

Form	1040	Department of the Treasury—Internal Revenue Service (99)	2016	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
U.S. Individual Income Tax Return					
For the year Jan. 1–Dec. 31, 2016, or other tax year beginning , 2016, ending , 20					
Your first name and initial		Last name		See separate instructions.	
Albert T.		Gaytor		Your social security number	
If a joint return, spouse's first name and initial		Last name		266 51 1966	
Allison A.		Gaytor		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.		266 34 1967	
12340 Cocoshell Road				▲ Make sure the SSN(s) above and on line 6c are correct.	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		Foreign province/state/county		Foreign postal code	
Coral Gables, FL 33134					
Foreign country name		Foreign province/state/county		Foreign postal code	
Filing Status 1 <input type="checkbox"/> Single 4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ Check only one box. 2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child					
Exemptions 6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a. } Boxes checked on 6a and 6b 2 b <input checked="" type="checkbox"/> Spouse } No. of children on 6c who: c Dependents: (2) Dependent's social security number (3) Dependent's relationship to you (4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions) • lived with you 1 (1) First name Last name (1) Crocker Gaytor 261 55 1212 Son • did not live with you due to divorce or separation (see instructions) If more than four dependents, see instructions and check here ▶ <input type="checkbox"/> d Total number of exemptions claimed 3					
Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 65,250 8a Taxable interest. Attach Schedule B if required 8a 1,070 b Tax-exempt interest. Do not include on line 8a 8b 80,725 9a Ordinary dividends. Attach Schedule B if required 9a 1,580 b Qualified dividends 9b 1,425 10 Taxable refunds, credits, or offsets of state and local income taxes 10 11 Alimony received 11 12 Business income or (loss). Attach Schedule C or C-EZ 12 (828) 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> 13 14 Other gains or (losses). Attach Form 4797 14 15a IRA distributions 15a b Taxable amount 15b 16a Pensions and annuities 16a 24,000 b Taxable amount 16b 0 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 5,425 18 Farm income or (loss). Attach Schedule F 18 19 Unemployment compensation 19 3,900 20a Social security benefits 20a b Taxable amount 20b 21 Other income. List type and amount Gambling winnings and hobby income 21 5,950 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ 22 82,347					
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 25 Health savings account deduction. Attach Form 8889 25 26 Moving expenses. Attach Form 3903 26 27 Deductible part of self-employment tax. Attach Schedule SE 27 28 Self-employed SEP, SIMPLE, and qualified plans 28 29 Self-employed health insurance deduction 29 30 Penalty on early withdrawal of savings 30 31a Alimony paid b Recipient's SSN ▶ 667 34 9224 31a 11,400 32 IRA deduction 32 11,000 33 Student loan interest deduction 33 2,500 34 Tuition and fees. Attach Form 8917 34 35 Domestic production activities deduction. Attach Form 8903 35 36 Add lines 23 through 35 36 24,900 37 Subtract line 36 from line 22. This is your adjusted gross income 37 57,447					

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form 1040 (2016)

Form 1040 (2016)		Page 2
Tax and Credits	38 Amount from line 37 (adjusted gross income)	38 57,447
	39a Check <input type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. Total boxes <input type="checkbox"/> checked ▶ 39a if: <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind.	
	b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>	
Standard Deduction for—	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40 24,788
• 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	41 Subtract line 40 from line 38	41 32,659
	42 Exemptions. If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	42 12,150
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43 20,509
	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 1,934
	45 Alternative minimum tax (see instructions). Attach Form 6251	45 7,543
	46 Excess advance premium tax credit repayment. Attach Form 8962	46
	47 Add lines 44, 45, and 46 ▶	47 9,477
	48 Foreign tax credit. Attach Form 1116 if required 48	
	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 51 400	
	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	
	55 Add lines 48 through 54. These are your total credits ▶ 55 400	
	56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶ 56 9,077	
Other Taxes	57 Self-employment tax. Attach Schedule SE 57	
	58 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 58	
	59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 59	
	60a Household employment taxes from Schedule H 60a	
	b First-time homebuyer credit repayment. Attach Form 5405 if required 60b	
	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	
	63 Add lines 56 through 62. This is your total tax ▶ 63 9,077	
Payments	64 Federal income tax withheld from Forms W-2 and 1099 64 12,000	
	65 2016 estimated tax payments and amount applied from 2015 return 65	
	66a Earned income credit (EIC) 66a	
	b Nontaxable combat pay election 66b 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 Amount paid with request for extension to file 70	
	71 Excess social security and tier 1 RRTA tax withheld 71	
	72 Credit for federal tax on fuels. Attach Form 4136 72	
	73 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> 73	
	74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments ▶ 74 12,000	
Refund	75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid 75 2,923	
	76a Amount of line 75 you want refunded to you . If Form 8888 is attached, check here ▶ 76a 2,923	
Direct deposit? See instructions.	b Routing number c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d Account number	
	77 Amount of line 75 you want applied to your 2017 estimated tax ▶ 77	
Amount You Owe	78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ▶ 78	
	79 Estimated tax penalty (see instructions) 79	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No	
	Designee's name ▶	Phone no. ▶
	Personal identification number (PIN) ▶	
Sign Here	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.	
Joint return? See instructions. Keep a copy for your records.	Your signature	Date
	Spouse's signature. If a joint return, both must sign.	Date
	Your occupation Boat Captain	Daytime phone number
	Spouse's occupation Retail Store Owner	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature
	Firm's name ▶	Date
	Firm's address ▶	Check <input type="checkbox"/> if self-employed
	Firm's EIN ▶	PTIN
	Phone no.	

**SCHEDULE A
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions**

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.
► Attach to Form 1040.

OMB No. 1545-0074

2016Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Albert T. and Allison A. Gaytor

Your social security number

266-51-1966

Medical and Dental Expenses		Caution: Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1	7,582		
2	Enter amount from Form 1040, line 38 2 57,447	2			
3	Multiply line 2 by 10% (0.10). But if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5% (0.075) instead	3	5,745		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			1,837
Taxes You Paid		5 State and local (check only one box):			
	a <input type="checkbox"/> Income taxes, or	5	3,100		
	b <input checked="" type="checkbox"/> General sales taxes	6	4,600		
6	Real estate taxes (see instructions)	6			
7	Personal property taxes	7			
8	Other taxes. List type and amount ►	8			
9	Add lines 5 through 8	9			7,700
Interest You Paid		10 Home mortgage interest and points reported to you on Form 1098		10	11,700
Note: Your mortgage interest deduction may be limited (see instructions).		11 Home 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	
		11			
12	Points not reported to you on Form 1098. See instructions for special rules	12			
13	Mortgage insurance premiums (see instructions)	13			
14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	345		
15	Add lines 10 through 14	15			12,045
Gifts to Charity		16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions.		16	410
If you made a gift and got a benefit for it, see instructions.		17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500		17	275
18	Carryover from prior year	18			
19	Add lines 16 through 18	19			685
Casualty and Theft Losses		20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)		20	2,105
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.) ► Form 2106-EZ (Albert)		21	700
22	Tax preparation fees	22	765		
23	Other expenses—investment, safe deposit box, etc. List type and amount ► Safe-deposit box rental	23	100		
24	Add lines 21 through 23	24	1,565		
25	Enter amount from Form 1040, line 38 25 57,447	25			
26	Multiply line 25 by 2% (0.02)	26	1,149		
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27			416
Other Miscellaneous Deductions		28 Other—from list in instructions. List type and amount ►		28	
Total Itemized Deductions		29 Is Form 1040, line 38, over \$155,650?		29	24,788
		<input checked="" type="checkbox"/> 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.			
		<input type="checkbox"/> 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					

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 17145C

Schedule A (Form 1040) 2016

SCHEDULE B
(Form 1040A or 1040)Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.

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

OMB No. 1545-0074

2016Attachment
Sequence No. **08**

Your social security number

266-51-1966

Part I**Interest**(See instructions
on back and the
instructions for
Form 1040A, or
Form 1040,
line 8a.)**Note:** If you
received a Form
1099-INT, Form
1099-OID, or
substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the total interest
shown on that
form.

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

Vizcaya National Bank
Florida Electric**Amount**375
695

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

1,070

1,070**Note:** If line 4 is over \$1,500, you must complete Part III.**Part II****Ordinary
Dividends**(See instructions
on back and the
instructions for
Form 1040A, or
Form 1040,
line 9a.)**Note:** If you
received a Form
1099-DIV or
substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the ordinary
dividends shown
on that form.

- 5**
- List name of payer ▶

Everglades Bank Corp.
Grapefruit Mutual Fund
Florida Sugar Corp.**Amount**925
155
500

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

1,580

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

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

**Part III
Foreign
Accounts
and Trusts**(See
instructions on
back.)

- 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

Yes No

X

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 ▶

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

X

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

Cat. No. 17146N

Schedule B (Form 1040A or 1040) 2016

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.
► 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

Allison A. Gaytor

Social security number (SSN)

266-34-1967

A Principal business or profession, including product or service (see instructions)

Retail Store—Auto Accessories

B Enter code from instructions

4 4 1 3 0 0

C Business name. If no separate business name, leave blank.

Plus Two Cones

D Employer ID number (EIN), (see instr.)

9 8 7 3 2 1 6 5 4

E Business address (including suite or room no.)

617 Crandon Boulevard

City, town or post office, state, and ZIP code

Key Biscayne, FL 33149

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►**G** Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2016, check here ☒**I** Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No**J** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No**Part I Income**

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	2	600
3	Subtract line 2 from line 1	3	62,950
4	Cost of goods sold (from line 42)	4	39,800
5	Gross profit. Subtract line 4 from line 3	5	23,150
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	23,150

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	3,100	18	Office expense (see instructions)	18	1,375
9	Car and truck expenses (see instructions)	9	918	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	7,495
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	432
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	625
15	Insurance (other than health)	15	795	23	Taxes and licenses	23	510
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	790
b	Other	16b	1,750	b	Deductible meals and entertainment (see instructions)	24b	75
17	Legal and professional services	17	310	25	Utilities	25	980
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28		26	Wages (less employment credits)	26	3,400
29	Tentative profit or (loss). Subtract line 28 from line 7	29		27a	Other expenses (from line 48)	27a	1,423
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) 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		27b	Reserved for future use	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	(828)				
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 Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a	<input checked="" type="checkbox"/> All investment is at risk.		
				32b	<input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11334P

Schedule C (Form 1040) 2016

Schedule C (Form 1040) 2016

Allison A. Gaytor

266-34-1967

Page **2****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	35	0
36 Purchases less cost of items withdrawn for personal use	36	77,900
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	77,900
41 Inventory at end of year	41	38,100
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	39,800

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) ► 09 / 01 / 16

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 1,700 **b** Commuting (see instructions) 5,000 **c** Other 6,472

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.

Business gifts (only deduct \$25 per gift)	150
Uniforms (uniforms purchased for employees are deductible)	400
Telephone	800
Miscellaneous	73
Fines (non-deductible fines and penalties)	0
48 Total other expenses. Enter here and on line 27a	48 1,423

Schedule C (Form 1040) 2016

SCHEDULE E (Form 1040) Department of the Treasury Internal Revenue Service (99) Name(s) shown on return	Supplemental Income and Loss (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.) ▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee .	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold; margin: 5px 0;">2016</div> Attachment Sequence No. 13
Albert T. and Allison A. Gaytor		Your social security number 266-51-1966

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 instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No

B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1a	Physical address of each property (street, city, state, ZIP code)	Fair Rental Days	Personal Use Days	QJV
A	Rental Beach House, 1237 Pineapple Street, Lihue, HI 96766	365	0	<input type="checkbox"/>
B				<input type="checkbox"/>
C				<input type="checkbox"/>

2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.

Type of Property:
 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3	20,650		
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions.	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12	7,900		
13 Other interest.	13			
14 Repairs.	14	2,900		
15 Supplies	15			
16 Taxes	16	2,300		
17 Utilities	17	2,125		
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	15,225		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	5,425		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	()	()
23a Total of all amounts reported on line 3 for all rental properties	23a	20,650		
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c	7,900		
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e	15,225		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24		5,425	
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	()		
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26		5,425	

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11344L

Schedule E (Form 1040) 2016

Form 2106-EZ Department of the Treasury Internal Revenue Service (99)	Unreimbursed Employee Business Expenses ▶ Attach to Form 1040 or Form 1040NR. ▶ Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106 .	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold;">2016</div> Attachment Sequence No. 129A
Your name Albert T. Gaytor	Occupation in which you incurred expenses Boat Captain	Social security number 266 51 1966

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense doesn't have to be required to be considered necessary.
- You **don't** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 aren't considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2016.

Caution: You can use the standard mileage rate for 2016 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1 Complete Part II. Multiply line 8a by 54¢ (0.54). Enter the result here	1		
2 Parking fees, tolls, and transportation, including train, bus, etc., that didn't involve overnight travel or commuting to and from work	2		
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Don't include meals and entertainment	3		
4 Business expenses not included on lines 1 through 3. Don't include meals and entertainment	4	700	
5 Meals and entertainment expenses: \$ _____ × 50% (0.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (0.80) instead of 50%. For details, see instructions.)	5		
6 Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	700	

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ▶ _____ / _____ / _____

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

a Business _____ b Commuting (see instructions) _____ c Other _____

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

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

11a Do you have evidence to support your deduction? ☐ Yes ☐ No

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

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 20604Q Form **2106-EZ** (2016)

Form 4684 Department of the Treasury Internal Revenue Service	Casualties and Thefts ► Information about Form 4684 and its separate instructions is at www.irs.gov/form4684 . ► Attach to your tax return. ► Use a separate Form 4684 for each casualty or theft.	OMB No. 1545-0177 <div style="font-size: 2em; font-weight: bold; text-align: center;">2016</div> Attachment Sequence No. 26
Name(s) shown on tax return Albert T. and Allison A. Gaytor		Identifying number 266-51-1966

SECTION A – Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property A Professional digital SLR camera, at residence, 06/01/16

Property B

Property C

Property D

		Properties			
		A	B	C	D
2 Cost or other basis of each property	2	7,950			
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3				
Note: If line 2 is more than line 3, skip line 4.					
4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4				
5 Fair market value before casualty or theft	5	7,950			
6 Fair market value after casualty or theft	6	0			
7 Subtract line 6 from line 5	7	7,950			
8 Enter the smaller of line 2 or line 7	8	7,950			
9 Subtract line 3 from line 8. If zero or less, enter -0-	9	7,950			
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	10			7,950	
11 Enter the smaller of line 10 or \$100	11			100	
12 Subtract line 11 from line 10	12			7,850	
Caution: Use only one Form 4684 for lines 13 through 18.					
13 Add the amounts on line 12 of all Forms 4684	13			7,850	
14 Add the amounts on line 4 of all Forms 4684.	14			0	
15 • If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). • If line 14 is less than line 13, enter -0- here and go to line 16. • If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section.	15			0	
16 If line 14 is less than line 13, enter the difference	16			7,850	
17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions	17			5,745	
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18			2,105	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 12997O **Form 4684** (2016)

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side.

Identifying number

SECTION B—Business and Income-Producing Property**Part I Casualty or Theft Gain or Loss** (Use a separate Part I for each casualty or theft.)

- 19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. **See instructions if claiming a loss due to a Ponzi-type investment scheme and Section C is not completed.**

Property A

Property B

Property C

Property D

		Properties			
		A	B	C	D
20	Cost or adjusted basis of each property	20			
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	21			
Note: If line 20 is more than line 21, skip line 22.					
22	Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	22			
23	Fair market value before casualty or theft	23			
24	Fair market value after casualty or theft	24			
25	Subtract line 24 from line 23	25			
26	Enter the smaller of line 20 or line 25	26			
Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.					
27	Subtract line 21 from line 26. If zero or less, enter -0-	27			
28	Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions)	28			

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft

(b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

Casualty or Theft of Property Held One Year or Less

29		()	()
30	Totals. Add the amounts on line 29	30	()	(
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	31			
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, partnerships, and S corporations, see instructions	32			

Casualty or Theft of Property Held More Than One Year

33	Casualty or theft gains from Form 4797, line 32	33		
34		()	(
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35	()
36	Total gains. Add lines 33 and 34, column (c)	36		
37	Add amounts on line 35, columns (b)(i) and (b)(ii)	37		
38	If the loss on line 37 is more than the gain on line 36:			
a	Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	38a		
b	Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11	38b		
39	If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3	39		

Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.

Form 8880 Department of the Treasury Internal Revenue Service	Credit for Qualified Retirement Savings Contributions ▶ Attach to Form 1040, Form 1040A, or Form 1040NR. ▶ Information about Form 8880 and its instructions is at www.irs.gov/form8880 .	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold; text-align: center;">2016</div> Attachment Sequence No. 54
Name(s) shown on return Albert T. and Allison A. Gaytor		Your social security number 266-51-1966

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

CAUTION

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$30,750 (\$46,125 if head of household; \$61,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1999, **(b)** is claimed as a dependent on someone else's 2016 tax return, or **(c)** was a **student** (see instructions).

	(a) You	(b) Your spouse
1	5,500	5,500
2		
3	5,500	5,500
4	0	0
5	5,500	5,500
6	2,000	2,000
7		4,000
8	57,447	

9 Enter the applicable decimal amount shown below:

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
---	\$18,500	.5	.5	.5
\$18,500	\$20,000	.5	.5	.2
\$20,000	\$27,750	.5	.5	.1
\$27,750	\$30,000	.5	.2	.1
\$30,000	\$30,750	.5	.1	.1
\$30,750	\$37,000	.5	.1	.0
\$37,000	\$40,000	.2	.1	.0
\$40,000	\$46,125	.1	.1	.0
\$46,125	\$61,500	.1	.0	.0
\$61,500	---	.0	.0	.0

Note: If line 9 is zero, **stop**; you cannot take this credit.

10	Multiply line 7 by line 9	400
11	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions	9,477
12	Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 11 here and on Form 1040, line 51; Form 1040A, line 34; or Form 1040NR, line 48	400

*See Pub. 590-A for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

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

Cat. No. 33394D

Form **8880** (2016)

Albert T. and Allison A. Gaytor

266-51-1966

Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Keep for Your Records



Before you begin: ✓ See the earlier instructions for line 44 to see if you can use this worksheet to figure your tax.
 ✓ Before completing this worksheet, complete Form 1040 through line 43.
 ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	20,509	
2. Enter the amount from Form 1040, line 9b*	2.	1,425	
3. Are you filing Schedule D?*			
<input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-.	3.	0	
<input checked="" type="checkbox"/> No. Enter the amount from Form 1040, line 13.			
4. Add lines 2 and 3	4.	1,425	
5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.	0	
6. Subtract line 5 from line 4. If zero or less, enter -0-	6.	1,425	
7. Subtract line 6 from line 1. If zero or less, enter -0-	7.	19,084	
8. Enter: \$37,650 if single or married filing separately, \$75,300 if married filing jointly or qualifying widow(er), \$50,400 if head of household.	8.	75,300	
9. Enter the smaller of line 1 or line 8	9.	20,509	
10. Enter the smaller of line 7 or line 9	10.	19,084	
11. Subtract line 10 from line 9. This amount is taxed at 0%	11.	1,425	
12. Enter the smaller of line 1 or line 6	12.	1,425	
13. Enter the amount from line 11	13.	1,425	
14. Subtract line 13 from line 12	14.	0	
15. Enter: \$415,050 if single, \$233,475 if married filing separately, \$466,950 if married filing jointly or qualifying widow(er), \$441,000 if head of household.	15.	466,950	
16. Enter the smaller of line 1 or line 15	16.	20,509	
17. Add lines 7 and 11	17.	20,509	
18. Subtract line 17 from line 16. If zero or less, enter -0-	18.	0	
19. Enter the smaller of line 14 or line 18	19.	0	
20. Multiply line 19 by 15% (0.15)	20.	0	
21. Add lines 11 and 19	21.	1,425	
22. Subtract line 21 from line 12	22.	0	
23. Multiply line 22 by 20% (0.20)	23.	0	
24. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	24.	1,934	
25. Add lines 20, 23, and 24	25.	1,934	
26. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	26.	2,151	
27. Tax on all taxable income. Enter the smaller of line 25 or line 26. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	27.	1,934	

*If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

Form 6251 Department of the Treasury Internal Revenue Service (99)	Alternative Minimum Tax—Individuals ► Information about Form 6251 and its separate instructions is at www.irs.gov/form6251 . ► Attach to Form 1040 or Form 1040NR.	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold; text-align: center;">2016</div> Attachment Sequence No. 32
Name(s) shown on Form 1040 or Form 1040NR Albert T. and Allison A. Gaytor		Your social security number 266-51-1966

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	32,659
2 Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (0.025) of Form 1040, line 38. If zero or less, enter -0-	2	0
3 Taxes from Schedule A (Form 1040), line 9	3	7,700
4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	900
5 Miscellaneous deductions from Schedule A (Form 1040), line 27	5	416
6 If Form 1040, line 38, is \$155,650 or less, enter -0-. Otherwise, see instructions	6	()
7 Tax refund from Form 1040, line 10 or line 21	7	()
8 Investment interest expense (difference between regular tax and AMT)	8	
9 Depletion (difference between regular tax and AMT)	9	
10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11 Alternative tax net operating loss deduction	11	()
12 Interest from specified private activity bonds exempt from the regular tax	12	80,000
13 Qualified small business stock, see instructions	13	
14 Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17 Disposition of property (difference between AMT and regular tax gain or loss)	17	
18 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19 Passive activities (difference between AMT and regular tax income or loss)	19	
20 Loss limitations (difference between AMT and regular tax income or loss)	20	
21 Circulation costs (difference between regular tax and AMT)	21	
22 Long-term contracts (difference between AMT and regular tax income)	22	
23 Mining costs (difference between regular tax and AMT)	23	
24 Research and experimental costs (difference between regular tax and AMT)	24	
25 Income from certain installment sales before January 1, 1987	25	()
26 Intangible drilling costs preference	26	
27 Other adjustments, including income-based related adjustments	27	
28 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$247,450, see instructions.)	28	121,675

Part II Alternative Minimum Tax (AMT)

29 Exemption. (If you were under age 24 at the end of 2016, see instructions.) <div style="display: flex; justify-content: space-between;"> <div> IF your filing status is . . . Single or head of household . . . \$119,700 Married filing jointly or qualifying widow(er) . . . 159,700 Married filing separately . . . 79,850 </div> <div style="text-align: center;"> AND line 28 is not over . . . THEN enter on line 29 . . . \$53,900 83,800 41,900 </div> </div> If line 28 is over the amount shown above for your filing status, see instructions.	29	83,800
30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	37,875
31 • If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here. • All others: If line 30 is \$186,300 or less (\$93,150 or less if married filing separately), multiply line 30 by 26% (0.26). Otherwise, multiply line 30 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately) from the result.	31	9,477
32 Alternative minimum tax foreign tax credit (see instructions)	32	
33 Tentative minimum tax. Subtract line 32 from line 31	33	9,477
34 Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	34	1,934
35 AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	7,543

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36 Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31	36	37,875
37 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	1,425
38 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	0
39 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	1,425
40 Enter the smaller of line 36 or line 39	40	1,425
41 Subtract line 40 from line 36	41	36,450
42 If line 41 is \$186,300 or less (\$93,150 or less if married filing separately), multiply line 41 by 26% (0.26). Otherwise, multiply line 41 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately) from the result . . . ▶	42	9,477
43 Enter: <ul style="list-style-type: none"> • \$75,300 if married filing jointly or qualifying widow(er), • \$37,650 if single or married filing separately, or • \$50,400 if head of household. 	43	75,300
44 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	44	19,084
45 Subtract line 44 from line 43. If zero or less, enter -0-	45	56,216
46 Enter the smaller of line 36 or line 37	46	1,425
47 Enter the smaller of line 45 or line 46. This amount is taxed at 0%	47	1,425
48 Subtract line 47 from line 46	48	0
49 Enter: <ul style="list-style-type: none"> • \$415,050 if single • \$233,475 if married filing separately • \$466,950 if married filing jointly or qualifying widow(er) • \$441,000 if head of household 	49	466,950
50 Enter the amount from line 45	50	56,216
51 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter	51	19,084
52 Add line 50 and line 51	52	75,300
53 Subtract line 52 from line 49. If zero or less, enter -0-	53	391,650
54 Enter the smaller of line 48 or line 53	54	0
55 Multiply line 54 by 15% (0.15) ▶	55	0
56 Add lines 47 and 54	56	1,425
If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.		
57 Subtract line 56 from line 46	57	0
58 Multiply line 57 by 20% (0.20) ▶	58	0
If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.		
59 Add lines 41, 56, and 57	59	
60 Subtract line 59 from line 36	60	
61 Multiply line 60 by 25% (0.25) ▶	61	
62 Add lines 42, 55, 58, and 61	62	9,477
63 If line 36 is \$186,300 or less (\$93,150 or less if married filing separately), multiply line 36 by 26% (0.26). Otherwise, multiply line 36 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately) from the result	63	9,847
64 Enter the smaller of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	64	9,477