

## COVER PAGE

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

Prepared on: 12/12/2016 08:11:21 am

Return: C:\Users\Smokey\Desktop\Tax\2016 Whittenburg\Chapter 7\Warner Robins 2016 Tax Return.T16

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

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

Because you're filing a joint return, Warner and Augustine 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.

Get your appraiser to complete and sign Section B, Part III, of copy 1 of Form 8283. If your total deduction for art is \$20,000 or more, attach a copy of the complete written appraisal to your return. Finally, have the charity complete and sign Section B, Part IV, of the Form 8283.

Have the charity complete and sign Section B, Part IV, of copy 1 of Form 8283.

#### Step 2. Assemble the return

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

- Schedule A
- Form 8283

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

Form W-2: Wage and Tax Statement

1st

Attach any of these additional documents to the back of the return:

Form 8283, Noncash Charitable Contributions (appraisal)

#### Step 3. Mail the return

Mail the return to this address:

**Department of the Treasury  
Internal Revenue Service  
Kansas City, MO 64999-0002**

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
- Last Year's Data Worksheet
- Form 1099-INT/OID
- Home Mortgage Interest Worksheet
- Charitable Worksheet
- IRA Contributions
- Noncash or Item Donations
- Health Care Coverage
- Health Care Summary

#### 2016 return information - Keep this for your records

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

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

Quick Summary

Income		\$152,150
Adjustments	-	\$11,320
Adjusted gross income		\$140,830
Deductions	-	\$89,605
Exemption(s)	-	\$8,100
Taxable income		\$43,125
Tax withheld or paid already		\$8,000
Actual tax due	-	\$5,541
Refund applied to next year	-	\$0
Refund		\$2,459

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

Your first name and initial Last name  
Warner Robins  
Your social security number  
798-09-8526

If a joint return, spouse's first name and initial Last name  
Augustine Robins  
Spouse's social security number  
445-81-1423

Home address (number and street). If you have a foreign address, see instructions. Home address (number and street) must be the same as the one on line 6c and on line 6c are correct.  
638 Russell Parkway  
Presidential Election Campaign  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund ☐ You ☐ Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).  
Macon GA 31207

Foreign country name Foreign province/state/county Foreign postal code

**Filing Status**

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

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

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

Check only one box.

**Exemptions**

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a . . . . . } Boxes checked on 6a and 6b 2

b ☒ Spouse . . . . . } No. of children on 6c who:

c Dependents: (1) First name Last name social security number (2) Dependence relationship to you (3) Child under age 17 qualifying for child tax credit (see instructions)

If more than four dependents, see instructions and check here ☐ Dependents on 6c not entered above 2

d Total number of exemptions claimed . . . . . Add numbers on lines above 2

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . . 7 151,700

8a Taxable interest. Attach Schedule B if required . . . . . 8a 450

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

9a Ordinary dividends. Attach Schedule B if required . . . . . 9a 0

b Qualified dividends . . . . . 9b 0

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

11 Alimony received . . . . . 11 0

12 Business income or (loss). Attach Schedule C or C-EZ . . . . . 12 0

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 13 0

14 Other gains or (losses). Attach Form 4797 . . . . . 14 0

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

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

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . . 17 0

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

19 Unemployment compensation . . . . . 19 0

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

21 Other income. List type and amount . . . . . 21 0

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 152,150

**Adjusted Gross Income**

23 Educator expenses . . . . . 23 0

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

25 Health savings account deduction. Attach Form 8889 . . . . . 25 0

26 Moving expenses. Attach Form 3903 . . . . . 26 0

27 Deductible part of self-employment tax. Attach Schedule SE . . . . . 27 0

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

29 Self-employed health insurance deduction . . . . . 29 0

30 Penalty on early withdrawal of savings . . . . . 30 320

31a Alimony paid b Recipient's SSN 31a 17,000

32 IRA deduction . . . . . 32 0

33 Student loan interest deduction . . . . . 33 0

34 Tuition and fees. Attach Form 8879 . . . . . 34 0

35 Domestic production activities deduction. Attach Form 8903 . . . . . 35 0

36 Add lines 23 through 35 . . . . . 36 11,320

37 Subtract line 36 from line 22. This is your adjusted gross income . . . . . 37 140,830

## 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	140,830
39a	Check <input type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see instructions)	40	89,605
41	Subtract line 40 from line 38	41	51,225
42	Excess advance premium tax credit repayment (see instructions)	42	0
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	51,225
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	5,541
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	5,541
48	Foreign tax credit. Attach Form 1116 if required	48	0
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	0
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	0
55	Add lines 48 through 54. These are your total credits	55	0
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	5,541

## 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 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(s)	62	0
63	Add lines 56 through 62. This is your total tax	63	5,541

## Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	8,000
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	
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	Excess social security and tier 1 RRTA tax withheld	70	0
71	Excess social security and tier 1 RRTA tax withheld	71	0
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input 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	8,000

## 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	2,459
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	2,459
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 \_\_\_\_\_ Phone no. \_\_\_\_\_

Firm's address \_\_\_\_\_

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on Form 1040  
Warner Robins

**Itemized Deductions**

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

► Attach to Form 1040.

OMB No. 1545-0074

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

Your social security number  
798-09-8526

**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 . . . . . 2 140,830  
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 14,083

4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . . 4 35

**Taxes You Paid**

5 State and local (check only one box):

a. ☒ Income taxes, or

b. ☐ General sales taxes

6 Real estate taxes (see instructions) . . . . . 6 5,650

7 Personal property taxes . . . . . 7 0

8 Other taxes. List type and amount ► . . . . . 8 0

9 Add lines 5 through 8 . . . . . 9 9,620

**Interest  
You Paid**

10 Home mortgage interest and points reported to you on Form 1098 . . . . . 10 34,800

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

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

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

14 Investment interest. Attach Form 4952 if required. (See instructions.) . . . . . 14 0

15 Add lines 10 through 14 . . . . . 15 34,800

**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 10,600

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 34,550

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

19 Add lines 16 through 18 . . . . . 19 34,550

**Casualty and  
Theft Losses**

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

**Job Expenses  
and Certain  
Miscellaneous  
Deductions**

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

22 Tax preparation fees . . . . . 22 750

23 Other expenses—investment, safe deposit box, etc. List type and amount ► . . . . . 23 300

SAFE DEPOSIT BOX

24 Add lines 21 through 23 . . . . . 24 1,050

25 Enter amount from Form 1040, line 38 . . . . . 25 140,830

26 Multiply line 25 by 2% (0.02) . . . . . 26 2,817

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

Form **8283**

(Rev. December 2014)

Department of the Treasury  
Internal Revenue Service

Name(s) shown on your income tax return

Warner

Robins

**Noncash Charitable Contributions**▶ **Attach to your tax return if you claimed a total deduction  
of over \$500 for all contributed property.**▶ **Information about Form 8283 and its separate instructions is at [www.irs.gov/form8283](http://www.irs.gov/form8283).**

OMB No. 1545-0908

Attachment  
Sequence No. **155**

Identifying number

798-09-8526

**DRAFT FORM -- DO NOT FILE.****Note.** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.**Section A.** **Final form will be available through a program update.**  
Donated property is \$500 or less for each item. List each item (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities even if the deduction is more than \$5,000 (see instructions).**Part I Information on Donated Property**—If you need more space, attach a statement.

	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions). check the box. Also enter the vehicle identification number (unless Form 1098-C is attached)	(c) Description of donated property (For a vehicle, enter the year, make, model, and mileage. For securities, enter the company name and the number of shares.)
<b>1</b>			
<b>A</b>		<input type="checkbox"/>	
<b>B</b>		<input type="checkbox"/>	
<b>C</b>		<input type="checkbox"/>	
<b>D</b>		<input type="checkbox"/>	
<b>E</b>		<input type="checkbox"/>	

**DRAFT FORM -- DO NOT FILE.****Final form will be available through a program update.****Note.** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
<b>A</b>						
<b>B</b>						
<b>C</b>						
<b>D</b>						
<b>E</b>						

**Part II Partial Interests and Restricted Use Property**—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).**DRAFT FORM -- DO NOT FILE.****2a** Enter the letter from Part I that identifies the property for which you gave less than an entire interest. If Part I applies to more than one property, attach a separate statement.**Final form will be available through a program update.****b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ \_\_\_\_\_  
**(2)** For any prior tax years ▶ \_\_\_\_\_**c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

**d** For tangible property, enter the place where the property is located or kept ▶ \_\_\_\_\_**e** Name of any person, other than the donee organization, having actual possession of the property ▶ \_\_\_\_\_**3a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? . . . . .

Yes	No

**DRAFT FORM -- DO NOT FILE.****b** Did you give to anyone (other than the donee organization or another organization participating with the donee organization in the purchase) the right to the income from the donated property or the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? . . . . .**c** Is there a restriction limiting the donated property for a particular use? . . . . .

Name(s) shown on your income tax return

Warner

Robins

Identifying number

798-09-8526

**Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities)**—Complete this section for one item (or one group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of publicly traded securities reported in Section A). Provide a separate form for each property donated unless it is part of a group of similar items. An appraisal is generally required for property valued in Section B. See instructions.

**Part I Information on Donated Property**—To be completed by the taxpayer and/or the appraiser.

**4** Check the box that best describes the type of property donated.

- a ☒ Art\* (contribution of \$20,000 or more) d ☐ Art\* (contribution of less than \$20,000) g ☐ Collectibles\*\* j ☐ Other
- b ☐ Qualified Conservation Contribution e ☐ Other Real Estate h ☐ Intellectual Property
- c ☐ Equipment f ☐ Securities i ☐ Vehicles

\*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

\*\* Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

**Note:** In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A	Painting	good	34,550
B			
C			
D			

  

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Amount claimed as a deduction	(i) Date of contribution
A	7/01/11	Purchase	25,000			
B						
C						
D						

**Part II Taxpayer (Donor) Statement**—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶

Signature of taxpayer (donor) ▶

Date ▶

**Part III Declaration of Appraiser**

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis, and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value is a criminal offense under section 8233 of the Internal Revenue Code, and that I am subject to a penalty (including abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ▶

Title ▶

Date ▶

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

**Part IV Donee Acknowledgment**—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . . ▶ ☐ Yes ☐ No

Name of charitable organization (donee)

Employer identification number

Address (number, street and room or suite no.)

City or town, state, and ZIP code

Authorized signature

Title

Date