

Filing Checklist for 2016 Tax Return Filed On Standard Forms

Prepared on: 12/12/2016 07:44:28 am

Return: C:\Users\Smokey\Desktop\Tax\2016 Whittenburg\Chapter 6\David Jasper 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, David and Darlene both need to sign the tax return.

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

Step 2. Assemble the return

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

- Schedule A
- Schedule B
- Form 2441

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

Form W-2: Wage and Tax Statement

- 1st
- 2nd

Step 3. Mail the return

Mail the return to this address:

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

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

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

Step 4. Keep a copy

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

- Background Worksheet
- Dependents Worksheet
- Child Tax Credit Worksheet
- Form 1099-INT/OID
- Home Mortgage Interest Worksheet
- Charitable Worksheet
- State and Local Income Tax
- Health Care Coverage
- Health Care Summary
- Shared Responsibility Payment

2016 return information - Keep this for your records

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

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

Quick Summary

Income		\$53,050
Adjustments	-	\$0
Adjusted gross income		\$53,050

Deductions	-	\$16,775
Exemption(s)	-	\$12,150
Taxable income		\$24,125
 Tax withheld or paid already		 \$5,450
Actual tax due	-	\$1,670
Refund applied to next year	-	\$0
Refund		\$3,780

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,300
Married filing jointly or Qualifying widow(er), \$12,600
Head of household, \$9,300

38	Amount from line 37 (adjusted gross income)	38	53,050
39a	Check <input type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. Total boxes checked 39a <input type="checkbox"/> 0 if: <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind.		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see instructions)	40	16,775
41	Subtract line 40 from line 38	41	36,275
42	Charitable contributions (see instructions)	42	2,150
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	24,125
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	2,691
45	Alternative minimum tax (see instructions). Attach Form 6251	45	0
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	2,691
48	Foreign tax credit. Attach Form 1116 if required	48	0
49	Credit for child and dependent care expenses. Attach Form 2441	49	600
50	Education credits from Form 8863, line 19	50	0
51	Retirement savings contributions credit. Attach Form 8880	51	0
52	Child tax credit. Attach Schedule 8812, if required	52	1,000
53	Residential energy credits. Attach Form 5695	53	0
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	0
55	Add lines 48 through 54. These are your total credits	55	1,600
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	1,091

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	0
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	0
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	0
60a	Household employment taxes from Schedule H	60a	0
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	0
61	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	61	579
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	0
63	Add lines 56 through 62. This is your total tax	63	1,670

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	5,450
65	2016 estimated tax payments and amount applied from 2015 return	65	0
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 66b <input type="checkbox"/> NO		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	0
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	0
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	5,450

Refund

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	3,780
76a	Amount of line 75 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	76a	3,780
b	Routing number XXXXXXXXXX	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number XXXXXXXXXXXXXXXXXXXX		
77	Amount of line 75 you want applied to your 2017 estimated tax	77	0

Amount You Owe

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

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below ☒ **No**

Designee's name Phone no. Personal identification number (PIN)

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation Daytime phone number

Spouse's signature, if a joint return, **both** must sign. Date Spouse's occupation If the IRS sent you an Identity Protection Notice, sign here

Paid Preparer Use Only

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

Firm's name Firm's EIN

Firm's address Phone no.

**SCHEDULE A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040
David Jasper

Itemized Deductions

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

► Attach to Form 1040.

OMB No. 1545-0074

2016
Attachment
Sequence No. **07**

Your social security number
577-11-3311

**Medical
and
Dental
Expenses**

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

Final form will be available through a program update.

1 Enter amount from Form 1040, line 38 2 53,050
3 Multiply line 2 by 10% (0.10). But if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5% (0.075) instead 3 5,305
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- 4 970

Taxes You Paid

5 State and local (check only one box):
a. ☒ Income taxes, or
b. ☐ General sales taxes } 5 2,265
6 Real estate taxes (see instructions) 6 1,300
7 Personal property taxes 7 0
8 Other taxes. List type and amount ► 8 0
9 Add lines 5 through 8 9 3,565

**Interest
You Paid**

10 Home mortgage interest and points reported to you on Form 1098 10 11,250
11 Other mortgage interest not reported to you on Form 1098 (if paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►) 11 0
12 Points not reported to you on Form 1098. See instructions for special rules 12 0
13 Mortgage insurance premiums (see instructions) 13 0
14 Investment interest. Attach Form 4952 if required. (See instructions.) 14 0
15 Add lines 10 through 14 15 11,250

**Gifts to
Charity**

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

16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions 16 990
17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if more than \$500 17 0
18 Carryover from prior year 18 0
19 Add lines 16 through 18 19 990

**Casualty and
Theft Losses**

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

**Job Expenses
and Certain
Miscellaneous
Deductions**

21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► Union dues 21 225
22 Tax preparation fees 22 200
23 Other expenses—investment, safe deposit box, etc. List type and amount ► 23 0
24 Add lines 21 through 23 24 425
25 Enter amount from Form 1040, line 38 25 53,050
26 Multiply line 25 by 2% (0.02) 26 1,061
27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- 27 0

**Other
Miscellaneous
Deductions**

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

**Total
Itemized
Deductions**

29 Is Form 1040, line 38, over \$5,650?
☒ No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.
☐ Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.
30 If you elect to itemize deductions even though they are less than your standard deduction, check here 30

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return
David Jasper

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.

▶ Information about Schedule B and its instructions is a www.irs.gov/scheduleb.

OMB No. 1545-0074

2016
Attachment
Sequence No. **08**

Your social security number
577-11-3311

Part I
Interest

(See instructions for
Schedule B, and the
instructions for
Form 1040A, or
Form 1040,
line 8a.)

Note: If you
received a Form
1099-INT, Form
1099-OID, or
substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the total interest
shown on that
form.

- 1** List name of payer. If any interest is from a seller-financed mortgage and the
payer used the property as a personal residence, see instructions and list
this interest first. Also, show that buyer's social security number and address
Pine Tree Savings and Loan

Amount

1,825

DRAFT FORM -- DO NOT FILE.

Final form will be available through a program update.

- 2** Add the amounts on line 1
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989.
Attach Form 8815
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form
1040, line 8a ▶

1

3

4

1,825

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

Amount

Part II

**Ordinary
Dividends**

(See instructions
for Schedule B, and the
instructions for
Form 1040A, or
Form 1040,
line 9a.)

Note: If you
received a Form
1099-DIV or
substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the ordinary
dividends shown
on that form.

- 5** List name of payer ▶

DRAFT FORM -- DO NOT FILE.

Final form will be available through a program update.

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

6

0

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

Part III
Foreign
Accounts
and Trusts
(See
instructions.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a
foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a** At any time during 2016, did you have a financial interest in or signature authority over a financial
account (such as a bank account, securities account, or brokerage account) located in a foreign
country? See instruction

Yes

No

X

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

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

- 8** During 2016, did you receive a distribution from, or were you the grantor of, or transferor to, a
foreign trust? If "Yes," you may have to file Form 3520. See instructions.

X

Form **2441****Child and Dependent Care Expenses**1040A
1040
1040NR

OMB No. 1545-0074

2016Attachment
Sequence No. **21**Department of the Treasury
Internal Revenue Service (99)

- ▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**
- ▶ **Information about Form 2441 and its separate instructions is at www.irs.gov/form2441.**

2441

Name(s) shown on return

David

Jasper

DRAFT FORM -- DO NOT FILE.

Your social security number

577-11-3311

Part I

Personal Information and Provider Information. If you have more than two care providers, see the instructions.

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
	Kiddiecare Inc.	1050 Santa Monica Blvd. Los Angeles CA 90067	13-3345678	3,500

Did you receive
dependent care benefits?

No

▶ Complete only Part II below.

Yes

▶ Complete Part III on the next page next.

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

Part II**Credit for Child and Dependent Care Expenses**

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you paid for this person listed in column (a)
First	Last		
Sam	Jasper	589-22-1142	3,500

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

3

3,000

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

4

26,125

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

5

25,100

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

6

3,000

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

7

5,615.00

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

If line 7 is:

Over **But not over** **Decimal amount is**

\$0—15,000

.35

15,000—17,000

.34

17,000—19,000

.33

19,000—21,000

.32

21,000—23,000

.31

23,000—25,000

.30

25,000—27,000

.29

27,000—29,000

.28

If line 7 is:

Over **But not over** **Decimal amount is**

\$29,000—31,000

.27

31,000—33,000

.26

33,000—35,000

.25

35,000—37,000

.24

37,000—39,000

.23

39,000—41,000

.22

41,000—43,000

.21

43,000—No limit

.20

8

x 0.20

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

9

600

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

10

2,691

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

11

600

KIA

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

Form 2441 (2016)

Final form will be available through a program update.

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2016. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.		0
13	Enter the amount, if any, you carried over from 2015 and used in 2016 during the grace period. See instructions.		
14	Enter the amount, if any, you forfeited or carried forward to 2017. See instructions.	14	(0)
15	Combine lines 12 through 14. See instructions.	15	0
16	Enter the total amount of qualified expenses incurred in 2016 for the care of the qualifying person(s) .	16	3,500
17	Enter the smaller of line 15 or 16.	17	0
18	Enter your earned income . See instructions.	18	26,125
19	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). If married filing separately, see instructions. All others, enter the amount from line 18. 	19	25,100
20	Enter the smallest of line 17, 18, or 19.	20	0
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19).	21	5,000
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input checked="" type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here.	22	0
23	Subtract line 22 from line 15.	23	0
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions.	24	0
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21.		0
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB".	26	0

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

27	Enter \$3,000 (\$6,000 if two or more qualifying persons).	27	3,000
28	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25.	28	0
29	Subtract line 28 from line 27. If zero or less, stop . You cannot take the credit. Exception. If you paid 2015 expenses in 2016, see the instructions for line 9.	29	3,000
30	Complete line 2 on page 1 of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30	3,500
31	Enter the smaller of line 29 or 30. Also, enter the amount on line 29 on page 1 of this form and complete lines 4 through 11.	31	3,000

KIA

Form 2441 (2016)