

Filing Checklist for 2016 Tax Return Filed On Standard Forms

Prepared on: 12/12/2016 08:37:20 am

Return: C:\Users\Smokey\Desktop\Tax\2016 Whittenburg\Chapter 8\Albert Gaytor Ch 8 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 A
- Schedule B
- Schedule C
- Schedule D
- Form 8949
- Schedule E
- Form 6252
- Form 8582 - Page 1
- Form 8582 Page 2 (Regular Tax)
- Form 4562
- 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
- Home Mortgage Interest Worksheet
- Charitable Worksheet
- Form 1098-E
- IRA Contributions
- Depreciation Summary
- Depreciation Worksheet
- Vehicle Worksheet
- Capital Gains and Losses Worksheet

- Sale of Home Worksheet
- Rentals and Royalties
- 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		\$140,749
Adjustments	-	\$24,900
Adjusted gross income		\$115,849
Deductions	-	\$20,430
Exemption(s)	-	\$12,150
Taxable income		\$83,269
Tax withheld or paid already		\$12,390
Actual tax due	-	\$3,526
Refund applied to next year	-	\$0
Refund		\$8,864

* 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

1

Single

4

Head of hshld. If qual

Status

2

Married filing jointly

person a child but not your

Check

(even if only one had income)

dependent, child's name:

one

3

Married filing separately

box.

Spouse name

5

Qual widow w/dep child

Exemp- 6a

6a

Spouse

6a+6b

2

c Dependents:

(1) First

Last Name

(2) SSN

(3) Rela-

(4) # Children

If > 4

Crocker

Gaytor

261-55-1212

Son

Crdr

Lived w/

depen-

dependents,

check

here

d Total number of exemptions claimed

Add nos. above

3

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

Income

7

Wages, etc

7

65,250

8a

Taxable interest income. (Sch B if required)

8a

1,070

Attach

copy B

b

Tax-exempt interest

8b

725

9a

Ordinary dividends

9a

1,580

b

Qual divs

9b

1,425

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

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

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

a.

0

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

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

i. Refunds received (Form 1099-G)

i.

0

Check to use amount on line i

Check to calculate limit on taxable amt

Limitation on Taxable Amount

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

1. Sales tax you could have deducted in 2015

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

Others:

2. 2015 number of exemptions

3. 2015 adjusted gross income

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

of W-2,	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	-2,548
here.	13	Capital gain/loss <input type="checkbox"/>	13	60,122
	14	Other gains or losses. Attach Form 4797	14	
	15a	IRA's 15a b Taxbl	15b	0
	16a	Pension,annuities 16a b Taxbl	16b	0
		ROLLOVER 24,000		
	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	140,749
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
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**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	3,125
b.	Maximum interest deduction	2,500
c.	Eligible interest. Smaller line a or b	2,500
d.	Total income (Form 1040 line 22)	140,749
e.	Total of amounts from Form 1040, lines 23 through 32, and amount to left of line 36	22,400
f.	Foreign earned income and housing deduction	0
g.	Income excluded from Puerto Rico, Guam, American Samoa, or N. Mariana Islands	0
h.	Modified AGI. Ln d - Ln e + Lns f and g	118,349
i.	Phaseout threshold (\$65,000; \$130,000 jnt)	130,000
j.	Line h - line i	0
k.	Reduction amount (line c times line j divided by \$15,000 if not joint, \$30,000 joint)	0
l.	Deduction (line c - line k). To line 33	2,500

Income	33	Student loan interest deduction	33	2,500
	34	Tuition & fees. Attach Form 8917	34	
	35	Dom. prod. act. ded. (Fm 8903)	35	0
	36	Lns 23 - 35	36	24,900
	37	Line 22 - line 36. Your adjusted gross income	37	115,849

KIA
END OF PAGE 1

Albert T Gaytor

SSN: 266-51-1966

Not
For
Filing

Tax and 38 Amount from line 37 (adjusted gross income) 38 115,849

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) 20,430

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 20,430

40 Itemized deductions or standard deduction 40 20,430

Check here if you itemized

41 Subtract line 40 from line 38 41 95,419

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 83,269

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	3,526
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	3,526

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

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

48	Foreign tax credit (1116 if req'd)	48	0
49	Child care credit (Form 2441)	49	
50	Educ credits from Fm 8863, line 19	50	
51	Retirement savings crdt (Fm 8880)	51	0
52	Child tax credit	52	

Note: Attach Schedule 8812, if required.

53	Residential energy crdts (Fm 5695)	53	
54	Other credits. Check: a <input type="checkbox"/> Fm 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> Specify _____	54	0
55	Add lines 48 through 54. Your total credits	55	0

56	Subtract line 55 from line 47 (not less than 0)	56	3,526
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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	3,526

**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) 12,390
- c.** Add'l Medicare tax withholding from Form 8959 0
- d.** Total federal tax withheld (to line 64) 12,390

Pay- ments	64	Federal income tax withheld	64	12,390
	65	2016 est tax + amt from 15 return	65	0
	66a	EIC	66a	
	66b	Nontax combat pay	66b	
	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 12,390

Refund 75 If line 74 is larger than line 63, amt overpaid 75 8,864

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

Check if Form 8888 is attached: ☐ 76a 8,864deposit? b Routing number xxxxxxxx c Type: ☒ Checking ☐ Savings

See d Account number xxxxxxxxxxxxxxxx

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

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

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

Payment Voucher, see IRS instructions.

You Owe 79 Amount of penalty on Form 2210 79

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

gnee Designee's name: Phone PIN

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

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

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

END OF FORM

Note: If you and your spouse paid expenses jointly and are filing separate returns for 2016, see IRS Publication 504 to figure the portion of joint expenses that you can claim as itemized deductions.

CAUTION: Don't include medical expenses reimbursed or paid by others.
If you are a retired public safety officer, do not include premiums you paid to the extent they were paid for with a tax-free distribution from your retirement plan.

MINI-WORKSHEET FOR LINE 1,
MEDICAL EXPENSES
(MILEAGE AND TRANSPORTATION)

a. Miles driven for medical purposes:

i. Miles driven between 1/1 and 12/31

300

ii. Deductible amount

57

b. Other transportation and lodging for treatment

100

c. Total medical mileage and transportation.

Line a.ii + line b. Include on line 1

157

MINI-WORKSHEET FOR LINE 1,
MEDICAL EXPENSES
(OTHER THAN MILEAGE AND TRANSPORTATION)

a. Self-employed health ins premium (from 1040)

b. Medicare Part B and D

0

c. Other Insurance

d. Doctors, dentists, and other care providers

2,200

e. Prescriptions and insulin

1,850

f. Tests and lab fees

g. Hospitalization

3,000

h. Medical aids and devices

375

i. Other eligible expenses not previously entered

j. Total. Include on line 1

7,425

MEDICAL AND

1. Medical and dental expenses (See instructions.)

1

7,582

2. Amount on 1040, line 38

2

115,849

MINI-WORKSHEET FOR LINE 3,
AGE 65 OR OVER

a. Check here if you were born before January 2, 1952

☐

b. Check here if your spouse was born before January 2, 1952

☐

DENTAL EXPENSES

3. Amount on line 2 times 10% (7.5% if you or your spouse was born before Jan. 2, 1952)

3

11,585

4. Line 1 minus line 3, but not less than zero

4

0

MINI-WORKSHEET FOR LINE 5,
STATE AND LOCAL INCOME TAXES

a. Taxes withheld (W-2, W-2G, 1099-B, 1099-K, 1099-R, 1099-G, 1099-DIV, 1099-INT, 1099-OID, 1099-MISC)

0

b. Tax payments from State and Local Tax Payments Worksheet

0

c. Total state and local taxes (a+b) for line 5

0

MINI-WORKSHEET FOR LINE 5,
STATE AND LOCAL SALES TAXES

a. General sales taxes paid in 2016 on motor vehicles and other major purchases:

i. Sales tax for major purchase 1

ii. Sales tax for major purchase 2

iii. Sales tax for major purchase 3

iv. Sales tax for major purchase 4

Total sales tax on major purchases

0

b. Other general sales taxes paid in 2016 3,100

c. Information for IRS Optional Sales Tax Tables

i. Number of exemptions 3

ii. Adjusted gross income 115,849

iii. Tax-exempt interest,
nontaxable social security and
railroad retirement benefits 725

iv. Other nontaxable income (not
including rollovers)

v. Total available income 116,574

vi. States of residence:

(1) State at year-end FL
Locality
State general sales tax rate 6.0000 %
CA & NV: If your total sales tax rate is
higher when shopping at local stores, enter
the higher total sales tax rate on the
following line.
Local general sales tax rate %

(2) Other state
Dates of residence in other state:
From 01/01/2016 to
Locality
State general sales tax rate %
CA & NV: If your total sales tax rate is
higher when shopping at local stores, enter
the higher total sales tax rate on the
following line.
Local general sales tax rate %

d. Total from tables 1,052

e. Larger of line b. or line d. 3,100

f. Total sales tax for deduction
(line a + line e) 3,100

TAXES 5. State and local (check only one box) 5 | 3,100 |

a. ☐ Income taxes, or

b. ☒ General sales taxes

**MINI-WORKSHEET FOR LINE 6,
REAL ESTATE TAXES**

a. Property tax from Rentals and Royalties Wksht 0

b. Property tax from Forms 8829 for Sch C 0

c. Property tax from Forms 1098 0

d. Other real estate taxes you paid:

i. Amount #1 4,600

ii. Amount #2

iii. Amount #3

e. Total real estate taxes (a+b+c+d) for line 6 4,600

YOU 6. Real estate taxes 6 | 4,600 |

**MINI-WORKSHEET FOR LINE 7,
PERSONAL PROPERTY TAXES**

a. Personal property taxes from Vehicle Wksht 0

b. Vehicle tax amount #1

c. Vehicle tax amount #2

d. Other personal property taxes you paid

e. Total pers. prop. taxes (a+b+c+d) for ln 7 0

PAID 7. Personal property taxes 7 | 0 |

**MINI-WORKSHEET FOR LINE 8,
OTHER TAXES**

a. Other taxes from Rentals & Royalties, K-1 0

b. Occupational taxes. Amount carried to miscellaneous
itemized expenses on line 23

c. Other taxes you paid

Note: Do NOT enter any foreign taxes here if the
total amount entered (or to be entered) on your
1040 is and K-1 is \$200 or less (\$200 or less if

1099's and K-1's is \$300 or less (\$600 or less if filing jointly). If your foreign taxes are less than those amounts, we automatically carry the total to Form 1040 as a credit.

d. Total other taxes (a+c) for line 8 0

8. Other taxes (list type and amount)

8 0

9. Sum of lines 5 through 8. Total taxes 9 7,700

Note: Report on line 10 only interest that was reported to you on a Form 1098. Report other mortgage interest on lines 11 and 12.

MINI-WORKSHEET FOR LINE 10, HOME MORTGAGE INTEREST FROM FORM 1098

a. Interest and points shown on a Form 1098 11,700
b. Less int/pts alloc'd through Rent/Ryly Wksht 0
c. Less int/pts for home office on Sch. C 0
d. Less int/pts for farm bus. on Sch. F 0
e. Less mortgage interest credit (Form 8396) 0
f. Total home mortgage interest for Ln 10 11,700

INTEREST 10. Interest and points shown on Form 1098 10 11,700

MINI-WORKSHEET FOR LINE 11, HOME MORTGAGE INTEREST NOT FROM FORM 1098

a. Interest from Wksts not shown on a Form 1098 0
b. Less interest alloc'd through Rent/Ryly Wkst 0
c. Less interest for home office on Sch. C 0
d. Less interest for farm bus. on Sch. F 0
e. Less mortgage interest credit (Form 8396) 0
f. Total mortgage interest not on Form 1098 0

YOU 11. Other home mortgage interest.

PAID

Mtg. interest deduction may be limited.

Payee name, identifying #, address

11 0

MINI-WORKSHEET FOR LINE 12, POINTS NOT REPORTED ON FORM 1098

a. Other points (not Form 1098 box 2) from Home Mortgage Interest worksheets 0
b. Less points alloc'd through Rent/Ryly Wksht 0
c. Less points for home office on Sch. C 0
d. Less points for farm bus. on Sch. F 0
e. Total deductible points (to line 12) 0

12. Points not reported to you on Fm 1098 12 0

MINI-WORKSHEET FOR LINE 13, MORTGAGE INSURANCE PREMIUMS

a. Qualified mortgage insurance premiums 0
b. Less premiums allocated through Rentals/Royalties Worksheet 0
c. Less premiums for home office on Sch. C 0
d. Less premiums for farm bus. on Sch. F 0
e. Total premiums before phaseout 0
f. Form 1040, line 38 115,849
g. \$100,000 (\$50,000 if married filing sep) 100,000
h. Is line f. more than line g?
☐ **No.** Enter amount from line e. on line 13.
☒ **Yes.** Line f. minus line g. If result is not a multiple of \$1,000 (\$500 if married filing sep), increase it to next multiple of \$1,000 (\$500 if married filing sep) 16,000
i. Line h. divided by \$10,000 (\$5,000 if married filing sep), not more than 1.0 1.000
j. Line e. times line i 0
k. Qualified mortgage insurance premiums deduction. Line e. minus line j. To line 13 0

13. Mortgage insurance premiums **13** 0

Alternative Minimum Tax (AMT) Adjustments

- a. Home mortgage interest (lines 10-13) from post-6/30/82 debt NOT used to buy, build, etc. your "main home" or second home 900
- b. Home mortgage interest (lines 10-13) from pre-7/1/82 debt which was not used to buy, build, etc. your "main home" or second home AND which was not secured by your "main home" or second home when the mortgage was taken out 0
- c. Interest on a mortgage used to refinance to the extent the refinancing proceeds exceeded balance on refinanced mortgage 0
- d. Total (a+b+c) added to line 4, Form 6251 900

Line 14: Form 4952 Not Needed?

Please check this box if you don't need to file Form 4952 (See IRS instructions) ☒

Then enter the amount of your deductible investment interest on Line 14 below.

14. Deductible investment interest (4952) **14** 345

15. Sum of lines 10 to 14. Total interest **15** 12,045

GIFTS TO 16. Gifts by cash or check **16** 410

17. Other than cash (Fm 8283 if over \$500) **17** 275

Note: If any gift is \$250 or more, see the IRS instructions.

CHARITY 18. Carryover from prior year **18** 0

19. Sum of lines 16 - 18 **19** 685

Note: The amount on line 19 above comes from line 4 of Part VI of our Charitable Donations Worksheet.

CASUALTY AND LOSS 20. Casualty or theft loss(es). (Form 4684) **20** 0

**MINI-WORKSHEET FOR LINE 21,
EMPLOYEE BUSINESS EXPENSES**

Note: Don't include on lines a. or b. below any educator expenses you claimed on Form 1040, line 23, or tuition and fees deduction you claimed on Form 1040, line 34.

- a. Unreimbursed employee expenses from Form 2106 and Form 2106-EZ 0
- b. If no Form 2106 or 2106-EZ, enter ordinary and necessary unreimbursed employee business expenses here 700
- If you are filing electronically, enter a description of the expenses that appear on line b.
- c. Total unreimbursed expenses (to line 21) 700

JOB EXPENSES 21. Unreimbursed employee expenses-- job travel, dues. (Form 2106, 2106-EZ)

Description ▶

..... **21** 700

22. Tax preparation fees **22** 765

**MINI-WORKSHEET FOR LINE 23,
MISCELLANEOUS EXPENSES SUBJECT TO 2% LIMIT**

- a. Safe-deposit box fees 100
- b. Legal expenses for production of income 0
- c. Investment exps from 1099-DIV, -INT, -OID 0
- d. Other investment expenses 0
- e. Hobby loss expenses 0
- f. Fees, subscriptions, tools 0
- g. Losses in a bank failure 0
- h. Miscellaneous itemized deductions from K-1 0

- i. Casualty, 4684, ln 32, 38b; 4797, ln 18a 0
Note: See Form 4684 and Form 4797
for more detailed information about the
amounts that we carry to line 23i.
- j. Depreciation and vehicle expenses 0
- k. Occupational taxes from mini-worksheet
for line 8 0
- l. Convenience fee charged when paying taxes
by credit or debit card 0
- m. Other misc deductions subject to 2% limit 0
- n. Total misc deductions (for line 23) 100

AND CERTAIN	23.	Other (describe):	SAFE DEPOSIT BOX	23	100
MISCEL- LANEOUS	24.	Sum of lines 21 to 23		24	1,565
DEDUC- TIONS	25.	Amount from 1040, line 38	25	115,849	
	26.	2% of the amount on line 25	26	2,317	
	27.	Line 24 - line 26 (but not less than zero)	27		0

**MINI-WORKSHEET FOR LINE 28,
OTHER MISC EXPENSES**

- a. Gambling losses (not more than winnings) 0
- b. Gambling losses from K-1's 0
Note: Gambling losses can be deducted
only to the extent of gambling winnings.
If losses are too high, adjust them.
- c. Estate tax paid on "IRD" from Schedule K-1
(Form 1041) 0
- d. Other estate tax paid on "IRD" 0
- e. Total estate tax paid on "IRD" (c + d) 0
- f. Repayments under a claim of right (>3000) 0
- g. Unrecovered investment in pension 0
- h. Impairment-related work expenses 0
- i. Amortization of certain bond premiums 0
- j. Ordinary loss attributable to contingent
payment debt instrument or inflation-
indexed debt instrument 0
- k. Casualty, 4684, ln 32, 38b; 4797, ln 18a 0
Note: See Form 4684 and Form 4797
for more detailed information about the
amounts that we carry to line 28k.
- l. Total (lines a through k) (to line 28) 0

OTHER MISC. DEDUCTIONS	28.	Other misc. deductions. List type and amount		28	0
------------------------------	-----	--	--	----	---

29. Is Form 1040, line 38, over \$155,650?
☒ **No.** Your deduction is not limited.
Add amounts in far right column for
lines 4 - 28. To Form 1040, line 40.
☐ **Yes.** Your deduction may be limited.
See Mini-Worksheet, below.

**MINI-WORKSHEET FOR LINE 29,
ITEMIZED DEDUCTIONS**

- a. Sum of amounts on lines 4, 9, 15, 19, 20,
27, and 28 20,430
- b. Sum of amounts on lines 4, 14, and 20, plus
gambling and casualty or theft losses from
line 28 mini-worksheet 0
- c. Line a minus line b 0
- d. Line c multiplied by 80% (.80) 0
- e. Amount on line 38, Form 1040..... 0
- f. Threshold amount 0
- Single: \$259,400
 - Married filing joint/
 - qualifying widow(er): \$311,300

• Married filing sep	\$155,650
• Head of household:	\$285,350
g. Line e minus f (not less than 0)	
h. Line g multiplied by 3% (.03)	
i. Smaller of lines d and h	
j. Line a minus line i. (to line 29)	

Note: Line 29 is carried to a worksheet on Form 1040 above line 40.

30.	Check if itemizing even though less than std ded	<input type="checkbox"/>	
------------	--	--------------------------	--

KIA

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

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? ☐ ☒

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

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 ☐ ☒

KIA

Whose business is this? ☐ Self ☒ Spouse

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

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

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

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

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

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

Name of proprietor

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?☒ ☐

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

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

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

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

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

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

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

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

PART I INCOME

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

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

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

MINI-WORKSHEET FOR GROSS RECEIPTS OR SALES

a. Gross receipts not from 1099-MISC or W-2 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	1,720	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	25,698
29. Profit/loss before business use of home. Line 7 - line 28	29	-2,548
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	-2,548
* If a profit, enter on Form 1040, line 12 and on Schedule SE, line 2.		
* If you checked the box on line 1, see instructions.		
* If a loss, you must go to line 32.		

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

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

KIA

END OF PAGE 1

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

3540,100

36. Purchases less cost of items withdrawn for personal use

3637,800

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

4077,900

41. Inventory at end of year

4138,100

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

4239,800

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?

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?

☐

☐

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

481,423

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>-2,548</u>		<u>0</u>	<u>-2,548</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>-2,548</u>		<u>0</u>	<u>-2,548</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"/>

PART I

Short-Term Capital Gains and Losses--Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjust to gain/loss from Fm 8949, Pt I, ln 2(g)	(h) Gain or (loss) (d) - (e) and combine (g)
1a Short-term totals from Form 1099-B for which basis was reported to IRS and for which you have no adjustments (see instructions)	0	0		0
1b Totals from all transx on Form 8949 with Box A checked	9,000	10,500	0	-1,500
2 Totals from all transx on Form 8949 with Box B checked	0	0	0	0
3 Totals from all transx on Form 8949 with Box C checked	0	0	0	0

MINI-WORKSHEET FOR LINE 4,
SHORT-TERM GAIN/LOSS FROM OTHER FORMS

a. Short-term gain from Form 6252

0

b. Short-term gain/loss from Form 4684

c. Short-term gain/loss from Form 6781

d. Short-term gain/loss from Form 8824

e. Total short-term gain/loss from other forms

0

4 Short-term gain/loss from other forms

4

0

Note: Line 5h includes capital loss carryovers from K-1 (Est/Tr), line 11, code B.

5 Net sht-term gain/loss, p'ship, S corp, fiduciary

5

Note: We carry the amount on line 6 from the Last Year's Data Worksheet.

6 Short-term capital loss carryover

6

0

7 Net short-term gain/loss. Combine lns 1a-6, col h

7

-1,500

PART II

Long-Term Capital Gains and Losses--Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjust to gain/loss from Fm 8949, Pt II, l 2(g)	(h) Gain or (loss) (d) - (e) and combine (g)
8a Long-term totals from Form 1099-B for which basis was reported to IRS and for which you have no adjustments (see instructions)	0	0		0
8b Totals from all transx on Form 8949 with Box D checked	70,350	67,750	0	2,600
9 Totals from all transx on Form 8949 with Box E checked	0	0	0	0
10 Totals from all transx on Form 8949 with Box F checked	587,650	50,075	-500,000	37,575

MINI-WORKSHEET FOR LINE 11,
LONG-TERM GAIN/LOSS FROM OTHER FORMS

a. Gain from Form 4797, Part I

b. Long-term gain from Form 2439

0

Gain/Loss
Whole Year

c.	Long-term gain from Form 6252	20,997
d.	Long-term gain/loss from Form 4684	
e.	Long-term gain/loss from Form 6781	
f.	Long-term gain/loss from Form 8824	
g.	Total long-term gain/loss from other forms	20,997

11 Long-term gain/loss from other forms **11** 20,997

Note: Line 12h includes capital loss carryovers from K-1 (Est/Tr), line 11, code C.

12 Net long-term gain/loss, p'ship, S corp, fiduciary **12**

Note: We enter any capital gain distributions from Form 8814 next to ln 13.

13 Capital gn distrib **13** 450

Note: We carry the amount on line 14 from the Last Year's Data Worksheet.

14 Long-term capital loss carryover **14** 0

15 Net long-term gain/loss. Combine lns 8a-14, col h **15** 61,622

KIA
END OF PAGE 1

PART III

Summary

16 Combine lines 7 and 15...1660,122

- If line 16 is a **gain**, enter the amount from line 16 on Form 1040, line 13. Then go to line 17 below.
 - If line 16 is a **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
 - **If line 16 is zero**, skip lines 17 through 21 below and enter -0- on Form 1040, line 13. Then go to line 22.
- 17 Are lines 15 and 16 **both** gains?
☒ **Yes.** Go to line 18.
☐ **No.** Skip lines 18 - 21, and go to line 22.

MINI-WORKSHEET FOR LINE 18,
28% RATE GAIN/LOSS

a. Collectibles gain or (loss) from Capital Gains and Losses Worksheet0

b. Section 1202 exclusion from Capital Gains and Losses Worksheet0

Note: The calculated amount on line b. will be incorrect if you are claiming a Section 1202 exclusion with respect to gain reported on Form 1099-DIV or Form 2439. Override line b. to make sure it includes the portion of the Section 1202 gain from the Form 1099-DIV or Form 2439 you didn't exclude on the Capital Gains/Losses Worksheet. Additional modifications might be necessary for gain reported on Form 6252. See the Schedule D instructions for more information.

c. Collectibles gain or (loss) from:
i. Form 4684, line 4 (but only if Form 4684, line 15, is more than zero)0
ii. Form 62520
iii. Form 6781, Part II0
iv. Form 88240

d. Collectibles gain reported to you on:
i. Form 1099-DIV, box 2d0
ii. Form 2439, box 1d0
iii. Schedule K-1 from a partnership, S corporation, estate, or trust0

e. 28% rate gain from charitable gift annuity on Form 1099-R0

f. Gain (but not loss) from the sale or exchange of an interest in a partnership, S corporation, or trust held for more than 1 year and attributable to unrealized appreciation of collectibles, if not already included on lines a - e. Attach required statement0

g. Long-term capital loss carryover from Schedule D, ln 14, and Sch K-1 (Form 1041), box 11, code C.....0

h. Loss, if any, from Schedule D, line 7-1,500

i. Combine lines a - h (not less than zero)0

18 28% rate gain180

MINI-WORKSHEET FOR LINE 19,
UNRECAPTURED SECTION 1250 GAIN

Gain/Loss

a. Unrecaptured gain from Form 4797, Part III0

Note: Line a doesn't include unrecaptured gain from installment sales.

b. Unrecaptured gain from Form(s) 6252 for trade or business property held more than one year0

c. Unrecaptured gain from Schedules K-1 (P/S)0

d. Line a + line b + line c0

e. Smaller of line d and Form 4797, line 70

f. Form 4797, line 80

g.	Line e minus line f	0
h.	Unrecaptured gain from Form(s) 6252 for property held more than one year not reported on line b	0
i.	Unrecaptured gain from the sale or exchange of an interest in a partnership attributable to section 1250 gain, reported on a Schedule K-1	0
j.	Unrecaptured gain from the sale or exchange of an interest in a partnership attributable to section 1250 gain, not reported on a Schedule K-1	
k.	Other unrecaptured section 1250 gain from the sale or disposition of section 1250 property.	
	(1) From sale of residence	0
	(2) From other 1250 property	
	Total other unrecaptured 1250 gain	0
l.	Unrecaptured gain from Form(s) 2439	0
m.	Unrecaptured gain from Schedule K-1 (E/T), REIT or mutual fund not reported on Form 2439	0
n.	Lines g through m	0
o.	Lines a - f of Mini-Worksheet for Line 18	0
p.	Loss, if any, from Schedule D, line 7	-1,500
q.	Long-term capital loss carryover from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code C	0
r.	Combine lines o - q. If a loss, enter as a positive amount. If zero or a gain, enter 0	1,500
s.	Unrecaptured section 1250 gain. Line n minus line r (not less than zero)	0

19 Unrecaptured section 1250 gain **19** 0

Note: The program incorporates the *Qualified Dividends and Capital Gain Tax Worksheet* referred to on lines 20 and 22 into the *Schedule D Tax Worksheet* shown below.

- 20** Are lines 18 and 19 **both** zero or blank?
- ☒ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the 1040 instructions. Do not complete lines 21 and 22 below.
 - ☐ **No. Complete the Schedule D Tax Worksheet.** Do not complete lines 21 and 22 below.

21 If ln 16 is a loss, enter here and on F1040, ln 13 the **smaller** of:

21 _____

- The loss on line 16
- \$3,000 (\$1,500 if married filing separately)

22 Do you have qualified dividends on Form 1040, line 9b?

- ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the 1040 instructions.
- ☐ **No.** Complete the rest of Form 1040.

SCHEDULE D TAX WORKSHEET

1	Taxable income from Form 1040, line 43	83,269
2	Qualified dividends from Form 1040, line 9b	1,425
3	Form 4952, line 4g	0
4	Form 4952, line 4e (or write-in amount, if smaller)	10,047
5	Line 3 - line 4 (not less than zero)	0
6	Line 2 - line 5 (not less than zero)	1,425
7	Smaller of ln 15 or ln 16 of Sched D	60,122
8	Smaller of line 3 or line 4	0
9	Line 7 - line 8 (not less than zero)	60,122
10	Line 6 + line 9	61,547
11	Sched D, line 18 + Sched D, line 19	0
12	Smaller of line 9 or line 11	0
13	Line 10 - line 12	61,547
14	Line 1 - line 13 (not less than zero)	21,722
15	Enter:	
	• \$37,650 if single or married filing separately }	
	• \$75,300 if married filing jointly }	
	• \$75,300 if married filing jointly }	75,300

	or qualifying widow(er); or	} 75,300
	• \$50,400 if head of household	} 75,300
16	Smaller of line 1 or line 15	21,722
17	Smaller of line 14 or line 16	21,722
18	Line 1 - line 10 (not less than zero)	21,722
19	Larger of line 17 or 18	21,722
20	Line 16 - line 17. This amount is taxed at 0%	53,578
If lines 1 and 16 are the same, skip lines 21 - 41 and go to line 42. Otherwise, go to line 21.		
21	Smaller of line 1 or line 13	61,547
22	Amount from line 20	53,578
23	Line 21 - line 22 (not less than zero)	7,969
24	Enter:	
	• \$415,050 if single or	}
	• \$233,475 if married filing	}
	separately	}
	• \$466,950 if married filing jointly	} 466,950
	or qualifying widow(er); or	}
	• \$441,000 if head of household	}
25	Smaller of line 1 or line 24	83,269
26	Line 19 + line 20	75,300
27	Line 25 - line 26 (not less than zero)	7,969
28	Smaller of line 23 or line 27	7,969
29	Line 28 times 15% (.15)	1,195
30	Line 22 + line 28	61,547
If lines 1 and 30 are the same, skip lines 31 - 41 and go to line 42. Otherwise, go to line 31.		
31	Line 21 minus line 30	0
32	Line 31 times 20% (.20)	0
33	Smaller line 9 or Schedule D, line 19	
34	Line 10 plus line 19	
35	Amount from line 1	
36	Line 34 - line 35 (not less than 0)	
37	Line 33 - line 36 (not less than 0)	
38	Line 37 times 25% (.25)	
If Schedule D, line 18, is zero or blank, skip lines 39 through 41 and go to line 42. Otherwise, go to line 39.		
39	Lines 19, 20, 28, 31, and 37	
40	Line 1 minus line 39	
41	Line 40 times 28% (.28)	
42	Tax on line 19 amount using Tax Tables or Tax Comp Wksht	2,331
43	Lines 29, 32, 38, 41, and 42	3,526
44	Tax on line 1 amount	12,361
45	Tax on all taxable income. Smaller of line 43 or 44. To Form 1040, line 44	3,526

CAPITAL LOSS CARRYOVER WORKSHEET

You may deduct capital losses up to the amount of your capital gains plus \$3,000 (\$1,500 if married filing separate returns). Capital losses that exceed this amount are carried forward to later years.

Use this worksheet to figure your capital loss carryovers from 2016 to 2017 if line 21 is a loss and (a) that loss is smaller than the loss on line 16 or (b) Form 1040, line 41, is less than zero.

1	Amount on Form 1040, line 41 (may be less than 0)	95,419
2	Amount of the loss from line 21, as a positive amount	
3	Combine lines 1 and 2 (not less than 0)	95,419
4	Smaller of line 2 or 3	0
Note: If line 7 of Schedule D is a loss, go to line 5; otherwise, enter 0 on line 5 and go to line 9.		
5	Loss from Schedule D, line 7, as a positive amount	1,500
6	Gain, if any, from Schedule D, line 15	61,622
7	Line 4 plus line 6	61,622
8	Short-term capital loss carryover to 2017. Line 5 minus line 7, but not less than zero	0

Note: If line 15 of Schedule D is a loss, go to line 9.

Note: If line 15 of Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.

9	Loss from Schedule D, line 15, as a positive amount	9	<div><div></div><div>0</div></div>
10	Gain, if any, from Schedule D, line 7	10	<div><div></div><div>0</div></div>
11	Line 4 minus line 5, but not less than zero	11	<div><div></div><div>0</div></div>
12	Line 10 plus line 11	12	<div><div></div><div>0</div></div>
13	Long-term capital loss carryover to 2017. Line 9 minus line 12, but not less than zero	13	<div><div></div><div>0</div></div>

**Not
For
Filing**

SSN: 266-51-1966

[illegible]

[illegible]

2 Totals. Add amounts in cols (d), (e), (g), and (h) (subtract negative amounts). Enter here and include on Sched D, **line 1b** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked).

2	9,000	10,500	0	-1,500
----------	-------	--------	---	--------

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the instructions for how to figure the amount of the adjustment.

Form 8949 (CONT'D) PAGE 2 2016*12A

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

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

Note. You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☒ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ (E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

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

[illegible]

2 Totals. Add amounts in cols (d), (e), (g), and (h) (subtract negative amounts). Enter here and include on Sched D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked).

4	70,350	67,750	0
			2,600

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the instructions for how to figure the amount of the adjustment.

SSN: 266-51-1966

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Note. You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ **(A)** Short-term transactions reported on Form(s) 1099-B showing basis **was** reported to the IRS (see **Note** above)
- ☒ **(B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☐ **(C)** Short-term transactions not reported to you on Form 1099-B

[illegible]

2 Totals. Add amounts in cols (d), (e), (g), and (h) (subtract negative amounts). Enter here and include on Sched D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).				
	2			

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the instructions for how to figure the amount of the adjustment.

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

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

Note. You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (D) Long-term transactions reported on Form(s) 1099-B showing basis **was** reported to the IRS (see **Note** above)
- ☐ (E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☒ (F) Long-term transactions not reported to you on Form 1099-B

[illegible]

2 Totals. Add amounts in cols (d), (e), (g), and (h) (subtract negative amounts). Enter here and include on Sched D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked).

▶4	587,650	50,075	-500,000
			37,575

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the instructions for how to figure the amount of the adjustment.

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 Residence3 Vacation/ Short-Term Rent5 Land7 Self-Rental
- 2 Multi-Fam Residence4 Commercial6 Royalties8 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"/>		<input type="checkbox"/>
B		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
C		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
D		<input type="checkbox"/>	<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	0	0
29b.	0	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	0
34b.	0	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.

Not
For
Filing

Do not file Form 6252 for sales that result in a loss, even if you will receive a payment in a tax year after the year of the sale. Instead, report the entire sale on **Form 4797**, Sales of Business Property, or the **Schedule D** for your tax return, whichever applies.

- Carry to (1-4):
- 1 = Schedule D (personal property), Long Term.
 - 2 = Schedule D (personal property), Short Term.
 - 3 = Form 4797 (trade or business property), Long Term.
 - 4 = Form 4797 (trade or business property), Short Term.

Check the box if the property was a "collectible" (antiques, art, coins, and the like) or qualified small business stock (see the IRS instructions for Schedule D) ☐

Note: If the property was qualified small business stock, use the Capital Gains and Losses Worksheet to claim your Section 1202 exclusion.

"X" if the property sold in 2016 and was your main home ☐

1. Description of Property
- 2a. Date acq'd (MM-DD-YYYY) b. Date Sold (MM-DD-YYYY)
3. Was prop sold to a related party after 5/14/80?. If no, skip #4 ☐ Y ☒ N
4. Was prop sold to related party a marketable security? ☐ Y ☒ N

PART I Gross Profit and Contract Price. Complete for the year of sale only.

5. Selling price plus mortgages & debts but excluding interest	5	140,000
On line 5, include mortgages and other debts, but exclude stated and unstated interest.		
6. Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6	
On line 6, do not include any new mortgages the buyer obtained.		
7. Line 5 - line 6	7	140,000
8. Cost or other basis of property sold (see instructions)	8	90,000
9. Depreciation allowed or allowable (see instructions)	9	
Include all depreciation, amortization and Section 179 expense deducted from date of purchase to date of sale.		
10. Adjusted basis (Line 8 - line 9)	10	90,000
11. Commissions and other expenses of sale	11	
12. Income recapture from Form 4797, Part III. See IRS instr	12	
13. Lines 10+11+12	13	90,000
14. Line 5 - line 13. If zero or less, stop here	14	50,000
Do not file Form 6252 if line 14 is zero or less. Instead, report the entire sale on Form 4797 or the Schedule D for your tax return. If line 14 is zero or less, we will not include this form to print with your tax return to be filed.		
15. If the property was your main home, amount of excluded gain	15	0
For line 15, if you checked the box in Part I, we carry the excluded gain from copy 1 of the Sale of Home Worksheet to copy 1 of this form and the amount from copy 2 of the Sale of Home Worksheet carries to copy 2 of this form.		
16. Gross profit (Line 14 - line 15)	16	50,000
17. Line 6 - line 13, but not less than zero	17	0
18. Contract price (line 7 + line 17)	18	140,000

PART II Installment Sale Income. Complete Part II for the year of sale and any year you receive a payment or have certain debts you must treat as a payment on installment obligations. (see IRS instructions).

"X" if this is the year in which you sold this property. ☒

19. Gross profit percentage. Divide line 16 by line 18. For year after the year of sale, see IRS instructions
- 190.3571
- If the property was sold before 2016, enter the gross profit percentage from the year of sale. For example, for 50%, enter 0.50.
20. For year of sale only, line 17. Otherwise, 0
- 200
21. Payments received during the year, excluding interest
- 2158,800
22. Lines 20 + 21
- 2258,800

23.	Payments received in prior years, excluding interest	23	0
	<i>Include all money and the Fair Market Value of property received before 2016 from the sale.</i>		
24.	Installment sale income: Line 22 * line 19	24	20,997
25.	Part of ln 24 that is ordinary income (recapture rules)	25	0
	<i>Do not enter on line 25 more than the amount shown on line 24.</i>		
	<i>Any excess should be reported in future years on Form 6252 until all the recapture has been reported. If you enter an amount on this line, you MAY need to override lines 13, 31, and 32 of Form 4797. See IRS instructions for this line for more details.</i>		
26.	Line 24 - line 25. To Schedule D or Form 4797	26	20,997
	Note: <i>At top of this form, specify where to carry this total.</i>		

MINI-WORKSHEET UNRECAPTURED 1250 GAIN FOR LINE 26

a.	Total depreciation allowed or allowable	_____
b.	Total gain	_____
c.	Smaller of a and b	_____ 0
d.	Depreciation recaptured as ordinary income	_____
e.	Dep. recaptured as 25% gain in prior years	_____
f.	Line c minus (line d plus line e)	_____ 0
g.	Gain for this year's payments (line 26)	_____ 20,997
h.	Part of ln. 26 taxed at 25%	_____ 0
i.	Part of ln. 26 taxed at 0/15/20% (g - h)	_____ 20,997

Note: The amounts for lines a, b, and d can be found on Form 4797 lines 22, 24 and 26g (or corresponding lines for prior years) for this property. The amount on line h is the smaller of lines f and g. The line h amount carries to the Unrecaptured Sec. 1250 Worksheet on page 2 of Schedule D. Line h carries to either Schedule D (line 4 or line 11) or Form 4797 line 4 column (h), and does not include any unrecaptured Sec. 1250 gain.

See IRS instructions.

PART III **Related Party Installment Sale Income.** Do not complete Part III if you received the final installment payment during 2016.


MINI-WORKSHEET FOR LINE 27

Name of related party	<hr/>	
	Yes	No
The related party is an individual	<input checked="" type="checkbox"/>	<input type="checkbox"/>
The related party is a business	<input type="checkbox"/>	<input type="checkbox"/>
Related party has a foreign address	<input type="checkbox"/>	<input checked="" type="checkbox"/>
SSN if related party is an individual	<hr/>	
EIN if related party is a business	<hr/>	
Domestic Address:		
Address	<hr/>	
	<hr/>	
City	<hr/>	State <hr/> ZIP <hr/>
Foreign Address:		
Address	<hr/>	
	<hr/>	
City	<hr/>	
State/Province	<hr/>	
Country	<hr/>	
Postal Code	<hr/>	

27. Name, address, and taxpayer ID of related party. SSN/EIN: _____
 Name: _____
 Address: _____

28. Did related party, in 2016, resell or dispose of the property? ☐ Y ☐ N

29. **If the answer to line 28 is "Y," complete lines 30 through 37, unless one of the following applies. Check only the one that applies.**

a ☐ Second disposition, more than 2 years after first, was on:  _____
The exception above may not apply for marketable securities. If this exception applies to you, enter the date of the second disposition.

b ☐ First disposition was a sale/exchange of stock to the issuing corp.
 c ☐ Second disposition was involuntary conversion (see IRS instructions).
 d ☐ Second disposition was after death of original seller or buyer.
 e ☐ Tax avoidance was not a principal purpose. Attach explanation.

Note: Lines 30 through 37 will be calculated ONLY if 28 above is "Y" and no entries on line 29 are X'd.

30.	Selling price of property sold by related party	30	_____
31.	Contract price from line 18 for the year of first sale	31	_____
32.	The smaller of line 30 or line 31	32	_____
33.	Total payments received by end of the 2016 tax year	33	_____
Note: If you did not complete Part II, OVERRIDE line 33 with the amount received prior to 2016, exclusive of interest.			
34.	Line 32 - line 33, but not less than zero.	34	_____
35.	Line 34 * line 19 for year of first sale	35	_____
36.	Part of line 35 that is ordinary income (recapture rules)	36	_____
<i>Do not enter on line 36 more than the amount shown on line 35. Any excess should be reported in future years on Form 6252 until all the recapture has been reported.</i>			
37.	Line 35 - line 36. To Schedule D or Form 4797	37	_____

Note: At top of this form, specify where to carry these totals.

MINI-WORKSHEET UNRECAPTURED 1250 GAIN FOR LINE 37

a.	Total depreciation allowed or allowable	_____
b.	Total gain	_____
c.	Smaller of a and b	_____
d.	Depreciation recaptured as ordinary income	_____
e.	Dep. recaptured as 25% gain in prior years	_____
f.	Line c minus (line d plus line e)	_____
g.	Gain for this year's payments (line 37)	_____
h.	Part of ln. 37 taxed at 25%.... .	_____
i.	Part of ln. 37 taxed at 0/15/20% (g - h)	_____

Note: The amounts for lines a, b, and d can be found on Form 4797 lines 22, 24 and 26g (or corresponding lines for prior years) for this property.
The amount on line h is the smaller of lines f and g.

PART I 2016 PASSIVE ACTIVITY LOSS

Rental Real Estate Activities With Active Participation

1a. Activities with net income, Worksheet 1, column a1a 5,425

1b. Activities with net loss, Worksheet 1, column b1b 0

1c. Prior year unallowed losses, Worksheet 1, column c1c 0

1d. Combine 1a, 1b, and 1c1d 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. a2a

2b. Prior year unallowed commercial revitalization deductions from Worksheet 2, col. b2b

2c. Add lines 2a and 2b2c 0

All Other Passive Activities

3a. Activities with net income, Worksheet 3, column a3a 0

3b. Activities with net loss, Worksheet 3, column b3b 0

3c. Prior year unallowed losses, Worksheet 3, column c3c 0

3d. Combine 3a, 3b, and 3c3d 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 used4 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 45

6. Enter \$150,000 (\$75,000 if filing separately, lived apart)6

7. Modified adjusted gross income, but not less than zero7

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 910

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
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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	_____
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	_____

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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
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	

Note: Please see the IRS instructions for Form 4562 to see if you have to file this form with the IRS. If you're depreciating a vehicle as an employee, you should **NOT** file Form 4562 to report that depreciation.

Business or Activity: SCH C 1

Note: Most of this tax form is calculated automatically, based on the depreciation worksheets or Form 8829. Enter most of your data there. Be sure to indicate which form and copy links to this copy of Form 4562.

This copy of Form 4562 is for Form # 1 (see 1-8 below), copy # 1

- 1 - Schedule C (Sole proprietorship business)
- 2 - Schedule E (Rental activity)
- 3 - Schedule F (Farm business)
- 4 - Form 2106 (Employee business expenses, e.g., a car)
- 5 - Schedule A (Investment assets, e.g., for a computer)
- 6 - Form 4835 (Farm rental activity)
- 7 - Form 2106-EZ (Employee business expenses, short form)
- 8 - Form 8829 (Only for homes first used in business in 2016)

PART I ELECTION TO EXPENSE CERTAIN PROPERTY UNDER SECTION 179

Note: See Part V for listed property (automobiles, certain other vehicles, certain computers, and property used for entertainment).

1. Maximum amount 1 500,000

Note: If you're married filing separately, you may wish to override line 1. You and your spouse must share the \$500,000 limitation (in any proportion you choose).

Note: See the IRS instructions for a higher limit that may apply in certain circumstances.

2. Total cost of sec 179 property placed in service (see instr) 2

Note: See the IRS instructions for special rules that apply to qualified empowerment zone property.

3. Threshold cost of sec 179 prop before reduction in limitation (see instructions) 3 2,010,000

Note: See the IRS instructions for certain manual adjustments that may be required on line 3.

4. Reduction in limitation. Line 2 - line 3, but not less than 0 4 0

5. Dollar limitation for tax year. Ln 1 - Ln 4, not less than 0 5 500,000

Note: If married filing separately, see IRS instructions.

6. (a)	Description of property	(b) Cost (bus. use only)	(c) Elected cost	

Note: The second line above is calculated as "total other" section 179.

7. Listed property, from line 29 7 0

8. Total elected cost of section 179 property, lines 6(c)+line 7 8 0

9. Tentative deduction. Smaller of line 5 or line 8 9 0

10. Carryover of disallowed section 179 deduction from 2015 10

Note: If you filed Form 4562 for 2015, enter on line 10 the amount from line 13 of your 2015 Form 4562.

11. Business inc limitation. Lesser bus. inc (not < 0) or Ln 5 11 500,000

Note: We assume that your aggregate taxable income that is derived from the active conduct of any trade or business is greater than the amount on line 5. If this is not the case, OVERRIDE line 11. (See IRS instrs.)

12. Sec 179 expense deduction. Lesser of line 9+Ln 10, or Ln 11 12 0

13. Carryover of disallowed deduction to 2017. (Lines 9+10-12) 13 0

PART II SPECIAL DEPRECIATION ALLOWANCE AND OTHER DEPRECIATION
(Do not include listed property.)

14. Special depreciation allowance for qualified property (other than listed property) placed in service during tax year 14 0

15. Property subject to section 168(f)(1) election 15

16. Other depreciation (including ACRS) (see instructions) 16

PART III MACRS DEPRECIATION

(Do not include listed property.)

Section A

17. MACRS deductions for assets in service prior to 201617
18. Election under section 168(i)(4) to group assets into one or more
general asset accounts ► ■
- Note:** You may make this election only for assets placed in service during the tax year. See IRS instructions.

Sec. B--Assets Placed in Service Using General Depreciation System (GDS)

Note: This section is for assets placed in service **ONLY** during the 2016 tax year. Listed property appears below in Part V, not here.

Class of Property	Date Placed in Service	Basis for Deprec- iation	Period (Recov- ery Period)	Conven tion	Method of Depre- ciation	Deduction
(a)	(b)	(c)	(d)	(e)	(f)	(g)
19a. 3-year property						
b. 5-year property						
c. 7-year property						
d. 10-year property						
e. 15-year property						
f. 20-year property						
g. 25-year property			25.00		SL	
h. Residential rental property			27.50 27.50	MM MM	SL SL	
i. Nonresidential real property	09/14/16	230,000	39.00	MM MM	SL SL	1,720

Sec. C--Assets Placed in Service Using Alternative Depreciation System (ADS)

Note: This section is for assets placed in service **ONLY** during the 2016 tax year. Listed property appears below in Part V, not here.

20a. Class life					SL	
b. 12-year			12.00		SL	
c. 40-year			40.00	MM	SL	

PART IV SUMMARY

Note: If the totals here are not what you expect, be sure that the right Form and Copy # appear at the top of this form.

21. Listed property. Amount from line 28	21	0
22. Total (lines 12, 14 - 17, and 19 - 21)	22	1,720
Line 22 carries to Sched C, Rentals & Rylty Wkst, Sched F, etc.		
23. Portion of basis attributable to sec 263A costs	23	

Note: If you're subject to the uniform capitalization rules of Sec 263A, enter on line 23 the increase in basis during 2016 from costs that are required to be capitalized.

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END OF PAGE 1

PART V LISTED PROPERTY (Includes autos, computers, etc.)

Note: For any vehicle for which you're using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation, Other Info (as limited by "luxury car" rules.)

24a. Evidence of business use claimed? ☒ Y ☐ N 24b. Written? ☒ Y ☐ N

(a) Type of prop (Vehicles first)	(b) Date placed in svc	(c) % bus use	(d) Basis (cost or other)	(e) Dep basis (bus. use only)	(f) Period for Deprec	(g) Method & Con- vention	(h) Deductn for dep rec'n	(i) S 179 elec- tion
--	---------------------------------	------------------------	------------------------------------	--	--------------------------------	------------------------------------	------------------------------------	-------------------------------

25. Special depreciation allowance for qualified listed property placed in srvc in tax yr and >50% qual bus use (see inst) 25 0

26. Property used more than 50% in a qualified business use.

27. Property used 50% or less in a qualified business use.

2008 Ford I	9/1/2016	13				SL		
						SL		
						SL		

28. Total depreciation (to line 21, above) 28 0

29. Total section 179 expense (to line 7, above) 29 0

Section B - Information on Use of Vehicles

Always complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Vehicle	1	2	3	4	5	6
30. Total business miles, '16	1,700					
31. Total commuting miles, '16	5,000					
32. Other personal miles, '16	6,472					
33. Total miles driven, '16	13,172	0	0	0	0	0

For # 34 through 36 below: 34. Was the vehicle available for personal use during off-duty hours? 35. Was the vehicle used primarily by a more than 5% owner or related person? 36. Is another vehicle available for personal use?

	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N
34. Avail. for personal use	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
35. Used by >5% owner	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
36. Another vehicle avail.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Section C-Questions for Employers Who Provide Vehicles for Use by Employees

Note: If your answer to any question below is "yes," do not complete Section B, unless you're a sole proprietor, partner, or more than 5% owner or related person. For full question texts, see IRS instructions.
The questions in Section C are designed to see if you meet an exception to completing section B for vehicles used by employees who are not more than 5% owners or related persons. See IRS instructions.

37. Written policy prohibiting pers use of vehicles, incl commuting? ☐ Y ☐ N
38. Written policy prohibiting pers use of vehicles, exc commuting? ☐ Y ☐ N
39. Do you treat all use of vehicles by employees as personal use? ☐ Y ☐ N
40. Provide >5 vehicles to employees, obtain and retain info on use? ☐ Y ☐ N
41. Do you meet requirements concerning auto demonstration use? ☐ Y ☐ N

PART VI AMORTIZATION

Description of the costs	Date Amortizn begins	Amount Amortiz- able	Code Sec (Section of IRC)	Period or % of amortizn	Amount this year
(a)	(b)	(c)	(d)	(e)	(f)

42. Amortization of costs that begins during your 2016 tax year:

43.	Amortization of costs that began before your 2016 tax year	43			
44.	Total. Add amounts in column f. See instructions	44			0

Manually add this total on the "other expenses" line of relevant tax form.

Note: *If you're electing to amortize business start-up expenditures, you will have to attach a statement to your tax return. See the instructions for more information.*

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) 0
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 0
- b.** Your spouse's distributions on ln 21b, 22b or 23b
not subject to additional tax 0

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 <u>0</u>
2. Jury duty pay given to employer		2 <u></u>
3. Reforestation amortization and expenses		3 <u></u>
4. Repayment of sub-pay under Trade Act of 1974		4 <u></u>
Note: <i>You may be able to claim a credit instead. See IRS Pub. 525.</i>		
5. Contris to section 501(c)(18)(D) plans		5 <u>0</u>
6. Expenses from rental of personal property		6 <u></u>
7. Contributions by chaplains to 403(b) plans		7 <u></u>
8. Archer MSA deduction (Form 8853)		8 <u>0</u>
9. Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instr)		9 <u></u>
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 <u></u>
11. Total of adjustments for line 36		11 <u>0</u>

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 _____
END OF PAGE 6		

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. - Home Mortgage Interest Worksheet - Home Mortgage Interest Worksheet
12. - Charitable Worksheet - Charitable Donations Worksheet
13. - Form 1098-E - Student Loan Interest
14. - IRA Contributions - IRA Contribution Worksheet
15. - Depreciation Summary - Summary of Assets
16. - Depreciation Worksheet - Depreciation Worksheet
17. - Vehicle Worksheet - Vehicle Expense Worksheet
18. - Capital Gains and Losses Worksheet - Capital Gains and Losses
19. - Sale of Home Worksheet - Sale of Home Worksheet
20. - Rentals and Royalties - Rentals and Royalties Worksheet
21. - Noncash or Item Donations - Noncash or Item Donations
22. - Health Care Coverage - Health Care Coverage1
23. - Health Care Coverage - Health Care Coverage2
24. - Health Care Coverage - Health Care Coverage3
25. - Health Care Summary - Health Care Summary1
26. - Health Care Summary - Health Care Summary2
27. - 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)Albert T Gaytor

Spouse's name (first,MI,last,Jr/III)Allison A 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 ☒ X  
(Married filing jointly or, in some cases, married filing separately or head of household. See IRS 1040 instructions for details.)
- e. If you placed an "X" on line 4.a above, then enter "X" here if the other person is actually claiming you as a dependent ☐

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

5. TAXES PAID/WITHHELD

- a. Estimated taxes paid (do not include 2015 refund applied):
- | Date  | Amount |
|-------|--------|
| _____ | _____  |
| _____ | _____  |
| _____ | _____  |
| _____ | _____  |
| _____ | _____  |
| _____ | _____  |
| _____ | _____  |
| _____ | _____  |
- Total estimated tax payments
- 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
- 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 ..... \_\_\_\_\_

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**Applying Refund to Your 2017 Estimated Tax**

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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 \_\_\_\_\_

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**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  
Son

Type of Dependent  
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

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

a. Click YES to create Form 8332

b. Click YES if taxpayer is dependent's parent

c. Click YES if spouse is dependent's parent

d. Click YES Form 8332 covers only this year

e. Click if 8332 covers this and some future years

f. Click if 8332 covers this and all future years

g. Years this release covers

h. Number Form 8332 completed

SECTION III DEPENDENT QUALIFICATION TESTS

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

PART A ALL DEPENDENTS

1. Will the person named in Section I file a joint return in 2016?

\* If NO, go to line 3.

\* If YES, go to line 2.

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

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

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

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

PART B DETERMINE WHETHER PERSON IS YOUR QUALIFYING CHILD

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

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

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

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

Answer NO if this person is not your child.

\* If NO, go to line 4.

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

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

**Yes    No**

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

**Yes    No**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**MINI-WORKSHEET FOR LINE 12**

**Yes No**

a. Are you this person's parent? ☐ ☐

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

- \* If you answered Yes to (a) and No to (b) **STOP. Your have the better claim.**

- \* If you answered YES to (b) and NO to (a) **STOP. This person's parent has the better claim.**

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

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

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

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

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

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

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

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

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

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

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

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

**Yes No**

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

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

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

\* If NO, go to line 14.

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

---

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

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

\* If YES, go to line 15.

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

---

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

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

\* If NO, go to line 16.

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

---

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

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

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

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

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

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

---

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

2015 Form 1040, 1040A or 1040EZ

1a Filing status:

☐ Single

☒ Married filing joint return

☐ Married filing separate return

☐ Head of household

☐ Qualifying widow(er)

Spouse's Social Security number

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)

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)

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  
73 ☐ Sales tax calculated  
74 State or local income tax deducted .....  
75 Sales tax you could have deducted .....  
76 Sales tax on major purchases .....  
\_\_\_\_\_

**Electronic Filing Information**

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

**Amounts Needed for Form 2210**

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

Is this interest for:

What kind of interest is this:

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

FATCA filing requirement . . . . .

**Box 1 - Interest income:** \$ 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):                                             | _____    |
| <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:

☐ Other interest (fill in 1099-INT below)

**Interest paid by** Florida Electric Co.

FATCA filing requirement .....

|                |                  |    |     |
|----------------|------------------|----|-----|
| <b>Box 1 -</b> | Interest income: | \$ | 695 |
|----------------|------------------|----|-----|

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

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

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

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

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

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

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

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

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

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

**Box 10 -** Market discount:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**SELLER-FINANCED MORTGAGE INTEREST**

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

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

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

**ADJUSTMENTS**

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

**Type of adjustment:**

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

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

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

EIN: \_\_\_\_\_  
Street: \_\_\_\_\_  
City: \_\_\_\_\_  
State: \_\_\_\_ ZIP: \_\_\_\_\_  
☐ Check if foreign address.

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

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

Name: \_\_\_\_\_  
SSN: \_\_\_\_\_  
Street: \_\_\_\_\_  
City: \_\_\_\_\_  
State: \_\_\_\_ ZIP: \_\_\_\_\_  
☐ Check if foreign address.

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

Use this form to report interest you received, even if it wasn't reported on a Form 1099-INT/1099-OID.

Is this interest for:  
☒ You    ☐ Your spouse    ☐ Both of you

What kind of interest is this:

☒ Interest reported on Form 1099-INT (fill in 1099-INT below)  
(go to "Exempt Interest" below)

☐ Original issue discount/interest reported on Form 1099-OID  
(fill in 1099-OID below)

☐ Seller-financed mortgage interest (go to "Seller-Financed Mortgage Interest" below)

☐ 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.

Interest paid by Miami-Dade County Airport Authority

FATCA filing requirement ☐

FORM 1099-INT

**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

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



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 \_\_\_\_\_

---

**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: \$ 450  
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 \_\_\_\_\_

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**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 <i>State tax refund</i> box at the top of this form. You do not need to answer these questions if you checked either the <i>Unemployment compensation</i> or <i>Other government payment</i> 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**



Albert T Gaytor

SSN: 266-51-1966

Is this Worksheet for ☐ Yourself ☐ Your spouse ☒ Both of youWas this mortgage secured by your main or second home? **Yes** ☒ **No** ☐

*STOP HERE if you answered **No** to this question. Enter interest and points on mortgages that were not secured by your main or second home directly on the affected form (e.g., Schedule E, Schedule C), not here.*

Description of Property Principal residence

Name of lender/bank/co-op \_\_\_\_\_

Did you receive a Form 1098 for this mortgage? **Yes** ☒ **No** ☐Did you pay this interest to a financial institution? **Yes** ☐ **No** ☐**A. MORTGAGE FOR WHICH YOU RECEIVED A FORM 1098***Complete this section if you received a Form 1098 for this mortgage.*1. Mortgage interest received, from Form 1098, box 1 11,700

2. Points paid on purchase of principal residence, from Form 1098, box 6 \_\_\_\_\_

3a. Refund of overpaid interest, from Form 1098, box 4 \_\_\_\_\_

b. Portion of line 3a that is taxable in 2016 \_\_\_\_\_

**Note:** If you enter real estate taxes on the line below, make sure to visit the Mini-Worksheet for Line 6 on Schedule A and confirm that none of your taxes have been double counted.

4. Real estate tax paid in 2016 \_\_\_\_\_

5. Deductible mortgage insurance premiums that were paid in connection with a loan to buy, build, or substantially improve your main or second home \_\_\_\_\_

~~~~~  
6. Other amounts related to this mortgage

a. Additional deductible interest paid to this financial institution and not shown on Form 1098. Attach statement _____

b. Additional deductible points paid to buy/improve main home and not shown on Form 1098 _____

c. Other points which must be spread out over the life of the mortgage (e.g., points for a 2nd home, points for a refinancing -- see IRS Pub. 936 for details). Enter the total amount of such points that you paid **in 2016 or before**. We will calculate the portion that is deductible in 2016. See Help panel if mortgage ended in 2016 _____

d. Additional deductible qualified mortgage insurance premiums paid during 2016 under a mortgage insurance contract issued after December 31, 2006, in connection with a loan to buy, build, or substantially improve main or second home and not shown on Form 1098 _____

If you paid more deductible interest to the recipient than is shown on Form 1098, enter an explanation of the difference in the Statement at the end of this form.

B. MORTGAGE FOR WHICH YOU DID NOT RECEIVE A FORM 1098*Complete this section if you didn't receive a Form 1098 for this mortgage.*

1. Deductible mortgage interest not reported on Form 1098 _____

Did you buy your home from the recipient of the interest? **Yes** ☐ **No** ☐

If "Yes," provide the following information about the recipient:

a. Name _____

b. Identifying number _____

c. Address _____

2. Deductible points paid on loan used to buy, build, or improve main home and not reported on Form 1098 _____

3. Other points which must be spread out over the life of the mortgage (e.g., points for a 2nd home, points for a refinancing -- see IRS Pub. 936 for details). Enter the total amount of such points that you paid **in 2016 or before**. We will calculate the portion that is deductible in 2016. See Help panel if mortgage ended in 2016 _____

4. Taxable portion of any refund of overpaid interest _____
If you and at least one other person (other than your spouse if filing a joint return) were liable for and paid interest on this mortgage, and if the other person received a Form 1098, enter an explanation of this in the Statement at the end of this form. Show how much of the interest each of you paid, and give the name and address of the person who received the Form 1098. See IRS Pub. 936 for details.
5. Deductible qualified mortgage insurance premiums paid during 2016 under a mortgage insurance contract issued after December 31, 2006 in connection with a loan to buy, build, or substantially improve main or second home _____

C. ADDITIONAL INFORMATION FOR AMORTIZABLE POINTS
Complete this section if you rented out any part of this property or if you have any points which must be spread out over the life of the loan ("amortized").

1. Length of mortgage in years. Enter zero if mortgage paid off in 2016 _____
2. Date loan was made _____

Albert T Gaytor

SSN: 266-51-1966

Not
For
Filing**D. ALLOCATIONS**

Complete this section if you had a home office on the mortgaged property or you rented out any portion of the mortgaged property.

Exception: Do not make any entries in this section for a home office if this loan did not benefit the home (e.g., a home equity loan used to pay off credit card bills, to buy a car, or to pay tuition costs).

Exception: Do not make any entries in this section for a rental if:

- This loan did not benefit the home (e.g., a home equity loan used to pay off credit card bills, to buy a car, or to pay tuition costs), and
- The rental was a "residence" that was rented for 15 days or more (as described on line 11.f of the corresponding Rentals and Royalties Worksheet.)

Exception: Do not make any entries in this section for a home office (farming or non-farming) for which you're claiming the safe harbor deduction, or for rental property you used as a home but that you rented for less than 15 days.

Exception: If you used your home office for only a portion of 2016, enter allocations in the Interview, not here.

Destination	Copy #	Description	Pct of Property (by area) Used In Activity
Form 8829	_____	_____	_____ %
	_____	_____	_____ %
	_____	_____	_____ %
Rental Wkst	_____	_____	_____ %
	_____	_____	_____ %
Schedule F	_____	_____	_____ %
	_____	_____	_____ %

END OF PAGE 2

Albert T Gaytor

SSN: 266-51-1966

EXPLANATORY STATEMENT

Not
For
Filing

Enter information about your **noncash** charitable donations on the *Noncash Charitable Donations Worksheet*.

Note: In this part, we ask for information about cash or money donations. If you need to make more entries than we provide on line 1a below, you may group several of your donations on one line so that they fit in the table. If you have to group several donations on one line, be sure that all of them are the same type (e.g., donations subject to 30% limit).

1b. Sum of entries from table above	1b	<u>410</u>
--	-----------	------------

	(a) Subject to 50% Limit	(b) Subject to 30% Limit	(c) Total
2. From K-1	0	0	0
3. Mileage for charitable purposes			
a. From DeductionPro	0		
Note: You might need to adjust amounts on line 3a if total charitable contributions (including carryovers) exceed 20% of adjusted gross income.			
b. Other than from DeductionPro			
c. Total miles	0	0	
4. Line 3c * 14 cents per mile	0	0	0

5.	Parking fees, tolls, and other out-of-pocket expenses for charitable purposes			
a.	From DeductionPro			
b.	Other than from DeductionPro			
c.	Total out-of-pocket expenses	0	0	0

6.	Total cash or money donations. Sum of 1b, 2(c), 4(c), 5(c)	6	410
----	--	---	-----

PART II **NONCASH OR ITEM DONATIONS (SCHEDULE A, LINE 17)**

Enter information about your noncash or item donations on the Noncash or Item Charitable Donation Worksheets (or Schedule K-1, if appropriate). We carry information from those forms to this Part II.

1a.	Noncash or item donations: 50% limit	275	
1b.	Noncash or item donations: 30% limit	0	
1c.	Noncash or item donations: 30% limit, capital gain	0	
1d.	Noncash or item donations: 20% limit, capital gain	0	
2.	Total noncash or item donations. Sum of lines 1a - 1d	275	

Note: If you made a donation in a prior year of capital gain property for which you chose the 50% limit instead of the 30% limit, treat any carryover associated with that donation as a regular 50% carryover.

Note: If in 2016 you've made any donations of capital gain property for which you're using the 50% limit instead of the 30% limit, and if you're carrying over any donations of capital gain property that are subject to the 30% limit, you'll need to refigure your carryover. See IRS Pub. 526 for details.

Carryover of charitable donations from:		Regular		Capital Gain	
		50%	30%	30%	20%
a.	2015	<hr/>	<hr/>	<hr/>	<hr/>
b.	2014	<hr/>	<hr/>	<hr/>	<hr/>
c.	2013	<hr/>	<hr/>	<hr/>	<hr/>
d.	2012	<hr/>	<hr/>	<hr/>	<hr/>
e.	2011	<hr/>	<hr/>	<hr/>	<hr/>
f.	Totals	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0

END OF PAGE 3

Note: In this part, we apply IRS limits to the amounts you've entered and calculate the amount of your charitable deduction for the current year and the amount of your carryover to next year.

Charitable Donations

1.	Current-year donations subject to 50% limit	685
2.	Carryover donations subject to 50% limit	0
3.	Current-year donations subject to 30% limit	0
4.	Carryover donations subject to 30% limit	0
5.	Current-year capital gain donations subject to 30% limit	0
6.	Carryover capital gain donations subject to 30% limit	0
7.	Current-year capital gain donations subject to 20% limit	0
8.	Carryover capital gain donations subject to 20% limit	0

		Deduction in 2016	Carryover to 2017
2016 Donations Subject to 50% Limit			
9.	Adjusted gross income	115,849	
10.	Your 50% limit. Line 9 * 0.5	57,925	
11.	Smaller of line 1 or line 10	685	
12.	Line 1 minus line 11		0
13.	Line 10 minus line 11	57,240	
Carryover Donations Subject to 50% Limit			
14.	Smaller of line 2 or line 13	0	
15.	Line 2 minus line 14		0
16.	Line 13 minus line 14	57,240	
2016 Donations Subject to 30% Limit			
17.	Sum of lines 1, 2, 5, and 6	685	
18.	Your 30% limit. Line 9 * 0.3	34,755	
19.	Line 10 minus line 17	57,240	
20.	Smallest of lines 3, 18, or 19	0	
21.	Line 3 minus line 20		0
22.	Line 19 minus line 20	57,240	
23.	Line 18 minus line 20	34,755	
Carryover Donations Subject to 30% Limit			
24.	Smallest of lines 4, 22, or 23	0	
25.	Line 4 minus line 24		0
26.	Line 16 - sum of lines 20 and 24	57,240	
2016 Capital Gain Donations Subject to 30% Limit			
27.	Smallest of lines 5, 18, or 26	0	
28.	Line 5 minus line 27		0
29.	Line 26 minus line 27	57,240	
30.	Line 18 minus line 27	34,755	
Carryover Capital Gain Donations Subject to 30% Limit			
31.	Smallest of lines 6, 29, or 30	0	
32.	Line 6 minus line 31		0
33.	Line 29 minus line 31	57,240	
34.	Line 30 minus line 31	34,755	
35.	Line 23 minus line 24	34,755	
2016 Capital Gain Donations Subject to 20% Limit			
36.	Your 20% limit. Line 9 * 0.2	23,170	
37.	Smallest of lines 7, 33, 34, 35, or 36	0	
38.	Line 7 minus line 37		0
39.	Line 33 minus line 37	57,240	

40.	Line 34 minus line 37	<u>34,755</u>		
41.	Line 35 minus line 37	<u>34,755</u>		
42.	Line 36 minus line 37	<u>23,170</u>		
Carryover Capital Gain Donations				
Subject to 20% Limit				
43.	Smallest of lines 8, 39, 40, 41, or 42		<u>0</u>	
44.	Line 8 minus line 43			<u>0</u>
Summary of Deductions and Carryovers				
45.	Total deduction this year		<u>685</u>	
46.	Total carryover to next year			<u>0</u>

END OF PAGE 4

PART V CARRYOVERS TO FUTURE YEARS

Carryover of charitable donations from:	Regular		Capital Gain	
	50%	30%	30%	20%
a. 2016	0	0	0	0
b. 2015				
c. 2014				
d. 2013				
e. 2012				
f. Totals	0	0	0	0

PART VI SUMMARY OF AMOUNTS FOR SCHEDULE A

1. Cash or money donations (to Schedule A, line 16)	1	410
2. Noncash or item donations (to Schedule A, line 17)	2	275
3. Carryovers from prior years (to Schedule A, line 18)	3	0
4. Deductible donations (to Schedule A, line 19)	4	685
5. Carryovers to future years (next year's Sch A, line 18)	5	0

Not
For
Filing

Note: *This form is designed to look like an official Form 1098-E, the form that you should receive from an educational institution or other entity to which you paid student loan interest of \$600 or more of during 2016 on a student loan used solely to pay for qualified higher education expenses. If you paid student loan interest in 2016 but did not receive a Form 1098-E, complete line 1 ("Student loan interest rec'd by lender") and line 1a ("Deductible student loan interest"). We'll carry the amounts to the right place.*

Is this 1098-E for☒ Yourself ☐ Your spouse ☐ Both

Is this 1098-E marked☐ Corrected

Did another claim you as a dependent on their 2016 tax return?

☐ Yes

☒ No

RECIPIENT'S/LENDER'S name, address, and telephone number

Name: _____
Street: _____
City: _____
State: ____ Zip: _____
Telephone: _____

RECIPIENT'S Fed. ID # _____	Borrower's SSN <u>266-51-1966</u>	1 Student loan interest rec'd by lender \$ <u>3,125</u> Note: <i>Enter on line 1a below the portion of the line 1 amount that is deductible. Often, line 1a will be exactly the same as line 1.</i> <input checked="" type="checkbox"/> "X" here if ALL of the line 1 amount is potentially deductible, and we'll enter the amount from line 1 on line 1a. 1a Deductible student loan interest \$ <u>3,125</u>
--------------------------------	--------------------------------------	---

BORROWER'S name

Albert T
Gaytor

Street address

12340 Cocoshell Road

Apartment No _____

City, state, and ZIP code

Coral Gables FL 33134

☐ Do **NOT** carry addr from Bkgd Wkst

Account number (optional) _____	2. If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>
---	--

IRA CONTRIBUTION		IRA CONTRIBUTION WORKSHEET	
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"/>
Note: 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 Yes 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 Yes 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
	Total traditional IRA contributions		
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 FROM 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
Note: 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 FROM traditional IRAs (from line 5)		
14.	Contributions recharacterized TO 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 Note: See the help panel on the left for information on the amount of basis to enter here.		
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.		
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 Note: 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 Note: 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 Note: 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 140,749
- 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) 140,749

2. Total income 2 140,749

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) 4 129,349

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 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 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 140,749
- 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) 140,749

2. Total income 2 140,749

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) 4 129,349

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

Note: Lines that begin with "*" are separator lines. On these lines, the name of the form to which the assets carry is in the first column, the word "Copy #" appears in the "Date in service" column, and the copy number itself appears in the "Basis" column. Headings for these lines are shown in "()".

	Activity name or Asset Description (Name of Form)	Wks/Form Copy #	Date in Service ("Copy#")	Original Basis (1,2,3...)	Depreciation Allowed
1.	* SCHEDULE C *		COPY #	1	
2.	Building, land	1	9/14/2016	230,000	1,720
3.	Subtotal.....				1,720
4.					
5.					
6.					
7.					
8.					
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49.					
50.					

Allison A Gaytor

SSN: 266-34-1967

Use this Worksheet to figure your depreciation for assets **other than cars and trucks**. Enter information about your cars and trucks on the "Vehicle Worksheet."

Note: If you used this asset for more than one business or activity, you will need to treat the asset as a "different" asset for each business or activity and enter information about the asset on more than one Depreciation Worksheet.

Note: If you're electing to group assets into one or more general asset accounts under section 168(i)(4), you'll need to treat (for purposes of depreciation) the assets in each general asset account as a single asset. Therefore, you should complete **ONLY** one Depreciation Worksheet for each general asset account.

Note: Special rules apply to leasehold improvement property. See the IRS instructions to Form 4562 and IRS Publication 946 and override our calculations as necessary.

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

Note: Special rules apply to qualified restaurant property and qualified retail improvement property. See the IRS instructions to Form 4562 and IRS Publication 946 and override our calculations as necessary.

1. DESCRIPTION OF ASSET

Briefly describe this asset (no cars or trucks): Building, land

2. DESTINATION FORM

a. Form to which we should carry information about this asset: 1

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

c. Activity name on that tax form

3. DATE PLACED IN SERVICE, ETC.

a. Date placed in service 09/14/16

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

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

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

d-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 d. above, review the IRS instructions to Form 4562 and adjust your entries accordingly.

4. TYPE OF ASSET

a. Enter the type of asset:
Nonresidential real estate

i. **Residential rental appliances, carpets, and furniture:**
if placed in service before 1999, "X" here to continue treating as 7-year property ☐

ii. **Computer software:** "X" here if this software was included in the cost of the underlying hardware ☐

Note: If this software is a Section 197 intangible, you will need to amortize its cost. See the IRS instructions to Form 4562 for details and override as necessary.

b. Low income housing that was first placed in service 1981-86? N

c. Depreciation Code (1-26) 24

Note: For a list of Depreciation Codes, see "Explain This Form" for the Depreciation Worksheet or click on the question on the left.

d. Is this "listed property" (if "Y," depreciation may be slower) N

i. If "Y", do you have evidence to support your business/investment use? ☐

ii. Is the evidence written? ☐

iii. If you used this property as an employee, was your use for the convenience of the employer and required as a condition of employment? ☐ Yes ☐ No

condition of employment?
Note: If you answer **No** to the preceding question, you can't deduct depreciation or rent expenses for your use of the property. Please adjust the amounts shown on this Worksheet accordingly.

Yes No

Not
For
Filing

5. BUSINESS AND INVESTMENT PERCENTS

Note: For any given asset, the sum of business use, investment use, and personal use cannot exceed 100%.

Note: If you converted this property from or to 100% personal use in 2016, you may need to adjust your business/investment use percent. See the IRS instructions to Form 4562 for details.

- a. Business use percent in 2016 (0-100) 100
b. Investment use percent in 2016 (0-100)

6. ALTERNATIVE DEPRECIATION SYSTEM (ADS)

- a. Check here if you're required to use ADS ☐
b. Check here if you're using ADS, even though you're not required to ☐

Note: We check box a. if this is listed property with 50% or less business use.

7. BONUS DEPRECIATION

Note: Complete this Section 7 only if you placed this property in service in the current year.

- a. Check here if this is property eligible for 50% bonus depreciation under Section 168(k) of the Internal Revenue Code ☒
b. Check here if this is certain biofuel plant property or qualified reuse and recycling property ☐
c. Check here if you checked box a. or b. above and you are electing out of bonus depreciation ☒

Note: The election on line c., 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.

END OF PAGE 1

DEPRECN WKS

DEPRECIATION WORKSHEET

2016

8. BASIS, SECTION 179 EXPENSE DEDUCTION, AND BONUS DEPRECIATION

- a. i. Total original basis (cost) when property was acquired 330,000
ii. Portion of original basis for land 100,000
iii. Original basis not for land 230,000

b. Section 179 amount:

- i. For assets placed in service **before 2016**: Enter the Sec 179 amount (if any) for year the asset was placed in service
- ii. For assets placed in service **in 2016**:
- (a) Maximum section 179 amount before taking business percentage into account (enter manually if qualified empowerment zone property)
- (b) Maximum allowable section 179 amount, after taking business percentage into account
- (c) Section 179 claimed this year

- c. Deduction for removal of barriers to disabled and elderly; disabled access credit; enhanced oil recovery credit; basis adjustment to investment credit property under sec. 50(c)

- d. Basis after Sec. 179: Original Cost * (Bus % + Investment %), minus section 179 and disabled access, etc 230,000

- e. Bonus depreciation for 2016: 100%/50%/30% of line d 0

- f. Prior year bonus depreciation

- g. Depreciable basis: Original Cost * (Bus % + Investment %), minus Sec. 179, disabled access, etc., bonus depreciation 230,000

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.

9. MISCELLANEOUS QUESTIONS

- a. Check here to elect under section 168(i)(4) to group assets into one or more general asset accounts ☐

Note: You may make this election only for assets placed in service during the tax year. The election is available only for assets that are used 100% for business or investment. If you make this election, you will need to treat (for purposes of depreciation) the assets in each general asset account as a single asset.

- b. Number of years over which this asset is being depreciated. (We calculate this entry if you're using regular ACRS or MACRS.) 39.00

- c. If this asset is eligible, do you elect the (slower) 150% declining balance method (applies for MACRS; usually leave blank) ☐

- d. If this asset is eligible, do you elect the (slower) straight line method (applies for MACRS; usually leave blank) ☐

- e. Does the "mid-quarter" convention apply? (We calculate this for assets placed in service in 2016) N

- f. Is this asset post-'88 property that is used in farming? N

10. DEPRECIATION CALCULATION

- a. Method (200DB=200% declining balance; SL=Straight line) SL
- b. Convention (HY=Half year; MQ=Mid-quarter; MM=Mid-month; FM=Full-month) MM
- c. The bottom line: Amount of depreciation allowed 1,720

11. CALCULATION OF ALTERNATIVE MINIMUM TAX ADJUSTMENTS

Note: Fill in numbers a, b, c, and/or d below, if they aren't already calculated by the program.

Note: Straight-line ("SL" on line 10a above) property placed in service after December 31, 1998, is not subject to any adjustment below for AMT purposes. Also, 150%- or 200%-declining balance ("150DB" or "200DB" on line 10a above) property placed in service after December 31, 1998, has the same number of years of AMT depreciation (see line c below) as regular depreciation (see line 9b above).

- a. Is this real estate (Y/N)?
- b. If not real estate, is this leased property (Y/N)?

- c. Number of years (term) for AMT depreciation _____
- d. If placed in service after 1986, is this excluded from AMT
(e.g. unit-of-production, film or videotape, sound
recording) (Y/N; usually "N") _____
- e. Category of Alt Min Tax (if any) that applies:
- ☐ Pre-87 leased prop, other than real estate (6251 line 27b).
 - ☐ Pre-87 real estate (6251 line 27a).
 - ☐ 1987 and later prop (whether or not real estate, 6251 line 18).
 - ☒ None--no Alt Min Tax exposure for this property.
- f. AMT Method (150DB=150% declining balance; SL=Straight line) None
- g. AMT Convention (HY=Half year; MQ=Mid-quarter; MM=Mid-month;
FM=Full-month) N/A
- h. Alt Min Tax Depreciation _____
- i. Alt Min Tax Adjustment (Reg Dep'n - Alt Min Tax Dep'n) 0

Note: If this activity is passive, the AMT adjustment on line i. 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 i. carries directly to Form 6251, line 18 or 27, as appropriate.

Note: If you designated this Depreciation Worksheet to carry to Form 2106, Form 2106-EZ, or Schedule A, then the AMT adjustment on line i. above **doesn't** carry to Form 6251.

END OF PAGE 2

12. SUMMARY

- a. Regular depreciation allowed this year (from above) 1,720
- b. Bonus depreciation allowed this year (from above) 0
- c. Section 179 deduction allowed this year (from above) 0
- d. Depreciation chart for this asset (up to 20 years).

Note: Assumes 100% business and/or investment use. Adjust depreciation for any year for actual business % and investment %.

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>1,720</u>	<u>5,897</u>	<u>5,897</u>	<u>5,897</u>	<u>5,897</u>	<u>5,897</u>	<u>5,897</u>	<u>5,897</u>	<u>5,897</u>	<u>5,897</u>
Basis	<u>228280</u>	<u>222383</u>	<u>216486</u>	<u>210589</u>	<u>204692</u>	<u>198795</u>	<u>192898</u>	<u>187001</u>	<u>181104</u>	<u>175207</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>5,897</u>	<u>5,897</u>	<u>5,897</u>	<u>5,897</u>	<u>5,897</u>	<u>5,897</u>	<u>5,897</u>	<u>5,897</u>	<u>5,897</u>	<u>5,897</u>
Basis	<u>169310</u>	<u>163413</u>	<u>157516</u>	<u>151619</u>	<u>145722</u>	<u>139825</u>	<u>133928</u>	<u>128031</u>	<u>122134</u>	<u>116237</u>

13. 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

CAR & TRUCK WORKSHEET - DEPRECIATION or STANDARD MILEAGE 2016
FOR VEHICLES YOU STARTED USING AFTER 1980

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 service9/1/2016

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 (a*b)
a. Auto insurance			
b. Garage rent			
Note: Please enter the total amount of garage rent for the year on line b. Do NOT 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.			
Note: 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		
Note: 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)

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

END OF PAGE 4

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 0

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 0

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	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Dep'n	0	0	0	0	0	0	0	0	0	0
Basis	0	0	0	0	0	0	0	0	0	0

Year	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Dep'n	0	0	0	0	0	0	0	0	0	0
Basis	0	0	0	0	0	0	0	0	0	0

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 sales and other dispositions of capital assets. We'll sort the transactions according to whether they are short- or long-term and carry the information to the correct lines of Schedule D. Do **NOT** use this form to report the sale of:

- Your principal residence (use the Sale of Home Worksheet)
- Property used for business purposes (use Form 4797)

Note: See the help panel for special instructions if you are entering information about a group of transactions for which basis was reported to the IRS on Form 1099-B and for which you have no adjustments.

1. Description:500 shares Behemoth Airline

Form 1099-B or substitute broker's statement received?

☐ Yes ☒ No

This is a group of transactions for which basis was reported to the IRS and for which you have no adjustments

☐

Code:

Date acquired:6/10/2010Date sold:12/31/2016

Sales price:2,500

Cost/other basis (Form 1099-B, box 1e if applicable):15,000

Additional questions if Form 1099-B or substitute statement:

Box 3 (basis reported to IRS) checked?☐ Yes ☐ No

Correct basis (if amount in box 1e is not correct):

Type of gain/loss, if shown in box 2:
☐ Short-term ☐ Long-term ☐ Ordinary

Type of gain/loss in box 2 is **not** correct:☐

Gain/loss before adjustment:-12,500

Adjustment for corrected basis:

Gain/loss after adjustment for corrected basis:-12,500

Accrued market discount:

Accrued market discount adjustment:

Wash sale loss disallowed:

Other adjustments to gain/loss:

Income tax withholding:

Federal income tax withheld:

State AbbreviationState ID No.State Tax Withheld

The item sold was a collectible:☐

2. Description:100 shares Orange, Inc.

Form 1099-B or substitute broker's statement received?

☒ Yes ☐ No

This is a group of transactions for which basis was reported to the IRS and for which you have no adjustments

☐

Code:

Date acquired:2/11/1998Date sold:4/16/2016

Sales price:3,050

Cost/other basis (Form 1099-B, box 1e if applicable):2,150

Additional questions if Form 1099-B or substitute statement:

Box 3 (basis reported to IRS) checked?☒ Yes ☐ No

Correct basis (if amount in box 1e is not correct):

Type of gain/loss, if shown in box 2:
☐ Short-term ☐ Long-term ☐ Ordinary

Type of gain/loss in box 2 is **not** correct:☐

Gain/loss before adjustment:900

Adjustment for corrected basis:

Gain/loss after adjustment for corrected basis:900

Accrued market discount: _____
 Accrued market discount adjustment: _____
 Wash sale loss disallowed: _____
 Other adjustments to gain/loss: _____

Income tax withholding:

Federal income tax withheld: _____

State Abbreviation	State ID No.	State Tax Withheld
_____	_____	_____
_____	_____	_____

The item sold was a collectible: ☐

3. Description: 100 shares Banana, inc.

Form 1099-B or substitute broker's statement received? ☒ Yes ☐ No

This is a group of transactions for which basis was reported to the IRS and for which you have no adjustments ☐

Code: _____

Date acquired: 7/17/2001 Date sold: 7/31/2016

Sales price: 2,000

Cost/other basis (Form 1099-B, box 1e if applicable): 4,200

Additional questions if Form 1099-B or substitute statement:

Box 3 (basis reported to IRS) checked? ☒ Yes ☐ No

Correct basis (if amount in box 1e is not correct): _____

Type of gain/loss, if shown in box 2:

☐ Short-term ☐ Long-term ☐ Ordinary

Type of gain/loss in box 2 is **not** correct: ☒

Gain/loss before adjustment: -2,200

Adjustment for corrected basis: _____

Gain/loss after adjustment for corrected basis: -2,200

Accrued market discount: _____

Accrued market discount adjustment: _____

Wash sale loss disallowed: _____

Other adjustments to gain/loss: _____

Income tax withholding:

Federal income tax withheld: _____

State Abbreviation	State ID No.	State Tax Withheld
_____	_____	_____
_____	_____	_____

The item sold was a collectible: ☐

4. Description: 100 shares Grape, Corp.

Form 1099-B or substitute broker's statement received? ☒ Yes ☐ No

This is a group of transactions for which basis was reported to the IRS and for which you have no adjustments ☐

Code: _____

Date acquired: 12/08/2015 Date sold: 9/25/2016

Sales price: 9,000

Cost/other basis (Form 1099-B, box 1e if applicable): 10,500

Additional questions if Form 1099-B or substitute statement:

Box 3 (basis reported to IRS) checked? ☒ Yes ☐ No

Correct basis (if amount in box 1e is not correct): _____

Type of gain/loss, if shown in box 2:

☐ Short-term ☐ Long-term ☐ Ordinary

Type of gain/loss in box 2 is **not** correct: ☒

Gain/loss before adjustment: -1,500

Adjustment for corrected basis: _____

Gain/loss after adjustment for corrected basis: -1,500
 Accrued market discount: _____
 Accrued market discount adjustment: _____
 Wash sale loss disallowed: _____
 Other adjustments to gain/loss: _____

Income tax withholding:

Federal income tax withheld: _____

State Abbreviation	State ID No.	State Tax Withheld
_____	_____	_____
_____	_____	_____

The item sold was a collectible: ☐

5. Description: Plum, Inc. bonds

Form 1099-B or substitute broker's statement received? ☒ Yes ☐ No

This is a group of transactions for which basis was reported to the IRS and for which you have no adjustments ☐

Code: _____

Date acquired: 12/30/2006 Date sold: 1/02/2016

Sales price: 5,200

Cost/other basis (Form 1099-B, box 1e if applicable): 5,400

Additional questions if Form 1099-B or substitute statement:

Box 3 (basis reported to IRS) checked? ☒ Yes ☐ No

Correct basis (if amount in box 1e is not correct): _____

Type of gain/loss, if shown in box 2:

☐ Short-term ☐ Long-term ☐ Ordinary

Type of gain/loss in box 2 is **not** correct: ☒

Gain/loss before adjustment: -200

Adjustment for corrected basis: _____

Gain/loss after adjustment for corrected basis: -200

Accrued market discount: _____

Accrued market discount adjustment: _____

Wash sale loss disallowed: _____

Other adjustments to gain/loss: _____

Income tax withholding:

Federal income tax withheld: _____

State Abbreviation	State ID No.	State Tax Withheld
_____	_____	_____
_____	_____	_____

The item sold was a collectible: ☐

6. Description: 5,010.15 shares Peach Mutual Fnc

Form 1099-B or substitute broker's statement received? ☒ Yes ☐ No

This is a group of transactions for which basis was reported to the IRS and for which you have no adjustments ☐

Code: _____

Date acquired: 5/30/2007 Date sold: 10/22/2016

Sales price: 60,100

Cost/other basis (Form 1099-B, box 1e if applicable): 56,000

Additional questions if Form 1099-B or substitute statement:

Box 3 (basis reported to IRS) checked? ☒ Yes ☐ No

Correct basis (if amount in box 1e is not correct): _____

Type of gain/loss, if shown in box 2:

☐ Short-term ☐ Long-term ☐ Ordinary

Type of gain/loss in box 2 is **not** correct: ☒

Gain/loss before adjustment: 4,100
Adjustment for corrected basis:
Gain/loss after adjustment for corrected basis: 4,100
Accrued market discount:
Accrued market discount adjustment:
Wash sale loss disallowed:
Other adjustments to gain/loss:

Income tax withholding:
Federal income tax withheld:
State Abbreviation State ID No. State Tax Withheld

The item sold was a collectible: ☐

7. Description:

Form 1099-B or substitute broker's statement received? ☐ Yes ☐ No

This is a group of transactions for which basis was reported to the IRS and for which you have no adjustments ☐

Code:
Date acquired: Date sold:
Sales price:
Cost/other basis (Form 1099-B, box 1e if applicable):

Additional questions if Form 1099-B or substitute statement:
Box 3 (basis reported to IRS) checked? ☐ Yes ☐ No
Correct basis (if amount in box 1e is not correct):
Type of gain/loss, if shown in box 2:
☐ Short-term ☐ Long-term ☐ Ordinary
Type of gain/loss in box 2 is not correct: ☐

Gain/loss before adjustment: 0
Adjustment for corrected basis:
Gain/loss after adjustment for corrected basis: 0
Accrued market discount:
Accrued market discount adjustment:
Wash sale loss disallowed:
Other adjustments to gain/loss:

Income tax withholding:
Federal income tax withheld:
State Abbreviation State ID No. State Tax Withheld

The item sold was a collectible: ☐

8. Description:

Form 1099-B or substitute broker's statement received? ☐ Yes ☐ No

This is a group of transactions for which basis was reported to the IRS and for which you have no adjustments ☐

Code:
Date acquired: Date sold:
Sales price:
Cost/other basis (Form 1099-B, box 1e if applicable):

Additional questions if Form 1099-B or substitute statement:
Box 3 (basis reported to IRS) checked? ☐ Yes ☐ No
Correct basis (if amount in box 1e is not correct):
Type of gain/loss, if shown in box 2:
☐ Short-term ☐ Long-term ☐ Ordinary

Type of gain/loss in box 2 is **not** correct:

Gain/loss before adjustment: _____ 0
Adjustment for corrected basis: _____
Gain/loss after adjustment for corrected basis: _____ 0
Accrued market discount: _____
Accrued market discount adjustment: _____
Wash sale loss disallowed: _____
Other adjustments to gain/loss: _____

Income tax withholding:

Federal income tax withheld: _____

State Abbreviation	State ID No.	State Tax Withheld
_____	_____	_____
_____	_____	_____

The item sold was a collectible: ☐

9. Description: _____

Form 1099-B or substitute broker's statement received? ☐ Yes ☐ No

This is a group of transactions for which basis was reported to the IRS and for which you have no adjustments ☐

Code: _____

Date acquired: _____ Date sold: _____

Sales price: _____

Cost/other basis (Form 1099-B, box 1e if applicable): _____

Additional questions if Form 1099-B or substitute statement:

Box 3 (basis reported to IRS) checked? ☐ Yes ☐ No

Correct basis (if amount in box 1e is not correct): _____

Type of gain/loss, if shown in box 2:

☐ Short-term ☐ Long-term ☐ Ordinary

Type of gain/loss in box 2 is **not** correct: ☐

Gain/loss before adjustment: _____ 0

Adjustment for corrected basis: _____

Gain/loss after adjustment for corrected basis: _____ 0

Accrued market discount: _____

Accrued market discount adjustment: _____

Wash sale loss disallowed: _____

Other adjustments to gain/loss: _____

Income tax withholding:

Federal income tax withheld: _____

State Abbreviation	State ID No.	State Tax Withheld
_____	_____	_____
_____	_____	_____

The item sold was a collectible: ☐

10. Description: _____

Form 1099-B or substitute broker's statement received? ☐ Yes ☐ No

This is a group of transactions for which basis was reported to the IRS and for which you have no adjustments ☐

Code: _____

Date acquired: _____ Date sold: _____

Sales price: _____

Cost/other basis (Form 1099-B, box 1e if applicable): _____

Additional questions if Form 1099-B or substitute statement:

Box 3 (basis reported to IRS) checked? ☐ Yes ☐ No

Correct basis (if amount in box 1e is not correct): _____

Type of gain/loss, if shown in box 2:

☐ Short-term ☐ Long-term ☐ Ordinary

Type of gain/loss in box 2 is **not** correct: ☐

Gain/loss before adjustment: _____ 0
Adjustment for corrected basis: _____
Gain/loss after adjustment for corrected basis: _____ 0
Accrued market discount: _____
Accrued market discount adjustment: _____
Wash sale loss disallowed: _____
Other adjustments to gain/loss: _____

Income tax withholding:

Federal income tax withheld: _____

State Abbreviation	State ID No.	State Tax Withheld
_____	_____	_____
_____	_____	_____

The item sold was a collectible: ☐

11. Description: _____

Form 1099-B or substitute broker's statement received? ☐ Yes ☐ No

This is a group of transactions for which basis was reported to the IRS and for which you have no adjustments ☐

Code: _____

Date acquired: _____ Date sold: _____

Sales price: _____

Cost/other basis (Form 1099-B, box 1e if applicable): _____

Additional questions if Form 1099-B or substitute statement:

Box 3 (basis reported to IRS) checked? ☐ Yes ☐ No

Correct basis (if amount in box 1e is not correct): _____

Type of gain/loss, if shown in box 2:

☐ Short-term ☐ Long-term ☐ Ordinary

Type of gain/loss in box 2 is **not** correct: ☐

Gain/loss before adjustment: _____ 0
Adjustment for corrected basis: _____
Gain/loss after adjustment for corrected basis: _____ 0
Accrued market discount: _____
Accrued market discount adjustment: _____
Wash sale loss disallowed: _____
Other adjustments to gain/loss: _____

Income tax withholding:

Federal income tax withheld: _____

State Abbreviation	State ID No.	State Tax Withheld
_____	_____	_____
_____	_____	_____

The item sold was a collectible: ☐

12. Description: _____

Form 1099-B or substitute broker's statement received? ☐ Yes ☐ No

This is a group of transactions for which basis was reported to the IRS and for which you have no adjustments ☐

Code: _____

Date acquired: _____ Date sold: _____

Sales price: _____

Cost/other basis (Form 1099-B, box 1e if applicable): _____

Additional questions if Form 1099-B or substitute statement:

Box 3 (basis reported to IRS) checked? ☐ Yes ☐ No

Correct basis (if amount in box 1e is not correct): _____

Type of gain/loss, if shown in box 2:

☐ Short-term ☐ Long-term ☐ Ordinary ☐

Type of gain/loss in box 2 is **not** correct: _____

Gain/loss before adjustment: _____ 0

Adjustment for corrected basis: _____

Gain/loss after adjustment for corrected basis: _____ 0

Accrued market discount: _____

Accrued market discount adjustment: _____

Wash sale loss disallowed: _____

Other adjustments to gain/loss: _____

Income tax withholding:

Federal income tax withheld: _____

State Abbreviation	State ID No.	State Tax Withheld
_____	_____	_____
_____	_____	_____

The item sold was a collectible: ☐

PART A INFORMATION ABOUT YOUR HOME AND THE SALE

Who owned this home?.....☐ You ☐ Your spouse ☒ Both of you

"X" the box if you intend to report this as an installment sale☐

"X" the box if you received Form 1099-S for this sale☐

Did you own the home with a spouse who died not more than two years before the sale date?☐

Date home was acquired (MM/DD/YY) 7/1/1996

Date home was sold 05/15/16

Description of home (street address) Principal residence

Did you (and your spouse if filing a joint return) own and use the property as your main home for a total of at least 2 years of the 5-year period before the sale? ☒ Yes ☐ No

If you owned the home with a spouse who died 2 years or less before the sale, did you or your deceased spouse own the property and did you and your deceased spouse use the property as your main home for a total of 2 years during the 5 years before the sale? ☐ Yes ☐ No

If married filing a joint return, check the box if only one of you used the property as your main home for at least 2 of the 5 years☐

Are ALL of the following statements true?

1. You acquired this home in a like-kind (Section 1031) exchange.

2. You sold the home after October 22, 2004.

3. You sold the home during the five-year period beginning on the date that you acquired the property.

☐ Yes. You cannot exclude any of your gain on this home. We enter zero on line 9.

☐ No. You may be eligible to exclude some or all of your gain.

The expatriate tax applies to this return☐

See Publication 519: U.S. Tax Guide for Aliens, Chapter 4.

If you (or your spouse if filing a joint return) excluded gain on the sale of another home after May 6, 1997 and before this sale, check the box and complete the Maximum Exclusion Worksheet below. ☐

MAXIMUM EXCLUSION WORKSHEET

	You	Your Spouse
a. Maximum amount		
b. # days during 5 years before sale that each used the property as main home		
c. # days during 5 years before sale that each owned the property		
Note: If filing a joint return and one spouse owned the home longer, both are treated as owning for the longer period.		
d. Smaller of lines b and c in each column		
e. Place an X in the box if you or your spouse excluded gain on the sale of another home in the 2-year period ending on the date of this sale.		
You	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Your spouse	<input type="checkbox"/> Yes	<input type="checkbox"/> No
f. If you checked the box on line e, enter the # of days between the earlier sale and this sale		
g. Line d, or, if smaller, line f		
h. Line g divided by 730		
i. Line h times line a		
j. Total.		

PART B BUSINESS OR RENTAL USE OF HOME

A Did you use the home other than as a main home at any time after 2008? ☐ YES ☐ NO

B If YES, do any of these statements describe your situation?

You used the home as your main home prior to the time you didn't use it as your main home and within 5 years of the sale.

- You didn't live in the home due to a change of employment, health, or other unforeseen circumstances.

- You didn't live in the home due to serving on official duty with the uniformed services, U.S. foreign service, or intelligence community

YES NO

☐ ☐

If you answered YES on line A and NO on line B, enter the date you (or your spouse if married filing jointly) began

using the property as your main home

Was any part of the property used for business or rental purposes? ☐ ☐

If YES, was the business/rental part separate from your dwelling? ☐ ☐

If YES, did you own and live in the business/rental part of this property for 2 years during the 5-year period before the date the property was sold? ☐ ☐

Note: If you answered NO to the above question, you need to split this sale into two transactions, one for the business part of the property and the other for the personal part of the property. We recommend that you use our interview. See IRS Publication 523.

If YES, did you use part of this property for business or rental purposes during 2016? ☐ ☐

Note: If you answered YES to the above question, you need to split this sale into two transactions, one for the business part of the property and the other for the personal part of the property. We recommend that you use our interview. See IRS Publication 523.

If you answered YES to the preceding question, enter your adjusted business exclusion to be entered on line 2 of Form 4797

Note: See IRS instructions. We recommend that you use our interview. We will reduce your maximum exclusion on line 9 of this worksheet by the amount you enter here.

PART C HOW TO FIGURE YOUR GAIN OR LOSS WORKSHEET (Pub.523)

Note: If you used part of the home for business--for example, if you rented out the home or had a home office--at any time during the last five years, you may need to split this transaction into two sales (report the business portion of the sale on Form 4797). You can treat this as a single sale if you (or your spouse, if filing a joint return) used the entire home as a personal residence for at least two of the last five years. Otherwise, see IRS Publication 544 for details on how to report the sale.

MINI-WORKSHEET FOR LINE 1

SALES PRICE

a. All money (currency, check, wire transfer) 585,150

b. Debt(s) assumed by buyer

c. Real estate tax paid by buyer on your behalf

d. Value of property/services you received

e. Amt. received for exercised option to buy

f. Add lines a - e 585,150

* If you received payment for personal property, do NOT include it in the sale price (ex. furniture, draperies rugs, washer and dryer, and lawn equipment).

* If you received payment or reimbursement from your employer because of a job transfer, do not include the payment as part of the selling price. Your employer will include it as wages in box 1 of your W-2.

* If you received Form 1099-S, the gross proceeds of the sale price should appear in box 2. If box 4 is checked the sale price included non-cash payments, and you need to determine the value of these and add them to the amount in box 2.

* If you did not receive Form 1099-S, refer to your real estate transaction documents for the total amount you received for your home.

1 Selling price of home (but not of personal property items) 1 585,150

MINI-WORKSHEET FOR LINE 2

SELLING EXPENSES

a. Sales commissions

b. Fees paid to sell your home without a broker

c. Advertising fees

- d. Legal fees
- e. Mortgage points/loan charges paid for buyer
- f. Add line 2a through 2f 0
- * If you received payment or reimbursement from your employer, subtract from the selling expenses any portion of these expenses your employer paid or reimbursed to you.**

2 Expense of sale (line 3f) 2 0

3 Amount realized. Subtract line 2 from line 1 3 585,150

MINI-WORKSHEET FOR LINE 4

TOTAL BASIS

- a. Amt. paid for your home (or cost to build plus the cost of the land). Include any down payment and any amount you borrowed to pay for the home 35,075
- b. Settlement fees/closing costs (not financing-related costs)
- c. Unreimbursed real estate tax or closing costs paid on behalf of the seller when you purchased
- d. Amt. spent on improvements that were still part of the home when sold
- e. Amt. spent to repair damage to your home or the land it sits on
- f. Special assessments/local improvements
- g. Add lines 4a through 4f 35,075

4 Total Basis (line 4g) 4 35,075

MINI-WORKSHEET FOR LINE 5

BASIS ADJUSTMENTS

- a. Depreciation taken for home office, if any
- b. Depreciation allowed (even if not taken) for any business or investment (rental) use of home
- c. Casualty losses claimed as federal deduction
- d. Insurance payments for casualty losses
- e. Payments for easements, conservation
- f. Energy credits/subsidies for improvements
- g. Adoption credits/payments for improvements
- h. DC Homebuyer credit claimed
- i. Unreimbursed RE taxes paid on your behalf
- j. Certain mortgage points paid for you
- * If you bought your home between 1/1/91 and 4/5/94 (including those days AND you deducted the points as home mortgage interest in the year paid; or**
- * You bought your home after 4/3/94 (whether or not you deducted the points)**
- k. Forgiven mortgage debt excluded from income
- l. Sales tax paid on home and deducted
- m. Temporary housing provided by builder
- * See IRS instructions**
- n. Gain postponed from home sold before 5/7/97
- o. Add lines 5a through 5n 0

5 Basis adjustments (line 5n) 5 0

6 Adjusted basis of home sold (line 4 minus line 5) 6 35,075

*** If your adjusted basis is less than zero and you went through a mortgage workout or other process resulting in forgiveness or cancellation of mortgage debt ("discharge of qualified principal residence indebtedness"), do not count any portion of your canceled debt that is bringing your basis below zero.**

7 **Gain on sale.** Line 3 - line 6. **If 0 or less, stop here** 7 550,075

*** If line 7 is zero or less you sold your home at a loss. You cannot deduct this loss, but you do not need to pay any tax on the money you received from selling your home.**

PART D HOW TO FIGURE YOUR TAXABLE GAIN OR LOSS WORKSHEET (Pub. 523)

1 Enter your gain from line 7 in Part C 1 550,075

2 **Read the following tests carefully:**

- * **First test:** You did not use any part of your home for business or rental after May 6, 1997.
- * **Second test:** You, your spouse, or your former spouse used your home as a main residence continuously from 1/1/2009 until the date of sale - or if that is not the case, and there was a period of non-residence use, one of these situations applies:
- Any portion of the 5-year period ending on the date of sale or exchange after the last date you use your property as your main home (meaning you owned and lived in the house for at least 2 years from the 5-year period ending on the date of the sale).
 - You had a change in employment, a health condition, or other "unforeseen circumstance" and you moved out of your home for not more than 2 years in total.
 - You or your spouse qualifies for the "stop the clock" exception for certain military, intelligence, and Peace Corps personnel.

☐ You do not meet BOTH tests, continue to line 3.

☒ You meet BOTH tests, skip to line 4.

MINI-WORKSHEET FOR LINE 3 DETERMINE TAXABLE GAIN

- a. Total depreciation deductions allowed (whether or not taken) if you used your home for business or rental between 5/6/1997 and the date of sale
- b. Subtract line 3a from line 1 (not < -0-)
- c. **Non-residence Gain:**
- Number of days after 2008 when neither you nor your spouse (or former spouse) used the home as a main residence (non-use days)
 - Days you owned your home (days owned)
 - Divide non-use days by days owned out to 3 decimal places (non-residence factor)
- Multiply line 3b by non-residence factor
- d. Add line 3a to line 3c (**ineligible gain**)

3 Ineligible gain **3** _____

4 Gain eligible for exclusion. (line 3b-3c) **4** 550,075

MINI-WORKSHEET FOR LINE 5 DETERMINE EXCLUSION LIMIT

- | | You | Spouse |
|---|---------|---------|
| a. You meet the eligibility test: | | |
| Your exclusion limit 5a. | 250,000 | 250,000 |
| b. You do not meet the eligibility test, but you qualify for the partial exclusion, take the smallest of: | | |
| * The number of days your home was your residence during the 5 year period leading up to the sale. | | |
| * The number of days you owned the home leading up to the sale. If you are married filing jointly and your spouse owned the home longer than you did, use your spouse's ownership period. | | |
| * If you claimed an exclusion on another home within the last 2 years, the number of days between the date you sold the home and the date of your exclusion. | | |
| 1 The smallest from above | | |
| 2 Divide the above number of days by 730 and calculate to 3 places (not > 1) | | |
| Multiply the above by \$250,000 | | |
| If you are not MFJ 5b. | | |
| c. If you are married and filing jointly this is your exclusion limit 5c. | | |

5 Add lines 5a - 5c for each spouse **5** 500,000

MINI-WORKSHEET FOR LINE 6 EXCLUSION AMOUNT

- a. Gain eligible for exclusion 550,075
- b. Exclusion limit 500,000
- c. Your exclusion 500,000

6 Exclusion. (line 6c) **6** 500,000

PART E TAKING THE EXCLUSION AND REPORTING TAXABLE GAIN ON YOUR TAX RETURN

1 Do you NOT want to exclude gain on this sale?

- ☐ Yes
- ☐ No

This might be the case if you (or your spouse, if filing a joint return) are selling another home within two years after this sale, and will need to exclude gain on that sale.

Note: If you answer Yes, we enter -0- on line E2.

2	Exclusion taken	2	500,000
3	Taxable gain. Line C7 - line E2	3	50,075
4	Unrecaptured Section 1250 gain	4	0

- If you are reporting this sale on the installment method, you must complete Form 6252.
- All others, if you had taxable gain or received a Form 1099-S, we enter information from this worksheet on line 1 or line 3 of Form 8949.

Not
For
Filing

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.

END OF PAGE 1

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/ Expense	Ownership Portion	Rental Portion	Amount 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? <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.

Totals (bef passive activity calc)				
20. Adj. for part-rental prop				
Note: 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.				
Any remaining amounts on this line 22 may be deducted in future years (if the activity is conducted "for profit") . . . . .				0

END OF PAGE 2

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

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

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

Use this form to report information about your noncash charitable donations.

- ☒ Donation of used clothing and household goods valued at \$5,000 or less  
☐ Other donation

**A. Basic Information**

1. Choose charity name: Salvation Army  
Charity if not listed: Salvation Army
2. Charity address:  
Street address 615 Slaters Lane  
City Alexandria  
State VA  
Zip 22313  
Foreign address ☐
3. Description of property: 10 bags clothes in good conditior
4. Date of donation: _____
5. Miles driven to drop off items: _____  
*We'll multiply your miles by \$.14 and add this amount to your charitable deduction for mileage on Schedule A.*

**Note:** See the help panel on the left for assistance on completing line 6.

6. Value of property: 275
7. Method used to determine fair market value: Thrift shop value  
Enter the method used to determine fair market value (if choice is not included in list above): _____
8. Motor vehicle, boat, or airplane: ☐  
Vehicle year: _____(YYYY)  
Vehicle identification number (VIN): _____

**Note:** See the help panel on the left for assistance on completing line 9. If you don't designate a type, we'll treat the donation as a donation subject to the 50% limit (type "1").

9. Property type: _____
10. DeductionPro  
☐ Use DeductionPro values for this donation  
*Not available in Basic version.*  
*Use the interview to access the DeductionPro valuation feature*

**B. Value Over \$500**

Complete this section if the value of this property (line A.6) exceeded \$500.

**Exception:** Do not complete this section if the value of this property (line A.6) exceeded \$5,000 (unless publicly traded securities).

1. Date acquired by donor: _____
2. How acquired by donor: _____  
How acquired by donor (if choice is not included in list above): _____
3. Donor's cost or adjusted basis: _____

**C. Less Than an Entire Interest**

Complete this section if you gave less than an entire interest in the property.

**Exception:** Do not complete this section if the value of this property (line A.6) exceeded \$5,000 (unless publicly traded securities).

1. Total amount claimed as a deduction:  
a. For this tax year: _____  
b. For any prior tax years: _____
2. Name and address of organizations to which donation made in prior year:  
Organization (donee) name _____  
Number and street _____  
City/town, State, Zip code _____

Foreign address ☐

3. For tangible property, enter the place where the property is located or kept: _____
4. Name of any person, other than the donee organization, having actual possession of the property: _____

**D. Conditions Placed on Donation**

*Complete this section if conditions were placed on your donation.*

**Exception:** *Do not complete this section if the value of this property (line A.6) exceeded \$5,000 (unless publicly traded securities).*

**Note:** *If you answer Yes to any of questions 1 - 3 below, attach a statement to your return explaining (a) the terms of any agreement or understanding regarding the restriction, and (b) whether the property is designated for a particular use.*

- |                                                                                                                                                                                                                                                                                                                                                                                                                                           | Yes                      | No                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| 1. Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? .....                                                                                                                                                                                                                                                                                                           | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to 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? ..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Is there a restriction limiting the donated property for a particular use? .....                                                                                                                                                                                                                                                                                                                                                       | <input type="checkbox"/> | <input type="checkbox"/> |

END OF PAGE 1

Albert T Gaytor

SSN: 266-51-1966

Not  
For  
Filing

E. Value Over \$5,000

Complete this section if the value of this property (line A.6) exceeded \$5,000.

Exception: If this property was publicly traded securities, check this box and complete Sections B - D, not Section E: ☐

- 1. Kind of property: _____
- 2. If tangible property was donated, give a brief summary of the overall physical condition at the time of the gift: _____
- 3. Appraised fair market value: _____
- 4. Date acquired by donor: _____
- 5. How acquired by donor: _____  
How acquired by donor (if choice is not included in list above): _____
- 6. Donor's cost or adjusted basis: _____
- 7. For bargain sales, enter amount received: _____

Note: Enter an amount on line 8 only if you were not required to get an appraisal.

- 8. Amount claimed as a deduction: _____

F. Motor vehicle, boat, or airplane

Complete this section if the property was a motor vehicle, boat, or airplane and the value of the property (line A.6) exceeded \$500.

- 1. Type of acknowledgment received:
  - ☐ Form 1098-C. Make sure to complete the 1098-C at the end of this Worksheet.
  - ☐ Acknowledgment equivalent to Form 1098-C
  - ☐ None of the above

END OF PAGE 2



## FORM 1098-C

Is this 1098-C for: ☐ Yourself ☐ Your spouse

☐ Check here if this is a corrected 1098-C.

DONEE'S name, street address, city or town, state,  
ZIP code, and telephone no.

**1** Date of contribution

Name1: _____

Name2: _____ **2a** Odometer mileage

Street address: _____

City/town: _____

State: _____

ZIP: _____ **2b** Yr **2c** Make **2d** Model

Foreign address ☐

Telephone no: _____

DONEE's federal id no. _____

DONOR's id no. _____

**3** Vehicle or other id no. _____

DONOR'S name (1st,MI,last,Jr) _____

☐ Do **NOT** carry name from Bkgd Wkst

**4a** ☐ Donee certifies that  
vehicle was sold in  
arm's length  
transaction to  
unrelated party

Street address (including apt. no.) _____

Add1: _____

Add2: _____

Apt No. _____

City/Town _____

State & ZIP _____

☐ Foreign address (not APO/FPO)

☐ Do **NOT** carry addr from Bkgd Wkst

**4b** Date of sale  
_____

**4c** Gross proceeds from  
sale (see instr)  
_____

**5a** ☐ Donee certifies that vehicle will not be transferred for money, other  
property, or services before completion of material improvements or  
significant intervening use

**5b** ☐ Donee certifies that vehicle is to be transferred to a needy individual  
for significantly below fair market value in furtherance of donee's  
charitable purpose

**5c** Donee certifies the following detailed description of material  
improvements or significant intervening use and duration of use

_____  
_____  
_____  
_____

**6a** Did you provide goods or services in exchange for the  
vehicle? ..... ☐ Yes ☐ No ☐

**6b** Value of goods and services provided in exchange for the vehicle  
_____

**6c** Describe the goods and services, if any, that were provided. If this box  
is checked, donee certifies that the goods and services consisted solely  
of intangible religious benefits ..... ☐

_____  
_____  
_____  
_____

**7** Under the law, the donor may not claim a deduction of more than \$500 for  
this vehicle if this box is checked ..... ☐

## 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"/>			

KIA

Is this W-2 for:

☒ Yourself

☐ Your spouse

Note:

If your Form W-2 is marked "Void," do not enter it in here.  
You should contact your employer to receive a corrected Form W-2.

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

a. Employee's SSN:

266-51-1966

☐ Do NOT carry SSN from Background Wkst

Void

☐

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.

b. Employer ID No.

1. Wages, etc.

65,250

2. Fed Tax WH

12,000

c. Employer/payer name, address, and zip code:

Name1:

Name2:

Street:

City:

State: ZIP:

☐ Check if foreign address.

Country

Province/state/county

Postal code

3. Soc Sec Wages

4. SocSec Tax WH

5. Med. Wages

6. Med. Tax WH

7. Soc Sec Tips

8. Alloc. tips

d. Control Number

Ver. code (optional)

10. Depndnt Care

e. Employee's name (1st,Ml,last,Jr)

Albert T

Gaytor

☐ Do NOT carry name from Bkgd Wkst

11. Nonqual plans

12. See instrns. Code Amt.

DD 8,400

f. Employee's address and ZIP code

Add1: 12340 Cocoshell Road

Add2:

Apt No.

Town/City Coral Gables

State & ZIP FL 33134

☐ Check if foreign address.

Country

Province/state/county

Postal code

☐ Do NOT carry addr from Bkgd Wkst

13. Statutory employee . . ☐

Retirement plan . . . . . ☐

Third party sick pay . . . ☐

a Code P amount, complete the additional info. section below.

Note:

To e-file your address and your employer's address must be entered exactly as it appears on the W-2.

14. Other Description

Other Amt.

15. State

Employer State Tax ID #

16. State Wages

17. State Tax

18. Local Wages

19. Local Tax

20. Locality Name

ADDITIONAL INFORMATION FOR BOX 8 (TIPS) TO CARRY TO FORM 4137

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."

☐ Use box 8

☐ Enter my own tips

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

Not  
For  
Filing



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 <b>less than \$20</b> in a calendar month . . . . .	
<b>Note:</b> 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 . . . . .	<div></div>
Actual expenses for Parsonage . . . . .	<div></div>
Actual expenses for utilities . . . . .	<div></div>
Fair Rental Value (FRV) of home . . . . .	<div></div>
FRV of home plus cost of utilities . . . . .	<div></div>

KIA

Not  
For  
Filing