the sum of lines 26, 32, 37, 39, and 40.

42. Farmers/fishermen, gross farming/fishing income	42	
---	----	--

Note: You should report on line 42 your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F. See instructions. You will need to complete line 42 MANUALLY.

MINI-WORKSHEET FOR LINE 43, REAL ESTATE PROFESSIONALS

- a. Amounts from Rentals & Royalties Worksheets 0
These amounts carry from column 6 of the Passive Activity Computation chart on those Rentals & Royalties Worksheets on which you indicated that you were a real estate professional.
- b. Other amounts (e.g., K-1's, Form 4797)
Please enter here manually those amounts that we have not included on line a.
- c. Total (line a + line b). Carries to line 43 0

43. Real estate professionals, net income/loss	43	0
--	----	---

Note: If you were a real estate professional (see Explain This Form), line 43 is for the net income or loss you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules.

Caution: You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, ln 38, is more than \$30,750 (\$46,125 if head of household, \$61,500 if married filing jointly).
- The person who made the qualified contribution or elective deferral **(a)** was born after January 1, 1999, **(b)** is claimed as a dependent on someone else's 2016 tax return, or **(c)** was a **student** (see instructions).

Were you a full-time student during 2016? ☐ Yes ☒ No

If you are married filing a joint return, was your spouse a full-time student during 2016? ☐ Yes ☒ No

	(a) You	(b) Your Spouse
1 Traditional and Roth IRA contributions for 2016. Do not include rollover contributions	1 5,500	5,500

MINI-WORKSHEET FOR LINE 2		
	You	Your Spouse
a Elective deferrals to section 401(k) cash or deferred arrangements for 2016 from Form W-2 a	0	0
b Elective deferrals to section 403(b) salary reduction agreements for 2016 from Form W-2 b	0	0
c Elective deferrals to section 408(k)(6) salary reduction SEP for 2016 from W-2 c	0	0
d Elective deferrals to a governmental sec. 457(b) plan for 2016 d		
e Elective deferrals to section 501(c)(18)(D) salary reduction agreements for 2016 from Form W-2 e	0	0
f Employee salary reduction contributions under a section 408(p) SIMPLE for 2016 from Form W-2 f	0	0
g Elective deferrals by self-employed individuals to 401(k), 403(b), SEP, or SIMPLE plans g		
h Voluntary after-tax contributions for 2016 h		
i Total elective deferrals to qualified employer plans and voluntary after-tax contributions for 2016. This amount will be carried to line 2 of Form 8880 i	0	0

2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2016 (see instructions)	2 0	0
3 Add lines 1 and 2	3 5,500	5,500

MINI-WORKSHEET FOR LINE 4		
Between January 1, 2014, and the due date for your 2016 return, have you (or your spouse if married filing jointly) received any distributions from any of the following types of plans:		
<ul style="list-style-type: none">• Traditional or Roth IRAs,• Qualified retirement plans (such as 401(k), 403(b), 457(b), or 501(c)(18)(D) plans),• Simplified employee pensions (SEPs), or SIMPLE plans? <div><input type="checkbox"/> Yes. Enter the distribution amount(s) below.</div> <div><input type="checkbox"/> No. Skip this mini-worksheet.</div>		
Note: See IRS Instructions for exceptions and additional information on how to answer lines a through d of the Mini-Worksheet.		
	You	Your Spouse

a Enter the total amount of distributions you (and your spouse, if filing jointly) received from IRAs and other retirement plans during 2014		
b Enter the total amount of distributions you (and your spouse, if filing jointly) received from IRAs and other retirement plans during 2015		
c Enter the total amount of distributions you (and your spouse, if filing jointly) received from IRAs and other retirement plans during 2016		
d Enter the total amount of distributions you (and your spouse, if filing jointly) received from IRAs and other retirement plans from January 1, 2017 through the due date of your 2016 return (including extensions)		
e Check the box if you are married filing jointly this year and you filed a joint return with the same spouse in 2014 <input type="checkbox"/>		
f Check the box if you are married filing jointly this year and you filed a joint return with the same spouse in 2015 <input type="checkbox"/>		

4 Certain distributions received after 2013 and before the due date (including extensions) of your 2016 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception	4	<u>0</u>		<u>0</u>
5 Line 3 - line 4. If zero or less, enter -0-	5	<u>5,500</u>		<u>5,500</u>
6 In each column, enter the smaller of ln 5 or \$2,000	6	<u>2,000</u>		<u>2,000</u>
7 Add the amounts on line 6. If zero, stop ; <i>you cannot claim the credit</i>	7			<u>4,000</u>
8 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22	8	<u>59,947</u>		
9 Enter the applicable decimal amount shown below:				

If line 8 is-		And your filing status is-		
Over-	But not over-	Married filing jt.	Head of Household	Single, Married filing sep. or qual'g widow(er)
ENTER ON LINE 9-				
---	\$18,500	.5	.5	.5
\$18,500	20,000	.5	.5	.2
20,000	27,750	.5	.5	.1
27,750	30,000	.5	.2	.1
30,000	30,750	.5	.1	.1
30,750	37,000	.5	.1	.0
37,000	40,000	.2	.1	.0
40,000	46,125	.1	.1	.0
46,125	61,500	.1	.0	.0
61,500	---	.0	.0	.0

Note: If ln 9 is zero, stop ; you cannot claim the credit	9	<u>0.1</u>
10 Multiply line 7 by line 9	10	<u>400</u>

MINI-WORKSHEET FOR LINE 11	
a Enter the amount from Form 1040, line 47	<u>4,139</u>
b Sum of lines 48 - 50, and Schedule R, line 22	<u>0</u>
c Line a minus line b. To line 11. If zero or less, stop; you cannot take this credit	<u>4,139</u>

11 Limitation based on tax liability	11	<u>4,139</u>
12 Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 11 here and on Form 1040, line 51, or Form 1040A, line 34	12	<u>400</u>

Note: You may need to recalculate to get the correct entries to appear on this form.

PART I 2016 PASSIVE ACTIVITY LOSS

Rental Real Estate Activities With Active Participation

1a.	Activities with net income, Worksheet 1, column a	1a	5,425
1b.	Activities with net loss, Worksheet 1, column b	1b	0
1c.	Prior year unallowed losses, Worksheet 1, column c	1c	0
1d.	Combine 1a, 1b, and 1c	1d	5,425

Commercial Revitalization Deductions from Rental Real Estate

Note: Enter any commercial revitalization deductions on lines 2a and 2b as positive amounts.

2a.	Commercial revitalization deductions from Wksht. 2, col. a	2a	
2b.	Prior year unallowed commercial revitalization deductions from Worksheet 2, col. b	2b	
2c.	Add lines 2a and 2b	2c	0

All Other Passive Activities

3a.	Activities with net income, Worksheet 3, column a	3a	0
3b.	Activities with net loss, Worksheet 3, column b	3b	0
3c.	Prior year unallowed losses, Worksheet 3, column c	3c	0
3d.	Combine 3a, 3b, and 3c	3d	0

4.	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4	5,425
----	---	---	-------

Note: If line 4 is a loss and:

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

PART II SPECIAL ALLOWANCE FOR RENTAL REAL ESTATE ACTIVITIES WITH ACTIVE PARTICIPATION

Note: Enter all numbers in Part II as positive amounts. See the IRS instructions for examples.

Note: If you're married filing separately and lived with your spouse at any point in 2016, we blank out Parts II and III.

5.	Smaller of loss on line 1d or loss on line 4	5	
6.	Enter \$150,000 (\$75,000 if filing separately, lived apart)	6	
7.	Modified adjusted gross income, but not less than zero	7	

CAUTION: The computation of modified AGI is very complex. We've made every effort to calculate it correctly, but the number here still might not be correct for your situation. If you're claiming the special allowance for rental real estate, we suggest you consult the IRS instructions or a tax advisor for help on line 7, especially if line 9 is less than \$25,000.

8.	Line 6 minus line 7 (but not less than zero)	8	
9.	50% of Line 8, but not more than \$25,000 (or \$12,500)	9	

The maximum line 9 amount is \$25,000, unless you're married filing separately and lived apart from your spouse all year, in which case it's \$12,500.

10.	Smaller of line 5 or line 9	10	
-----	---------------------------------------	----	--

PART III SPECIAL ALLOWANCE FOR COMMERCIAL REVITALIZATION DEDUCTIONS

Note: Enter all numbers in Part III as positive amounts. See the IRS instructions for examples.

11.	Enter \$25,000, reduced by amount, if any, on line 10. If married filing separately, see instructions	11	_____
12.	Loss from line 4	12	_____
13.	Reduce line 12 by amount on line 10	13	_____
14.	Smallest of line 2c (treated as a positive amount), line 11, or line 13	14	_____
<hr/>			
PART IV TOTAL LOSSES ALLOWED			
<hr/>			
15.	Line 1a + Line 3a (total passive net income)	15	_____
<hr/>			
16.	Total losses allowed from all passive activities for 2016.		
	Sum of lines 10, 14, and 15	16	_____
<hr/>			

KIA

Note: You may need to recalculate to get the correct entries to appear on this form.

PART I 2016 PASSIVE ACTIVITY LOSS

Rental Real Estate Activities With Active Participation

1a.	Activities with net income, Worksheet 1, column a	1a	5,425
1b.	Activities with net loss, Worksheet 1, column b	1b	0
1c.	Prior year unallowed losses, Worksheet 1, column c	1c	0
1d.	Combine 1a, 1b, and 1c	1d	5,425

Commercial Revitalization Deductions from Rental Real Estate

Note: Enter any commercial revitalization deductions on lines 2a and 2b as positive amounts.

2a.	Commercial revitalization deductions from Wksht. 2, col. a	2a	
2b.	Prior year unallowed commercial revitalization deductions from Worksheet 2, col. b	2b	
2c.	Add lines 2a and 2b	2c	0

All Other Passive Activities

3a.	Activities with net income, Worksheet 3, column a	3a	0
3b.	Activities with net loss, Worksheet 3, column b	3b	0
3c.	Prior year unallowed losses, Worksheet 3, column c	3c	0
3d.	Combine 3a, 3b, and 3c	3d	0

4.	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4	5,425
----	---	---	-------

Note: If line 4 is a loss and:

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

PART II SPECIAL ALLOWANCE FOR RENTAL REAL ESTATE ACTIVITIES WITH ACTIVE PARTICIPATION

Note: Enter all numbers in Part II as positive amounts. See the IRS instructions for examples.

Note: If you're married filing separately and lived with your spouse at any point in 2016, we blank out Parts II and III.

5.	Smaller of loss on line 1d or loss on line 4	5	
6.	Enter \$150,000 (\$75,000 if filing separately, lived apart)	6	
7.	Modified adjusted gross income, but not less than zero	7	

CAUTION: The computation of modified AGI is very complex. We've made every effort to calculate it correctly, but the number here still might not be correct for your situation. If you're claiming the special allowance for rental real estate, we suggest you consult the IRS instructions or a tax advisor for help on line 7, especially if line 9 is less than \$25,000.

8.	Line 6 minus line 7 (but not less than zero)	8	
9.	50% of Line 8, but not more than \$25,000 (or \$12,500)	9	

The maximum line 9 amount is \$25,000, unless you're married filing separately and lived apart from your spouse all year, in which case it's \$12,500.

10.	Smaller of line 5 or line 9	10	
-----	---------------------------------------	----	--

PART III SPECIAL ALLOWANCE FOR COMMERCIAL REVITALIZATION DEDUCTIONS

Note: Enter all numbers in Part III as positive amounts. See the IRS instructions for examples.

11.	Enter \$25,000, reduced by amount, if any, on line 10. If married filing separately, see instructions	11		_____
12.	Loss from line 4	12		_____
13.	Reduce line 12 by amount on line 10	13		_____
14.	Smallest of line 2c (treated as a positive amount), line 11, or line 13	14		_____
<hr/>				
PART IV TOTAL LOSSES ALLOWED				
15.	Line 1a + Line 3a (total passive net income)	15		_____
16.	Total losses allowed from all passive activities for 2016.			
	Sum of lines 10, 14, and 15	16		_____

KIA

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

Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c.

Name of Activity	Current Year	Prior Year	Overall Gain or Loss		
	(a) Net inc. (line 1a)	(b) Net loss (1b)	(c) Unall. loss (1c)	(d) Gain (e) Loss	
1237 Pineapple St. L	5,425	0	0	5,425	0
Total	5,425	0	0		

Worksheet 2 - For Form 8582, Lines 2a and 2b

Name of Activity	(a) Crnt year deduct	(b) Prior yr unallowed deduct	(c) Overall loss
Total	0	0	

Worksheet 3 - For Form 8582, Lines 3a, 3b, and 3c

Name of Activity	Current Year	Prior Year	Overall Gain or Loss	
	(a) Net inc.	(b) Net loss	(c) Unall. loss	(d) Gain (e) Loss
Total				

Worksheet 4 - Use this wrksht if an amount is shown on Fm 8582, ln 10 or 14

Name of Activity	Form/Schedule & Line Number	(a) Loss	(b) Ratio	(c) Spec. Allowance	(d) (a) - (c)
Total			1.0000		

Worksheet 5 - Allocation of Unallowed Losses

Name of Activity	Form/Schedule & Line Number	(a) Loss	(b) Ratio	(c) Unallowed loss
Total			1.0000	

This Worksheet consists of five separate sections:

- Other Income (Form 1040, Line 21)
- Alimony Paid (Form 1040, Line 31a)
- Other Adjustments (Form 1040, Line 36)
- Other Taxes (Form 1040, Line 62)
- Miscellaneous Items

Make sure to review each section and enter any amounts that apply.

OTHER INCOME
Form 1040, Line 21

2016

Name: Albert T Gaytor Soc Sec No: 266-51-1966

Use this worksheet to report any other income not reported elsewhere on your return or other schedules.

Note: Don't report any income that is nontaxable, such as child support; money that you inherited or which you received as a gift; or life insurance proceeds received because of a person's death.

See the IRS instructions for details.

Type of Income	Amount
1. Child's interest and dividend income from Form 8814	1 <u>0</u>
MINI-WORKSHEET FOR LINE 2, GAMBLING WINNINGS a. Gambling winnings on Form W-2G's <u>5,800</u> b. Gambling winnings from K-1's <u>0</u> c. Gambling winnings not on K-1 or W-2G d. Line a + line b + line c (for line 2) <u>5,800</u> Note: Do not offset losses against winnings and report the difference. You can take gambling losses as an itemized deduction on Schedule A (up to the amount of your winnings).	
2. Gambling winnings	2 <u>5,800</u>
3. Non-business rentals of pers prop from 1099-MISC, Box 1	3 <u>0</u>
4. Prizes, awards, damages, etc. from Form 1099-MISC, Box 3	4 <u>0</u>
5. Nonemployee compensation from Form 1099-MISC, Box 7	5 <u>0</u>
6. Payments in lieu of int or div from Form 1099-MISC, Box 8	6 <u>0</u>
7. Foreign earned income or housing excl. (enter as negative)	
a. Form 2555	7a <u>0</u>
b. Form 2555-EZ	7b <u>0</u>
8. Refunds and reimbursements of tax benefit items	
a. Medical expenses	8a _____
b. Real estate taxes	8b _____
c. Overpaid home mortgage interest	8c <u>0</u>
d. General sales taxes	8d _____
e. Other items	8e _____
f. From K-1's	8f <u>0</u>
Note: Report reimbursements and refunds above if they relate to an item which you deducted in an earlier year and which reduced your taxes. See Recoveries in IRS Pub. 525. Caution: Do not include in lines 8a through 8e amounts reported on a Schedule K-1.	
9. Jury fees-enter even if gave to employer	9 _____
10. Nonprofessional fiduciary fees	10 _____
11. Alaska Permanent Fund dividends	11 _____
12. Income from for-profit rental of personal property	12 _____
Note: Report deductible expenses relating to line 12 in the Other Adjustments section of this worksheet.	
13. Income from non-profit activity	13 <u>150</u>
Note: Deduct related expenses on Schedule A.	
14. Recapture of clean-fuel vehicle deduction	14 _____
15. Loss on corrective distrib. made in 2016 (enter as neg)	15 _____

MINI-WORKSHEET FOR LINE 16, NOL CARRYFORWARDS

- a.** NOL carryforwards not on K-1's
(enter as negative)
Enter an explanation of your carryforward.
- b.** NOL carryforwards from K-1's 0
- c.** Sum of line a and line b (for line 16) 0

16. Net operating loss carried forward to 2016 (enter as neg) **16** 0
Explanation

17. Archer MSA distributions **17** 0

18. Medicare Advantage MSA distributions **18** 0

19. Long-term care payments **19** 0

20. Taxable grants from Form(s) 1099-G **20** 0

21. Taxable distributions from a qualified tuition program (QTP):

Yours **21a**

Your spouse's **21b**

22. Taxable distributions from a Coverdell education savings account (ESA):

Yours **22a**

Your spouse's **22b**

23. Taxable distributions from an ABLE account:

Yours **23a**

Your spouse's **23b**

**MINI-WORKSHEET FOR LINES 21, 22, AND 23 EXCEPTIONS TO
ADDITIONAL TAX ON CERTAIN ACCT DISTRIBS**

- a.** Your distributions on ln 21a, 22a or 23a **not** subject
to additional tax
- b.** Your spouse's distributions on ln 21b, 22b or 23b
not subject to additional tax

24. Taxable HSA distributions **24** 0

25. ATAA or RTAA payments **25** 0

26. Income from cancellation of debt **26**

27. Taxable part of disaster relief payments **27**

	You	Spouse
28. Excludable Medicaid waiver payments on W-2 <i>Enter as a negative</i> 28

29. Excludable Medicaid waiver payments on 1099-MISC, Box 3 <i>Enter as a negative</i> 29
---	-----------------------

30. Other: **30a**

..... **30b**

..... **30c**

31. Total of all income items for line 21 **31** 5,950

END OF PAGE 1

ALIMONY PAID

2016

ALIMONY PAID Form 1040, Line 31a		2016
Name: Albert T Gaytor		Soc Sec No: 266-51-1966
Recipient's Social Security Number	Amount Paid	
667-34-9224	11,400	
Total:	11,400	
Note: Be sure and include the recipient's Social Security number. Otherwise, you are subject to a \$50 penalty.		
END OF PAGE 2		
OTHER ADJUSTMENTS		2016

Not
For
Filing

OTHER ADJUSTMENTS
Form 1040, Line 36

2016

Name: Albert T Gaytor Soc Sec No: 266-51-1966

Use this worksheet to report adjustments on line 36 of Form 1040.

Type of Adjustment	Description	Amount
1. Foreign housing deduction		1 0
2. Jury duty pay given to employer		2
3. Reforestation amortization and expenses		3
4. Repayment of sub-pay under Trade Act of 1974		4
Note: You may be able to claim a credit instead. See IRS Pub. 525.		
5. Contribs to section 501(c)(18)(D) plans		5 0
6. Expenses from rental of personal property		6
7. Contributions by chaplains to 403(b) plans		7
8. Archer MSA deduction (Form 8853)		8 0
9. Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instr)		9
10. Attorney fees and court costs paid by you in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations (see instructions)		10
11. Total of adjustments for line 36		11 0

END OF PAGE 3

OTHER TAXES

2016

OTHER TAXES Form 1040, Line 62

2016

Name: Albert T Gaytor Soc Sec No: 266-51-1966

Type of Tax	Descrip	Amount
1. Recapture of investment credit (Form 4255)		1
2. Recapture of low-income housing cr (8611)		2
3. Interest from Form 8621, line 16f, relating to distributions from and dispositions of stock of a section 1291 fund		3
4. Recapture of Indian employment credit		4
5. Recapture of Fed mortgage subsidy (Fm 8828)		5
6. Recapture of new markets crdt (see Fm 8874)		6
7. Recapture of credit for employer-provided child care facilities (see Form 8882)		7
8. Recapture of alternative motor vehicle credit (see Form 8910)		8
9. Recapture of alternative fuel vehicle refueling property credit (see Form 8911)		9
10. Recapture of qualified plug-in electric drive motor vehicle cr (see Form 8936)		10
11. Section 72(m)(5) excess benefits tax		11
12. FICA and Medicare owed on tips, life ins Note: We carry to line 12 any amount reported on a Form W-2, Box 12, which was assigned Code A, B, M or N.		12 0

MINI-WORKSHEET FOR LINE 13, TAX ON EXCESS GOLDEN PARACHUTE PAYMENTS

- a. Amount of tax identified on W-2 (Code K) 0
- b. Excess parachute payment shown on 1099-MISC 0
- c. Line b * 20% 0
- d. Sum of line a and line c (for line 13) 0

13. Tax on excess parachute payments	13	0
14. Tax on accum distrib of trusts (Form 4970)	14	
15. Tax on Archer MSA distributions (Fm 8853)	15	0
16. Tax on Med+MSA distributions (Form 8853)	16	0
17. Excise tax on insider stock compensation from an expatriated corporation	17	
18. Tax on HSA distributions (Fm 8889, Pt II)	18	0
19. Additional tax for failure to maintain HDHP coverage (Fm 8889, Pt III)	19	0
20. Additional tax on income received from nonqualified deferred compensation plan that fails to meet requirements (IRC 409A)	20	
21. Interest on tax due on installment income from sale of certain residential lots and timeshares	21	
22. Interest on deferred tax on gain from certain installment sales with a sales price over \$150,000	22	
23. Additional tax on recapture of a charitable donation deduction relating to the donation of a fractional interest in tangible personal property	23	
24. Look-back interest under section 167(g) or 460(b)	24	

25.	Additional tax on certain compensation received from a nonqualified deferred compensation plan described in section 457A	25	
26.	Interest amount from Form 8621, line 24	26	
27.	Total additional taxes for line 62	27	0

END OF PAGE 4

	MISCELLANEOUS ITEMS	2016
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MISCELLANEOUS ITEMS

2016

Name: Albert T Gaytor Soc Sec No: 266-51-1966

I. MISCELLANEOUS INCOME ITEMS

Complete line 1 below if, in 2016, you (and/or your spouse, if married filing jointly) made a contribution to a traditional IRA or Roth IRA, and the contribution was returned to you in 2017 (with any related earnings or less any loss) by the due date (including extensions) of your 2016 tax return.

Note: This kind of distribution may be reported on a 2017 1099-R with code P in box 7.

- | | You | Spouse |
|---|-----|--------|
| 1. IRA contribution made in 2016 and returned in 2017 | | |
| a. Total amount distributed from IRA (original contribution, plus earnings or minus loss) | | |
| b. Earnings, if any, on contribution. Do not enter a negative number | | |
| i. Traditional IRA | | |
| ii. Roth IRA | | |

Enter an explanation of the distribution on the lines below. See the instructions to Form 8606 for information on what to include in the explanation. Enter information about you and your spouse separately.

You:

Spouse:

- | | |
|---|-------|
| 2. Wages received for work done as an inmate in a penal institution | _____ |
|---|-------|

II. MISCELLANEOUS ADJUSTMENTS

MINI-WORKSHEET FOR LINE 1,
EDUCATOR EXPENSES

- | | |
|---|-------|
| a. Your educator expenses (up to \$250) | _____ |
| b. Spouse's educator expenses (up to \$250) | _____ |
| c. Sum of line a (up to \$250) and line b (up to \$250) (carried to line 1 below) | 0 |

- | | | |
|---|---|-------|
| 1. Educator expenses | 1 | 0 |
| 2. Domestic production activities deduction from cooperatives (Form 1099-PATR, box 6) | 2 | _____ |

III. MISCELLANEOUS CREDITS, EXCLUSIONS, AND TAXES

- | | | |
|--|---|-------|
| 1. Exclusion of income from American Samoa (Form 4563) | 1 | _____ |
| 2. Exclusion of income from Puerto Rico | 2 | _____ |
| 3. Exclusion of income from Guam | 3 | _____ |
| 4. Exclusion of income from Northern Mariana Islands | 4 | _____ |
| 5. Recapture of education credit (see Form 8863 instr) | 5 | _____ |
| 6. Credit for federal tax paid on fuels (Form 4136) | 6 | _____ |

END OF PAGE 5

MISCELLANEOUS ITEMS

2016

		MISCELLANEOUS ITEMS		2016
IV. MISCELLANEOUS PENSION AND ANNUITY PLAN ITEMS				
1.	Recapture amount on distribution from a designated Roth account allocable to an in-plan Roth rollover - Self	1		
2.	Recapture amount on distribution from a designated Roth account allocable to an in-plan Roth rollover - Spouse	2		
<i>END OF PAGE 6</i>				

SUPPORTING FORMS

RE: 2016 Tax Returns

PREPARED FOR: Albert Gaytor

SSN: 266-51-1966

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 Dependents
3. - Last Year's Data Worksheet - Last Year's Data Worksheet
4. - Form 1099-INT/OID - Interest Income Worksheet1
5. - Form 1099-INT/OID - Interest Income Worksheet2
6. - Form 1099-INT/OID - Interest Income Worksheet3
7. - Form 1099-DIV - Dividends and Distributions1
8. - Form 1099-DIV - Dividends and Distributions2
9. - Form 1099-DIV - Dividends and Distributions3
10. - Form 1099-G - Certain Government Payments
11. - IRA Contributions - IRA Contribution Worksheet
12. - Vehicle Worksheet - Vehicle Expense Worksheet
13. - Rentals and Royalties - Rentals and Royalties Worksheet
14. - Health Care Coverage - Health Care Coverage1
15. - Health Care Coverage - Health Care Coverage2
16. - Health Care Coverage - Health Care Coverage3
17. - Health Care Summary - Health Care Summary1
18. - Health Care Summary - Health Care Summary2
19. - Health Care Summary - Health Care Summary3

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

1. YOUR NAME, ADDRESS AND TELEPHONE NUMBER

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

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

C/O information, if necessary

☐ Foreign address (not APO/FPO)

Your street and apartment # (if any)12340 Cocoshell Road

Your city, state, and ZIP codeCoral Gables, FL 33134

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	266-51-1966	266-34-1967
b. Date of birth (MM/DD/YYYY)	9/22/1967	7/1/1968
c. "X" if legally blind	<input type="checkbox"/>	<input type="checkbox"/>
d. Enter "X" if disabled	<input type="checkbox"/>	<input type="checkbox"/>
e. Occupation	Boat Captain	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 . . . . . ☐

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**BACKGROUND INFO CONTINUED ON PAGE 2**

*END OF PAGE 1*

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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 ☒  
(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<br>If you answered yes to the previous question and you were ages 18-23 on the last day of 2016, answer the next question. | <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 |
|------|--------|
|      |        |
|      |        |
|      |        |
|      |        |
|      |        |
|      |        |
|      |        |
|      |        |

Total estimated tax payments 0

**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**

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*END OF PAGE 2*

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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 |
| Crocker    |    | Gaytor    | 261-55-1212   | 12/21/1999    |      |

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

Months person lived with you .....  
Person's age ..... 17  
DOB string .....December 21, 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 .....  
b. Age test .....  
c. Support test.....  
d. Residence test.....

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

|                                                                                                                                                                                |     |    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
|                                                                                                                                                                                | Yes | No |
| 1. Will the person named in Section I file a joint return in 2016? .....                                                                                                       |     |    |
| * If NO, go to line 3.<br>* 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.<br>* If YES, go to Part B, line 3.<br>* 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

637-34-4927

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)

3

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)

65,380

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

40,780

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)

5,194

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

Albert T Gaytor

SSN: 266-51-1966

## 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  
74 ☐ 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**

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- 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:** \$ 375

**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):                                             | _____    |
| <hr/>           |                                                       |          |
| <b>Box 12 -</b> | State identification number(s):                       | _____    |
| <hr/>           |                                                       |          |
| <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 \_\_\_\_\_

Is this interest for:

What kind of interest is this:

☐ Other interest (fill in 1099-INT below)

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

FATCA filing requirement .....

## FORM 1099-INT

**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: \$ \_\_\_\_\_

### MINI-WORKSHEET FOR LINE 8

**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: \$ \_\_\_\_\_

\$\_\_\_\_\_

**FORM 1099-OID**

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

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

### MINI-WORKSHEET FOR LINE 2

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 \_\_\_\_\_

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:** \$

**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: \$ 725

**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 \_\_\_\_\_



Use this form to report dividends you received, even if they weren't reported on a Form 1099-DIV.

Is this 1099-DIV for:  
☒ You    ☐ Your spouse    ☐ Both of you

Dividends paid by: Everglades Bank Corp.  
FATCA filing requirement ☐

Box 1a - Total ordinary dividends: \$ 925

MINI-WORKSHEET FOR LINE 1a

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

a. Percentage of box 1a from US Treasury obligations: \_\_\_\_\_ %

Box 1b - Qualified dividends: \$ 925

MINI-WORKSHEET FOR LINE 1b

a. Portion, if any, of line 1b that is **not** qualified dividends \_\_\_\_\_

Box 2a - Total capital gain distributions: \$ \_\_\_\_\_

Box 2b - Unrecaptured section 1250 gain: \$ \_\_\_\_\_

Box 2c - Section 1202 gain: \$ \_\_\_\_\_

Box 2d - Collectibles (28%) gain: \$ \_\_\_\_\_

**Note:** If you have an amount for Section 1202 gain in Box 2c, be sure to enter the excludable amount as a loss on the Capital Gains and Losses Worksheet.

Box 3 - Nondividend distributions: \$ \_\_\_\_\_

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

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

**Note:** if you did not receive a Form 1099-DIV, 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 - Cash liquidation distribution: \$ \_\_\_\_\_

Box 9 - Noncash liquidation distribution: \$ \_\_\_\_\_

Box 10 - Exempt-interest dividends: \$ \_\_\_\_\_

MINI-WORKSHEET FOR LINE 10

a. Portion of this dividend 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 11 - Spec'd private activity bond interest dividends: \$ \_\_\_\_\_

Box 12 - State(s): \_\_\_\_\_

Box 13 - State identification number(s): \_\_\_\_\_

Box 14 - State tax withheld: \$ \_\_\_\_\_

\$ \_\_\_\_\_

ADJUSTMENTS

Check one of the boxes below if you have an adjustment for this dividend.  
If you have a nominee adjustment, also enter the amount of the adjustment.

☐ Nominee dividend    ☐ Restricted stock dividend

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/country: \_\_\_\_\_

Not  
For  
Filing

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 \_\_\_\_\_

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**Not  
For  
Filing**

Use this form to report dividends you received, even if they weren't reported on a Form 1099-DIV.

Is this 1099-DIV for:  
☒ You    ☐ Your spouse    ☐ Both of you

Dividends paid by: Grapefruit Mutual Fund  
FATCA filing requirement ☐

Box 1a - Total ordinary dividends: \$ 155

MINI-WORKSHEET FOR LINE 1a

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

a. Percentage of box 1a from US Treasury obligations: \_\_\_\_\_ %

Box 1b - Qualified dividends: \$ \_\_\_\_\_

MINI-WORKSHEET FOR LINE 1b

a. Portion, if any, of line 1b that is **not** qualified dividends \_\_\_\_\_

Box 2a - Total capital gain distributions: \$ \_\_\_\_\_  
Box 2b - Unrecaptured section 1250 gain: \$ \_\_\_\_\_  
Box 2c - Section 1202 gain: \$ \_\_\_\_\_  
Box 2d - Collectibles (28%) gain: \$ \_\_\_\_\_

**Note:** If you have an amount for Section 1202 gain in Box 2c, be sure to enter the excludable amount as a loss on the Capital Gains and Losses Worksheet.

Box 3 - Nondividend distributions: \$ \_\_\_\_\_  
Box 4 - Federal income tax withheld: \$ \_\_\_\_\_  
Box 5 - Investment expenses: \$ \_\_\_\_\_

**Note:** if you did not receive a Form 1099-DIV, 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 - Cash liquidation distribution: \$ \_\_\_\_\_  
Box 9 - Noncash liquidation distribution: \$ \_\_\_\_\_

Box 10 - Exempt-interest dividends: \$ \_\_\_\_\_

MINI-WORKSHEET FOR LINE 10

a. Portion of this dividend 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 11 - Spec'd private activity bond interest dividends: \$ \_\_\_\_\_

Box 12 - State(s): \_\_\_\_\_

Box 13 - State identification number(s): \_\_\_\_\_

Box 14 - State tax withheld: \$ \_\_\_\_\_  
\$ \_\_\_\_\_

**ADJUSTMENTS**  
Check one of the boxes below if you have an adjustment for this dividend.  
If you have a nominee adjustment, also enter the amount of the adjustment.  
☐ Nominee dividend    ☐ Restricted stock dividend  
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/country                   

Not  
For  
Filing

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 \_\_\_\_\_

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**Not  
For  
Filing**

Use this form to report dividends you received, even if they weren't reported on a Form 1099-DIV.

Is this 1099-DIV for:  
☒ You    ☐ Your spouse    ☐ Both of you

Dividends paid by: Florida Sugar Corp.  
FATCA filing requirement ☐

Box 1a - Total ordinary dividends: \$ 500

MINI-WORKSHEET FOR LINE 1a

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

a. Percentage of box 1a from US Treasury obligations: %

Box 1b - Qualified dividends: \$ 500

MINI-WORKSHEET FOR LINE 1b

a. Portion, if any, of line 1b that is not qualified dividends

Box 2a - Total capital gain distributions: \$

Box 2b - Unrecaptured section 1250 gain: \$

Box 2c - Section 1202 gain: \$

Box 2d - Collectibles (28%) gain: \$

**Note:** If you have an amount for Section 1202 gain in Box 2c, be sure to enter the excludable amount as a loss on the Capital Gains and Losses Worksheet.

Box 3 - Nondividend distributions: \$

Box 4 - Federal income tax withheld: \$

Box 5 - Investment expenses: \$

**Note:** if you did not receive a Form 1099-DIV, 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 - Cash liquidation distribution: \$

Box 9 - Noncash liquidation distribution: \$

Box 10 - Exempt-interest dividends: \$

MINI-WORKSHEET FOR LINE 10

a. Portion of this dividend 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 11 - Spec'd private activity bond interest dividends: \$

Box 12 - State(s):

Box 13 - State identification number(s):

Box 14 - State tax withheld: \$

ADJUSTMENTS

Check one of the boxes below if you have an adjustment for this dividend.  
If you have a nominee adjustment, also enter the amount of the adjustment.  
☐ Nominee dividend    ☐ Restricted stock dividend  
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/country: \_\_\_\_\_

Not  
For  
Filing

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 \_\_\_\_\_

---

**Not  
For  
Filing**

|                                                                                                                                                                                                                                                                                                                                                                                                 |                                                       |                             |       |                                     |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|-----------------------------|-------|-------------------------------------|--|
| FORM 1099-G                                                                                                                                                                                                                                                                                                                                                                                     |                                                       | CERTAIN GOVERNMENT PAYMENTS |       | 2016                                |  |
|                                                                                                                                                                                                                                                                                                                                                                                                 |                                                       |                             |       | OMB No. 1545-0120                   |  |
| Allison A Gaytor                                                                                                                                                                                                                                                                                                                                                                                |                                                       |                             |       | SSN: 266-34-1967                    |  |
| Is this 1099-G for <input type="checkbox"/> Yourself <input checked="" type="checkbox"/> Your spouse <input type="checkbox"/> Both of you                                                                                                                                                                                                                                                       |                                                       |                             |       |                                     |  |
| Check the box if this 1099-G is marked corrected <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                       |                                                       |                             |       |                                     |  |
| Check what kind of payment is shown on this 1099-G.<br><input type="checkbox"/> State tax refund<br><input checked="" type="checkbox"/> Unemployment compensation<br><input type="checkbox"/> Other government payment                                                                                                                                                                          |                                                       |                             |       |                                     |  |
| PAYER's name, street, city, state, ZIP, and telephone.<br>Paid by: _____<br>Payer's Address:<br>Street: _____<br>City: _____<br>State: _____ ZIP: _____<br>Telephone: _____<br>Payer ID # _____                                                                                                                                                                                                 |                                                       |                             |       |                                     |  |
| For Indiana only:<br>Indiana county tax withheld _____<br>Indiana county _____                                                                                                                                                                                                                                                                                                                  |                                                       |                             |       |                                     |  |
| RECIPIENT's name, street, city, state, ZIP, and account number.<br>Recipient's Name (first, middle initial, last, suffix):<br>Allison A Gaytor<br>Recipient's Address:<br>Street: 12340 Cocoshell Road<br>City: Coral Gables<br>State: FL ZIP: 33134<br>Account #:<br><input type="checkbox"/> Do NOT carry name from Bkgd Wkst<br><input type="checkbox"/> Do NOT carry address from Bkgd Wkst |                                                       |                             |       |                                     |  |
| Box 1                                                                                                                                                                                                                                                                                                                                                                                           | Unemployment compensation                             | 1                           | 3,900 |                                     |  |
| Amount in Box 1 repaid in 2016                                                                                                                                                                                                                                                                                                                                                                  |                                                       |                             |       |                                     |  |
| Box 2                                                                                                                                                                                                                                                                                                                                                                                           | State or local income tax refunds, credits or offsets | 2                           |       |                                     |  |
| Note: Please use the Last Year's Data Worksheet if there is an amount in box 2.                                                                                                                                                                                                                                                                                                                 |                                                       |                             |       |                                     |  |
| Box 3                                                                                                                                                                                                                                                                                                                                                                                           | Box 2 amount is for tax year                          | 3                           |       |                                     |  |
| Box 4                                                                                                                                                                                                                                                                                                                                                                                           | Federal income tax withheld                           | 4                           | 390   |                                     |  |
| Box 5                                                                                                                                                                                                                                                                                                                                                                                           | RTAA payments                                         | 5                           |       |                                     |  |
| Box 6                                                                                                                                                                                                                                                                                                                                                                                           | Taxable grants                                        | 6                           |       |                                     |  |
| Box 7                                                                                                                                                                                                                                                                                                                                                                                           | Agriculture payments                                  | 7                           |       |                                     |  |
| Box 8                                                                                                                                                                                                                                                                                                                                                                                           | Check if box 2 is trade or business income            |                             |       | <input checked="" type="checkbox"/> |  |
| Note: If box 8 is X'd, include in your income any portion of the refund that reduced your tax in the year you deducted the tax. Report the income on the same form or schedule on which you deducted the tax--for example, Schedule C.                                                                                                                                                          |                                                       |                             |       |                                     |  |
| Box 9                                                                                                                                                                                                                                                                                                                                                                                           | Market gain                                           | 9                           |       |                                     |  |
| Box 10a                                                                                                                                                                                                                                                                                                                                                                                         | State                                                 | 10a                         |       |                                     |  |
| Box 10b                                                                                                                                                                                                                                                                                                                                                                                         | State identification number                           | 10b                         |       |                                     |  |
| Box 11                                                                                                                                                                                                                                                                                                                                                                                          | State income tax withheld                             | 11                          |       |                                     |  |

**State Tax Refund Information**  
Answer the following questions if you checked the *State tax refund* box at the top of this form. You do not need to answer these questions if you checked either the *Unemployment compensation* or *Other government payment* box.

|                                                                                   |                                         |                                        |
|-----------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------|
| Did you itemize your deductions in 2015?                                          | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            |
| Did you deduct general sales taxes in 2015?                                       | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| Do you fall into any of the exceptions given in the IRS instructions for line 10? | <input type="checkbox"/> Yes            | <input type="checkbox"/> No            |

Not  
For  
Filing

If you checked Yes above or the tax year in box 3 is not 2015,  
consult IRS Publication 525 to figure the amount on this Form  
1099-G that you must include on line 10 of Form 1040, and enter  
that amount (but not less than zero) here . . . . .                     

**Not  
For  
Filing**



|                         |          |                                   |                |
|-------------------------|----------|-----------------------------------|----------------|
| <b>IRA CONTRIBUTION</b> |          | <b>IRA CONTRIBUTION WORKSHEET</b> |                |
| Albert                  | T Gaytor | SSN:266-51-1966                   | Tax Year: 2016 |

## A. PRELIMINARY INFORMATION

|                                                                                                                                                                                                | Yes                      | No                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------|
| 1. Were you covered by a retirement plan? . . . . .                                                                                                                                            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2. If you are married filing jointly, was your spouse covered by a retirement plan? . . . . .                                                                                                  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Note:</b> You may need to override our calculations on lines 1 or 2 if you were a federal judge, a reservist, or a volunteer firefighter. See IRS Publications 590-A and 590-B for details. |                          |                                     |
| Answer questions 3 and 4 only if your filing status is married filing separately.                                                                                                              |                          |                                     |
| 3. Did you live with your spouse at any time during the year? . . . . .                                                                                                                        | <input type="checkbox"/> | <input type="checkbox"/>            |
| 4. If you answered <b>Yes</b> to question 3, was your spouse covered by a retirement plan? . . . . .                                                                                           | <input type="checkbox"/> | <input type="checkbox"/>            |
| 5. Were you age 70-1/2 by the end of 2016? . . . . .                                                                                                                                           | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 6. Was your spouse age 70-1/2 by the end of 2016 . . . . .                                                                                                                                     | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| You (or your spouse) cannot contribute to a traditional IRA if you answered <b>Yes</b> to question 5 (or 6).                                                                                   |                          |                                     |
| 7. Your additional IRA "compensation" (e.g., alimony rec'd under certain divorce or separation agreements) . . . . .                                                                           |                          |                                     |
| 8. Your spouse's additional IRA "compensation" (e.g., alimony rec'd under certain divorce or separation agreements) . . . . .                                                                  |                          |                                     |

## B. CONTRIBUTIONS

Don't report any of these types of contributions on this Worksheet:

- Rollover contributions
- Employer contributions (including salary deferrals) to a SEP
- Contributions to a SIMPLE plan

You may need to **recalculate** in order for maximum contribution amounts to appear on lines 1 and 10. You may need to **override** our calculation of the maximum Roth IRA contribution if you or your spouse (i) converted a traditional, SEP, or SIMPLE IRA to a Roth IRA, and (ii) actively participated in rental real estate, contributed to a traditional IRA for 2016, or received Social Security benefits. If you or your spouse also received distributions from an IRA, make sure to **complete** Section C, Additional Questions for Form 8606, and **recalculate** BEFORE reviewing the maximum contribution amounts on lines 1 and 10.

**Married filing jointly filers:** If both you and your spouse have contributions to report in this section, AND either of the following boxes is checked:

☐ Your column first

☐ Spouse's column first

complete lines 1-15 for the spouse whose box is checked **before** completing lines 1-15 for the other spouse.

|    | Maximum deduction                                                                                                                                                                                           | You   | Spouse |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|--------|
| 1. | Maximum 2016 deduction for traditional IRA contributions . . . . .                                                                                                                                          | 5,500 | 5,500  |
|    | <b>Total traditional IRA contributions</b>                                                                                                                                                                  |       |        |
| 2. | Amounts originally contributed to traditional IRAs for 2016, including any contributions that were later recharacterized to a Roth IRA, but not including any contributions shown on Schedule K-1 . . . . . | 5,500 | 5,500  |
| 3. | Contributions from K-1's . . . . .                                                                                                                                                                          | 0     | 0      |
| 4. | Contributions (other than conversions) recharacterized <b>FROM</b> Roth IRAs (from line 14) . . . . .                                                                                                       |       |        |
| 5. | Contributions recharacterized TO Roth IRAs. Don't include amounts earned or lost while in trad. IRA . . . . .                                                                                               |       |        |
| 6. | Total contributions for 2016. Lns 2 + 3 + 4 - 5 . . . . .                                                                                                                                                   | 5,500 | 5,500  |

Tell us more about your recharacterization. Include:

- Date and amount of your original contribution to the traditional IRA
- Portion of the original contribution you recharacterized and any related earnings or loss
- Date on which the recharacterization took place
- Portion, if any, of the remaining traditional IRA contribution you're deducting

Your Recharacterization:

Spouse's Recharacterization:

| Deductible/nondeductible portion of traditional IRA contributions |                                                                     |             |
|-------------------------------------------------------------------|---------------------------------------------------------------------|-------------|
| 7.                                                                | Actual deductible contributions for 2016 . . . . .                  | 5,500 5,500 |
| 8.                                                                | Nondeductible contributions to traditional IRA's for 2016 . . . . . | 0 0         |
| 9.                                                                | Excess contributions to traditional IRA's for 2016 . . . . .        | 0 0         |
| END OF PAGE 1                                                     |                                                                     |             |

## IRA WORKSHEET (CONT'D) PAGE 2

| Albert T Gaytor                                                                                                                    |                                                                                                                                                                                                             | SSN: 266-51-1966 | Tax Year: 2016 |
|------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------|
| Roth IRA contributions                                                                                                             |                                                                                                                                                                                                             | You              | Spouse         |
| <b>Note:</b> Don't include conversion contributions on lines 10 - 16. Enter information about conversions on the 1099-R Worksheet. |                                                                                                                                                                                                             |                  |                |
| 10.                                                                                                                                | Maximum allowable contribution to Roth IRA's . . . . .                                                                                                                                                      | 0                | 0              |
| 11.                                                                                                                                | Amounts originally contributed to Roth IRAs for 2016, including any contributions that were later recharacterized to a traditional IRA, but not including any contributions shown on Schedule K-1 . . . . . |                  |                |
| 12.                                                                                                                                | Roth IRA contributions from K-1's . . . . .                                                                                                                                                                 | 0                | 0              |
| 13.                                                                                                                                | Contributions recharacterized <b>FROM</b> traditional IRAs (from line 5) . . . . .                                                                                                                          |                  |                |
| 14.                                                                                                                                | Contributions recharacterized <b>TO</b> trad IRAs. Don't include amounts earned or lost while in Roth IRA . . . . .                                                                                         |                  |                |
| 15.                                                                                                                                | Total Roth contribs for 2016. Ln 11 + 12 + 13 - 14 . . . . .                                                                                                                                                | 0                | 0              |
| 16.                                                                                                                                | Excess Roth IRA contributions for 2016 . . . . .                                                                                                                                                            | 0                | 0              |

Tell us more about your recharacterization. Include:

- Date and amount of your original contribution to the Roth IRA
- Portion of the original contribution you recharacterized and any related earnings or loss
- Date on which the recharacterization took place
- Portion, if any, of the traditional IRA contribution you're deducting

Your Recharacterization:

---



---

Spouse's Recharacterization:

---



---

### C. ADDITIONAL QUESTIONS FOR FORM 8606

|                                                                                                                                                                                                                                           | You                      | Spouse                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| 1. Total basis in traditional IRAs . . . . .<br><b>Note:</b> See the help panel on the left for information on the amount of basis to enter here.                                                                                         |                          |                          |
| <i>Answer questions 2 - 5 only if you (or your spouse) received an IRA distribution in 2016 and/or converted a traditional, SEP, or SIMPLE IRA to a Roth IRA during 2016.</i>                                                             |                          |                          |
| 2. Nondeductible contributions contributed during 1/1/17-4/18/17 . . . . .                                                                                                                                                                |                          |                          |
| 3. Total value of all traditional IRAs (including SEP IRAs) and SIMPLE IRAs as of 12/31/16 . . . . .<br><b>Note:</b> Be sure the total on line 3 reflects total value after all recharacterizations (even those after December 31, 2016). |                          |                          |
| 4. Outstanding rollovers from trad, SEP, SIMPLE IRAs . . . . .<br><b>Note:</b> Don't include a rollover from a traditional, SEP, or SIMPLE IRA to a qualified employer plan.                                                              |                          |                          |
| 5. Check here if you converted ALL of your IRAs<br><b>Note:</b> Don't check box 5 if you (or your spouse) had an amount on line 3 or 4 above or contributed to a traditional IRA at any point in 2016 after the conversion.               | <input type="checkbox"/> | <input type="checkbox"/> |

END OF PAGE 2

## IRA WORKSHEET (CONT'D) PAGE 3

IRA WORKSHEET (CONT'D) PAGE 3

Albert T Gaytor SSN:266-51-1966 Tax Year: 2016

I. TRADITIONAL IRA DEDUCTION FOR Albert (SPOUSE WITH HIGHER COMPENSATION)

**Note:** You may have to recalculate to have amounts carry to this Worksheet.

Here's how we figure the amount on line 1:

- If filing status is single or head of household, then \$71,000
- If filing status is married filing jointly or qualifying widow(er), then \$118,000; but if married filing jointly, and this spouse not covered by retirement plan, but other spouse is, then \$194,000
- If filing status is married filing separately, then \$10,000; but if lived apart from your spouse for all of 2016, then \$71,000

We blank out lines 1-5 and set line 6 to \$5,500 (\$6,500 if 50 or older) if the phaseout limits do not apply.

1. Phaseout amount 1

MINI-WORKSHEET FOR LINE 2

- Total income from 1040 or 1040A
- Savings bond interest exclusion (Form 8815)
- Foreign earned income and housing exclusions (Form 2555)
- Foreign earned income and housing exclusions (Form 2555-EZ)
- Foreign housing deduction (Form 2555)
- Exclusion of employer-paid adoption expenses (Form 8839)
- Total income (lines a-f)

|                                                                                                                                                    |    |        |
|----------------------------------------------------------------------------------------------------------------------------------------------------|----|--------|
| 2. Total income                                                                                                                                    | 2  |        |
| 3. Adjustments other than IRA deduction, student loan interest deduction, tuition and fees deduction, and domestic production activities deduction | 3  |        |
| 4. Line 2 minus line 3 (MAGI before any IRA)                                                                                                       | 4  |        |
| 5. Line 1 minus In 4 (up to \$10,000/\$20,000)                                                                                                     | 5  |        |
| 6. 55%/27.5% (65%/32.5% if age 50 or older at the end of 2016) of line 5, rounded up to next \$10, and not less than \$200                         | 6  | 5,500  |
| 7. Compensation                                                                                                                                    | 7  | 65,250 |
| 8. Statutory limit: \$5,500 (\$6,500 if 50 or older)                                                                                               | 8  | 5,500  |
| 9. Maximum deductible contribution allowed. Smallest of lines 6, 7, and 8                                                                          | 9  | 5,500  |
| 10. Actual contribution for 2016                                                                                                                   | 10 | 5,500  |
| 11. Deductible IRA contribution for 2016. Smaller of lines 9 and 10                                                                                | 11 | 5,500  |
| 12. Nondeductible IRA contribution for 2016. To Form 8606, line 1                                                                                  | 12 | 0      |

END OF PAGE 3

IRA WORKSHEET (CONT'D) PAGE 4

## IRA WORKSHEET (CONT'D) PAGE 4

Albert T Gaytor SSN:266-51-1966 Tax Year: 2016

## II. MAXIMUM ROTH CONTRIBUTION FOR Albert (SPOUSE WITH HIGHER COMPENSATION)

**Note:** You may have to recalculate to have amounts carry to this Worksheet.

**Note:** See the first page of the IRA Contribution Worksheet for situations where you may need to override our calculation of the maximum Roth IRA contribution.

Here's how we figure the amount on line 1:

- If filing status is single or head of household, then \$132,000
- If filing status is married filing jointly or qualifying widow(er), then \$194,000
- If filing status is married filing separately, then \$10,000; but if lived apart from your spouse for all of 2016, then \$132,000

1. Phaseout amount ..... 1 194,000

## MINI-WORKSHEET FOR LINE 2

- a. Total income from 1040 or 1040A ..... 82,347
- b. Savings bond interest exclusion  
(Form 8815) ..... 0
- c. Foreign earned income and housing  
exclusions (Form 2555) ..... 0
- d. Foreign earned income and housing  
exclusions (Form 2555-EZ) ..... 0
- e. Foreign housing deduction (Form 2555) ..... 0
- f. Exclusion of employer-paid adoption  
expenses (Form 8839) ..... 0
- g. Income from rollover/conversion to Roth  
IRA's from plans other than Roth IRA's ..... 0
- h. Total income (sum of lines a-f, minus  
line g) ..... 82,347

2. Total income ..... 2 82,347

3. Adjustments other than IRA deduction, student loan interest  
deduction, tuition and fees deduction, and domestic production  
activities deduction ..... 3 11,400

4. Line 2 minus line 3 (MAGI before any IRA) ..... 4 70,947

5. Line 1 minus line 4 (up to \$10,000 if married filing jointly  
or separately or qual widow(er), \$15,000 otherwise) ..... 5 10,000

6. Compensation ..... 6 65,250

7. Statutory limit: \$5,500 (\$6,500 if 50 or older) ..... 7 5,500

8. Smaller of line 6 and line 7 ..... 8 5,500

9. Contributions to traditional IRA's ..... 9 5,500

10. Line 8 minus line 9 ..... 10 0

11. Reduced line 8 amount ..... 11 5,500

To compute the amount on line 11, we multiply line 8 by a fraction, the numerator of which is line 5, and the denominator of which is \$10,000 if married filing jointly or married filing separately (and lived with spouse) or qualifying widow(er), and \$15,000 otherwise. The result is rounded up to the next \$10, and (if greater than zero) not less than \$200.

12. Maximum Roth IRA contributions. Smaller of line 10 and line 11 ..... 12 0

END OF PAGE 4

## IRA WORKSHEET (CONT'D) PAGE 5

IRA WORKSHEET (CONT'D) PAGE 5

Albert T Gaytor SSN:266-51-1966 Tax Year: 2016

III. TRADITIONAL IRA DEDUCTION FOR Allison (SPOUSE WITH LOWER COMPENSATION)

**Note:** You may have to recalculate to have amounts carry to this Worksheet.

Here's how we figure the amount on line 1:

- If filing status is single or head of household, then \$71,000
- If filing status is married filing jointly or qualifying widow(er), then \$118,000; but if married filing jointly, and this spouse not covered by retirement plan, but other spouse is, then \$194,000
- If filing status is married filing separately, then \$10,000; but if lived apart from your spouse for all of 2016, then \$71,000

We blank out lines 1-5 and set line 6 to \$5,500 (\$6,500 if 50 or older) if the phaseout limits do not apply.

1. Phaseout limit 1

MINI-WORKSHEET FOR LINE 2

- Total income from 1040 or 1040A
- Savings bond interest exclusion (Form 8815)
- Foreign earned income and housing exclusions (Form 2555)
- Foreign earned income and housing exclusions (Form 2555-EZ)
- Foreign housing deduction (Form 2555)
- Exclusion of employer-paid adoption expenses (Form 8839)
- Total income (lines a-f)

|                                                                                                                                                    |    |        |
|----------------------------------------------------------------------------------------------------------------------------------------------------|----|--------|
| 2. Total income                                                                                                                                    | 2  |        |
| 3. Adjustments other than IRA deduction, student loan interest deduction, tuition and fees deduction, and domestic production activities deduction | 3  |        |
| 4. Line 2 minus line 3 (MAGI before any IRA)                                                                                                       | 4  |        |
| 5. Line 1 minus line 4 (up to \$10,000/\$20,000)                                                                                                   | 5  |        |
| 6. 55%/27.5% (65%/32.5% if age 50 or older at the end of 2016) of line 5, rounded up to next \$10, and not less than \$200                         | 6  | 5,500  |
| 7. Compensation                                                                                                                                    | 7  | 0      |
| 8. "Unused" compensation of higher compensation spouse. Line 7 of spouse's Worksheet, minus spouse's traditional and Roth IRA contributions        | 8  | 59,750 |
| 9. Line 7 plus line 8                                                                                                                              | 9  | 59,750 |
| 10. Statutory limit: \$5,500 (\$6,500 if 50 or older)                                                                                              | 10 | 5,500  |
| 11. Maximum deductible contribution allowed. Smallest of lines 6, 9, and 10                                                                        | 11 | 5,500  |
| 12. Actual contribution for 2016                                                                                                                   | 12 | 5,500  |
| 13. Deductible IRA contribution for 2016. Smaller of lines 11 and 12                                                                               | 13 | 5,500  |
| 14. Nondeductible IRA contribution for 2016. To Form 8606, line 1                                                                                  | 14 | 0      |

END OF PAGE 5

IRA WORKSHEET (CONT'D) PAGE 6

## IRA WORKSHEET (CONT'D) PAGE 6

Albert T Gaytor SSN:266-51-1966 Tax Year: 2016

## IV. MAXIMUM ROTH CONTRIBUTION FOR Allison (SPOUSE WITH LOWER COMPENSATION)

**Note:** You may have to recalculate to have amounts carry to this Worksheet.

**Note:** See the first page of the IRA Contribution Worksheet for situations where you may need to override our calculation of the maximum Roth IRA contribution.

Here's how we figure the amount on line 1:

- If filing status is single or head of household, then \$132,000
- If filing status is married filing jointly or qualifying widow(er), then \$194,000
- If filing status is married filing separately, then \$10,000; but if lived apart from your spouse for all of 2016, then \$132,000

1. Phaseout amount ..... 1 194,000

## MINI-WORKSHEET FOR LINE 2

- a. Total income from 1040 or 1040A ..... 82,347
- b. Savings bond interest exclusion  
(Form 8815) .....
- c. Foreign earned income and housing  
exclusions (Form 2555) ..... 0
- d. Foreign earned income and housing  
exclusions (Form 2555-EZ) ..... 0
- e. Foreign housing deduction (Form 2555) ..... 0
- f. Exclusion of employer-paid adoption  
expenses (Form 8839) .....
- g. Income from rollover/conversion to Roth  
IRA's from plans other than Roth IRA's ..... 0
- h. Total income (sum of lines a-f, minus  
line g) ..... 82,347

2. Total income ..... 2 82,347

3. Adjustments other than IRA deduction, student loan interest  
deduction, tuition and fees deduction, and domestic production  
activities deduction ..... 3 11,400

4. Line 2 minus line 3 (MAGI before any IRA) ..... 4 70,947

5. Line 1 minus line 4 (up to \$10,000 if married filing jointly  
or separately or qual widow(er), \$15,000 otherwise) ..... 5 10,000

6. Compensation ..... 6 0

7. "Unused" compensation of higher compensation spouse.  
Line 7 of spouse's Worksheet minus spouse's IRA  
contributions ..... 7 59,750

8. Total available compensation. Line 6 plus line 7 ..... 8 59,750

9. Statutory limit: \$5,500 (\$6,500 if 50 or older) ..... 9 5,500

10. Smaller of line 8 and 9 ..... 10 5,500

11. Contributions to traditional IRA's ..... 11 5,500

12. Line 10 minus line 11 ..... 12 0

13. Reduced line 10 amount ..... 13 5,500

To compute the amount on line 13, we multiply line 10 by a fraction, the numerator of which is line 5, and the denominator of which is \$10,000 if married filing jointly or married filing separately (and lived with spouse) or qualifying widow(er), and \$15,000 otherwise. The result is rounded up to the next \$10, and (if greater than zero) not less than \$200.

14. Maximum Roth IRA contributions. Smaller of line 12 and line 13 ..... 14 0

Albert T Gaytor SSN: 266-51-1966

**Note:** If the vehicle was placed in service this year, or if you used standard mileage previously for a vehicle you owned, this worksheet will help you decide whether to use the Standard Mileage or Actual Expense method.

**Note:** If you leased the vehicle and if you're using this Vehicle Worksheet in conjunction with Form 2106 or Schedule C, please complete ONLY Parts 1, 2, 3, 6, 8, and 9 of the Vehicle Worksheet. Do **NOT** complete any other parts. Complete Part 8 only if the vehicle was placed in service in 2016.

**Note:** Special rules apply to vehicles used on an Indian reservation. See the IRS instructions to Form 4562 and IRS Publication 946 and override our calculations as necessary.

## PART 1. DESCRIPTION OF VEHICLE AND DESTINATION FORM - ALL VEHICLES

a. Briefly describe this vehicle (e.g., "Car, Taurus") .....2008 Ford Explorer

b. Form to which we should carry information about this vehicle ..... 1

c. Which copy of that tax form (1=1st copy; 2=2nd copy, etc.) ..... 1

**Note:** For Form 2106-EZ, copy 1 is for self and copy 2 for spouse.

d. Activity name on that tax form .....

e. "X" if this is a vehicle you leased ..... ☐

e-1. If you leased this vehicle, "X" if you used standard mileage in a previous tax year ..... ☐

f. "X" if rural mail carrier using your own vehicle ..... ☐

g. Check here if you acquired this vehicle in a like-kind exchange or involuntary conversion ..... ☐

g-1 Check here if you are making an election under Regulations section 1.168(i)-6(i) ..... ☐

**Note:** Special rules apply to trade-in's and involuntary conversions. If you checked box g. above, review the IRS instructions to Form 4562 and adjust your entries accordingly.

**Note:** For vehicles used in two businesses or activities, use the Vehicle Worksheet as a calculation device and manually carry the allocated depreciation and expenses to the relevant forms.

**Note:** Here is how to take the standard mileage deduction for more than one vehicle per business on Form 2106 or Form 2106-EZ. If you used two vehicles consecutively (one after the other) or alternately (at different times), you should treat them as one vehicle on the Vehicle Worksheet, and combine the miles traveled. You may ignore this note if you're using actual expenses.

**Note re Clean-Fuel and Electric Vehicles:** If your vehicle is a clean-fuel or electric vehicle placed in service after August 5, 1997, you should read the IRS instructions for Form 4562 and, if necessary, override portions of the Vehicle Worksheet.

## PART 2. FIGURING "BUSINESS PERCENT" - ALL VEHICLES

### Preliminary Questions

a. Date vehicle was placed in service .....9/1/2016

a-1 Check here if you converted this vehicle from 100% personal use to business/investment use in 2016 and you don't have mileage records for the personal use ..... ☐

b. Check here if you sold, gave away, or abandoned the vehicle in 2016 ..... ☐

If line b. is checked, enter month in which the sale, etc. took place .....

b-1 Check here if you converted this vehicle from business/investment use to 100% personal use in 2016 and you don't have mileage records for the personal use ..... ☐

### Ownership/Lease Questions



- c. # months you owned/leased the vehicle this year (from above) ..... 4  
**Note:** We calculate line "c" based on the date placed  
in service and month sold, abandoned, etc.
- d. # months you used vehicle at least partly for business ..... 4
- e. # months of exclusively personal use (c-d) ..... 0

**Mileage Questions**

For the # months in use this year, that is, for  
the time described on line "d" above, please enter:

- f. # Business/investment miles: ..... 1,700
- g. # Commuting miles ..... 5,000
- h. # Other personal miles ..... 6,472
- i. Total miles (f+g+h) ..... 13,172
- j. Average daily round-trip commuting mileage ..... \_\_\_\_\_
- k. Business/investment% ..... 12.91
- l. If investment% > 0, check here if you also used  
this vehicle more than 50% for business ..... ☐
- Note:** For more detail about the calculation of  
business percent, please see "Explain This Form"  
for the Vehicle Worksheet.

END OF PAGE 1

**PART 3. VEHICLE EXPENSES OTHER THAN DEPRECIATION - ALL VEHICLES**

**PART 3. VEHICLE EXPENSES OTHER THAN DEPRECIATION - ALL VEHICLES**

**Note:** Enter the full amount for the entire year in column "a" unless otherwise noted. We'll figure the business portion automatically. If you use the standard mileage method, you may not deduct any of these expenses on the Vehicle Worksheet, except parking and tolls and, if you're self-employed, personal property taxes and interest.  
If you owned or leased the vehicle before you placed it in service this year, then enter in column "a" the full amount only for the time period after you placed the vehicle in service.

| Expense Chart                                                                                                                                            | a. Total Amt | b. Bus. % | c. Deductible Amt<br>(a*b) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-----------|----------------------------|
| a. Auto insurance . . . . .                                                                                                                              |              |           |                            |
| b. Garage rent . . . . .                                                                                                                                 |              |           |                            |
| <b>Note:</b> Please enter the total amount of garage rent for the year on line b. Do <b>NOT</b> include payments to park your vehicle at work.           |              |           |                            |
| c. Interest (only deductible if Sched C, C-EZ or F vehicle) . . . . .                                                                                    |              |           |                            |
| d. Gasoline . . . . .                                                                                                                                    |              |           |                            |
| e. Registration, license . . . . .                                                                                                                       |              |           |                            |
| f. Personal property taxes . . . . .                                                                                                                     |              |           |                            |
| <input type="checkbox"/> Check here to automatically carry to In 7 of Sch A any personal property taxes that aren't deductible on the Vehicle Worksheet. |              |           |                            |
| <b>Note:</b> If you used this vehicle as employee, enter personal property taxes on line 7 of Schedule A, not here.                                      |              |           |                            |
| g. Repairs . . . . .                                                                                                                                     |              |           |                            |
| h. Tires . . . . .                                                                                                                                       |              |           |                            |
| i. Oil . . . . .                                                                                                                                         |              |           |                            |
| j. Other expenses, e.g., temporary rentals . . . . .                                                                                                     |              |           |                            |
| k. Total expenses from column a . . . . .                                                                                                                | 0            |           |                            |
| <b>Note:</b> The amount from line k is carried to line 23 of Form 2106 if you indicated that you're using that form.                                     |              |           |                            |
| l. Deductible amount (total of column c) . . . . .                                                                                                       |              |           | 0                          |
| m. Plus: Tolls, hourly parking on business trips (local and out of town) . . . . .                                                                       |              |           |                            |
| n. TOTAL deductible amount (line l + line m) . . . . .                                                                                                   |              |           | 0                          |

**Special Section for Certain Self-Employed Taxpayers**

**Note:** You may need to use this section if you're directing this Vehicle Worksheet to a Schedule C **AND** you rented or leased the vehicle. Otherwise, you may skip this section.

a. Business portion of vehicle rental or lease costs . . . . .

b. Inclusion amount . . . . .

**Note:** For any vehicle first leased after 1986, there may be an inclusion amount if the value of the vehicle when new was over \$12,800. For more information, see the IRS instructions for lines 20a and 20b of Schedule C and see IRS Publication 463.

c. Line a - line b (to Schedule C) . . . . . 0

**Special Section for Certain Employees**

**Note:** You may need to use this section if you're directing this Vehicle Worksheet to a Form 2106 **AND** you rented or leased the vehicle, received the vehicle from your employer, or were a rural mail carrier. Otherwise, you may skip this section.

**Employees Who Rented or Leased Vehicle**

a. Vehicle rental or lease costs . . . . .

b. Inclusion amount . . . . .

**Note:** For any vehicle first leased after 1986, there may be an inclusion amount if the value of the vehicle when new was over \$12,800. For more information, see the IRS instructions for line 24b of Form 2106 and see IRS Publication 463.

**Employees with Employer-Provided Vehicle**

a. Value of employer-provided vehicle (if on W-2 at 100% annual lease value) . . . . .

**Rural Mail Carriers**

a. Equipment maintenance allowance . . . . .

END OF PAGE 2

**PART 4. DEPRECIATION AND STANDARD MILEAGE - OWNED VEHICLES ONLY**

**PART 4. DEPRECIATION AND STANDARD MILEAGE - OWNED VEHICLES ONLY**

- a. Original cost (including sales tax & basis of trade-in) .....  
**Note:** See the help panel to the left if this vehicle is or was eligible for the alternative motor vehicle credit.
- b. If placed in service before this year, was the standard mileage method used in the year the vehicle was placed in service? (If checked, skip to "Standard Mileage" questions.) ..... ☐

**PART 5. QUESTIONS FOR DEPRECIATION - OWNED VEHICLES ONLY**

**NOTE:** Skip this Part if you're **sure** you're using standard mileage.

**Listed property and "SUV's"**

- a. Check here if this is a "passenger automobile" ..... ☒  
**a-1.** Check here if this is a truck or van placed in service after 2002 ..... ☐  
*A passenger automobile is a 4-wheeled vehicle manufactured primarily for use on public roads that is rated at 6,000 pounds unloaded gross vehicle weight or less (for a truck or van, gross vehicle weight is substituted for unloaded gross vehicle weight). Exceptions apply for vehicles for hire and certain other vehicles. See the IRS instructions to Form 4562 for more information.*
- b. Check here if this is any other property used as a means of transportation ..... ☐  
**b-1.** If you used this vehicle as an employee and you checked box a., a-1, or b. above, was your use of the vehicle for your employer's convenience and required as a condition of your employment? ..... ☐ **Yes** ☐ **No**  
**Note:** If you answer **No**, you can't deduct depreciation or rent expenses for your use of the vehicle. Please adjust the amounts shown on this Worksheet accordingly.
- c. Check here if this is **NOT** listed property (most people will leave this box blank) ..... ☐
- d. Check here if this is a "sport utility vehicle" under section 179(b)(6) of the Internal Revenue Code ..... ☐  
*A sport utility vehicle is generally a 4-wheeled vehicle that is primarily designed or that can be used to carry passengers over public streets, roads, or highways, that isn't subject to the passenger automobile limits, and that is rated at no more than 14,000 pounds gross vehicle weight. Exceptions apply for certain trucks with at least a 6-foot long cargo area and other vehicles. See the IRS instructions to Form 4562 for more information.*

**Bonus depreciation**

**NOTE:** Complete questions e - l only for vehicles that you acquired after September 10, 2001.

- e. Check here if this is property eligible for 100% bonus depreciation ..... ☐
- f. Check here if this is property eligible for 50% bonus depreciation under Section 168(k) of the Internal Revenue Code, as amended by the Economic Stimulus Act of 2008, the American Recovery and Reinvestment Act of 2009, the American Taxpayer Relief Act of 2012, the Tax Increase Prevention Act of 2014, or the Protecting America from Tax Hikes Act of 2015 ..... ☐
- g. Check here if this is property eligible for 50% bonus depreciation under Section 168(k) of the Internal Revenue Code, prior to amendment by the Economic Stimulus Act of 2008 ..... ☐
- h. Check here if this is property eligible for 30% bonus depreciation under Section 168(k) of the Internal Revenue Code, prior to amendment by the Economic Stimulus Act of 2008 ..... ☐
- i. Check here if this is qualified New York Liberty Zone property ..... ☐
- j. Check here if this is qualified Gulf Opportunity Zone property ..... ☐
- k. Check here if this is qualified disaster assistance property ..... ☐
- l. Check here if you checked box e., f., g., h., i., j., or k. above and you are electing out of bonus depreciation ..... ☐  
**Note:** The election on line l., above, generally operates on a class-by-class basis. See the IRS instructions to Form 4562 and make sure that, with respect to other property in the same class as this asset, you elect out of bonus depreciation as required.

- m.** For vehicles placed in service **before 2016**, section 179 and bonus depreciation amounts:
- 1)** Section 179 amount (if any) from the year the vehicle was first placed in service ..... 0
  - 2)** Bonus depreciation amount (if any) from the year the vehicle was first placed in service ..... 0

**Passenger Automobile Eligible For 100% Bonus Depreciation in Prior Year**

- n.** For a "passenger automobile" (including a qualifying truck or van) placed in service before 2016, check here if the vehicle was eligible for 100% bonus depreciation and you are **not** electing the safe harbor method of accounting described in Revenue Procedure 2011-26 ..... ☐

- o.** For vehicles placed in service in **2016**, section 179 and bonus depreciation amounts:

**Note:** We generally calculate line 1 for you automatically.  
Enter an amount manually on line 1 if this is qualified empowerment zone property.

- 1)** Maximum section 179 amount, **before** taking into account luxury limit and business percentage ..... 500,000
  - 2)** Maximum allowable section 179 amount, **after** taking into account luxury limit and business percentage .....
  - 3)** Section 179 deduction claimed this year .....
  - 4)** Basis after Sec. 179: Original cost \* business percentage, minus Sec. 179 .....
  - 5)** Bonus depreciation: 100%/50%/30% of line 4 (but not more than line 2 minus line 3) .....
- p.** Depreciable basis: Original cost \* business percentage, minus Sec. 179 and bonus depreciation ..... 0

**Note:** See the IRS instructions to Form 4562 and IRS Publication 946 for information about when you may need to "recapture" your Section 179 deduction or bonus depreciation.

END OF PAGE 3

**Alternative Depreciation System (ADS)**

**Alternative Depreciation System (ADS)**

- q.** Check here if you're required to use ADS ..... ☒
- r.** Check here if you're using ADS, even though not required to ..... ☐  
**Note:** We check box r. if this is listed property with 50% or less business use.
- s.** If you checked box q. or r. and you used the vehicle before 1987, enter the number of years for depreciation (3, 5, or 12) .....

- 
- t.** If the property is eligible, do you elect the (slower) 150% declining balance method (usually leave blank) ..... ☐
- u.** If the property is eligible, do you elect the (slower) straight-line method (usually leave blank) ..... ☐
- v.** Does the mid-quarter convention apply to this vehicle (we calculate this if the vehicle was placed in service this year) ..... N
- w.** Is this post-'88 property that is used in farming? ..... N  
**Note:** The entries below are calculated entries.
- x.** "Luxury car" limit on 2016 depreciation & Sec 179 ..... 3,160
- y.** "Luxury car" limit, reduced for non-business ..... 408
- z.** Method (200DB = 200% declining balance; 150DB = 150% declining balance; SL = Straight line) ..... SL
- aa.** Convention (HY=Half year; MQ=Mid-quarter) ..... HY
- bb.** "Y" if depreciation is limited to the lesser of the actual depreciation or the "luxury car" limit ..... Y
- cc.** Amount of depreciation allowable ..... 0

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END OF PAGE 4

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**PART 6. QUESTIONS FOR STANDARD MILEAGE - OWNED OR LEASED VEHICLES**

**PART 6. QUESTIONS FOR STANDARD MILEAGE - OWNED OR LEASED VEHICLES**

*This section calculates what your standard mileage is (or would be).*

- a. Enter an "X" if you're eligible for standard mileage for this vehicle.  
To be eligible for standard mileage: (1) you can't use 5+ vehicles in business or for investment at a time; (2) if you own the vehicle, you must have used standard mileage for the vehicle's first year; and (3) if you lease the vehicle, you must have used standard mileage for the entire lease period (with the exception of the period, if any, before January 1, 1998) . . . . . ☒
- b. Standard mileage method deduction: # cents per mile \*  
(number of business/investment miles) . . . . . 918  
*Note: The mileage rate in 2016 is 54 cents/mile.*
- c. Plus: (Garage rent \* bus %) + Business Tolls (above) . . . . . 0  
**Note:** *If you are self-employed (i.e., you're directing this Vehicle Worksheet to a Schedule C or Schedule F), then we also include on line 6c (and ultimately on line 6d) the deductible amount of your interest and taxes from the Expense Chart in Part 3.*
- d. TOTAL Standard Mileage (Std mileage amt + parking + tolls) . . . . . 918

**PART 7. FOR VEHICLES PLACED IN SERVICE BEFORE THIS YEAR, WHERE STANDARD MILEAGE WAS USED PREVIOUSLY: COMPARISON OF STANDARD MILEAGE TO STRAIGHT LINE DEPRECIATION WITH EXPENSES - OWNED VEHICLES ONLY**

- a. Enter # years estimated useful life of vehicle . . . . . 5
- b. Enter estimated salvage value at end of useful life . . . . .
- c. Straight line depreciation this year . . . . .
- d. TOTAL straight line depreciation + expenses this year . . . . .
- e. TOTAL Standard Mileage (from above) . . . . .
- f. Larger of the two is . . . . . ☐ Straight line ☐ Standard mileage
- g. Your choice . . . . . ☐ Straight line ☐ Standard mileage

**PART 8. FOR VEHICLES PLACED IN SERVICE THIS YEAR AND ELIGIBLE FOR STANDARD MILEAGE: COMPARISON OF STANDARD MILEAGE TO ACTUAL EXPENSES, INCLUDING REGULAR DEPRECIATION FOR OWNED VEHICLES - OWNED OR LEASED VEHICLES**

- a. The totals allowable over the next . . . . . 6 year(s), assuming the current mileage, business percents, expenses, etc. will not change, are:  
14,688 for Standard Mileage; with a 0 residual basis.  
0 for Actual Expenses (MACRS); with a 0 residual basis.  
**Note:** *Ignore residual basis if this is a leased vehicle. A higher residual basis is better. It means less taxable gain if you sell the vehicle. Or, it increases the amount you may depreciate on a new vehicle if you trade this vehicle in.*
- b. Recommendation: We recommend . . . ☐ Actual expenses; ☒ Standard mileage.
- c. Your choice . . . . . ☐ Actual expenses; ☒ Standard mileage.  
**Note for Owners:** *If you choose actual expenses, you can't change your choice in future years. If you choose standard mileage, you can switch to actual expenses in future years but will no longer be entitled to use accelerated depreciation. Also, your circumstances may change, and our choice may turn out not to have been the best choice.*  
**Note for Lessees:** *Whatever method you choose, you can't change your choice in future years. Your circumstances may change, and our choice may turn out not to have been the best choice.*  
**Note re 100% Bonus Depreciation:** *Our choice does not take into account the special safe harbor calculations under IRS Revenue Procedure 2011-26. Revenue Procedure 2011-26 applies to certain vehicles for which 100% bonus depreciation was taken in 2010 or 2011. Consult your tax advisor if this situation affects you.*

END OF PAGE 5

**PART 9. INFORMATION QUESTIONS FROM THE IRS - ALL VEHICLES**

**PART 9. INFORMATION QUESTIONS FROM THE IRS - ALL VEHICLES**

**Note:** Your responses to these questions don't affect the calculation. We ask them in order to help complete your tax forms.

|                                                                                                | Y                                   | N                        |
|------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|
| a. Do you (or your spouse) have another vehicle available for personal purposes (Y/N)?         | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| b. Is personal use during off-duty hours permitted?                                            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| c. Was the vehicle used primarily by a more than 5% owner (of the business) or related person? | <input type="checkbox"/>            | <input type="checkbox"/> |
| d. Do you have evidence to support your deduction?                                             | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| e. If yes, is the evidence written?                                                            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

**PART 10. CALCULATION OF ALTERNATIVE MINIMUM TAX ADJUSTMENTS - OWNED VEHICLES ONLY**

a. AMT Method (150DB=150% declining balance; SL=Straight line) . . . . . None

b. AMT Convention (HY=Half year; MQ=Mid-quarter) . . . . . NA

c. Alt Min Tax Depreciation . . . . . \_\_\_\_\_

d. Alt Min Tax Adjustment (Reg Dep'n - Alt Min Tax Dep'n) . . . . . 0

**Note:** If this activity is passive, the AMT adjustment on line 10d carries to the AMT Passive Activity Worksheet on Schedule C, Schedule F, the Rentals and Royalty Worksheet, or Form 4835. From the AMT Passive Activity Worksheet, data goes to Form 6251, line 19. If this activity is non-passive, line 10d carries directly to Form 6251, line 18 or 27, as appropriate.

**Note:** If you designated this Vehicle Worksheet to carry to Form 2106, Form 2106-EZ, or Schedule A, then the AMT adjustment on line 10d above does not carry to Form 6251.

**PART 11. SUMMARY - ALL VEHICLES**

a. Depreciation allowable this year (from above) . . . . . 0

b. Standard mileage allowable this year (from above) . . . . . 918

c. Other deductible expenses (from above) . . . . . 0

d. Alternative Minimum Tax adjustment this year (from above) . . . . . 0

e. Alternative motor vehicle credit . . . . . \_\_\_\_\_

f. Depreciation chart for this vehicle. Note: If some use is "personal," then residual basis will be less than the sum of depreciation amounts. This chart assumes a constant business use from year to year. The chart does not reflect computations under the safe harbor method in Revenue Procedure 2011-26.

**Note:** This chart is for illustration only and may not always be accurate for your situation.

| Year  | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> |
|-------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Dep'n | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    |
| Basis | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    |
| Year  | <u>2026</u> | <u>2027</u> | <u>2028</u> | <u>2029</u> | <u>2030</u> | <u>2031</u> | <u>2032</u> | <u>2033</u> | <u>2034</u> | <u>2035</u> |
| Dep'n | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    |
| Basis | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    | <u>0</u>    |

END OF PAGE 6

**12. STATE DEPRECIATION**



**12. STATE DEPRECIATION**

*Because many states have not conformed to the various federal laws passed since September 11, 2001 allowing "bonus" depreciation, you may be entitled to different depreciation amounts for federal and state purposes. This worksheet section supplies numbers related to state depreciation in nonconforming states. Your state program will advise you if you need to refer to this section to complete your state return.*

- a.** If bonus depreciation is being claimed on your federal return,  
the amount of 2016 bonus depreciation . . . . . \_\_\_\_\_
- b.** If bonus depreciation was claimed in a prior year under  
federal law, the amount of prior year bonus depreciation . . . . . \_\_\_\_\_
- c.** The amount of federal depreciation to which you would have  
been entitled in 2016 for this asset without the federal  
laws allowing bonus depreciation . . . . . \_\_\_\_\_
- d.** The difference between the amount of depreciation actually  
being taken for this asset on your federal return and the  
amount of depreciation to which you would have been entitled  
without the federal laws allowing bonus depreciation . . . . . \_\_\_\_\_

Use this Worksheet to enter information about income and expenses from real estate rentals and from royalties. But do NOT use the Worksheet for any of these special situations (see the Help panel for more information):

- Not-for-profit rentals
- Rentals of personal property (unless the property was leased with real estate)
- Operating oil, gas, or mineral interests
- Your business as a self-employed writer, inventor, artist, etc.

**Commercial Revitalization Deductions:** If you are taking a commercial revitalization deduction, you will probably need to manually complete 8582 Worksheet #2 and will probably need to override amounts in your return. See the instructions to Form 8582 for details.

**Multi-family housing.** If this property is multi-family housing and you lived in one of the units, enter information about the rental property only. **Exception:** You can choose to enter your expenses for the total property, and not just the rental portion. See below for details.

Check whose activity this is:

☐ Taxpayer☐ Spouse☐ Both

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

☐ Yes☐ No

If "Yes," did you or will you file all required Forms 1099?

☒ Yes☒ No

Check which kind of activity this is:

☒ Rental☐ Royalty

Type of property:

If "Other", description:

I. IDENTIFYING INFORMATION

1a. (Rentals only) Enter the following information about this property:

Check here if the property was located in a foreign country:

Street: 1237 Pineapple St. City/town: Lihue State: HI ZIP: 96766

Country:

Province/state/county:

Postal code:

Check here if you provided significant services with the rental (Ex: maid service, meals):

**Note:** If you provided significant services, don't enter your rental income and expenses here. Enter them on Schedule C instead.

Check here if you don't own this property:

Percent ownership (if less than 100%): 100.0%

Check here if the property was a dwelling (including a room in your home or a multi-family home):

Check here if the property was your main or second home:

Check here if this was a room in your home, without its own kitchen and bathroom:

Check here if the property was a room in your home, with its own kitchen and bathroom:

Check here if this was a multi-family home you owned, and you lived in one unit:

**Note:** If either of the two preceding boxes is checked, we assume that there was no personal use of the rental property. You might need to override our calculations if this was not the case.

Check here if your average lease was seven days or less:

If your average lease was seven days or less, check here if you materially participated in this rental activity:

**Note:** If your average lease was seven days or less, do not check either box IV.3 (real estate professional who materially participated) or box IV.4 (active participation) below.

Check here if you meet the requirements to file as a qualified joint venture (QJV). See IRS instructions for more information:

b. (Royalties only) Enter the name of this activity:

Name: \_\_\_\_\_

**II. DAYS OF USE -- DWELLING**

*(Complete this part only if the rental property is a dwelling.)*

- 1a.** Number of days rented at fair rental price (and not personal use) ..... 366
- b.** Number of days offered for rent (and not rented, not personal use) ..... \_\_\_\_\_
- c.** Number of days of personal use ..... \_\_\_\_\_
- i.** Number of days included on line c. for which you used property as main home if: (i) you rent or try to rent property at fair rental price for 12 or more consecutive months before or after using as main home; or (ii) you rent or try to rent property at fair rental price for less than 12 consecutive months after using as main home, and period ends because you sell or exchange property ..... \_\_\_\_\_
- ii.** Number of days included on line c. for which you used property for personal purposes while it was rented at fair rental price ..... \_\_\_\_\_
- iii.** Number of days included on line c. for which you rented the property at less than fair rental price ..... \_\_\_\_\_
- d.** Total days owned (or days the property was your home, if the rental was a room without its own kitchen and bathroom and you were not the owner) ..... 366

- e.** Check here if the rental unit is a "residence" AND it was rented for less than 15 days ..... ☐

**Note:** If box e is checked, STOP HERE. Don't include in income any of the rental income, and don't deduct any expenses as rental expenses.

- f.** Check here if the rental unit is a "residence" AND it was rented for 15 days or more ..... ☐
- g.** If box 1f is checked, select an allocation method for itemizable expenses:  
☐ IRS Method                      ☐ Tax Court method

- h.** Percentage for allocation of non-itemizable expenses related to dwelling:  $(1a + 1b)/1d$ , but if  $1c > 0$ , then  $(1a + 1c.ii)/(1a + 1c)$  ..... 100.00%
- i.** Percentage for allocation of itemizable expenses: Same as line 1h, but if Tax Court's allocation method chosen, then  $(1a + 1c.ii)/1d$  ..... 100.00%

**III. DAYS OF USE -- NON-DWELLING**

*(Complete this part only if the rental property is NOT a dwelling.)*

- 1a.** Number of days rented ..... \_\_\_\_\_
- b.** Number of days offered for rent (and not rented, not personal use) ..... \_\_\_\_\_
- c.** Total days owned ..... \_\_\_\_\_
- d.** Percentage for allocation of expenses related to non-dwelling:  $(1a + 1b)/1c$  ..... 0.00%

**IV. AT-RISK/PASSIVE ACTIVITY QUESTIONS**

- 1.** Check here if you are subject to the at-risk rules and some of your investment is NOT at risk ..... ☐  
*If box 1 is checked, you will need to complete and file Form 6198. Carry the appropriate amount from Form 6198 to line 2.*
- 2.** Amount at risk at end of 2016 (or allowed loss from Form 6198): ..... \_\_\_\_\_

*Skip questions 3 - 7 if this is a royalty.*

- 3.** Check here if you were a "real estate professional" and materially participated in this rental activity in 2016 ..... ☐
- 4.** Check here if you actively participated in this rental activity in 2016 ..... ☒

**Note:** We blank out line 4 if you were married filing separately and lived with your spouse at any time during 2016.

- 5.** Prior year passive loss carryforward amount (or zero) ..... \_\_\_\_\_
- 6.** Check here if you **totally** disposed of this activity in 2016 ..... ☐
- 7.** Gain or loss on disposition of activity or activity property:
- a.** For purposes of regular tax ..... \_\_\_\_\_
- b.** For purposes of Alternative Minimum Tax ..... \_\_\_\_\_

**Note:** We use the amounts on line 7 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.

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END OF PAGE 1

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**RENTALS/ROYALTIES**

**WORKSHEET FOR RENTALS AND ROYALTIES**

**2016**

**Multi-use property:** If you rented out part of this property and lived in the other part, check one of these buttons to tell us how to treat your expense entries:

☐ Multiply expenses by rental percentage. Choose this if you want to enter your total expenses for the entire property and have us automatically calculate the correct amount to enter for the rental portion of the property.  
Percent rented \_\_\_\_\_ %

☐ Do not multiply expenses by rental percentage. Choose this if you want to enter the amount of expenses for the rental portion of the property yourself. We won't make any adjustment to your entry to account for rental vs. non-rental portions of the property.

**Note:** We do not multiply your income, auto and travel, mortgage interest and points, or depreciation by your rental percentage. Make any adjustments to those items required as a result of your rental percentage directly on the Vehicle Worksheet, Mortgage Interest Worksheet, or Depreciation Worksheet.

**Part owners:** If your percentage ownership is greater than 0% and less than 100%, check one of these buttons to tell us how to treat your income and expense entries:

☒ Multiply income/expenses by percentage ownership

☐ Do not multiply income/expenses by percentage ownership

**Note:** We do not multiply your auto and travel, mortgage interest and points, or depreciation by your percentage ownership. Make any adjustments to those items required as a result of your partial ownership directly on the Vehicle Worksheet, Home Mortgage Interest Worksheet (unless you enter your mortgage interest directly on line 12 below, in which case you should make your adjustment there as well), or Depreciation Worksheet.

| V. | INCOME                               | Income/<br>Expense | Ownership<br>Portion | Rental<br>Portion | Amount<br>Allowed |
|----|--------------------------------------|--------------------|----------------------|-------------------|-------------------|
| 1. | Rents/royalties received             |                    |                      |                   |                   |
| a. | From 1099-MISC, K-1 . . . . .        |                    |                      |                   |                   |
| b. | Other rent/royalty income . . . . .  | 20,650             |                      |                   |                   |
|    | Advance rent . . . . .               |                    |                      |                   |                   |
|    | Security deposit . . . . .           |                    |                      |                   |                   |
|    | First/last month's rent . . . . .    |                    |                      |                   |                   |
|    | Lease termination . . . . .          |                    |                      |                   |                   |
|    | Tenant-paid expenses . . . . .       |                    |                      |                   |                   |
|    | Property/services for rent . . . . . |                    |                      |                   |                   |
|    | Total monthly rent in 2016 . . . . . | 20,650             |                      |                   |                   |
|    | Other tenant payments . . . . .      |                    |                      |                   |                   |
| c. | Total income . . . . .               | 20,650             | 20,650               | 20,650            | 20,650            |

VI. EXPENSES

|    |                                    |       |       |       |       |
|----|------------------------------------|-------|-------|-------|-------|
| 1. | Advertising . . . . .              |       | 0     | 0     | 0     |
| 2. | Auto and travel . . . . .          |       |       |       |       |
| a. | Std mlg & vehicle exp . . . . .    | 0     |       |       |       |
| b. | Other auto and travel . . . . .    |       |       |       |       |
| c. | Total travel . . . . .             | 0     | 0     | 0     | 0     |
| 3. | Cleaning and maintenance . . . . . | 2,900 | 2,900 | 2,900 | 2,900 |
| 4. | Commissions . . . . .              |       | 0     | 0     | 0     |
| 5. | Depletion . . . . .                |       | 0     | 0     | 0     |
| 6. | Depreciation . . . . .             | 0     | 0     | 0     | 0     |

**Note:** Depreciation carries from the Depreciation Wksht. Perform any allocations for part-year, etc. there.

|     |                                       |  |   |   |   |
|-----|---------------------------------------|--|---|---|---|
| 7.  | FICA & employment taxes . . . . .     |  | 0 | 0 | 0 |
| 8.  | Insurance . . . . .                   |  | 0 | 0 | 0 |
| 9.  | Legal and professional fees . . . . . |  | 0 | 0 | 0 |
| 10. | Management fees . . . . .             |  | 0 | 0 | 0 |

|                                                                                                                                                                                |       |       |       |       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-------|-------|-------|
| 11. Non-mortgage interest . . . . .                                                                                                                                            |       | 0     | 0     | 0     |
| 12. Mortgage interest and points . . . . .                                                                                                                                     |       |       |       |       |
| a. Mortgage interest paid to banks and shown on Fm 1098 . . . . .                                                                                                              | 7,900 | 7,900 | 7,900 | 7,900 |
| b. Other mortgage interest . . . . .                                                                                                                                           |       |       | 0     | 0     |
| c. Points paid to banks and shown on Form 1098 . . . . .                                                                                                                       |       |       | 0     | 0     |
| d. Other points . . . . .                                                                                                                                                      |       |       | 0     | 0     |
| 13. Property taxes . . . . .                                                                                                                                                   | 2,300 | 2,300 | 2,300 | 2,300 |
| Do you want to enter the personal portion of the property taxes on Schedule A as an itemized deduction?<br><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |       |       |       |       |
| 14. Other taxes . . . . .                                                                                                                                                      |       | 0     | 0     | 0     |
| 15. Repairs . . . . .                                                                                                                                                          |       | 0     | 0     | 0     |
| 16. Supplies for rental activity . . . . .                                                                                                                                     |       | 0     | 0     | 0     |
| 17. Utilities . . . . .                                                                                                                                                        | 2,125 | 2,125 | 2,125 | 2,125 |
| 18. Other expenses related just to rental activity . . . . .                                                                                                                   |       |       |       |       |
| Type                                                                                                                                                                           |       | 0     | 0     | 0     |
|                                                                                                                                                                                |       | 0     | 0     | 0     |
| 19. Other expenses related to operating or maintaining prop . . . . .                                                                                                          |       |       |       |       |
| Type                                                                                                                                                                           |       | 0     | 0     | 0     |
|                                                                                                                                                                                |       | 0     | 0     | 0     |

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

|                                                                                                                                                                                          |       |       |       |       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-------|-------|-------|
| <b>Totals (bef passive activity calc)</b>                                                                                                                                                |       |       |       |       |
| 20. Adj. for part-rental prop . . . . .                                                                                                                                                  |       |       |       |       |
| <b>Note:</b> The line 20 adjustment is made only if "Multiply expenses by rental percentage" is checked at the top of this page.                                                         |       |       |       |       |
| 21. Net income or loss . . . . .                                                                                                                                                         | 5,425 | 5,425 | 5,425 | 5,425 |
| ~~~~~                                                                                                                                                                                    |       |       |       |       |
| 22. Amount not deducted for rental activity this year.<br>Any remaining amounts on this line 22 may be deducted in<br>future years (if the activity is conducted "for profit") . . . . . |       |       |       | 0     |

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VII. PASSIVE ACTIVITY COMPUTATION

**Note:** To get the passive activity results, do the following:  
Check the program's entries in (1) through (4), and override if necessary.  
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 Schedule E.  
**Note:** We set column (2) to "N" if this is a rental with an average lease of 7 days or less.

| (1)<br>Is this a<br>passive<br>activity? | (2)<br>Rental real<br>estate w/ active<br>participation? | (3)<br>Activity's<br>net income<br>or loss | (4)<br>Prior year<br>unallowed<br>loss (or 0) | (5)<br>This year<br>unallowed<br>loss. | (6)<br>Allowed income<br>or loss this<br>year. |
|------------------------------------------|----------------------------------------------------------|--------------------------------------------|-----------------------------------------------|----------------------------------------|------------------------------------------------|
| <u>Y</u>                                 | <u>Y</u>                                                 | 5,425                                      |                                               | 0                                      | 5,425                                          |

VIII. ALTERNATIVE MINIMUM TAX (AMT) WORKSHEET FOR RENTAL ACTIVITIES

Entries in columns (1) and (2) are the same as above. Column (3) includes Alt Min Tax adjustments from the Depreciation Worksheet. You have to enter the amount in column (4). We calculate columns (5) and (6). The difference between Column (6) in Part VI and Part VII carries to Form 6251.

| (1)<br>Is this a<br>passive<br>activity? | (2)<br>Rental real<br>estate w/ active<br>participation? | (3)<br>Activity's<br>net income<br>or loss | (4)<br>Prior year<br>unallowed<br>loss (or 0) | (5)<br>This year<br>unallowed<br>loss. | (6)<br>Allowed income<br>or loss this<br>year. |
|------------------------------------------|----------------------------------------------------------|--------------------------------------------|-----------------------------------------------|----------------------------------------|------------------------------------------------|
| <u>Y</u>                                 | <u>Y</u>                                                 | 5,425                                      |                                               | 0                                      | 5,425                                          |

## HEALTH CARE COVERAGE

SSN:

Name of individual: Albert T Gaytor  
Individual's SSN 266-51-1966  
Individual's date of birth: 9/22/1967

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: Allison A Gaytor  
Individual's SSN 266-34-1967  
Individual's date of birth: 7/1/1968

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: Crocker Gaytor  
Individual's SSN 261-55-1212  
Individual's date of birth: 12/21/1999

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

Not  
For  
Filing

## HEALTH CARE COVERAGE SUMMARY

Not  
For  
Filing

Albert T Gaytor SSN: 266-51-1966

Information about affected individual:

Name Albert T Gaytor  
SSN 266-51-1966  
Date of birth (MM/DD/YYYY) 9/22/1967

**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

Albert T Gaytor SSN: 266-51-1966

## Information about affected individual:

Name Allison A Gaytor  
SSN 266-34-1967  
Date of birth (MM/DD/YYYY) 7/1/1968

**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

Albert T Gaytor SSN: 266-51-1966

## Information about affected individual:

Name ..... Crocker Gaytor  
 SSN ..... 261-55-1212  
 Date of birth (MM/DD/YYYY) ..... 12/21/1999

**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"/> |                                                 |                                  |       |

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☐ Check here if you received a W-2c correcting this W-2.

**Note:** We do not carry ITINs from the Background Worksheet. You need to manually enter the Social Security number shown in box a of this W-2.

|                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>f.</b> Employee's address and ZIP code</p> <p>Add1: <u>12340 Cocoshell Road</u></p> <p>Add2: _____</p> <p>Apt No. _____</p> <p>Town/City <u>Coral Gables</u></p> <p>State &amp; ZIP <u>FL 33134</u></p> <p><input type="checkbox"/> Check if foreign address.</p> <p>Country _____</p> <p>Province/state/county _____</p> <p>Postal code _____</p> <p><input type="checkbox"/> Do NOT carry addr from Bkgd Wkst</p> | <p><b>13.</b> Statutory</p> <p>employee . . <input type="checkbox"/></p> <p>Retirement</p> <p>plan . . . . . <input type="checkbox"/></p> <p>Third party</p> <p>sick pay . . . <input type="checkbox"/></p> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| 14. Other Description | Other Amt. |
|-----------------------|------------|
|                       |            |
|                       |            |
|                       |            |

[illegible]

1. If you have records of all unreported tips you received in 2016, and you want to use that amount instead of Box 8, check "Enter my own tips."

2. Cash and charge tips **equal to \$20 or more** in a calendar month

Cash and charge tips **equal to \$20 or more** in a calendar month received but not reported to your employer . . . . .

3. Cash and charge tips received but not reported to your employer because the total was **less than \$20** in a calendar month . . . . .

**Note:** The \$20 per month limitation on lines 2 and 3 applies separately to each employer.

**ADDITIONAL INFORMATION FOR BOX 10 (DEPENDENT CARE BENEFITS)**

If an amount appears in box 10 above, check the box that applies.

The benefits were for:

1. A care provider you hired and paid . . . . . ☐
2. A care provider hired and paid by your employer . . . . . ☐
3. On-site care provided by your employer . . . . . ☐

Did you contribute to a flexible spending account during 2016?

- ☐ Yes  
☐ No

**ADDITIONAL INFORMATION FOR BOX 11 (NONQUALIFIED/457(B) PLAN DISTRIBUTIONS)**

- a. Check this box if you received a distribution from a nonqualified plan or nongovernmental Section 457(b) plan . . . . . ☐
- b. Is the amount in box 11 above a distribution from a nonqualified plan or nongovernmental Section 457(b) plan?

- ☐ Yes  
☐ No

- If Yes, we carry the amount from box 11 to line c below.
  - If No, enter the distribution amount received from your nonqualified plan or nongovernmental 457(b) plan . . . . .
- c. Distribution amount received from your nonqualified plan or nongovernmental 457(b) plan (from box 11 of W-2 or line b above) . . . . .

**ADDITIONAL INFORMATION FOR BOX 12 (CODE P)**

If you have a box 12 Code P amount, you received employer-provided relocation benefits. If you moved only once, you will not need to make an additional entry. We'll carry that amount to copy 1 of Form 3903 when you check the box below.

Box 12 amounts with Code P . . . . .

If you moved more than once, check the box and assign the box 12 amount to the copy of Form 3903 corresponding to the move for which these benefits were paid (for example, copy 2 for your 2nd move, copy 3 for your 3rd, etc.).

Number of copies of Form 3903 (moves) presently in your return . . . . . 0

Check here to assign to Form 3903 . ☐ Form 3903 Copy # 1

**ADDITIONAL INFORMATION FOR BOX 12 (CODES A AND M)**

If you have a box 12 Code A amount, enter the portion of this amount that consists of uncollected Social Security and Tier 1 RRTA tax on tips.

**DO NOT** include Tier 2 RRTA amounts.

Total box 12 Code A amount (calculated) . . . . . 0

Box 12 Code A amounts, minus Tier 2 RRTA amounts . . . . .

If you have a box 12 Code M amount, tell us the portion of this amount that consists of uncollected Social Security and Tier 1 RRTA tax on group-term life insurance.

**DO NOT** include Tier 2 RRTA amounts.

Total box 12 Code M amount (calculated) . . . . . 0

Box 12 Code M amounts, minus Tier 2 RRTA amounts . . . . .

**ADDITIONAL INFORMATION FOR BOX 13 (STATUTORY EMPLOYEES)**

If the Statutory Employee box in box 13 is checked, we do not carry your box 1 wages to line 7 of Form 1040. Instead, we carry these wages to the Schedule C you designate here . . . . .

**ADDITIONAL MISCELLANEOUS INFORMATION**

- ☐ **Non-standard W-2.** Check here if this W-2 is handwritten, looks like it was prepared on a typewriter, or appears to be altered in any way.
- ☐ **Minister/Religious Employee.** Check this box if you are a minister or religious employee with no Social Security and Medicare tax withheld on your W-2.
- ☐ **International Employee**

**ADDITIONAL INFORMATION FOR CLERGY MEMBERS**

- ☐ **You are exempt from paying Social Security Tax.**
- ☐ **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 (FRV) of home . . . . .    | _____ |
| FRV of home plus cost of utilities . . . . . | _____ |

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For  
Filing**