

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

**Prepared on: 12/12/2016 07:25:10 am**

**Return: C:\Users\Smokey\Desktop\Tax\2016 Whittenburg\Chapter 3\Ken Booth 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, Ken and Amy 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 C
- Schedule D
- - Form 8949
- Form 1040-V
- - Attachments Worksheet

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

Form W-2: Wage and Tax Statement

1st

2nd

**Step 3. Pay the balance due on your taxes**

Make your check or money order for \$1116 payable to "United States Treasury." Don't send cash.

Write the following on your check or money order:

- "2016 Form 1040"
- Ken's name and address
- Ken's daytime phone number
- Ken's Social Security Number

On the right side of the check or money order write the dollar amount of the payment, like this: \$1116.00.

Don't staple or otherwise attach the payment to the return. Instead, just place it loose in the envelope with the return.

**Step 4. Mail the return**

Mail the return to this address:

**Internal Revenue Service  
P.O. Box 802501  
Cincinnati, OH 45280-2501**

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 5. Keep a copy**

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

- - Background Worksheet
- - Dependents Worksheet

- Last Year's Data Worksheet
- Form 1099-INT/OID
- Capital Gains and Losses Worksheet
- Health Care Coverage
- Health Care Summary

## 2016 return information - Keep this for your records

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

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

### Quick Summary

Income		\$61,444
Adjustments	-	\$0
<b>Adjusted gross income</b>		<b>\$61,444</b>
Deductions	-	\$12,600
Exemption(s)	-	\$16,200
<b>Taxable income</b>		<b>\$32,644</b>
Tax withheld or paid already		\$2,850
Actual tax due	-	\$3,966
Refund applied to next year	-	\$0
<b>You Owe</b>		<b>\$1,116</b>

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

Your first name and initial Last name  
Ken Booth  
Your social security number 343-75-3456

If a joint return, spouse's first name and initial Last name  
Amy Booth  
Spouse's social security number 123-45-7890

Home address (number and street). If you have an APO, FPO, or MPO, see instructions. Home address outside the United States, if any, and on line 6c are correct.  
2345 Wilson Ave.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).  
Menomonie WI 54751

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

Presidential Election Campaign  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund ☐ You ☐ Spouse

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

Check only one box. 2 ☒ Married filing jointly (even if only one had income) 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. 5 ☐ Qualifying widow(er) with dependent child

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

b ☒ Spouse No. of children on 6c who:  
• lived with you  
• did not live with you due to divorce or separation (see instructions)

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

If more than four dependents, see instructions and check here ☐

d Total number of exemptions claimed 4

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 46,235

8a Taxable interest. Attach Schedule B if required 8a 712

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

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

b Qualified dividends 9b 0

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

11 Alimony received 11

12 Business income or (loss). Attach Schedule C or C-EZ 12 -2,328

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 13 -3,000

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

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

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

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

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

19 Unemployment compensation 19

20a Social security benefits 20a SEE ATTACHED b Taxable amount 20b 19,825

21 Other income. List type and amount 21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 61,444

Adjusted Gross Income 23 Educator expenses 23 0

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

25 Health savings account deduction. Attach Form 8889 25 0

26 Moving expenses. Attach Form 3903 26 0

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

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

29 Self-employed health insurance deduction 29

30 Penalty on early withdrawal of savings 30 0

31a Alimony paid b Recipient's SSN 31a 0

32 IRA deduction 32

33 Student loan interest deduction 33

34 Tuition and fees. Attach Form 8879 34

35 Domestic production activities deduction. Attach Form 8903 35 0

36 Add lines 23 through 35 36 0

37 Subtract line 36 from line 22. This is your adjusted gross income 37 61,444

**Tax and Credits****Standard Deduction for—**

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

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

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	61,444
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1952, <input type="checkbox"/> <b>Blind.</b> <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1952, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes checked</b> <b>39a</b> <input type="checkbox"/> 0		
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here <b>39b</b> <input type="checkbox"/>		
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your standard deduction (see instructions)	<b>40</b>	12,600
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	48,844
<b>42</b>	Excess advance premium tax credit repayment. Attach Form 8962	<b>42</b>	16,200
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	32,644
<b>44</b>	<b>Tax</b> (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/>	<b>44</b>	3,966
<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	<b>45</b>	0
<b>46</b>	Excess advance premium tax credit repayment. Attach Form 8962	<b>46</b>	
<b>47</b>	Add lines 44, 45, and 46	<b>47</b>	3,966
<b>48</b>	Foreign tax credit. Attach Form 1116 if required	<b>48</b>	0
<b>49</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>49</b>	
<b>50</b>	Education credits from Form 8863, line 19	<b>50</b>	
<b>51</b>	Retirement savings contributions credit. Attach Form 8880	<b>51</b>	0
<b>52</b>	Child tax credit. Attach Schedule 8812, if required	<b>52</b>	
<b>53</b>	Residential energy credits. Attach Form 5695	<b>53</b>	
<b>54</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>54</b>	0
<b>55</b>	Add lines 48 through 54. This is your total credit	<b>55</b>	0
<b>56</b>	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	<b>56</b>	3,966

**Other Taxes**

<b>57</b>	Self-employment tax. Attach Schedule SE	<b>57</b>	0
<b>58</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>58</b>	0
<b>59</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>59</b>	0
<b>60a</b>	Household employment taxes from Schedule H	<b>60a</b>	0
<b>b</b>	First-time homebuyer credit repayment. Attach Form 5405 if required	<b>60b</b>	0
<b>61</b>	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	<b>61</b>	
<b>62</b>	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(s)	<b>62</b>	0
<b>63</b>	Add lines 56 through 62. This is your <b>total tax</b>	<b>63</b>	3,966

**Payments**

If you have a qualifying child, attach Schedule EIC.

<b>64</b>	Federal income tax withheld from Forms W-2 and 1099	<b>64</b>	2,850
<b>65</b>	2016 estimated tax payments and amount applied from 2015 return	<b>65</b>	0
<b>66a</b>	<b>Earned income credit (EIC)</b>	<b>66a</b>	
<b>b</b>	Nontaxable combat pay election <b>66b</b> <input type="checkbox"/>		
<b>67</b>	Additional child tax credit. Attach Schedule 8812	<b>67</b>	
<b>68</b>	American opportunity credit from Form 8863, line 8	<b>68</b>	
<b>69</b>	Net premium tax credit. Attach Form 8962	<b>69</b>	
<b>70</b>	Excess social security and tier 1 RRTA tax withheld	<b>70</b>	0
<b>71</b>	Excess social security and tier 1 RRTA tax withheld	<b>71</b>	0
<b>72</b>	Credit for federal tax on fuels. Attach Form 4136	<b>72</b>	
<b>73</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input checked="" type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/>	<b>73</b>	0
<b>74</b>	Add lines 64, 65, 66a, and 67 through 73. These are your <b>total payments</b>	<b>74</b>	2,850

**Refund**

Direct deposit? See instructions.

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

**Amount You Owe**

<b>78</b>	<b>Amount you owe.</b> Subtract line 74 from line 63. For details on how to pay, see instructions	<b>78</b>	1,116
<b>79</b>	Estimated tax penalty (see instructions)	<b>79</b>	0

**Third Party Designee**

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

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

**Sign Here**

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

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

Your signature  Date  Your occupation  Daytime phone number

**Paid Preparer Use Only**

Spouse's signature, if a joint return, **both** must sign.  Date  Spouse's occupation  If the IRS sent you an Identity Protection Notice (IPN), enter the IPN number

Print/Type preparer's name  Preparer's signature  Date  Check ☐ if self-employed PTIN

Firm's name  Firm's EIN  Phone no.

Firm's address

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**

(Sole Proprietorship)

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

OMB No. 1545-0074

**2016**

Attachment  
Sequence No. **09**

Name of proprietor Amy Booth		Social security number (SSN) 123-45-7890
A Principal business or profession, including product or service (see instructions) Computer Food Store		B Enter code from instructions 451211
C Business name. If no separate business name, leave blank. The Disk Drive		D Employer ID number (EIN), (see instr.) 27-1234567
E Business address (including suite or room no.) 2000 Broadway Street City, town or post office, state, and ZIP code Menomonie WI 54751		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
G Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2016, check here		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/>	1	320,115
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	320,115
4 Cost of goods sold (from line 12)	4	184,455
5 <b>Gross profit.</b> Subtract line 4 from line 3	5	135,660
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 <b>Gross income.</b> Add lines 5 and 6	7	135,660

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

8 Advertising	8	11,800	18 Office expense (see instructions)	18	6,150
9 Car and truck expenses (see instructions)	9	0	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	0
12 Depletion	12		b Other business property	20b	16,000
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	9,488
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	0
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	0
17 Legal and professional services	17		25 Utilities	25	8,000
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	28	137,988	26 Wages (less employment credits)	26	83,550
29 Tentative profit or (loss). Subtract line 28 from line 7	29	-2,328	27a Other expenses (from line 48)	27a	3,000
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	0	27b <b>Reserved for future use</b>	27b	
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	31	-2,328			

32 If you have a loss, check the box that describes your investment in this activity (see instructions).  
• If you checked 32a, enter the loss on both **Form 1040, line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**.  
• If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32b ☐ Some investment is not at risk.

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

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

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

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

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

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

**38** Materials and supplies

**39** Other costs

**40** Add lines 35 through 39

**41** Inventory at end of year

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

**Part IV Information on Your Vehicle.** Complete this part only if you are claiming car or truck expenses on line 5 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

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

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

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

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

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

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

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

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

Other

**48** **Total other expenses.** Enter here and on line 27a

**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

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

OMB No. 1545-0074

**2016**

Attachment  
Sequence No. **12**

Name(s) shown on return

Ken

Booth

Your social security number

343-75-3456

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

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below.

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

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b	0	0		0
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked	0	0	0	0
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked	0	0	0	0
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked	0	10,000	0	-10,000
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	0
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions.			6	( -17,000 )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the next page			7	-27,000

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

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

See instructions for how to figure the amounts to enter on the lines below.

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

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

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

**Part III Summary**

16 Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	-27,000
<p><b>DRAFT FORM -- DO NOT FILE.</b>  <b>Final form will be available through a program update.</b></p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
17 Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . . . ▶	<b>18</b>	
19 Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . .	<b>19</b>	
<p><b>DRAFT FORM -- DO NOT FILE.</b>  <b>Final form will be available through a program update.</b></p>		
20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Don't</b> complete lines 21 and 22 below. <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of: <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.	<b>21</b>	( 3,000 )
<p><b>DRAFT FORM -- DO NOT FILE.</b>  <b>Final form will be available through a program update.</b></p>		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input checked="" type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 and Form 1040NR.		

KIA

Schedule D (Form 1040) 2016

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

Name(s) shown on return

Ken

Booth

Social security number or taxpayer identification number

**310-75-5456**

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

## Part I

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

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

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

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

1	(a) Description of property (Example: 100 shares XYZ Corp.)	(b) Date acquired (mo., day, yr.)	(c) Date sold or disposed of (mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See instructions below and see Code in (f) in the separate instructions	(f) Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the instructions below.	(g) Code(s) from instructions	(h) Gain or (loss). If you enter an amount in column (g), combine the result with column (g)
	Non-Business Bad Debt	1/01/16	12/31/16	0	10,000			0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
2	<b>Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked).			0	10,000			0

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

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

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

**2016**

Form 1040- V

Department of the Treasury  
Internal Revenue Service

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

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

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

▼ Detach Here and Mail With Your Payment and Return ▼

<b>1040-V</b> Form Department of the Treasury Internal Revenue Service (99)	<b>Payment Voucher</b>  ▶ Do not staple or attach this voucher to your payment or return.	OMB No. 1545-0074 <b>2016</b>
Use this voucher when making a payment with Form 1040. Write your social security number (SSN) on your check or money order.  343-75-3456      123-45-7890  Ken                      Booth Amy                     Booth 2345 Wilson Ave. Menomonie	<b>Amount you are paying by check or money order.</b> Make your check or money order payable to "United States Treasury"  KIA 1017	Dollars <b>1,116</b>

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

343753456 IQ B00T 30 0 201612 610

2016  
2016

**Name:** Ken Booth **Soc Sec No:** 343-75-3456

Type of Income		Amount
1. Child's interest and dividend income from Form 8814 . . . . .	1	0
2. Gambling winnings . . . . .	2	22,000
3. Non-business rentals of pers prop from 1099-MISC, Box 1 . . . . .	3	0
4. Prizes, awards, damages, etc. from Form 1099-MISC, Box 3 . . . . .	4	0
5. Nonemployee compensation from Form 1099-MISC, Box 7 . . . . .	5	0
6. Payments in lieu of int or div from Form 1099-MISC, Box 8 . . . . .	6	0
7. Foreign earned income or housing excl. (enter as negative)		
a. Form 2555 . . . . .	7a	0
b. Form 2555-EZ . . . . .	7b	0
8. Refunds and reimbursements of tax benefit items		
a. Medical expenses . . . . .	8a	
b. Real estate taxes . . . . .	8b	
c. Overpaid home mortgage interest . . . . .	8c	0
d. General sales taxes . . . . .	8d	
e. Other items . . . . .	8e	
f. From K-1's . . . . .	8f	0
9. Jury fees-enter even if gave to employer . . . . .	9	
10. Nonprofessional fiduciary fees . . . . .	10	
11. Alaska Permanent Fund dividends . . . . .	11	
12. Income from for-profit rental of personal property . . . . .	12	
13. Income from non-profit activity . . . . .	13	
14. Recapture of clean-fuel vehicle deduction . . . . .	14	
15. Loss on corrective distrib. made in 2016 (enter as neg) . . . . .	15	
16. Net operating loss carried forward to 2016 (enter as neg) . . . . .	16	-2,175
Explanation . . . . . From 2015		
17. Archer MSA distributions . . . . .	17	0
18. Medicare Advantage MSA distributions . . . . .	18	0
19. Long-term care payments . . . . .	19	0
20. Taxable grants from Form(s) 1099-G . . . . .	20	0
21. Taxable distributions from a qualified tuition program (QTP):		
Yours . . . . .	21a	
Your spouse's . . . . .	21b	
22. Taxable distributions from a Coverdell education savings account (ESA):		
Yours . . . . .	22a	
Your spouse's . . . . .	22b	
23. Taxable distributions from an ABLE account:		
Yours . . . . .	23a	
Your spouse's . . . . .	23b	
24. Taxable HSA distributions . . . . .	24	0
25. ATAA or RTAA payments . . . . .	25	0
26. Income from cancellation of debt . . . . .	26	
27. Taxable part of disaster relief payments . . . . .	27	
	<b>You</b>	<b>Spouse</b>
28. Excludable Medicaid waiver payments on W-2 . . . . .	28	
Enter as a negative		
29. Excludable Medicaid waiver payments on 1099-MISC, Box 3 . . . . .	29	
Enter as a negative		
30. Other: _____	30a	
_____	30b	
	30c	

31. Total of all income items for line 21 ..... 31 19,825

	ALIMONY PAID	2016
--	--------------	------

Not  
For  
Filing

## 2016

Amount Paid

Total:                     0                    

2016

**Not  
For  
Filin**

OTHER ADJUSTMENTS  
Form 1040, Line 36

2016

Name: Ken Booth Soc Sec No: 343-75-3456

Type of Adjustment	Description	Amount
1. Foreign housing deduction		1 0
2. Jury duty pay given to employer		2
3. Reforestation amortization and expenses		3
4. Repayment of sub-pay under Trade Act of 1974		4
5. Contribs to section 501(c)(18)(D) plans		5 0
6. Expenses from rental of personal property		6
7. Contributions by chaplains to 403(b) plans		7
8. Archer MSA deduction (Form 8853)		8 0
9. Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instr)		9
10. Attorney fees and court costs paid by you in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations (see instructions)		10
11. Total of adjustments for line 36		11 0

OTHER TAXES

2016

## OTHER TAXES Form 1040, Line 62

2016

Name: Ken Booth Soc Sec No: 343-75-3456

Type of Tax		Descrip	Amount
1.	Recapture of investment credit (Form 4255)		1
2.	Recapture of low-income housing cr (8611)		2
3.	Interest from Form 8621, line 16f, relating to distributions from and dispositions of stock of a section 1291 fund		3
4.	Recapture of Indian employment credit		4
5.	Recapture of Fed mortgage subsidy (Fm 8828)		5
6.	Recapture of new markets crdt (see Fm 8874)		6
7.	Recapture of credit for employer-provided child care facilities (see Form 8882)		7
8.	Recapture of alternative motor vehicle credit (see Form 8910)		8
9.	Recapture of alternative fuel vehicle refueling property credit (see Form 8911)		9
10.	Recapture of qualified plug-in electric drive motor vehicle cr (see Form 8936)		10
11.	Section 72(m)(5) excess benefits tax		11
12.	FICA and Medicare owed on tips, life ins		12 0
13.	Tax on excess parachute payments		13 0
14.	Tax on accum distrib of trusts (Form 4970)		14
15.	Tax on Archer MSA distributions (Fm 8853)		15 0
16.	Tax on Med+MSA distributions (Form 8853)		16 0
17.	Excise tax on insider stock compensation from an expatriated corporation		17
18.	Tax on HSA distributions (Fm 8889, Pt II)		18 0
19.	Additional tax for failure to maintain HDHP coverage (Fm 8889, Pt III)		19 0
20.	Additional tax on income received from nonqualified deferred compensation plan that fails to meet requirements (IRC 409A)		20
21.	Interest on tax due on installment income from sale of certain residential lots and timeshares		21
22.	Interest on deferred tax on gain from certain installment sales with a sales price over \$150,000		22
23.	Additional tax on recapture of a charitable donation deduction relating to the donation of a fractional interest in tangible personal property		23
24.	Look-back interest under section 167(g) or 460(b)		24
25.	Additional tax on certain compensation received from a nonqualified deferred compensation plan described in section 457A		25
26.	Interest amount from Form 8621, line 24		26
27.	Total additional taxes for line 62		27 0

MISCELLANEOUS ITEMS

2016

Name: Ken Booth Soc Sec No: 343-75-3456

## I. MISCELLANEOUS INCOME ITEMS

- | 1. IRA contribution made in 2016 and returned in 2017 |  | You | Spouse |
|---|--|-----|--------|
| a.  | Total amount distributed from IRA (original contribution, plus earnings or minus loss) . . . . . |     |        |
| b.  | Earnings, if any, on contribution. Do not enter a negative number                                |     |        |
| i.  | Traditional IRA . . . . .  |     |        |
| ii.   | Roth IRA . . . . .   |     |        |

**You:**

**Spouse:**

- |   |  |
|---|--|
| 2. Wages received for work done as an inmate in a penal institution . . . . . |  |
|---|--|

## II. MISCELLANEOUS ADJUSTMENTS

- |  |   |  |
|--|---|--|
| 1. Educator expenses . . . . .   | 1 |  |
| 2. Domestic production activities deduction from<br>cooperatives (Form 1099-PATR, box 6) . . . . . | 2 |  |

### III. MISCELLANEOUS CREDITS, EXCLUSIONS, AND TAXES

- |    |   |   |       |
|----|---|---|-------|
| 1. | Exclusion of income from American Samoa (Form 4563) . . . . . | 1 | _____ |
| 2. | Exclusion of income from Puerto Rico . . . . .                | 2 | _____ |
| 3. | Exclusion of income from Guam . . . . .                       | 3 | _____ |
| 4. | Exclusion of income from Northern Mariana Islands . . . . .   | 4 | _____ |
| 5. | Recapture of education credit (see Form 8863 instr) . . . . . | 5 | _____ |
| 6. | Credit for federal tax paid on fuels (Form 4136) . . . . .    | 6 | _____ |

**Not  
For  
Filing**

	MISCELLANEOUS ITEMS	2016
IV.	MISCELLANEOUS PENSION AND ANNUITY PLAN ITEMS	
1.	Recapture amount on distribution from a designated Roth account allocable to an in-plan Roth rollover - Self . . . . .	1 _____
2.	Recapture amount on distribution from a designated Roth account allocable to an in-plan Roth rollover - Spouse . . . . .	2 _____