

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

**Prepared on: 12/12/2016 08:43:43 am**

**Return: C:\Users\Smokey\Desktop\Tax\2016 Whittenburg\Chapter 9\Carol Harris 2016 Tax Return.T16**

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

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

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 C
- Schedule D
- - Form 8949
- Schedule SE

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  
Kansas City, MO 64999-0002**

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

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

**Step 4. Keep a copy**

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

- Background Worksheet
- Last Year's Data Worksheet
- Form 1099-INT/OID
- Form 1099-DIV
- Form 1099-G
- Home Mortgage Interest Worksheet
- Charitable Worksheet
- Vehicle Worksheet
- Capital Gains and Losses Worksheet
- 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		\$85,972
Adjustments	-	\$1,957

<b>Adjusted gross income</b>		<b>\$84,015</b>
Deductions	-	\$12,727
Exemption(s)	-	\$4,050
<b>Taxable income</b>		<b>\$67,238</b>
Tax withheld or paid already		\$19,800
Actual tax due	-	\$16,321
Refund applied to next year	-	\$0
<b>Refund</b>		<b>\$3,479</b>

\* 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.

For the year Jan. 1–Dec. 31, 2016, or other tax year beginning , 2016, ending , 20 See separate instructions.  
Your first name and initial Last name  
Carol Harris  
Your social security number  
793–52–4335  
If a joint return, spouse's first name and initial Last name  
Spouse's social security number

Home address (number and street). If you have a foreign address, see instructions. Home address (number and street) 674 Yankee Street  
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Durham NC 27409  
Foreign country name Foreign province/state/county Foreign postal code  
Presidential Election Campaign  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund ☐ You ☐ Spouse

Filing Status 1 ☒ Single 4 ☐ Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here.  
2 ☐ Married filing jointly (even if only one had income)  
3 ☐ Married filing separately. Enter spouse's SSN above and full name here.  
5 ☐ Qualifying widow(er) with dependent child

Exemptions 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a  
b ☐ Spouse  
c Dependents:  
(1) First name Last name social security number (2) Dependent's relationship to you (3) Child under age 17 qualifying for child tax credit (see instructions)  
If more than four dependents, see instructions and check here ☐  
Boxes checked on 6a and 6b 1  
No. of children on 6c who:  
• lived with you  
• did not live with you due to divorce (see instructions)  
Dependents on 6c not entered above  
Add numbers on lines above 1

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 54,600  
8a Taxable interest. Attach Schedule B if required 8a 167  
b Tax-exempt interest. Do not include on line 8a 8b 0  
9a Ordinary dividends. Attach Schedule B if required 9a 485  
b Qualified dividends 9b 485  
10 Taxable refunds, credits, or offsets of state and local income taxes 10 127  
11 Alimony received 11  
12 Business income or (loss). Attach Schedule C or C-EZ 12 27,693  
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 13 2,900  
14 Other gains or (losses). Attach Form 4797 14  
15a IRA distributions 15a 0 b Taxable amount 15b 0  
16a Pensions and annuities 16a 0 b Taxable amount 16b 0  
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17  
18 Farm income or (loss). Attach Schedule F 18 0  
19 Unemployment compensation 19  
20a Social security benefits 20a 0 b Taxable amount 20b 0  
21 Other income. List type and amount 21 0  
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 85,972

Adjusted Gross Income 23 Educator expenses 23  
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 0  
25 Health savings account deduction. Attach Form 8889 25 0  
26 Moving expenses. Attach Form 3903 26 0  
27 Deductible part of self-employment tax. Attach Schedule SE 27 1,957  
28 Self-employed SEP, SIMPLE, and qualified plans 28 0  
29 Self-employed health insurance deduction 29  
30 Penalty on early withdrawal of savings 30 0  
31a Alimony paid b Recipient's SSN 31a 0  
32 IRA deduction 32  
33 Student loan interest deduction 33  
34 Tuition and fees. Attach Form 8879 34  
35 Domestic production activities deduction. Attach Form 8903 35 0  
36 Add lines 23 through 35 36 1,957  
37 Subtract line 36 from line 22. This is your adjusted gross income 37 84,015

## Tax and Credits

## Standard Deduction for—

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

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

38	Amount from line 37 (adjusted gross income)	38	84,015
39a	Check <input type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see instructions)	40	12,727
41	Subtract line 40 from line 38	41	71,288
42	Excess advance premium tax credit repayment (see instructions)	42	4,050
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	67,238
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	12,408
45	Alternative minimum tax (see instructions). Attach Form 6251	45	0
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	12,408
48	Foreign tax credit. Attach Form 1116 if required	48	0
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	0
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	0
55	Add lines 48 through 54. These are your total credits	55	0
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	12,408

## Other Taxes

57	Self-employment tax. Attach Schedule SE	57	3,113
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	0
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	0
60a	Household employment taxes from Schedule H	60a	0
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	0
61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	0
63	Add lines 56 through 62. This is your total tax	63	16,321

## Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	7,800
65	2016 estimated tax payments and amount applied from 2015 return	65	12,000
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election	66b	
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Excess social security and tier 1 RRTA tax withheld	70	0
71	Excess social security and tier 1 RRTA tax withheld	71	0
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	0
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	19,800

## Refund

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	3,479
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	3,479
b	Routing number XXXXXXXXXX	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number XXXXXXXXXXXXXXXXXXXX		
77	Amount of line 75 you want applied to your 2017 estimated tax	77	0

## Amount You Owe

78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	
79	Estimated tax penalty (see instructions)	79	0

## Third Party Designee

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

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

## Sign Here

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

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

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Your occupation \_\_\_\_\_ Daytime phone number \_\_\_\_\_

Spouse's signature, if a joint return, both must sign. \_\_\_\_\_ Date \_\_\_\_\_ Spouse's occupation \_\_\_\_\_

If the IRS sent you an Identity Protection Notice (IPN), enter the PIN from the notice: \_\_\_\_\_

## Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN	Phone no.		
Firm's address				

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on Form 1040  
Carol Harris

**Itemized Deductions**

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

► Attach to Form 1040.

OMB No. 1545-0074

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

Your social security number  
793-52-4335

**Medical  
and  
Dental  
Expenses**

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

Final form will be available through a program update.

2 Enter amount from Form 1040, line 38 **2** 84,015  
3 Multiply line 2 by 10% (0.10). But if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5% (0.075) instead **3** 8,402

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

**Taxes You  
Paid**

5 State and local (check only one box):

a. ☒ Income taxes, or

b. ☐ General sales taxes

**5** 2,650

6 Real estate taxes (see instructions) **6** 2,700

7 Personal property taxes **7** 0

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

9 Add lines 5 through 8 **9** 5,350

**Interest  
You Paid**

10 Home mortgage interest and points reported to you on Form 1098 **10** 6,410

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

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

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

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

15 Add lines 10 through 14 **15** 6,410

**Gifts to  
Charity**

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

16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions **16** 967

17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8230 if more than \$100 **17** 0

18 Carryover from prior year **18** 0

19 Add lines 16 through 18 **19** 967

**Casualty and  
Theft Losses**

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

**Job Expenses  
and Certain  
Miscellaneous  
Deductions**

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

22 Tax preparation fees **22** 0

23 Other expenses—investment, safe deposit box, etc. List type and amount **23** 0

24 Add lines 21 through 23 **24** 0

25 Enter amount from Form 1040, line 38 **25** 84,015

26 Multiply line 25 by 2% (0.02) **26** 1,680

27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- **27** 0

**Other  
Miscellaneous  
Deductions**

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

**Total  
Itemized  
Deductions**

29 Is Form 1040, line 38, over \$15,650?

☒ No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.

☐ Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.

30 If you elect to itemize deductions even though they are less than your standard deduction, check here **30** 12,727

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**

(Sole Proprietorship)

► **Information about Schedule C and its separate instructions is at [www.irs.gov/schedulec](http://www.irs.gov/schedulec).**  
► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

**2016**

Attachment  
Sequence No. **09**

Name of proprietor Carol Harris		Social security number (SSN) 793-52-4335
A Principal business or profession, including product or service (see instructions) Certified Public Accountant		B Enter code from instructions 541211
C Business name. If no separate business name, leave blank. Carol Harris, CPA		D Employer ID number (EIN), (see instr.)
E Business address (including suite or room no.) City, town or post office, state, and ZIP code 700 Accounting Way Durham NC 27409		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2016, check here		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

<b>Part I Income</b>		
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	40,200
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	40,200
4 Cost of goods sold (from line 12)	4	0
5 <b>Gross profit.</b> Subtract line 4 from line 3	5	40,200
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 <b>Gross income.</b> Add lines 5 and 6	7	40,200

<b>Part II Expenses.</b> Enter expenses for business use of your home <b>only</b> on line 30.		
8 Advertising	8	
9 Car and truck expenses (see instructions)	9	2,552
10 Commissions and fees	10	
11 Contract labor (see instructions)	11	
12 Depletion	12	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	
14 Employee benefit programs (other than on line 19)	14	
15 Insurance (other than health)	15	
16 Interest:		
a Mortgage (paid to banks, etc.)	16a	
b Other	16b	
17 Legal and professional services	17	
18 Office expense (see instructions)	18	
19 Pension and profit-sharing plans	19	
20 Rent or lease (see instructions):		
a Vehicles, machinery, and equipment	20a	0
b Other business property	20b	4,150
21 Repairs and maintenance	21	
22 Supplies (not included in Part III)	22	750
23 Taxes and licenses	23	
24 Travel, meals, and entertainment:		
a Travel	24a	0
b Deductible meals and entertainment (see instructions)	24b	1,480
25 Utilities	25	
26 Wages (less employment credits)	26	
27a Other expenses (from line 48)	27a	3,575
b <b>Reserved for future use</b>	27b	
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	28	12,507
29 Tentative profit or (loss). Subtract line 28 from line 7	29	27,693
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the 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
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	31	27,693
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.	32	
	32a	<input type="checkbox"/> All investment is at risk.
	32b	<input type="checkbox"/> Some investment is not at risk.

**Part III Cost of Goods Sold** (see instructions)

**33** Method(s) used to value closing inventory: **a** ☐ Cost **b** ☐ Lower of cost or market **c** ☐ Other (attach explanation)

**34** Was there any change in determining quantities, costs, or valuations between opening and closing inventory? ☐ Yes ☐ No  
If "Yes," attach explanation

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

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

**37** Cost of labor. Do not include any amounts paid to yourself

**38** Materials and supplies

**39** Other costs

**40** Add lines 35 through 39

**41** Inventory at end of year

**42** **Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4

**Part IV Information on Your Vehicle.** Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

**43** When did you place your vehicle in service for business purposes? (month, day, year) **1/1/2014**

**44** Of the total number of miles you drove your vehicle during 2016, enter the number of miles you used your vehicle for:

**a** Business **4,726** **b** Commuting (see instructions) **5,000** **c** Other **10,274**

**45** Was your vehicle available for personal use during off-duty hours? ☒ Yes ☐ No

**46** Do you (or your spouse) have another vehicle available for personal use? ☒ Yes ☐ No

**47a** Do you have evidence to support your deduction? ☒ Yes ☐ No

**b** If "Yes," is the evidence written? ☒ Yes ☐ No

**Part V Other Expenses.** List below business expenses not included on lines 8-26 or line 30.

Telephone	975
Other expenses	1,400
Computer tax service	1,200
<b>48 Total other expenses.</b> Enter here and on line 27a	<b>3,575</b>

**SCHEDULE D  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Capital Gains and Losses**

- ▶ **Attach to Form 1040 or Form 1040NR.**  
▶ **Information about Schedule D and its separate instructions is at [www.irs.gov/scheduled](http://www.irs.gov/scheduled).**  
▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

OMB No. 1545-0074

**2016**Attachment  
Sequence No. **12**

Name(s) shown on return

Carol

Harris

Your social security number

793-52-4335

**DRAFT FORM -- DO NOT FILE.****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.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b	0	0		0
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked	7,000	5,400	0	1,600
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked	0	0	0	0
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked	0	0	0	0
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	0
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions.			6	(0)
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the next page			7	1,600

**DRAFT FORM -- DO NOT FILE.****Final form will be available through a program update.****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.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b	0	0		0
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked	13,000	11,700	0	1,300
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked	0	0	0	0
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked	0	0	0	0
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824			11	0
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	
<b>13</b> Capital gain distributions. See the instructions			13	0
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions			14	(0)
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on page 2			15	1,300

**DRAFT FORM -- DO NOT FILE.****Final form will be available through a program update.**



**Part III Summary**

16 Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	2,900
<p><b>DRAFT FORM -- DO NOT FILE.</b>  <b>Final form will be available through a program update.</b></p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
17 Are lines 15 and 16 <b>both</b> gains? <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . . . ▶	<b>18</b>	0
19 Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . .	<b>19</b>	0
<p><b>DRAFT FORM -- DO NOT FILE.</b>  <b>Final form will be available through a program update.</b></p>		
20 Are lines 18 and 19 both zero or blank? <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Don't</b> complete lines 21 and 22 below. <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of: • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } . . . . .	<b>21</b>	( )
<p><b>DRAFT FORM -- DO NOT FILE.</b>  <b>Final form will be available through a program update.</b></p>		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 and Form 1040NR.		

**DRAFT FORM -- DO NOT FILE.**  
**Final form will be available through a program update.**

Name(s) shown on return

Carol

Harris

Social security number or taxpayer identification number

**790-52-1315**

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 you have a basis (usually your cost) in the IRS-qualified broker and may even tell you which box to check.

## Part I

**Short-Term.** Transactions involving capital assets you held 1 year or less are short-term. For long-term transactions, see page 2.

**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

1	(a) Description of property (Example: 100 shares of XYZ Corp.)	(b) Date acquired (mo., day, yr.)	(c) Date sold or disposed of (mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See instructions below and see column (g) in the separate instructions	(f) Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the instructions below.	(g) Code(s) from instructions	(h) Gain or (loss). Subtract column (f) from column (e). If the result is negative, enter the result combine the result with column (g)
	Leopard Corp.	2/01/16	8/03/16	7,000	5,400			0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
2	<b>Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked).			7,000	5,400			0
								1,600

**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 separate instructions for how to figure the amount of the adjustment.

**DRAFT FORM -- DO NOT FILE.**

**Final form will be available through a program update.**

Social security number or taxpayer identification number

793-52-4335

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

**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.

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

[illegible]

**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 separate instructions for how to figure the amount of the adjustment.

Form **8949** (2016)

**DRAFT FORM -- DO NOT FILE.**  
**Final form will be available through a program update.**

**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

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

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2016**

Attachment  
Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)

Carol Harris

Social security number of person  
with self-employment income

793-52-4335

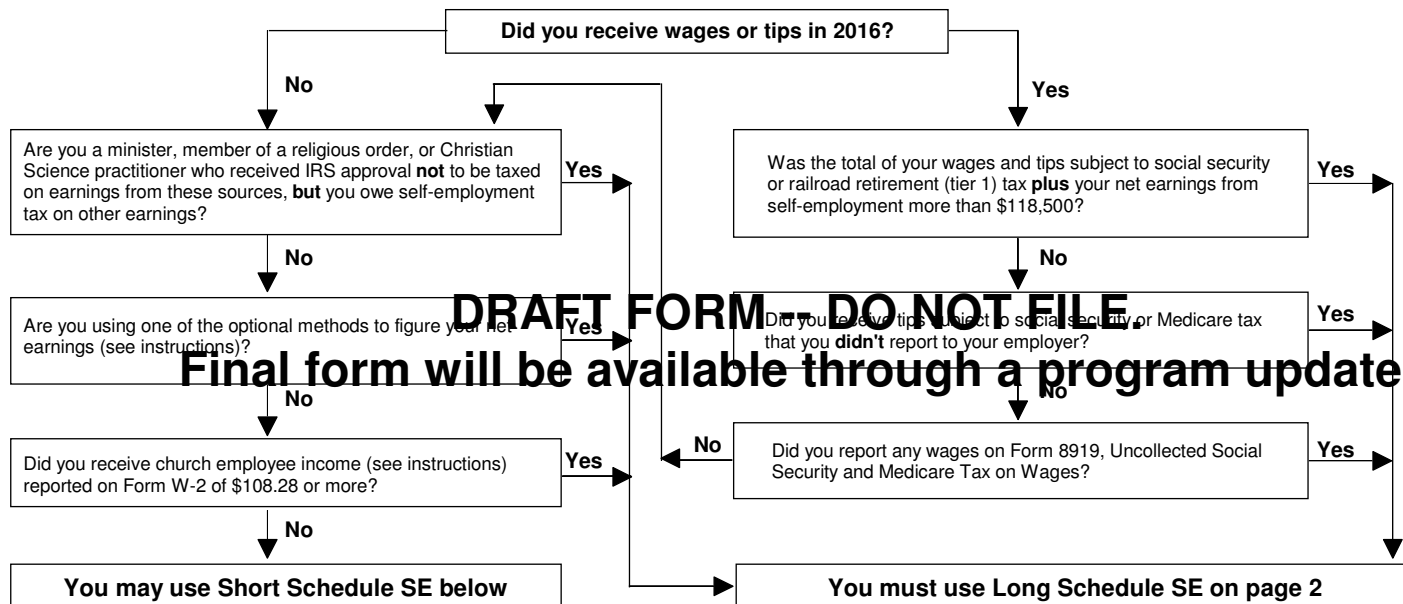
**DRAFT FORM -- DO NOT FILE.**

**Before you begin** To determine if you must file Schedule SE, see the instructions.

**Final form will be available through a program update.**

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

**Note.** Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



**Section A—Short Schedule SE. Caution.** Read above to see if you can use Short Schedule SE.

<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. . . . .	<b>1a</b>	0
<b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code 7. . . . .	<b>1b</b>	( 0 )
<b>2</b> Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 6; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders see instructions for how to report this income to this line. See instructions for other income to report. . . . .	<b>2</b>	27,693
<b>3</b> Combine lines 1a, 1b, and 2. . . . .	<b>3</b>	27,693
<b>4</b> Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; <b>don't</b> file this schedule unless you have an amount on line 1b. . . . . ►	<b>4</b>	25,574
<b>5 Self-employment tax.</b> If the amount on line 4 is: <ul style="list-style-type: none"><li>• \$118,500 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on <b>Form 1040</b>, line 57, or <b>Form 1040NR</b>, line 55.</li><li>• More than \$118,500, multiply line 4 by 2.9% (0.029). Then, add \$14,694 to the result. Enter the total here and on <b>Form 1040</b>, line 57, or <b>Form 1040NR</b>, line 55. . . . .</li></ul>	<b>5</b>	3,913
<b>6 Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (0.50). Enter the result here and on <b>Form 1040</b> , line 27, or <b>Form 1040NR</b> , line 27. . . . .		

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

Schedule SE (Form 1040) 2016

**DRAFT FORM -- DO NOT FILE.**

**Final form will be available through a program update.**