

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

**Prepared on: 12/12/2016 08:57:55 am**

**Return: C:\Users\Smokey\Desktop\Tax\2016 Whittenburg\Appendix D\Gregory Clifden 2016 Tax Return.T16**

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

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

Because you're filing a joint return, Gregory and Lulu 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 SE
- Form 8814
- Schedule 8812
- Form 8962

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

Form W-2: Wage and Tax Statement

1st

Form 1099-R: Distributions from Pensions, etc.

1st

**Step 3. Mail the return**

Mail the return to this address:

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

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

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

**Step 4. Keep a copy**

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

- - Background Worksheet
- - Dependents Worksheet
- - Child Tax Credit Worksheet
- - Last Year's Data Worksheet
- - Form 1099-INT/OID
- - Form 1099-DIV
- - Home Mortgage Interest Worksheet
- - Charitable Worksheet
- - State and Local Income Tax
- - Capital Gains and Losses Worksheet
- - Form 1095-A
- - Health Care Coverage
- - Health Care Summary

- - Shared Responsibility Payment

## 2016 return information - Keep this for your records

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

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

### Quick Summary

Income		\$58,041
Adjustments	-	\$8,767
<b>Adjusted gross income</b>		<b>\$49,274</b>
Deductions	-	\$20,965
Exemption(s)	-	\$20,250
<b>Taxable income</b>		<b>\$8,059</b>
Tax withheld or paid already		\$16,897
Actual tax due	-	\$5,460
Refund applied to next year	-	\$0
<b>Refund</b>		<b>\$11,437</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.

Presidential

Elec Campaign

Note: Checking a box below won't change your tax or refund.

Check if you/spouse want \$3 to go to fund

You

Spouse

Filing Status

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately

4 Head of hshld. If qual person a child but not your dependent, child's name:

5 Qual widow w/dep child

Exemp- tions

6a Yourself (but NOT if you can be someone's dependent)

b Spouse

c Dependents:

(1) First Last Name (2) SSN (3) Relationship (4) # Children Crdt # Lived w/ you

If > 4 dependents, check here

d Total number of exemptions claimed

Income

7 Wages, etc

8a Taxable interest income. (Sch B if required)

8b Tax-exempt interest

9a Ordinary dividends

9b Qual divs

MINI-WORKSHEET FOR LINE 7, WAGES

a. Wages not on W-2

b. Total from line a

Note: Line b includes spouse amounts only if you are married filing a joint return.

c. Wages from W-2's

d. Total for line 7

Attach copy B

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)

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

i. Refunds received (Form 1099-G)

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	33,725
here.	13	Capital gain/loss . . . . . <input type="checkbox"/> . . . . .	13	1,225
	14	Other gains or losses. Attach Form 4797 . . . . .	14	
	15a	IRA's . . . . . <b>15a</b> . . . . . <b>b</b> Taxbl	15b	0
	16a	Pension,annuities . . . . . <b>16a</b> . . . . . <b>b</b> Taxbl	16b	9,300
	17	Rent, royalty, partnership, S corp, trust (Sch E) . . . . .	17	
	18	Farm income or loss. Attach Schedule F . . . . .	18	0
	19	Unemploy compensation . . . . .	19	
	20a	Soc Sec benefits . . . . . <b>20a</b> . . . . . <b>b</b> Taxable . . . . .	20b	
	21	Other income (type and amt) . . . . . FORM 8814	21	1,300
	22	Combine lines 7 through 21. Your <b>total income</b> . . . . .	22	58,041
Adjusted	23	Educator expenses . . . . . <b>23</b> . . . . .		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	2,383
28	SE SEP/SIMPLE/qualified plans. . . . .	28	384
29	Self-employed health ins deduction . . . . .	29	0
30	Penalty on early w/drawal of svgs . . . . .	30	0
31a	Alimony pd . . bRecip SSN ▶ 566-23-5431	31a	6,000

**MINI-WORKSHEET FOR LINE 32,  
IRA DEDUCTION**

- a. Your IRA deduction . . . . .
- b. Your spouse's IRA deduction . . . . .
- c. Total (to line 32) . . . . . 0

Gross	32	IRA deduction (see instr) . . . . .	32	0
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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 . . . . .
- b. Maximum interest deduction . . . . .
- c. Eligible interest. Smaller line a or b . . . . .
- d. Total income (Form 1040 line 22) . . . . .
- e. Total of amounts from Form 1040, lines 23 through 32, and amount to left of line 36 . . . . .
- f. Foreign earned income and housing deduction . . . . .
- g. Income excluded from Puerto Rico, Guam, American Samoa, or N. Mariana Islands . . . . .
- h. Modified AGI. Ln d - Ln e + Ins f and g . . . . .
- i. Phaseout threshold (\$65,000; \$130,000 jnt) . . . . .
- j. Line h - line i . . . . .
- k. Reduction amount (line c times line j divided by \$15,000 if not joint, \$30,000 joint) . . . . .
- l. Deduction (line c - line k). To line 33 . . . . .

Income	33	Student loan interest deduction . . . . .	33	
	34	Tuition & fees. Attach Form 8917 . . . . .	34	
	35	Dom. prod. act. ded. (Fm 8903) . . . . .	35	0
	36	Lns 23 - 35 . . . . . ▶	36	8,767
	37	Line 22 - line 36. Your <b>adjusted gross income</b> . . . . . ▶	37	49,274

Not  
For  
Filing

Tax and 38 Amount from line 37 (adjusted gross income) 38 49,274

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) 20,965

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 20,965

40 Itemized deductions or standard deduction 40 20,965

Check here if you itemized

41 Subtract line 40 from line 38 41 28,309

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 20,250

43 Taxable income. Ln 41 minus 42 (not less than 0) 43 8,059

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	<b>Tax.</b> See instr. Check if total includes tax from <b>a</b> <input checked="" type="checkbox"/> 8814 <b>b</b> <input type="checkbox"/> 4972 <b>c</b> <input type="checkbox"/> _____	44	753
45	<b>Alternative minimum tax.</b> (Form 6251) . . . . .	45	0
46	Excess adv prem tax cr repmt. Attach Form 8962 . . . . .	46	
47	Add lines 44, 45, and 46 . . . . .	47	753

**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	753

**Note:** Attach Schedule 8812, if required.

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

55	Add lines 48 through 54. Your <b>total credits</b> . . . . .	55	753
56	Subtract line 55 from line 47 (not less than 0) . . . . .	56	0

57	Self-employment tax. (Sched SE) . . . . .	57	4,765
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58	Unreported tax from: <b>a</b> <input type="checkbox"/> Fm 4137 <b>b</b> <input type="checkbox"/> Fm 8919	58	0
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59	Tax on IRAs, qualified plans, etc. (Form 5329) . . . . .	59	0
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60a	Household employment taxes from Schedule H . . . . .	60a	0
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60b	First-time homebuyer credit repayment. Form 5405 . . . . .	60b	0
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61	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	61	695
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62	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code _____	62	0
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63	Lns 56 to 62. <b>Total tax</b> . . . . .	63	5,460
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**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) . . . . . 2,850
- c.** Add'l Medicare tax withholding from Form 8959 . . . . . 0
- d.** Total federal tax withheld (to line 64) . . . . . 2,850

64	Federal income tax withheld . . . . .	64	2,850
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65	2016 est tax + amt from 15 return . . . . .	65	2,000
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66a	EIC . . . . .	66a	
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66b	Nontax combat pay . . . . .	66b	
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**Note:** Attach Schedule EIC if you have a qualifying child.

67	Add'l chld tax cr. Attach Sch 8812 . . . . .	67	1,247
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68	American opp crdt, Fm 8863, ln 8 . . . . .	68	
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69	Net prem tax cr. Attach Form 8962 . . . . .	69	10,800
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70	Amt pd with extension request . . . . .	70	
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**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

Other  
TaxesPay-  
ments

\$7,347.. Self: 0 Spouse: 0

g. Total on line f. Carry to ln 71 .....TOTAL: 0

71 Excess Soc Sec &amp; 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 16,897

Refund 75 If line 74 is larger than line 63, amt overpaid ..... 75 11,437

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

Check if Form 8888 is attached: ☐ ..... 76a 11,437deposit? b Routing number XXXXXXXXXX c Type: ☒ Checking ☐ Savings

See d Account number XXXXXXXXXXXXXXXXXX

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 ac-  
companying schedules and statements, and to the best of my knowledge and bel-  
ief, they are true, correct, and complete. Declaration of preparer (other than  
taxpayer) is based on all information of which preparer has any knowledge.

Sign Signature: Date Your occupation Day tel.

here Spouse's sig (req'd if jt.) Date Spouse's occupation IP PIN

Teacher

Keep Preparer name Preparer signature Date Self- PTIN

copy for empl? ☐

your Firm's name Firm's EIN

records. 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

ii. Deductible amount

0

b. Other transportation and lodging for treatment

c. Total medical mileage and transportation.

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

0

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

2,600

e. Prescriptions and insulin

f. Tests and lab fees

g. Hospitalization

h. Medical aids and devices

i. Other eligible expenses not previously entered

j. Total. Include on line 1

2,600

MEDICAL AND

1. Medical and dental expenses (See instructions.)

1

2,600

2. Amount on 1040, line 38

2

49,274

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

4,927

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)

670

b. Tax payments from State and Local Tax Payments Worksheet

6,450

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

7,120

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 . . . . .

c. Information for IRS Optional Sales Tax Tables

i. Number of exemptions . . . . . 5

ii. Adjusted gross income . . . . . 49,274

iii. Tax-exempt interest,  
nontaxable social security and  
railroad retirement benefits . . . . . 1,490

iv. Other nontaxable income (not  
including rollovers) . . . . .

v. Total available income . . . . . 50,764

vi. States of residence:

(1) State at year-end . . . . . CA  
Locality . . . . .  
State general sales tax rate . . . . . 7.5000 %  
**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 . . . . . 882

e. Larger of line b. or line d. . . . . 882

f. Total sales tax for deduction  
(line a + line e) . . . . . 882

**TAXES** 5. State and local (check only one box) . . . . . 5 | 7,120 |

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 . . . . . 820

ii. Amount #2 . . . . .

iii. Amount #3 . . . . .

e. Total real estate taxes (a+b+c+d) for line 6 . . . . . 820

**YOU** 6. Real estate taxes . . . . . 6 | 820 |

**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 . . . . . 450

**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 ..... 450

8. Other taxes (list type and amount)

8 450

9. Sum of lines 5 through 8. Total taxes ..... 9 8,390

**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 ..... 7,600  
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 ..... 7,600

**INTEREST** 10. Interest and points shown on Form 1098 ..... 10 7,600

## 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 ..... 49,274  
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) .....  
i. Line h. divided by \$10,000 (\$5,000 if married filing sep), not more than 1.0 .....  
j. Line e. times line i .....  
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 .....
- 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 .....
- c. Interest on a mortgage used to refinance to the extent the refinancing proceeds exceeded balance on refinanced mortgage .....
- d. Total (a+b+c) added to line 4, Form 6251 ..... 0

**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** ..... 3,100

15. Sum of lines 10 to 14. Total interest ..... **15** ..... 10,700

**GIFTS TO** 16. Gifts by cash or check ..... **16** ..... 1,875

17. Other than cash (Fm 8283 if over \$500) ..... **17** ..... 0

**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** ..... 1,875

**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 .....
- If you are filing electronically, enter a description of the expenses that appear on line b. ....
- c. Total unreimbursed expenses (to line 21) ..... 0

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

Description ▶

**21** ..... 0

22. Tax preparation fees ..... **22** ..... 475

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

- a. Safe-deposit box fees .....
- b. Legal expenses for production of income .....
- c. Investment exps from 1099-DIV, -INT, -OID ..... 0
- d. Other investment expenses .....
- e. Hobby loss expenses .....
- f. Fees, subscriptions, tools .....
- g. Losses in a bank failure .....
- 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 .....  
l. Convenience fee charged when paying taxes  
by credit or debit card .....  
m. Other misc deductions subject to 2% limit .....  
n. Total misc deductions (for line 23) ..... 0

AND CERTAIN	23.	Other (describe):		23	0
MISCEL-	24.	Sum of lines 21 to 23		24	475
LANEOUS	25.	Amount from 1040, line 38	25	49,274	
DEDUC-	26.	2% of the amount on line 25	26	985	
TIONS	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) .....  
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" .....  
e. Total estate tax paid on "IRD" (c + d) ..... 0  
f. Repayments under a claim of right (>3000) .....  
g. Unrecovered investment in pension .....  
h. Impairment-related work expenses ..... 0  
i. Amortization of certain bond premiums .....  
j. Ordinary loss attributable to contingent  
payment debt instrument or inflation-  
indexed debt instrument .....  
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
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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 .....  
b. Sum of amounts on lines 4, 14, and 20, plus  
gambling and casualty or theft losses from  
line 28 mini-worksheet .....  
c. Line a minus line b .....  
d. Line c multiplied by 80% (.80) .....  
e. Amount on line 38, Form 1040.....  
f. Threshold amount .....  
    • Single: \$259,400  
    • Married filing joint/  
    • qualifying widow(er): \$311,300

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

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

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

Gregory                      R Clifden

**Note:** Enter your data for this form on the Interest Income Worksheet (1099-INT/OID) and the 1099-DIV Worksheet.

**Caution:** If you override our calculations on this form, amounts from the worksheets will not be totalled properly on your return.

[illegible]

**Note:** We use the last 8 lines above to put up a subtotal of your interest items and total your nominee, accrued, OID, amortizable bond premium, savings bond, and other adjustments.

**2.** Total of amounts on line 1 ..... **2** 1,955

**3. Excludable EE and I savings bond interest (Fm 8815) . . . . . 3**

4. Line 2 - line 3. Taxable interest to 1040, line 8a ..... **4** 1,955

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

Total investment interest income, for Form 4952 . . . . . 1,955

**Note:** Nominee, OID, accrued, ABP, savings bond, and other adjustments are each totaled on their own line, above.

[illegible]

**Note:** We use the last 3 lines above to put up a subtotal of dividends and total nominee and restricted stock dividends.

<b>6.</b>	Total of line 5 amounts. Carry to Form 1040, In 9a . . . . .	<b>6</b>	<u>336</u>
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**Note:** If line C is over \$1,500, you must also

**Not  
For  
Filing**

**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? . . . . .	<b>Y</b>	<b>N</b>
	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<b>7a.</b> 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 . . . . .	<b>Y</b>	<b>N</b>
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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 . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>b.</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? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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<b>Note:</b> If you check Yes, you must file Form 8938 with your return.		
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<b>8.</b> 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 . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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**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-EZ .....Yes ☐ 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  
Gregory R Clifden

Soc Sec No  
543-88-9756

A Principal bus/profession & product/service

B Code

Select business category  
Accommodations, Food \_Drink

Select code  
721100

Enter code 721100

C Business Name (blank if no separate name)  
Rock Glen House Bed \_Breakfast

D Employer ID num. (EIN)  
95-1234567

E Business address ▶ 33333 Fume Blanc Way

City, State, ZIP Temecula , CA 92591

☐ 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 ..... 139,250

b. From Form 1099-MISC ..... 0

c. From Form 1099-K ..... 0

d. Total gross receipts or sales ..... 139,250

1. <b>Gross receipts or sales.</b> 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"/>	<b>1</b>	139,250
2. Returns and allowances plus other adjustments (see instrs.) .....		<b>2</b>	
3. Line 1 - Line 2 .....		<b>3</b>	139,250
4. Cost of goods sold and/or operations (from line 42 below) .....		<b>4</b>	0
5. <b>Gross profit.</b> Line 3 - Line 4 .....		<b>5</b>	139,250
6. Other income, including gas or fuel tax credit or refund .....		<b>6</b>	2,325
7. <b>Gross income.</b> Line 5 + line 6 .....		<b>7</b>	141,575

**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. 0
- b. Other car/truck expenses (Vehicle Worksheet) ..... b. 0
- c. Total car/truck expenses (to line 9) ..... c. 0

**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. 0
- 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. 0
- b. Car rentals, taxi, or public transport ..... b. 0
- c. Lodging, baggage, and tipss ..... c. 0
- d. Laundry and cleaning ..... d. 0
- e. Telecommunications ..... e. 0
- f. TOTAL OVERNIGHT TRAVEL EXPENSES ..... f. 0

**LOCAL TRANSPORTATION EXPENSES:**

- g. Local parking fees and tolls ..... g. 0
- h. Other local transportation expenses ..... h. 0
- 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. 0
- b. Lunches served in 2016 ..... b. 0
- c. Snacks served in 2016 ..... c. 0
- d. IRS Standard Rate amount for 2016 ..... d. 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. 0
- 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.** \_\_\_\_\_

**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.** \_\_\_\_\_ 0

**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** \_\_\_\_\_ 4,810 **18.** Office expense . . . . . **18** \_\_\_\_\_ 2,400

9. Car/truck exps . . . . . **9** \_\_\_\_\_ 0 **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	
13. Deprec. and sec.			21. Repair/Maintenance	21	
179 deduction . . . . .	13	18,100	22. Supplies . . . . .	22	8,870
14. Employee benefit . . . .	14		23. Taxes, licenses . . . . .	23	6,420
15. Insurance . . . . .	15	6,300	24a. Travel . . . . .	24a	0
16. Interest			24b. Deductible meals . . . . .	24b	0
a. Mortgage (to bank) . . . .	16a	33,010	25. Utilities . . . . .	25	6,350
b. Other interest . . . . .	16b		26. Wages,less job cr . . . . .	26	15,450
17. Legal/profession . . . . .	17	1,850	27a Other exp (ln 48) . . . . .	27a	4,290
			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. <b>Total expenses</b> before bus. use of home.(Ln 8 through 27a) . . . . .	28	107,850
29. Profit/loss before business use of home. Line 7 - line 28 . . . . .	29	33,725
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) 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. <b>Net profit or (loss). Subtract line 30 from line 29</b> . . . . .	31	33,725
* 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 <b>must</b> 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 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 <b>Form 1040, line 12</b> , and on <b>Schedule SE, line 2</b> (Statutory employees do not report this amount on <b>Schedule SE, line 2</b> ).			
* If you checked 32b, you must attach Form 6198. Your loss may be limited.			
If 32b is "X" you <b>MUST</b> fill out Form 6198 and <b>OVERRIDE</b> 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

Gregory R Clifden

**SSN:** 543-88-9756

<b>PART III</b>	<b>COST OF GOODS SOLD</b>
-----------------	---------------------------

- 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.....* ☐

- |            |   |           |   |
|------------|---|-----------|---|
| <b>35.</b> | Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . . | <b>35</b> |   |
| <b>36.</b> | Purchases less cost of items withdrawn for personal use . . . . .   | <b>36</b> |   |
| <b>37.</b> | Cost of labor. Do not include salary paid to yourself . . . . .   | <b>37</b> |   |
| <b>38.</b> | Materials and supplies . . . . .  | <b>38</b> |   |
| <b>39.</b> | Other costs . . . . .   | <b>39</b> |   |
| <b>40.</b> | Sum of lines 35 through 39 . . . . .  | <b>40</b> | 0 |
| <b>41.</b> | Inventory at end of year . . . . .  | <b>41</b> |   |
| <b>42.</b> | Cost of goods sold (line 40 - line 41). To line 4, above . . . . .  | <b>42</b> | 0 |

<b>PART IV</b>	<b>INFORMATION ON YOUR VEHICLE</b>
----------------	------------------------------------

**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? ☐ ☐

<b>PART V</b>	<b>OTHER EXPENSES</b>
---------------	-----------------------

**Note:** List below business expenses not included on lines 8-26 or line 30.

Laundry expenses	4,290
------------------	-------

- |            |  |           |              |
|------------|--|-----------|--------------|
| <b>48.</b> | <b>Total Other Expenses. To line 27a . . . . .</b> | <b>48</b> | <b>4,290</b> |
|------------|--|-----------|--------------|

**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

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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) Is this a passive activity?	(2) Business with 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.
N	N	33,725	0	0	33,725

# 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) Is this a passive activity?	(2) Business with 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.
N	N	33,725	0	0	33,725

END OF PAGE 2

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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 <b>Box A</b> checked	12,100	14,200	0	-2,100
2 Totals from all transx on Form 8949 with <b>Box B</b> checked	0	0	0	0
3 Totals from all transx on Form 8949 with <b>Box C</b> 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

-2,100

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 <b>Box D</b> checked	8,575	5,250	0	3,325
9 Totals from all transx on Form 8949 with <b>Box E</b> checked	0	0	0	0
10 Totals from all transx on Form 8949 with <b>Box F</b> checked	0	0	0	0

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

Gain/Loss  
Whole Year

a. Gain from Form 4797, Part I

b. Long-term gain from Form 2439

0



c.	Long-term gain from Form 6252 . . . . .	0
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 . . . . .	0

**11** Long-term gain/loss from other forms . . . . . **11** 0

**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** 0

**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** 3,325

KIA  
END OF PAGE 1

PART III	Summary
----------	---------

16

Combine lines 7 and 15.....16

1,225

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 Worksheet .....

0

b.

Section 1202 exclusion from Capital Gains and Losses Worksheet .....

0

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) .....

ii.

Form 6252 .....

0

iii.

Form 6781, Part II .....

0

iv.

Form 8824 .....

d.

Collectibles gain reported to you on:

i.

Form 1099-DIV, box 2d .....

0

ii.

Form 2439, box 1d .....

0

iii.

Schedule K-1 from a partnership, S corporation, estate, or trust .....

0

e.

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

0

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 statement .....

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 .....

-2,100

i.

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

0

18

28% rate gain .....

18

0

MINI-WORKSHEET FOR LINE 19,  
UNRECAPTURED SECTION 1250 GAIN

Gain/Loss

a.

Unrecaptured gain from Form 4797, Part III .....

0

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 year .....

c.

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

0

d.

Line a + line b + line c .....

0

e.

Smaller of line d and Form 4797, line 7 .....

0

f.

Form 4797, line 8 .....

0

<b>g.</b>	Line e minus line f	0
<b>h.</b>	Unrecaptured gain from Form(s) 6252 for property held more than one year not reported on line b	
<b>i.</b>	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
<b>j.</b>	Unrecaptured gain from the sale or exchange of an interest in a partnership attributable to section 1250 gain, <b>not</b> reported on a Schedule K-1	
<b>k.</b>	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
<b>l.</b>	Unrecaptured gain from Form(s) 2439	0
<b>m.</b>	Unrecaptured gain from Schedule K-1 (E/T), REIT or mutual fund not reported on Form 2439	0
<b>n.</b>	Lines g through m	0
<b>o.</b>	Lines a - f of Mini-Worksheet for Line 18	0
<b>p.</b>	Loss, if any, from Schedule D, line 7	-2,100
<b>q.</b>	Long-term capital loss carryover from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code C	0
<b>r.</b>	Combine lines o - q. If a loss, enter as a positive amount. If zero or a gain, enter 0	2,100
<b>s.</b>	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**

<b>1</b>	Taxable income from Form 1040, line 43	8,059
<b>2</b>	Qualified dividends from Form 1040, line 9b	336
<b>3</b>	Form 4952, line 4g	
<b>4</b>	Form 4952, line 4e (or write-in amount, if smaller)	0
<b>5</b>	Line 3 - line 4 (not less than zero)	0
<b>6</b>	Line 2 - line 5 (not less than zero)	336
<b>7</b>	Smaller of ln 15 or ln 16 of Sched D	1,225
<b>8</b>	Smaller of line 3 or line 4	0
<b>9</b>	Line 7 - line 8 (not less than zero)	1,225
<b>10</b>	Line 6 + line 9	1,561
<b>11</b>	Sched D, line 18 + Sched D, line 19	0
<b>12</b>	Smaller of line 9 or line 11	0
<b>13</b>	Line 10 - line 12	1,561
<b>14</b>	Line 1 - line 13 (not less than zero)	6,498
<b>15</b>	Enter:	
	• \$37,650 if single or married filing separately	}
	• \$75,300 if married filing jointly	}
		75,300

	or qualifying widow(er); or	75,300
	• \$50,400 if head of household	
<b>16</b>	<b>Smaller</b> of line 1 or line 15	8,059
<b>17</b>	<b>Smaller</b> of line 14 or line 16	6,498
<b>18</b>	Line 1 - line 10 (not less than zero)	6,498
<b>19</b>	Larger of line 17 or 18	6,498
<b>20</b>	Line 16 - line 17. This amount is taxed at 0%	1,561
<b>If lines 1 and 16 are the same, skip lines 21 - 41 and go to line 42.</b>		
<b>Otherwise, go to line 21.</b>		
<b>21</b>	<b>Smaller</b> of line 1 or line 13	
<b>22</b>	Amount from line 20	
<b>23</b>	Line 21 - line 22 (not less than zero)	
<b>24</b>	Enter:	
	• \$415,050 if single or	
	• \$233,475 if married filing	
	separately	
	• \$466,950 if married filing jointly	
	or qualifying widow(er); or	
	• \$441,000 if head of household	
<b>25</b>	<b>Smaller</b> of line 1 or line 24	
<b>26</b>	Line 19 + line 20	
<b>27</b>	Line 25 - line 26 (not less than zero)	
<b>28</b>	<b>Smaller</b> of line 23 or line 27	
<b>29</b>	Line 28 times 15% (.15)	
<b>30</b>	Line 22 + line 28	
<b>If lines 1 and 30 are the same, skip lines 31 - 41 and go to line 42.</b>		
<b>Otherwise, go to line 31.</b>		
<b>31</b>	Line 21 minus line 30	
<b>32</b>	Line 31 times 20% (.20)	
<b>33</b>	<b>Smaller</b> line 9 or Schedule D, line 19	
<b>34</b>	Line 10 plus line 19	
<b>35</b>	Amount from line 1	
<b>36</b>	Line 34 - line 35 (not less than 0)	
<b>37</b>	Line 33 - line 36 (not less than 0)	
<b>38</b>	Line 37 times 25% (.25)	
<b>If Schedule D, line 18, is zero or blank, skip lines 39 through 41 and go to line 42. Otherwise, go to line 39.</b>		
<b>39</b>	Lines 19, 20, 28, 31, and 37	
<b>40</b>	Line 1 minus line 39	
<b>41</b>	Line 40 times 28% (.28)	
<b>42</b>	Tax on line 19 amount using Tax Tables or Tax Comp Wksht	648
<b>43</b>	Lines 29, 32, 38, 41, and 42	648
<b>44</b>	Tax on line 1 amount	808
<b>45</b>	Tax on all taxable income. Smaller of line 43 or 44. To Form 1040, line 44	648

## 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.

<b>1</b>	Amount on Form 1040, line 41 (may be less than 0)	28,309
<b>2</b>	Amount of the loss from line 21, as a positive amount	
<b>3</b>	Combine lines 1 and 2 (not less than 0)	28,309
<b>4</b>	<b>Smaller</b> of line 2 or 3	0
<b>Note:</b> If line 7 of Schedule D is a loss, go to line 5; otherwise, enter 0 on line 5 and go to line 9.		
<b>5</b>	Loss from Schedule D, line 7, as a positive amount	2,100
<b>6</b>	Gain, if any, from Schedule D, line 15	3,325
<b>7</b>	Line 4 plus line 6	3,325
<b>8</b>	<b>Short-term capital loss carryover to 2017.</b> 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.

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

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Filing**

SSN: 543-88-9756

[illegible]

					0
					0
					0
					0

<b>2 Totals.</b> Add amounts in cols (d), (e), (g), and (h) (subtract negative amounts). Enter here and include on Sched 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).	<b>2</b>	12,100	14,200	0	-2,100
---	----------	--------	--------	---	--------

**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	8,575	5,250	0
			3,325

**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.

GregoryR Clifden

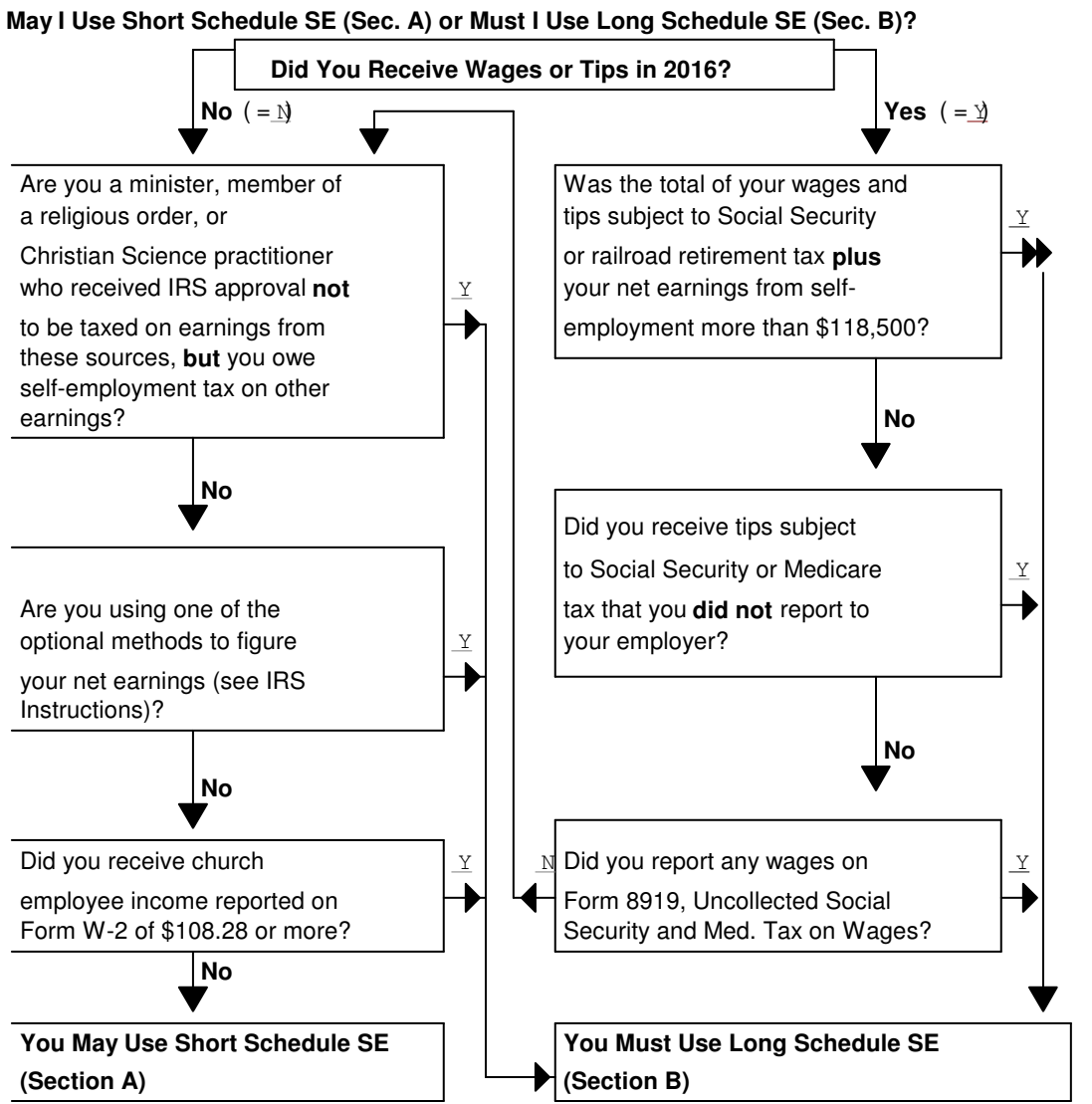
Social Security No . . . . .543-88-9756

**Note:** You must use section B if you received wages or tips AND the total of all your wages and tips subject to Social Security, or railroad retirement tax plus your net earnings from self-employment is more than \$118,500.

Your wages subject to Social Security . . . . . 0

☐ "X" here to use section B. Otherwise, we'll use section A.  
We "X" this box automatically if (1) you have any Social Security wages or tips, **AND** (2) your Social Security wages and tips plus your self-employment income exceeds \$118,500.  
We also "X" this box automatically if you select one of the optional methods (i.e., farm or nonfarm) in section B.

**Note:** There may be are other situations in which you have to use Section B. See the chart below.



**SELF-EMPLOYED HEALTH INSURANCE DEDUCTION (SEHID)**  
Self-employed health insurance deduction from Form 1040, line 29 . . . . .  
Allocation of SEHID to the taxpayer . . . . . 0  
Allocation of SEHID to the spouse . . . . .

**CHAPTER 11 BANKRUPTCY CASES**  
Enter the amount of Chapter 11 bankruptcy income from self-employment that you reported on Form 1041 of your bankruptcy estate . . . . .  
*See IRS instructions. We include this in line 3.*

**NOTARY PUBLIC FEES EXCLUDED FROM SE INCOME**  
If part of your self-employment income is from notary fees, enter the amount of those fees here to reduce your self-employment tax . . . . .  
*We reduce line 3 by this amount.*

**CONSERVATION RESERVE PROGRAM PAYMENTS EXCLUDED FROM SE INCOME**  
Beginning in 2008, farmers receiving social security retirement or disability benefits do not have to pay self-employment tax on Conservation Reserve Program

Not  
For  
Filing

(CRP) payments. However, these are still subject to income tax.  
If you reported any of these payments on Schedule F, and you received social security or disability benefits, enter the amount here to exclude them from Self-employment income and reduce your self-employment tax .....  
*We carry this amount to line 1b.*

## CHURCH EMPLOYEES AND MINISTERS

- |  | YES                      | NO                                  |
|--|--------------------------|-------------------------------------|
| <b>a.</b> Did you have Church Employee Income?.....<br><i>This is wages received from a non-exempt church or religious organization for services other than as a minister, member of a religious order, or Christian Science Practitioner.</i> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>b.</b> Were you a minister or member of a religious order? .....<br><i>Check YES if you are a Christian Science Practitioner.</i>   | <input type="checkbox"/> | <input type="checkbox"/>            |

## SECTION A Short Schedule SE

<b>1a.</b> Net farm profit/loss (Schedule F, In 34 & 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 Z .....	<b>1b</b>	0
<b>2.</b> Net bus. profit/loss (Sched C, C-EZ, K-1) .....	<b>2</b>	33,725
Schedule K-1, box 14, code A, carries to line 1 if from farm partnerships, and to line 2 otherwise. See IRS instructions for other income to report.		
<b>3.</b> Combine lines 1a, 1b, and 2. ....	<b>3</b>	33,725
<b>4.</b> Line 3 * 0.9235. If under \$400, you don't owe SE tax; DON'T file this schedule unless you have an amount on line 1b ..... <i>See instructions if line 4 is less than \$400 due to Conservation Reserve Program payments.</i>	<b>4</b>	31,145
<b>5. Self-employment tax.</b> To Form 1040, line 57 ..... If the amount on line 4 is: ● \$118,500 or less, multiply line 4 by 15.3%. ● More than \$118,500, multiply line 4 by 2.9% + \$14,694	<b>5</b>	4,765
<b>6. Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27 .....	<b>6</b>	2,383

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END OF PAGE 1

		Social Security No . . . . ▶	
SECTION B   LONG SCHEDULE SE			
PART I - SELF-EMPLOYMENT TAX			
<b>Exempt Ministers:</b> If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner, AND you filed Form 4361, see IRS instructions.			
<b>Church Employees:</b> If your only income subject to self-employment tax is church employee income, skip lines 1-4b, enter 0 on line 4c and go to line 5a. Income from services as a minister or member of a religious order is not church employee income. See page SE-1 of IRS instructions.			
A. "X" if minister, etc., filed Fm 4361, but have \$400 of other earnings . . . . . ▶ <input type="checkbox"/>			
<b>Note:</b> Skip line 1 if you elect the farm optional method (Part II below). Skip line 2 if you elect the nonfarm optional method. (Part II below).			
1a. Net farm profit/loss (Sch F, ln 34, & K-1, box 14, code A) . . . . .	1a		
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 Z . . . . .	1b		
2. Net bus. profit/loss (Sched C, C-EZ, K-1) . . . . .	2		
Schedule K-1, box 14, code A, carries to line 1 if from farm partnerships, and to line 2 otherwise. See IRS instructions for other income to report.			
3. Combine lines 1a, 1b, and 2. . . . .	3		
4a. If line 3 is more than zero, line 3 * 0.9235. Else line 3 <b>Note:</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a		
b. If you elect one or both optional methods, lines 15 + 17 . . . . .	4b		
c. Line 4a + 4b. If less than \$400, <b>do not</b> file this schedule . . . . . ▶	4c		
<input type="checkbox"/> <b>Exception:</b> We check this box if you had church employee income, and line 4c is less than \$400. We'll enter zero on line 4c and complete the rest of this schedule.			
5a. Enter church employee income from Form W-2 . . . . .	5a		
b. Line 5a * .9235. (0 if under \$100) . . . . .	5b		
6. <b>Net earnings from self-employment.</b> Line 4c plus line 5b . . . . .	6		
7. Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2016 . . . . .	7		118,500
8a. Total soc sec wages and tips from W-2's, etc . . . . .	8a		
b. Unreported tips subj. to Social Security tax . . . . .	8b		
<b>Note:</b> Line 8b is carried from Form 4137 line 10.			
c. Wages from Form 8919, Line 10 . . . . .	8c		
<b>Note:</b> The program does not support Form 8919.			
d. Add lines 8a, 8b, and 8c . . . . .	8d		
9. Line 7 - line 8d. (If zero or less, enter zero.) . . . . . ▶	9		
10. The <b>smaller</b> of line 6 or line 9 multiplied by 12.4% . . . . .	10		
11. Line 6 multiplied by 2.9% . . . . .	11		
12. <b>Self-employment tax.</b> Lines 10 + 11. To Form 1040, line 57 . . . . .	12		
13. <b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27 . . . . .	13		
PART II - OPTIONAL METHODS TO FIGURE NET EARNINGS (See IRS Instructions)			
<b>FARM OPTIONAL METHOD:</b> You may use the farm optional method <b>only</b> if: (a) Your gross farm income (Schedule F, line 9, and Schedule K-1 (Form 1065), box 14, code B) was not more than \$7,560 or (b) Your net farm profits (Schedule F, line 34, and Schedule K-1 (Form 1065), box 14, code A - minus the amount you would have entered on line 1b had you not used the optional method) were less than \$5,457.			
<input type="checkbox"/> "X" this box if you're electing the Farm Optional Method. If you "X"			

this box, then we blank out line 1 above.

Not  
For  
Filing

14. Maximum income for optional methods ..... 14 5,040

**Note:** If you elect to use the Farm Optional Method, we enter on line 15 the smaller of i) 2/3 of Schedule F, line 9 and Schedule K-1 (Form 1065) box 14, code B or ii) \$5,040. Line 15 is carried to line 4b, above, if you elected the Farm Optional Method by placing an "X" in the box above line 14.

15a. Gross farm income ..... 15a

15. Enter the **smaller** of: two-thirds (2/3) of gross farm income (not less than zero) or \$5,040. Also include this amount on line 4b above ..... 15

**NONFARM OPTIONAL METHOD:** You may use the nonfarm optional method **only** if:

(a) Your net nonfarm profits (Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), box 14, code A; and Schedule K-1 (Form 1065-B) box 9, Code J1) were less than \$5,457 and also less than 72.189% of your gross nonfarm income (Schedule C, line 7; Schedule C-EZ, line 1; and Schedule K-1 (Form 1065), box 14, code C and Schedule K-1 (Form 1065-B), box 9, Code J2) and

(b) You had net SE earnings of at least \$400 in 2 of the prior 3 years.

**Caution:** You may use this method no more than five times.

☐ "X" this box if you're electing the Nonfarm Optional Method. If you place an "X" in this box, then we blank out line 2 above.

16. Line 14 - line 15 ..... 16

17a. Gross nonfarm income ..... 17a

17. Nonfarm Optional Method amount ..... 17

**Note:** If you elect to use the Nonfarm Optional Method, we enter on line 17 the smaller of: i) 2/3 of line 17a or ii) if you elected the farm optional method, the amount on line 16. Line 17 is carried to line 4b if you elected the Nonfarm Optional Method by placing an "X" in the box above line 16.

KIA

**Note:** Either file this form with YOUR return (and no return for the child), or file Form 8615 with the child's return. Not everyone can use this form; see the IRS instructions for details.

Your Name: Gregory R Clifden

Soc Sec No: 543-88-9756

**Caution:** The Federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her return. For details, see the IRS instructions for this form.

A Child: Gary T Clifden

B Child's SSN: 465-76-8375

C If more than one Form 8814 is attached, check here

Note: We x line C for you if you are filing more than one Form 8814.

Part I

Child's Interest and Dividends To Report on Your Return

MINI-WORKSHEET FOR INCOME USED ON FORM 8962

a. Child's Nontaxable Social Security income (reported on Form SSA-1099)

MINI-WORKSHEET FOR LINES 1a and 1b, INTEREST INCOME

a. Child's taxable interest income (to 1a) 3,400

Note: Include only net taxable interest on line a. Enter adjustments and exempt interest below.

b. Child's tax-exempt interest income

Note: Do not include exempt-interest dividends on line b. Enter them on line c instead.

c. Child's exempt-interest dividends

d. Child's private activity bond interest

e. Interest child received as nominee

f. Child's accrued interest adjustment

g. Child's original issue discount adj

h. Child's amortizable bond premium adj

Note: We enter the amounts from lines e, f, g and h to the left of line 1a with a description of the item. We enter the total of lines b and c on line 1b. We enter the amount from line d on Form 6251.

1a. Enter your child's taxable interest. If this amount is different from amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions

1a 3,400

b. Enter your child's tax-exempt interest. Do not include this amount on line 1a

1b 0

MINI-WORKSHEET FOR LINE 2, CHILD'S DIVIDENDS

a. Ordinary dividends From Box 1a of Form 1099-DIV.

b. Qualified dividends From Box 1b of Form 1099-DIV.

c. Alaska Permanent Fund dividends

d. Other dividends Include any other dividends not reported on lines a, b, or c, including dividends received through a partnership, S corporation, estate or trust. Do not enter interest-exempt dividends here (enter these on line 1c above), or any dividends your child received as a nominee (see note below).

e. Total dividends to line 2 0

2a. Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received dividends as a nominee, see the instructions

2a 0

If your child received dividends as a nominee, enter the amount in the larger space to the left of line 2a. We'll enter "ND" in the smaller space. Do not include nominee dividends on line 2a itself.

b. Enter your child's qualified dividends included on line 2a. See instructions

2b

3.	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee see the instructions . . . . .	3	
<p><i>If your child received capital gain distributions as a nominee, enter the amount in the larger space to the left of line 3. We'll enter "ND" in the smaller space. Do not include nominee distributions on line 3 itself.</i></p>			
<p align="center"><b>MINI-WORKSHEET FOR LINE 3</b></p> <p>a. Amount from line 3 that is 28% rate gain . . . . .  <b>Note:</b> 28% rate gain is in 1099-DIV box 2d.</p> <p>b. Amount from line 3 that is 25% rate gain . . . . .  <b>Note:</b> 25% rate gain is in 1099-DIV box 2b.</p> <p>c. Amount from line 3 that is Sec 1202 gn . . . . .  <b>Note:</b> Sec. 1202 gain is in 1099-DIV box 2c.</p>			
4.	Add lines 1a, 2a, and 3. If the total is \$2,100 or less, skip lines 5 through 12 and go to line 13. If the total is is \$10,500 or more, do not file this form. Your child must file his or her own return to report the income . . . . .	4	3,400
5.	Base amount . . . . .	5	2,100
6.	Subtract line 5 from line 4. . . . .	6	1,300
<p><b>If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.</b></p>			
7.	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least 3 places) . . . . .	7	
8.	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least 3 places) . . . . .	8	
9.	Multiply line 6 by line 7. Enter the result here. See instructions for where to report this amount on your return . . . . .	9	
10.	Multiply line 6 by line 8. Enter the result here. See instructions for where to report this amount on your return . . . . .	10	
11.	Add lines 9 and 10 . . . . .	11	0
12.	Subtract line 11 from line 6. Include this amount in the total on form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below . . . . .	12	1,300

<b>Part II Tax on the First \$2,100 of Child's Interest and Dividends</b>			
13.	Amount not taxed . . . . .	13	1,050
14.	Subtract line 13 from line 4. If the result is zero or less less, enter -0- . . . . .	14	2,350
15.	<p><b>Tax.</b> Is the amount on line 14 less than \$1,050?</p> <p><input checked="" type="checkbox"/> <b>No.</b> Enter \$105 here and see the <b>Note</b> below.</p> <p><input type="checkbox"/> <b>Yes.</b> Multiply line 14 by 10% (.10). Enter the result here and see the Note below . . . . .</p>	15	105
<p><b>Note:</b> If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box a on Form 1040 line 44, or Form 1040NR, line 42.</p>			

## Part I Filers Who Have Dependent(s) with an ITIN (Individual Tax Id Number)

Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c who has an ITIN and that you indicated qualified for the child tax credit by checking column (4) for that dependent.

	YES	NO
<b>A.</b> For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.	<input type="checkbox"/>	<input type="checkbox"/>
<b>B.</b> For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.	<input type="checkbox"/>	<input type="checkbox"/>
<b>C.</b> For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.	<input type="checkbox"/>	<input type="checkbox"/>
<b>D.</b> For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.	<input type="checkbox"/>	<input type="checkbox"/>
<b>Note.</b> If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions and check here <input type="checkbox"/>		

## Part II Additional Child Tax Credit

<b>1</b> If you file Form 2555 or 2555-EZ <b>STOP</b> here. You cannot claim the additional child tax credit.		
<b>1040 filers:</b>	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 52).	
If you used Pub. 972 enter the amt. from line 8 of the Child Tax Credit Worksheet in the publication		<b>1</b> 2,000
<b>2</b>	Enter the amt. from Form 1040, ln. 52	<b>2</b> 753
<b>3</b>	Subtract line 2 from line 1.	
If zero <b>stop</b> ; you cannot take this credit		<b>3</b> 1,247
<b>4a</b>	Earned income (see IRS instructions)	<b>4a</b> 41,542
<b>b</b>	Nontaxable combat pay (see instructions)	<b>4b</b> 0
<b>5</b>	Is the amount on line 4a more than \$3,000?	
<input type="checkbox"/> <b>No.</b> Leave line 5 blank and enter 0 on line 6.		
<input checked="" type="checkbox"/> <b>Yes.</b> Subtract \$3,000 from the amt. on line 4a		<b>5</b> 38,542
<b>6</b>	Multiply the amount on line 5 by 15% (.15)	<b>6</b> 5,781
<b>Next.</b> Do you have three or more qualifying children?		
<input checked="" type="checkbox"/> <b>No.</b> If line 6 is zero, <b>stop</b> ; you cannot take this credit. Else, skip Part III and enter the <b>smaller</b> of line 3 or line 6 on line 13.		
<input type="checkbox"/> <b>Yes.</b> If line 6 is equal to / more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise go to line 7		

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## Schedule 8812 (CONT'D) PAGE 2

## Part III Certain Filers Who Have Three or More Qualifying Children

MINI-WORKSHEET FOR LINE 7	
<b>1.</b>	Enter the social security tax withheld
<b>2.</b>	Enter the Medicare tax withheld
<b>3.</b>	Enter the Additional Medicare tax
<b>4.</b>	Add lines 1, 2, and 3
<b>5.</b>	Additional Medicare tax withheld
<b>6.</b>	Subtract line 5 from line 4
<b>7.</b>	1/2 Additional Medicare on SE income
<b>8.</b>	Enter the tier I tax
<b>9.</b>	Enter the Medicare tax



10.	Additional Medicare tax on RRTA compensation . . . . .	
11.	Add lines 8, 9, and 10 . . . . .	
12.	1/2 of Tier 1 tax . . . . .	
13.	1/2 Tier 1 Medicare tax . . . . .	
14.	1/2 Additional Med. tax on RRTA compensation . . . . .	
15.	Add lines 12, 13, and 14 . . . . .	
16.	Add lines 6, 7, 11, and 15 . . . . .	

7	Withheld Social Security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions. . . . .	7	
8	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes you identified using code "UT" and entered on the dotted line next to line 62. . . . .		
	<b>1040A filers:</b> Enter -0- . . . . .	8	
9	Add lines 7 and 8 . . . . .	9	
10	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 66a and 71 . . . . .	10	
11	Subtract line 10 from line 9. If zero or less enter -0- . . . . .	11	
12	Enter the <b>larger</b> of line 6 or 11 here . . . . .	12	
	<b>Next</b> , enter the <b>smaller</b> of line 3 or line 12 on line 13.		

**Part IV Your Additional Child Tax Credit**

13	This is your additional child tax credit . . . . .	13	1,247
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*We enter this amount on Form 1040, line 67.*

KIA

Name: Gregory R ClifdenSoc Sec. No. 543-88-9756

To get the most accurate results, we strongly recommend that you use our Interview to complete this form. Under **Taxes, Payments, and Penalties**, choose **Health Insurance Coverage**.

Certain information on this form carries from the Form 8962 Information form. Complete the Form 8962 Information form before completing this form.

You might need to override amounts on this form if you are electing to take a Health Coverage Tax Credit on Form 8885.

You cannot claim the PTC if your filing status is married filing separately unless you qualify for an exception (see instructions). If you qualify, check the box.

**Users claiming a self-employed health insurance deduction (SEHID):**  
See IRS Publication 974 and override amounts on the Self-Employed Health Insurance Worksheet and elsewhere in your return as appropriate if any of these situations apply:

- You check any of the three checkboxes immediately following
- You answer **Yes** to either of the questions in the Mini-Worksheet for Allocating Policy Amounts and Alternative Marriage Calculation above line 9
- You have more than one business with an insurance policy established under it OR have a rental real estate loss with active participation

Check here if anyone in your household was incarcerated after disposition of charges in 2016:

Check here if anyone in your household was not lawfully present in the U.S. in 2016:

Check here if anyone in your household could have enrolled in another type of minimum essential coverage that would have covered them at the same time as their marketplace insurance:

**Note:** Override our calculations as necessary if you check any of the three preceding checkboxes.  
**Note:** Override our calculations as necessary if you are claiming a Health Coverage Tax Credit on Form 8885.

Part I: Annual and Monthly Contribution Amount

1. Tax family size: Exemptions from Frm 1040/1040A, line 6d 1 5

Your Modified AGI	
a. Adjusted gross income (Form 1040, line 37)	49,274
b. Foreign earned income and housing exclusions (Forms 2555/2555-EZ)	0
c. Foreign housing deduction (Form 2555)	0
d. Tax-exempt interest	1,490
e. Nontaxable Social Security benefits (including tier 1 railroad retirement benefits)	0
f. Your modified adjusted gross income. Lns a - e	50,764
Your Dependents' Modified AGI	
a. Dependent's modified adjusted gross income	0
b. Form 8814 amount	2,100

2a. Your MAGI (see instr) 2a 50,764 Dependents' MAGI.. 2b 2,100

3. Household Income: Line 2a + line 2b 3 52,864

Federal Poverty Line	
a. Check here if you (or your spouse if married filing jointly) lived in Alaska at any time during 2016	
b. Check here if you (or your spouse if married filing jointly) lived in Hawaii at any time during 2016	

4. Federal poverty line: Federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check appropriate box for federal poverty table used:

a. Alaska b. Hawaii c. Other 48 states and DC 4 28,410

Household Income as a Percentage of the Federal Poverty Line	
a. Enter the amount from line 3 of Form 8962	52,864
b. Enter the amount from line 4 of Form 8962	28,410
c. Line b * 4.0	113,640

d. Is the amount on line a. more than the amount on line c?  
☐ **Yes.** The amount on line a. is more than 400% of the Federal poverty line. Enter 401 here and on line 5 of Form 8962.  
☒ **No.** Divide the amount on line a. by the amount on line b. If the result is not a whole percentage, do **not** round, use **only** the first two numbers after the decimal point. Enter the result here and on line 5 of Form 8962. 186

5. Household income as a percentage of federal poverty line (see instructions) 5 186

**Line 5 Less Than 100%**

a. Check here if your estimated household income at the time of enrollment was between 100% and 400% of the Federal poverty line, there was advance payment of the Premium Tax Credit during 2016, and you otherwise qualify for the Premium Tax Credit. See instructions ☐  
b. Check here if you are a lawfully admitted resident alien who does not qualify for Medicaid but who does qualify for the Premium Tax Credit. See instructions ☐

6. Did you enter 401% on line 5? (See instructions if you entered less than 100%.)  
☒ **No.** Continue to line 7.  
☐ **Yes.** You are not eligible to take the PTC. If advance payment of the PTC was made, see instructions for how to report your excess advance PTC repayment amount.  
7. Applicable Figure -- from "applicable figure" in instr 7 0.0575  
8. Annual contribution amount 8a 3,040 Monthly contrib amount 8b 253

**Part II: Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit**

**Allocating Policy Amounts and Alternative Marriage Calculation**

a Are you allocating policy amounts with another taxpayer (see instructions)? ☐ Yes ☐ No  
b Do you want to use the alternative calculation for year of marriage (see instructions)? ☐ Yes ☐ No

9. Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage (see instr.)?  
☐ **Yes.** Skip to Part IV or Part V ☒ **No. Continue to line 10.**  
10. See the instructions to determine if you can use line 11 or must complete lines 12 through 23.  
☐ **Yes. Continue to line 11.** Compute annual PTC. Then skip lines 12 - 23 and go to line 24.  
☒ **No. Continue to lines 12 - 23.** Compute monthly PTC, continue to l. 24.

Annual Calc	A Premium Amount (1095-A, line 33A)	B Annual Premium Amt of SLCSP (1095-A, line 33B)	C Annual Contrib Amount (l. 8a)	D Annual Maximum Premium Assist (col. B minus col. C)	E Annual Premium Tax Crdt Allowed (Smaller of col A or col D)	F Annual Advance Payment of PTC (1095-A, l. 33C)
11. Annual Totals						

Monthly Calc	A Monthly Premium Amount (1095-A, ls 21-32, col. A)	B Monthly Premium Amt of SLCSP (1095-A, ls 21-32 col. B)	C Monthly Contrib Amount (l. 8b, or alt. marriage monthly calc)	D Monthly Maximum Premium Assist (col. B minus col. C)	E Monthly Premium Tax Crdt Allowed (Smaller of col A or col D)	F Monthly Advance Payment of PTC (1095-A, ls 21-32, col. C)
12. Jan	0	0	253	0	0	0
13. Feb	0	0	253	0	0	0
14. Mar	0	0	253	0	0	0

15.	Apr	0	0	253	0	0	0
16.	May	1,520	1,603	253	1,350	1,350	0
17.	Jun	1,520	1,603	253	1,350	1,350	0
18.	Jul	1,520	1,603	253	1,350	1,350	0
19.	Aug	1,520	1,603	253	1,350	1,350	0
20.	Sep	1,520	1,603	253	1,350	1,350	0
21.	Oct	1,520	1,603	253	1,350	1,350	0
22.	Nov	1,520	1,603	253	1,350	1,350	0
23.	Dec	1,520	1,603	253	1,350	1,350	0

24.	Total Premium Tax Credit: Line 11E or lines 12E - 23E . . . . .	24	10,800
25.	Advance Payment of PTC: Line 11F, or lines 12F - 23F . . . . .	25	0
26.	Net Premium Tax Credit: If line 24 is greater than line 25, then line 24 minus line 25. If you elected the alternative calculation for marriage, enter -0-. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27 . . . . .	26	10,800

**Part III: Repayment of Excess Advance Payment of the Premium Tax Credit**

27.	Excess advance payment of PTC: If line 25 is greater than line 24, then line 25 minus line 24 . . . . .	27	
28.	Repayment limitation (see instructions) . . . . .	28	
29.	Excess advance premium tax credit repayment. Smaller of line 27 or line 28 . . . . .	29	

END OF PAGE 1

**Note:** The program does not use values entered in Parts IV and V. After

**Note:** The program does not use values entered in Parts IV and V. After making any necessary entries in Parts IV and V, be sure to review Parts I - III of the form and enter or adjust amounts there as appropriate.

**Part IV: Allocation of Policy Amounts**

Complete the following information for up to four shared policy allocations. See the instructions for allocation details.

**Allocation 1**

<b>30. a</b> Policy No. (1095-A, In 2)	<b>b</b> SSN of taxpayer sharing allocation	<b>c</b> Allocation start mo.	<b>d</b> Allocation stop mo.
<b>Allocation percentage applied to monthly amounts</b>	<b>e</b> Premium Percentage	<b>f</b> SLCSP Percentage	<b>g</b> Advance Payment of the PTC Percentage

**Allocation 2**

<b>31. a</b> Policy No. (1095-A, In 2)	<b>b</b> SSN of taxpayer sharing allocation	<b>c</b> Allocation start mo.	<b>d</b> Allocation stop mo.
<b>Allocation percentage applied to monthly amounts</b>	<b>e</b> Premium Percentage	<b>f</b> SLCSP Percentage	<b>g</b> Advance Payment of the PTC Percentage

**Allocation 3**

<b>32. a</b> Policy No. (1095-A, In 2)	<b>b</b> SSN of taxpayer sharing allocation	<b>c</b> Allocation start mo.	<b>d</b> Allocation stop mo.
<b>Allocation percentage applied to monthly amounts</b>	<b>e</b> Premium Percentage	<b>f</b> SLCSP Percentage	<b>g</b> Advance Payment of the PTC Percentage

**Allocation 4**

<b>33. a</b> Policy No. (1095-A, In 2)	<b>b</b> SSN of taxpayer sharing allocation	<b>c</b> Allocation start mo.	<b>d</b> Allocation stop mo.
<b>Allocation percentage applied to monthly amounts</b>	<b>e</b> Premium Percentage	<b>f</b> SLCSP Percentage	<b>g</b> Advance Payment of the PTC Percentage

**34.** Have you completed all policy amount allocations?

☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12 - 23, columns (a), (b), and (f). Compute the amounts for lines 12 - 23, columns (c) - (e), and continue to line 24.

☐ **No.** See the instructions to report additional policy amount allocations.

**Part V: Alternative Calculation for Year of Marriage**

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12 - 23, see the instructions for this Part V.

<b>35. Alternative entries for your SSN</b>	<b>a</b> Alternative family size	<b>b</b> Alternative monthly contribution amount	<b>c</b> Alternative start month	<b>d</b> Alternative stop month
<b>36. Alternative entries for your spouse's SSN</b>	<b>a</b> Alternative family size	<b>b</b> Alternative monthly contribution amount	<b>c</b> Alternative start month	<b>d</b> Alternative stop month

## **SUPPORTING FORMS**

**RE:** 2016 Tax Returns

**PREPARED FOR:** Gregory Clifden

**SSN:** 543-88-9756

**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 Dependents1
3. - Dependents Worksheet - Worksheet for Dependents2
4. - Dependents Worksheet - Worksheet for Dependents3
5. - Child Tax Credit Worksheet - Child Tax Credit Worksheet
6. - Last Year's Data Worksheet - Last Year's Data Worksheet
7. - Form 1099-INT/OID - Interest Income Worksheet1
8. - Form 1099-INT/OID - Interest Income Worksheet2
9. - Form 1099-INT/OID - Interest Income Worksheet3
10. - Form 1099-INT/OID - Interest Income Worksheet4
11. - Form 1099-DIV - Dividends and Distributions1
12. - Form 1099-DIV - Dividends and Distributions2
13. - Home Mortgage Interest Worksheet - Home Mortgage Interest Worksheet
14. - Charitable Worksheet - Charitable Donations Worksheet
15. - State and Local Income Tax - State and Local Income Tax Payments Worksheet
16. - Capital Gains and Losses Worksheet - Capital Gains and Losses
17. - Form 1095-A - Health Insurance Marketplace Statement
18. - Health Care Coverage - Health Care Coverage1
19. - Health Care Coverage - Health Care Coverage2
20. - Health Care Coverage - Health Care Coverage3
21. - Health Care Coverage - Health Care Coverage4
22. - Health Care Coverage - Health Care Coverage5
23. - Health Care Summary - Health Care Summary1
24. - Health Care Summary - Health Care Summary2
25. - Health Care Summary - Health Care Summary3
26. - Health Care Summary - Health Care Summary4
27. - Health Care Summary - Health Care Summary5
28. - Shared Responsibility Payment - Shared Responsibility Payment

\*\*\*\*\* DO NOT MAIL THIS PAGE \*\*\*\*\*

1. YOUR NAME, ADDRESS AND TELEPHONE NUMBER

Your name (first, MI, last, Jr/III)

Gregory

R Clifden

Spouse's name (first,MI,last,Jr/III)

Lulu

B Clifden

C/O information, if necessary

☐ Foreign address (not APO/FPO)

Your street and apartment # (if any)

33333 Fume Blanc Way

Your city, state, and ZIP code

Temecula

CA

92591

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	543-88-9756	256-43-8819
b. Date of birth (MM/DD/YYYY)	7/1/1971	7/1/1971
c. "X" if legally blind	<input type="checkbox"/>	<input type="checkbox"/>
d. Enter "X" if disabled	<input type="checkbox"/>	<input type="checkbox"/>
e. Occupation	B _B Owner	Teacher
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<br>If you answered yes to the previous question and you were ages 18-23 on the last day of 2016, answer the next question. | <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 |
|------------------------------|--------|
| 4/15/2016                    | 2,000  |
|                              |        |
|                              |        |
|                              |        |
|                              |        |
|                              |        |
|                              |        |
|                              |        |
| Total estimated tax payments | 2,000  |
- 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 \_\_\_\_\_ 0
- 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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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 |
| Gerald     | A  | Clifden   | 466-74-1131   | 7/1/1999      |      |

|              |                             |
|--------------|-----------------------------|
| Relationship | Type of Dependent           |
| Son          | 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 ..... July 1, 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 ..... Yes No  
..... X

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 ..... X  
b. Age test ..... X  
c. Support test..... X  
d. Residence test... X

QUICK ENTRY FORM 8332

|                                                          |     |    |
|----------------------------------------------------------|-----|----|
|                                                          | Yes | No |
| 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? ..... Yes No  
\* 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.

---

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 |
| Gary       | T  | Clifden   | 465-76-8375   | 7/1/2004      |      |

|              |                             |
|--------------|-----------------------------|
| Relationship | Type of Dependent           |
| Son          | Child Lived with You        |
|              | Time Lived With You         |
|              | Lived With All Year or Born |

Months person lived with you .....  
Person's age ..... 12  
DOB string ..... July 1, 2004  
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 ..... Yes No  
.....

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

|                                                          |     |    |
|----------------------------------------------------------|-----|----|
|                                                          | Yes | No |
| 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? ..... Yes No  
\* 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.

---

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 |
| Glenn      | E  | Clifden   | 475-23-1426   | 7/1/2006      |      |

|              |                             |
|--------------|-----------------------------|
| Relationship | Type of Dependent           |
| Son          | Child Lived with You        |
|              | Time Lived With You         |
|              | Lived With All Year or Born |

Months person lived with you .....  
Person's age ..... 10  
DOB string ..... July 1, 2006  
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 ..... Yes No  
..... X

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 ..... X  
b. Age test ..... X  
c. Support test..... X  
d. Residence test... X

QUICK ENTRY FORM 8332

|                                                          |     |    |
|----------------------------------------------------------|-----|----|
|                                                          | Yes | No |
| 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? ..... Yes No  
\* 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.

---

In 2016 you were an employee of a railroad ☐

In 2016 you were employee representative of a railroad ☐

To calculate your Child Tax Credit, we complete Parts I and II of the Child Tax Credit Worksheet below. However, if any one of the following bullet-points apply we complete the Publication 972 Worksheet and not the Child Tax Credit Worksheet.

- You are claiming any of the following credits:
  - Mortgage Interest Credit (Form 8396)
  - Adoption Credit (Form 8839)
  - Residential energy efficient property credit (Form 5695, Part I)
  - D.C. First-time Homebuyer Credit (Form 8859)
- You excluded income from Puerto Rico or American Samoa (Form 4563).
- You are filing Form 2555 or Form 2555-EZ.

CHILD TAX CREDIT WORKSHEET

PART I

The child tax credit is based on the number of qualifying children who lived with you during 2016. We automatically calculate the number of your qualifying children based upon information on the Dependent Worksheet.

1. Number of qualifying children

2

X \$1,000

Enter the result

1

2,000

2. Adjusted gross income (Form 1040, ln 38)

2

49,274

3. Amount corresponding to your filing status

3

110,000

Married filing jointly - \$110,000

Single, head of household, or qualifying widow(er) - \$75,000

Married filing separately - \$55,000

4. Is amount on line 2 more than amount on line 3?

☒ No - Leave line 4 blank and enter zero on line 5.

☐ Yes - Ln 2-ln 3 increased to next multiple of \$1,000

4

5. Line 4 times 5% (.05)

5

0

6. Is amount on line 1 more than amount on line 5?

☐ No - **STOP!** You cannot take the child tax credit on Form 1040, line 52. You also cannot take the additional child tax credit on Form 1040, line 67. Complete the rest of your Form 1040.

☒ Yes - Ln 1 - ln 5

6

2,000

PART II

7. Regular tax (1040 ln 47)

7

753

8. Add the following amounts from:

Form 1040:

Line 48

0

Line 49

+

Line 50

+

Line 51

+

0

Form 5695, Line 30\*

+

\* See the Form 5695 instructions to see if line 30 (nonbusiness energy property credit) applies for 2015.

Form 8910, Line 15

+

Form 8936, Line 23

+

Schedule R, Line 22

+

TOTAL

8

0

9. Are the amounts on lines 7 and 8 the same?

☐ Yes - **STOP!** You can't take the child tax credit because there's no tax to reduce. You may qualify for the **additional child tax credit.**

☒ No - Subtract line 8 from 7

9

753

10. Is the amount on line 6 greater than the amount on line 9?

☒ Yes - Enter the amount from line 9. You may qualify for the **additional child tax credit.**

☐ No - Enter the amount from line 6.

This is your **Child Tax Credit**

10

753

PUBLICATION 972 WORKSHEET

1. Number of qualifying children

X \$1,000

Enter the result

1



2. Adjusted gross income (Form 1040, ln 38) .....2

## MINI-WORKSHEET FOR LINE 3 MODIFICATIONS TO GROSS INCOME

- a. Foreign earned income exclusion/deduction .....  
b. Income excluded from Puerto Rico or Am Samoa .....  
c. Line a + b. To line 3 .....

3. Modifications to adjusted gross income ..... 3

4. Modified adjusted gross income. Line 2 + line 3 ..... 4

5. Amount corresponding to your filing status ..... 5

- Married filing jointly - \$110,000
- Single, head of household, or qualifying widow(er) - \$75,000
- Married filing separately - \$55,000

6. Is amount on line 4 more than amount on line 5?

☐ **No** - Leave line 6 blank. Enter -0- on line 7.

☐ **Yes** - Subtract line 5 from line 4 ..... 6

If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.

7. Line 6 times 5% (.05) ..... 7

8. Is amount on line 1 more than amount on line 7?

☐ **No** - **STOP!** You cannot take the child tax credit on Form 1040, line 52. You also cannot take the additional child tax credit on Form 1040, line 67. Complete the rest of your Form 1040.

☐ **Yes** - Ln 1 - Ln 7 ..... 8

9. Regular tax (1040 ln 47) ..... 9

10. Add the following amounts from:

### Form 1040:

Line 48 .....  
Line 49 + .....  
Line 50 + .....  
Line 51 + .....  
Form 5695, Line 30 + .....

\* See the Form 5695 instructions to see if line 30 (nonbusiness energy property credit) applies for 2015.

Form 8910, Line 15 + .....  
Form 8936, Line 23 + .....  
Schedule R, Line 22 + .....

TOTAL ..... 10

11. Are you claiming any of the following credits?

- Mortgage interest credit, Form 8396
- Adoption credit, Form 8839
- Residential energy efficient property credit, Form 5695, Part I
- District of Columbia first-time homebuyer credit, Form 8859

☐ **No.** Enter the amount from line 10.

☐ **YES.** If you are filing Form 2555 or 2555-EZ, enter the amount from line 10. Otherwise, complete the Line 11 Worksheet (below) to figure the amount to enter here.

Amount from line 10 or line 15 of the Line 11 Worksheet ..... 11

12. Subtract line 11 from line 9 (not less than -0-) ..... 12

13. Is the amount on line 8 more than the amount on line 12?

☐ **No.** Enter the amount from line 8.

☐ **Yes.** Enter the amount from the line 12 ..... 13

## LINE 11 WORKSHEET PUBLICATION 972

See IRS Publication 972

1. Amount from line 8 of the Publication 972 Worksheet ..... 1

2. Taxable earned income ..... 2

3. Is the amount on line 2 > \$3,000?

☐ **No.** Leave line 3 blank, enter -0- on line 4, and go to line 5.

☐ **YES.** Subtract \$3,000 from the amount on line 2.

Enter the result ..... 3

4. Multiply the amount on line 3 by 15% ..... 4

5. Is the amount on line 1 of the Publication 972 Worksheet \$3,000 or more?

☐ **No.** If line 4 is:

- Zero, enter the amount from line 1 on line 12 of this worksheet. Do not complete the rest of this worksheet. Instead, go back to the Publication 972 Worksheet and enter the amount from line 10 on line 11 and complete lines 12 & 13.
- If line 4 is not zero leave ln. 6 through 9 blank, enter -0- on line 10, and go to line 11.

☐ **YES.** If line 4 is equal to or > line 1, leave lines 6 through 9 blank, enter -0- on line 10, and go to line 11. Otherwise, go to line 6.

**MINI-WORKSHEET FOR LINE 6  
ADDITIONAL MEDICARE TAX AND RRTA WORKSHEET  
(for line 6 of the Line 11 Worksheet)**

If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use this worksheet to figure the amount to enter on line 6 of the Line 11 Worksheet.

- a.** Soc. Sec. tax withheld (Form(s) W-2, box 4) .....
- b.** Medicare tax withheld (Form(s) W-2, box 6). Box 6 includes any Additional Medicare Tax .....
- c.** Add'l Med. Tax on wages (Form 8959, line 7) .....
- d.** Add lines a, b, and c .....
- e.** Add'l Med. Tax withheld (Form 8959, line 22) .....
- f.** Subtract line e from line d .....

Additional Medicare Tax on Self-Employment Income.

- g.** 1/2 of the Additional Medicare Tax on self-employment income (1/2 of Form 8959, line 13) .....

Tier 1 RRTA taxes as an employee of a railroad (enter amounts on lines h, i, j, and k) or employee representative (enter amounts on lines l, m, n, and o). Do not include amounts in Form W-2, box 14, identified as Additional Medicare Tax or Tier 2 tax. Do not include amounts shown on Form CT-2 on line 3 for Additional Medicare Tax or line 4 for Tier 2 tax.

*To complete lines h, i, j, l, m, and n, complete the entires for line 8, 9, 10, 12, 13, and 14 on Form 8812.*

- h.** Tier 1 tax (Form(s) W-2, box 14) .....
- i.** Medicare tax (Form(s) W-2, box 14) .....
- j.** Additional Medicare Tax, if any, on RRTA compensation as an employee (Form 8959, line 17). Do not use the same amount from Form 8959, line 17, for both this line and line n .....
- k.** Add lines h, i, and j .....
- l.** 1/2 of Tier 1 tax (1/2 of Form(s) CT-2, line 1, for all 4 quarters of 2016) .....
- m.** Half of Tier 1 Medicare tax (1/2 of Form(s) CT-2, line 2, for all 4 quarters of 2016) .....
- n.** Half of Tier 1 Additional Medicare Tax, if any, on RRTA compensation as an employee representative (1/2 of Form 8959, line 17). Do not use the same amount from Form 8959, line 17, for both this line and line j .....
- o.** Add lines l, m, and n .....
- p.** Add lines f, g, k, and o. Enter here and on line 6 of the Line 11 Worksheet .....

**6. Social Security, Medicare, Tier 1 taxes:**

If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use the Additional Medicare Tax and RRTA Tax Worksheet to figure the amount to enter. Otherwise:

- i.** Withheld from Form(s) W-2 .....
- ii.** If you (and/or your spouse if married and filing a joint return) were a railroad employee, enter the amount of Tier 1 tax withheld from your pay (from W-2, box 14). Employee representatives enter 50% of your total Tier 1 tax and Tier 1 Medicare tax you paid for 2016 .....

Total Social Security/Medicare/Tier 1 tax ..... **6**

**7. Self-employment tax adjustment (1040 line 27), Social**

Security tax on unreported tip income (1040 line 58) and uncollected Social Security and Medicare or RRTA

|                                                                                                                                                                                                       |    |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| taxes shown in box 12 of your Form(s) W-2 with codes<br>A, B, M and N .....                                                                                                                           | 7  |  |
| 8. Add lines 6 and 7 .....                                                                                                                                                                            | 8  |  |
| 9. EIC plus excess FICA & RRTA tax withheld .....                                                                                                                                                     | 9  |  |
| 10. Line 8 minus line 9 (not less than -0-) .....                                                                                                                                                     | 10 |  |
| 11. Enter the larger of 4 and 10 .....                                                                                                                                                                | 11 |  |
| 12. Is line 11 more than line 1?<br><input type="checkbox"/> <b>No.</b> Subtract Ln. 11 from Ln. 1 and enter the result.<br><input type="checkbox"/> <b>Yes.</b> Enter -0-.<br>Enter the result ..... | 12 |  |
| 13. Enter the total of the amounts from -<br>• Form 8396, line 9, and<br>• Form 8839, line 16, and<br>• Form 5695, line 15, and<br>• Form 8859, line 3. ....                                          | 13 |  |
| 14. Enter the amount from line 10 of the Pub. 972 Worksheet .....                                                                                                                                     | 14 |  |
| 15. Add lines 13 and 14 .....                                                                                                                                                                         | 15 |  |

## FORM 1040 EARNED INCOME WORKSHEET

See IRS Publication 972

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |    |        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------|
| 1a. Amount from Form 1040, line 7 .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1a | 10,200 |
| b. Nontaxable combat pay .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1b | 0      |
| Next, if you are filing Schedule C, C-EZ, F, or SE, or you received<br>a Sch. K-1 (Form 1065/1065-B), go to Ln. 2a. Otherwise, skip lines 2a<br>through 2e and go to line 3.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |    |        |
| 2a. Enter any statutory employee income reported on line 1<br>Schedule C or C-EZ .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2a | 0      |
| b. Enter any net profit or (loss) from Schedule C, line 31;<br>Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14 code A<br>(other than farming); Schedule K-1 (Form 1065-B) box 9 code J1*.<br>Reduce any Schedule K-1 amounts as described in the<br>instructions for completing Schedule SE in the Partner's<br>Instructions for Schedule K-1. <b>Do not</b> include any statutory<br>employee income or any other amounts exempt from self-employment<br>tax. Options and commodities dealers must add any gain or subtract<br>any loss (in the normal course of dealing in or trading<br>section 1256 contracts) from section 1256 contracts or<br>related property ..... | 2b | 33,725 |
| c. Enter any net farm profit or (loss) from Schedule F,<br>line 34, and from farm partnerships, Schedule K-1 (Form<br>1065), box 14, code A.* Reduce this amount by any<br>Schedule K-1 amounts as described in the instructions for<br>completing Schedule SE in the Partner's Instructions for<br>Schedule K-1. <b>Do not</b> include on this line any<br>amounts exempt from self-employment tax .....                                                                                                                                                                                                                                                                           | 2c | 0      |
| d. If you used the farm optional method to figure net<br>earnings from self-employment, enter the amount from<br>Sch. SE, Section B, line 15. Otherwise, skip this line<br>and enter on Ln. 2e the amt. from Ln. 2c .....                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2d |        |
| e. If line 2c is a profit, enter the <b>smaller</b> of line 2c or<br><b>2d.</b> If line 2c is a (loss), enter the (loss) from<br>line 2c .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2e | 0      |
| 3. Add lines 1a, 1b, 2a, 2b, & 2e. If zero or less, stop.<br>Do not complete the rest of this worksheet. Enter -0- on line 2<br>of the Line 11 Worksheet or line 4a of Schedule 8812.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 3  | 43,925 |
| 4. Enter any amount included on line 1a that is:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |    |        |
| a. A scholarship or fellowship grant not reported on<br>Form W-2 .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 4a | 0      |
| b. For work done as an inmate in a penal institution (Enter<br>"PRI" and this amount on the dotted line next to line 7<br>of Form 1040) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 4b |        |
| c. A pension or annuity from a nonqualified deferred<br>compensation plan or a nongovernmental section 457 plan<br>(enter "DFC" and this amount on the dotted line next to<br>line 7 of Form 1040). This amount may be<br>shown in box 11 of your Form W-2. If you received such<br>an amount but box 11 is blank, contact your employer for<br>the amount received as a pension/annuity .....                                                                                                                                                                                                                                                                                      | 4c | 0      |

|    |                                                                                                                                                             |           |               |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------|
| d. | A Medicaid waiver payment you exclude from income (see the instructions for Form 1040 line 21, and Pub. 525 for information about these payments) . . . . . | <b>4d</b> | <u>0</u>      |
| 5. | Enter the amount from Form 1040, line 27 . . . . .                                                                                                          | <b>5</b>  | <u>2,383</u>  |
| 6. | Form 1040 filers add lines 4a-4d, and 5 . . . . .                                                                                                           | <b>6</b>  | <u>2,383</u>  |
| 7. | Form 1040 filers subtract line 6 from line 3.....                                                                                                           | <b>7</b>  | <u>41,542</u> |

**Note:** We enter line 7 on line 2 of the Line 11 Worksheet or line 4a of Schedule 8812.

*If you have Sch. K-1 amounts and you are not required to file Sch. SE, complete the appropriate line(s) of Sched. SE Section A. Put your name and Social Security number on Schedule SE and attach it to your return.*

---

|                                                |            |
|------------------------------------------------|------------|
| This is your <b>Child Tax Credit</b> . . . . . | <u>753</u> |
|------------------------------------------------|------------|

*We enter this amount on Form 1040, line 52.*

---

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

256-43-8819

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)

5

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)

49,274

4b Taxable income (1040 line 43, 1040A ln 27, 1040EZ ln 6)

8,309

4c Foreign earned income tax worksheet, line e (Form 1040)

0

5 Itemized deductions (1040, above line 40)

20,965

6 Tax less certain credits (1040 line 56, 1040A line 37, 1040EZ line 10)

0

7 Self-employment tax (1040 line 57)

4,765

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

0

13 Interest on deferred tax on gain from certain installment sales with sales price over \$150,000

0

14 Tax on income received from nonqualified deferred compensation plan that fails to meet requirements

0

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

1,561

16b Line 7 of Qualified Dividends and Capital Gain Tax Worksheet or line 14 of Schedule D Tax Worksheet

6,748

17 Line 19 of Schedule D

0

18 Line 10 of Schedule D Tax Worksheet

1,561

19 Line 19 of Schedule D Tax Worksheet

6,748

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)

0

21 Long-term capital loss carryforward (line 13 of Capital Loss Carryover Worksheet in 2016 Schedule D instructions)

0

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)

0

## 2015 Form 4952

|    |                                                                 |   |
|----|-----------------------------------------------------------------|---|
| 27 | Disallowed investment interest expense (line 7) . . . . .       | 0 |
| 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) . . . . .       | 28,309 |
| 36 | Medical and dental expenses (line 2) . . . . .                           | 0      |
| 37 | Taxes from Schedule A if you itemize (line 3) . . . . .                  | 8,390  |
| 38 | Certain interest on a home mortgage (line 4) . . . . .                   | 0      |
| 39 | Miscellaneous deductions (line 5) . . . . .                              | 0      |
| 40 | Amount from line 6 (enter as negative) . . . . .                         | 0      |
| 41 | Tax refund from Form 1040 (line 7; enter as negative) . . . . .          | 0      |
| 42 | Investment interest expense (reg. - AMT) (line 8) . . . . .              | 0      |
| 43 | Depletion differences (line 9) . . . . .                                 | 0      |
| 44 | Net operating loss (line 10; enter as positive) . . . . .                | 0      |
| 45 | Interest from specified private activity bonds (line 12) . . . . .       | 0      |
| 46 | Qualified small business stock (line 13) . . . . .                       | 0      |
| 47 | Regular tax minus 4972 amount and foreign tax credit (line 34) . . . . . | 778    |

## LAST YEAR'S DATA (CONT'D) PAGE 3

2016

Gregory R Clifden SSN: 543-88-9756

## 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) . . . . . | 1,222 |
|----|-------------------------------------------------|-------|

## 2015 Form 8859

|    |                                                                |  |
|----|----------------------------------------------------------------|--|
| 53 | DC first-time homebuyer credit carryforward (line 4) . . . . . |  |
|----|----------------------------------------------------------------|--|

## Miscellaneous 2015 Taxes

|    |                                                                            |   |
|----|----------------------------------------------------------------------------|---|
| 54 | Recapture of investment credit . . . . .                                   | 0 |
| 55 | Recapture of low-income housing credit . . . . .                           | 0 |
| 56 | Recapture of Indian employment credit . . . . .                            | 0 |
| 57 | Recapture of new markets credit . . . . .                                  | 0 |
| 58 | Section 72(m)(5) excess benefits tax . . . . .                             | 0 |
| 59 | Tax on excess parachute payments . . . . .                                 | 0 |
| 60 | Tax on accumulation distribution of trusts . . . . .                       | 0 |
| 61 | Tax on medical savings account distributions . . . . .                     | 0 |
| 62 | Recapture of employer-provided childcare facilities . . . . .              | 0 |
| 63 | Tax on health savings account distributions . . . . .                      | 0 |
| 64 | Tax on Medicare Advantage MSA distributions . . . . .                      | 0 |
| 65 | Recapture of alternative motor vehicle credit . . . . .                    | 0 |
| 66 | Recapture of alternative fuel vehicle refueling property credit . . . . .  | 0 |
| 67 | Certain tax on Sec. 457A deferred compensation . . . . .                   | 0 |
| 68 | Tax for failure to maintain HDHP coverage . . . . .                        | 0 |
| 69 | Recap of charitable deduction for fractional tang pers prop int . . . . .  | 0 |
| 70 | Interest from Frm 8621, ln 16f (Sec 1291 fund distr/disposition) . . . . . | 0 |
| 71 | Recapture of qual'd plug-in electric drive motor vehicle credit . . . . .  | 0 |

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 ..... 7,120  
75 Sales tax you could have deducted ..... 882  
76 Sales tax on major purchases ..... 0

---

**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) .....

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 Vintage Bank

FATCA filing requirement ☐

FORM 1099-INT

Box 1 - Interest income: \$ 1,375

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: \$ \_\_\_\_\_

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: \$ \_\_\_\_\_

Not  
For  
Filing



|                 |                                                       |          |
|-----------------|-------------------------------------------------------|----------|
| <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:

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:** \$ 360

**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):                                             | _____    |
| <hr/>           |                                                       |          |
| <b>Box 12 -</b> | State identification number(s):                       | _____    |
| <hr/>           |                                                       |          |
| <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:

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: \$ 220

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

|                |                                   |    |
|----------------|-----------------------------------|----|
| <b>Box 1 -</b> | 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):                                             | _____    |
| <hr/>           |                                                       |          |
| <b>Box 12 -</b> | State identification number(s):                       | _____    |
| <hr/>           |                                                       |          |
| <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** City of Atlanta

FATCA filing requirement .....

**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: \$ 1,490

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

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

|                |                                   |    |
|----------------|-----------------------------------|----|
| <b>Box 1 -</b> | 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.

|           |                                                 |    |  |
|-----------|-------------------------------------------------|----|--|
| <b>a.</b> | 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: Southwest Airlines  
FATCA filing requirement ☐

Box 1a - Total ordinary dividends: \$ 110

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: \$ 110

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



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**



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  
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Filing**

Gregory R Clifden

SSN: 543-88-9756

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 7,600

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 . . . . . \_\_\_\_\_

Gregory R Clifden

SSN: 543-88-9756

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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

Gregory R Clifden

SSN: 543-88-9756

EXPLANATORY STATEMENT

Not  
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Enter information about your **noncash** charitable donations on the *Noncash Charitable Donations Worksheet*.

**PART I CASH OR MONEY DONATIONS (SCHEDULE A, LINE 16)**

**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).

[illegible]

<b>1b.</b> Sum of entries from table above . . . . .	<b>1b</b>	<u>1,875</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		
<b>Note:</b> 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	1,875
----	--	---	-------

END OF PAGE 1

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.*

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

END OF PAGE 2

**Not  
For  
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**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 .....	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
b.	2014 .....	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
c.	2013 .....	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
d.	2012 .....	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
e.	2011 .....	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
f.	Totals .....	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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	1,875
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 <b>capital gain</b> donations subject to 30% limit	0
6.	Carryover <b>capital gain</b> donations subject to 30% limit	0
7.	Current-year <b>capital gain</b> donations subject to 20% limit	0
8.	Carryover <b>capital gain</b> donations subject to 20% limit	0

		Deduction in 2016	Carryover to 2017
<b>2016 Donations Subject to 50% Limit</b>			
9.	Adjusted gross income	49,274	
10.	Your 50% limit. Line 9 * 0.5	24,637	
11.	<b>Smaller</b> of line 1 or line 10	1,875	
12.	Line 1 minus line 11		0
13.	Line 10 minus line 11	22,762	
<b>Carryover Donations Subject to 50% Limit</b>			
14.	<b>Smaller</b> of line 2 or line 13	0	
15.	Line 2 minus line 14		0
16.	Line 13 minus line 14	22,762	
<b>2016 Donations Subject to 30% Limit</b>			
17.	Sum of lines 1, 2, 5, and 6	1,875	
18.	Your 30% limit. Line 9 * 0.3	14,782	
19.	Line 10 minus line 17	22,762	
20.	<b>Smallest</b> of lines 3, 18, or 19	0	
21.	Line 3 minus line 20		0
22.	Line 19 minus line 20	22,762	
23.	Line 18 minus line 20	14,782	
<b>Carryover Donations Subject to 30% Limit</b>			
24.	<b>Smallest</b> of lines 4, 22, or 23	0	
25.	Line 4 minus line 24		0
26.	Line 16 - sum of lines 20 and 24	22,762	
<b>2016 Capital Gain Donations Subject to 30% Limit</b>			
27.	<b>Smallest</b> of lines 5, 18, or 26	0	
28.	Line 5 minus line 27		0
29.	Line 26 minus line 27	22,762	
30.	Line 18 minus line 27	14,782	
<b>Carryover Capital Gain Donations Subject to 30% Limit</b>			
31.	<b>Smallest</b> of lines 6, 29, or 30	0	
32.	Line 6 minus line 31		0
33.	Line 29 minus line 31	22,762	
34.	Line 30 minus line 31	14,782	
35.	Line 23 minus line 24	14,782	
<b>2016 Capital Gain Donations Subject to 20% Limit</b>			
36.	Your 20% limit. Line 9 * 0.2	9,855	
37.	<b>Smallest</b> of lines 7, 33, 34, 35, or 36	0	
38.	Line 7 minus line 37		0
39.	Line 33 minus line 37	22,762	

40.	Line 34 minus line 37 . . . . .	<u>14,782</u>		
41.	Line 35 minus line 37 . . . . .	<u>14,782</u>		
42.	Line 36 minus line 37 . . . . .	<u>9,855</u>		
<b>Carryover Capital Gain Donations</b>				
<b>Subject to 20% Limit</b>				
43.	<b>Smallest</b> of lines 8, 39, 40, 41, or 42 . . . . .		<u>0</u>	
44.	Line 8 minus line 43 . . . . .			<u>0</u>
<b>Summary of Deductions and Carryovers</b>				
45.	<b>Total</b> deduction this year . . . . .		<u>1,875</u>	
46.	<b>Total</b> 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 .....	0	0	0	0
c. 2014 .....	0	0	0	0
d. 2013 .....	0	0	0	0
e. 2012 .....	0	0	0	0
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	1,875
2. Noncash or item donations (to Schedule A, line 17) .....	2	0
3. Carryovers from prior years (to Schedule A, line 18) .....	3	0
4. Deductible donations (to Schedule A, line 19) .....	4	1,875
5. Carryovers to future years (next year's Sch A, line 18) .....	5	0

Not  
For  
Filing

Gregory R Clifden SSN:543-88-9756

**Note:** On this worksheet, we gather information about certain state and local tax payments, including estimated tax payments and other tax payments made during 2016. This worksheet does not gather information about state and local taxes withheld; we collect information about those taxes on other forms (e.g., Form W-2).  
**Note:** The information from this worksheet carries to the mini-worksheet above line 5 of Schedule A and also to our state programs.

PART I STATE ESTIMATED TAX PAYMENTS FOR 2016

**Note:** In this part, we ask for information about state estimated tax payments for 2016. If the payment was made in 2015, it will not carry to Schedule A, but it will carry to our state programs. If the payment was made in 2016, then it will carry to Schedule A. We'll also carry a payment made in 2016 to our state programs unless the payment was a fourth-quarter payment for 2015 (as indicated by an "X" in the "fourth quarter" column below). Payments made after 2016 don't carry to Schedule A but do carry to our state programs.

1. Date (MM/DD/YYYY)	Amount	State Abbrev.	"X" if for 4th Quarter of 2015	
4/15/2016	6,000		<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"/>	

2. Sum of entries for Schedule A from table above	2	6,000
<b>Note:</b> The amount on line 2 is the sum of the state estimated tax payments for 2016 that carry to Schedule A. If the payment was made in 2016, then it's part of the sum on line 2. If the payment was made in 2015 or 2017, then it isn't part of the sum on line 2.		

PART II LOCAL ESTIMATED TAX PAYMENTS FOR 2016

**Note:** In this part, we ask for information about local estimated tax payments for 2016. If the payment was made in 2015, it will not carry to Schedule A. If the payment was made in 2016, then it will carry to Schedule A. Payments made after 2016 don't carry to Schedule A. Our state programs don't carry information on local estimated tax payments.

3. Date (MM/DD/YYYY)	Amount	Locality	"X" if for 4th Quarter of 2015	
			<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"/>	

4. Sum of entries for Schedule A from table above	4	0
<b>Note:</b> The amount on line 4 is the sum of the local estimated tax payments for 2016 that carry to Schedule A. If the payment was made in 2016, then it's part of the sum on line 4. If the payment was made in 2015 or 2017, then it isn't part of the sum on line 4.		

PART III STATE PRIOR-YEAR OVERPAYMENTS APPLIED TO 2016

5. Description	Amount	State	
----------------	--------	-------	--

Not  
For  
Filing

		Abbrev.	
6. Sum of entries from table above . . . . .	6	0	
END OF PAGE 1			



PART IV LOCAL PRIOR-YEAR OVERPAYMENTS APPLIED TO 2016

7. Description	Amount	Locality	
8. Sum of entries from table above			8 0

PART V OTHER STATE INCOME TAXES PAID IN 2016

9. Description	Amount	State Abbrev.	
	450		
10. Sum of entries from table above			10 450

PART VI OTHER LOCAL INCOME TAXES PAID IN 2016

11. Description	Amount	Locality	
12. Sum of entries from table above			12 0

PART VII SUMMARY

13. Sum of lines 2, 4, 6, 8, 10, and 12 (to Schedule A)	13	6,450
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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: Orange Co.

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: 2/11/2006 Date sold: 6/19/2016  
Sales price: 6,100  
Cost/other basis (Form 1099-B, box 1e if applicable): 3,800

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: 2,300  
Adjustment for corrected basis: \_\_\_\_\_  
Gain/loss after adjustment for corrected basis: 2,300  
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: ☐

2. Description: Gold Co.

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: 3/27/2016 Date sold: 9/18/2016  
Sales price: 12,100  
Cost/other basis (Form 1099-B, box 1e if applicable): 14,200

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: -2,100  
Adjustment for corrected basis: \_\_\_\_\_  
Gain/loss after adjustment for corrected basis: -2,100

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: ☐

**3. Description:** Green Co.

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: 10/31/2006 Date sold: 10/23/2016

Sales price: 2,475

Cost/other basis (Form 1099-B, box 1e if applicable): 1,450

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: 1,025

Adjustment for corrected basis: \_\_\_\_\_

Gain/loss after adjustment for corrected basis: 1,025

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:** \_\_\_\_\_

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: ☐

**5. 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: ☐

**6. 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: ☐

**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: ☐



To get the most accurate results, we strongly recommend that you use our Interview to complete this form. Under **Taxes, Payments, and Penalties**, choose **Health Insurance Coverage**.

Part I Recipient Information

1 Marketplace identifier  CA	2 Marketplace-assigned policy number  	3 Policy issuer's name  
4 Recipient's name  	5 Recipient's SSN  	6 Recipient's DOB  
7 Recipient's spouse's name  	8 Recipient's spouse's SSN  	9 Recipient's spouse's DOB  
10 Policy start date  	11 Policy termination date  	12 Street address (incl. apartment number)  
13 City or town  	14 State or province  	15 Country and ZIP or foreign postal code  

Part II Coverage Individuals

16 A Covered individual Name Gregory R Clifden	B Covered individual SSN 543-88-9756	C Covered individual DOB 7/1/1971	D Coverage start date  	E Coverage termination date  
17 A Covered individual Name Lulu B Clifden	B Covered individual SSN 256-43-8819	C Covered individual DOB 7/1/1971	D Coverage start date  	E Coverage termination date  
18 A Covered individual Name Gerald A Clifden	B Covered individual SSN 466-74-1131	C Covered individual DOB 7/1/1999	D Coverage start date  	E Coverage termination date  
19 A Covered individual Name Gary T Clifden	B Covered individual SSN 465-76-8375	C Covered individual DOB 7/1/2004	D Coverage start date  	E Coverage termination date  
20 A Covered individual Name Glenn E Clifden	B Covered individual SSN 475-23-1426	C Covered individual DOB 7/1/2006	D Coverage start date  	E Coverage termination date  

Part III Coverage Information

Household Member Age 65 or Older

Was anyone in your household enrolled in the marketplace while age 65 or older in 2016?

☐ Yes.

☐ No.

The amounts in Boxes 21-32 might be incorrect if you had a life change or enrollment change during 2016.

Are the amounts shown in Boxes 21-32, columns A, B, and C, **correct** and **the exact same for all 12 months**?

☐ Yes. Enter your monthly amounts in the Monthly Amounts the Exact Same section below.

☐ No. Enter your monthly amounts (after any necessary correction) in the Monthly Amounts Not the Exact Same section below.

Monthly Amounts the Exact Same

	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit
Monthly amount			
Annual total			

Monthly Amounts Not the Exact Same

	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit
21 January			
22 February			
<input type="checkbox"/> Copy previous month			
23 March			
<input type="checkbox"/> Copy previous month			
24 April			
<input type="checkbox"/> Copy previous month			
25 May	1,520.00	1,603.00	
<input type="checkbox"/> Copy previous month			
26 June	1,520.00	1,603.00	
<input checked="" type="checkbox"/> Copy previous month			
27 July	1,520.00	1,603.00	
<input checked="" type="checkbox"/> Copy previous month			
28 August	1,520.00	1,603.00	
<input checked="" type="checkbox"/> Copy previous month			
29 September	1,520.00	1,603.00	
<input checked="" type="checkbox"/> Copy previous month			
30 October	1,520.00	1,603.00	
<input checked="" type="checkbox"/> Copy previous month			
31 November	1,520.00	1,603.00	
<input checked="" type="checkbox"/> Copy previous month			
32 December	1,520.00	1,603.00	
<input checked="" type="checkbox"/> Copy previous month			
33 Annual totals	12,160.00	12,824.00	0.00

KIA

## HEALTH CARE COVERAGE

SSN: \_\_\_\_\_

Name of individual: Gregory R Clifden  
Individual's SSN 543-88-9756  
Individual's date of birth: 7/1/1971

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: Lulu B Clifden  
Individual's SSN 256-43-8819  
Individual's date of birth: 7/1/1971

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: Gerald A Clifden  
Individual's SSN 466-74-1131  
Individual's date of birth: 7/1/1999

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

SSN:

Name of individual: Gary T Clifden  
Individual's SSN 465-76-8375  
Individual's date of birth: 7/1/2004

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: Glenn E Clifden  
Individual's SSN 475-23-1426  
Individual's date of birth: 7/1/2006

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

Gregory R Clifden SSN: 543-88-9756

## Information about affected individual:

Name Gregory R Clifden

SSN 543-88-9756

Date of birth (MM/DD/YYYY) 7/1/1971

**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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Feb	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Mar	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Apr	<input type="checkbox"/>	<input checked="" 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

Gregory R Clifden SSN: 543-88-9756

## Information about affected individual:

Name ..... Lulu B Clifden  
 SSN ..... 256-43-8819  
 Date of birth (MM/DD/YYYY) ..... 7/1/1971

**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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
Feb	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
Mar	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
Apr	<input type="checkbox"/>	<input checked="" 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

Gregory R Clifden SSN: 543-88-9756

## Information about affected individual:

Name ..... Gerald A Clifden  
SSN ..... 466-74-1131  
Date of birth (MM/DD/YYYY) ..... 7/1/1999

**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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Feb	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Mar	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Apr	<input type="checkbox"/>	<input checked="" 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

Gregory R Clifden SSN: 543-88-9756

## Information about affected individual:

Name ..... Gary T Clifden  
 SSN ..... 465-76-8375  
 Date of birth (MM/DD/YYYY) ..... 7/1/2004

**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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
Feb	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
Mar	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
Apr	<input type="checkbox"/>	<input checked="" 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

Gregory R Clifden SSN: 543-88-9756

## Information about affected individual:

Name ..... Glenn E Clifden  
 SSN ..... 475-23-1426  
 Date of birth (MM/DD/YYYY) ..... 7/1/2006

**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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
Feb	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
Mar	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
Apr	<input type="checkbox"/>	<input checked="" 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

# SHARED RESPONSIBILITY PAYMENT WORKSHEET

Not  
For  
Filing

Gregory R Clifden SSN: 543-88-9756

Name		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Gregory R Clifden	Pymt 18+	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<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"/>
Lulu B Clifden	Pymt 18+	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<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"/>
Gerald A Clifden	Pymt 18+	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<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"/>
Gary T Clifden	Pymt 18+	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<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"/>
Glenn E Clifden	Pymt 18+	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<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"/>
	Pymt 18+	<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"/>
	Pymt 18+	<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"/>
	Pymt 18+	<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"/>
	Pymt 18+	<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"/>
	Pymt 18+	<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"/>
	Pymt 18+	<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"/>
	Pymt 18+	<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"/>
	Pymt 18+	<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"/>
	Pymt 18+	<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"/>
	Pymt 18+	<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"/>
	Pymt 18+	<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"/>

- Total number of X's in a month. If 5 or more, enter 5 . . . . . 5 5 5 5 0 0 0 0 0 0 0 0
- Total number of X's in a month for individuals 18 or over\* . . . . . 2 2 2 2 0 0 0 0 0 0 0 0
- One-half the number of X's in a month for individuals under 18\* . . . . . 1.5 1.5 1.5 1.5 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
- Line 2 + line 3 for each month . . . . . 3.5 3.5 3.5 3.5 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
- Line 4 \* \$695 for each month. If \$2,085 or more, enter \$975 . . . . . 208 208 208 208 0 0 0 0 0 0 0 0
- Sum of number of X's on line 1 above for the year . . . . . 20
- Household income . . . . . 52,864
- Filing threshold . . . . . 20,700
- Line 7 minus line 8 . . . . . 32,164
- Line 9 \* 2.5% (.025) . . . . . 804
- Is line 10 more than \$2,085?  
☐ **Yes.** Multiply line 10 by the number of months for which line 1 is more than zero. }  
☒ **No.** Enter the amount from line 14 of the Flat Dollar Amount Worksheet. } 8,340
- Divide line 11 by 12.0 . . . . . 695

13. Line 6 \* \$223 ..... 4,460

14. Smaller of line 12 or line 13. This is your shared  
responsibility payment ..... 695

\* For purposes of figuring the shared responsibility payment, an individual is considered under 18 for an entire month if he or she did not turn 18 before the first day of the month. An individual turns 18 on the anniversary of the day the individual was born. For example, someone born on March 1, 1999, is considered age 18 on March 1, 2017.

END OF PAGE 1

Gregory R Clifden

SSN: 543-88-9756

Not  
For  
Filing

FLAT DOLLAR AMOUNT MINI-WORKSHEET

**Note:** Do not complete this Mini-Worksheet unless the amount on line 10 of the Shared Responsibility Payment Worksheet is less than \$2,085

For each month, is the amount on line 5 of the Shared Responsibility Payment Worksheet less than the amount on line 10 of the Shared Responsibility Payment Worksheet?\*

**Yes**  
Enter the amount from line 10

**No**  
Enter the amount from line 5

1. January		2,085
2. February		2,085
3. March		2,085
4. April		2,085
5. May		
6. June		
7. July		
8. August		
9. September		
10. October		
11. November		
12. December		
13. Add the amounts in each column..	0	8,340
14. Add the amounts on line 13 of both columns. Enter the result on line 11 of the Shared Responsibility Payment Worksheet		8,340

\* If the amount on line 1 of the Shared Responsibility Payment Worksheet is -0- for any month, leave both columns of this Mini-Worksheet blank for that month.

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

14. Other Description	Other Amt.

[illegible]

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



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 **less than \$20** in a calendar month . . . . .

**Note:** 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 .....  
Actual expenses for Parsonage .....  
Actual expenses for utilities .....  
Fair Rental Value (FRV) of home .....  
FRV of home plus cost of utilities .....

Not  
For  
Filing

KIA