

Filing Checklist for 2016 Tax Return Filed On Standard Forms

Prepared on: 12/12/2016 07:25:39 am

Return: C:\Users\Smokey\Desktop\Tax\2016 Whittenburg\Chapter 3\Russell Long 2016 Tax Return.T16

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

Step 1. Sign and date the return

Because you're filing a joint return, Russell and Linda 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 B
- Schedule C
- Form 8829

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
- Last Year's Data Worksheet
- Form 1099-INT/OID
- 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		\$42,600
Adjustments	-	\$0
Adjusted gross income		\$42,600
Deductions	-	\$12,600
Exemption(s)	-	\$16,200
Taxable income		\$13,800
Tax withheld or paid already		\$4,500
Actual tax due	-	\$1,383
Refund applied to next year	-	\$0
Refund		\$3,117

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
Russell Long
Your social security number 664-98-5678

If a joint return, spouse's first name and initial Last name
Linda Long
Spouse's social security number 554-98-3946

Home address (number and street). If you have an APO, FPO, or MPO, see instructions. Home address of spouse, if different, and on line 6c are correct.
1234 Cherry Lane

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
Nampa ID 83687

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: 2

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 ☐

Dependents on 6c not entered above 4

d Total number of exemptions claimed 4

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 0

8a Taxable interest. Attach Schedule B if required 8a 42,600

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 0

12 Business income or (loss). Attach Schedule C or C-EZ 12 0

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 13 0

14 Other gains or (losses). Attach Form 4797 14 0

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 0

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

19 Unemployment compensation 19 0

20a Social security benefits 20a 0 b Taxable amount 20b 0

21 Other income. List type and amount 21 0

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22 42,600

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 0

30 Penalty on early withdrawal of savings 30 0

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

32 IRA deduction 32 0

33 Student loan interest deduction 33 0

34 Tuition and fees. Attach Form 8879 34 0

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 42,600

Tax and Credits

Standard Deduction for—

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

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

38	Amount from line 37 (adjusted gross income)	38	42,600
39a	Check <input type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see instructions)	40	12,600
41	Subtract line 40 from line 38	41	30,000
42	Excess advance premium tax credit repayment (see instructions)	42	0
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	15,800
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	1,383
45	Alternative minimum tax (see instructions). Attach Form 6251	45	0
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	1,383
48	Foreign tax credit. Attach Form 1116 if required	48	0
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	0
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	0
55	Add lines 48 through 54. These are your total credits	55	0
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	1,383

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	0
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	0
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	0
60a	Household employment taxes from Schedule H	60a	0
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	0
61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	0
63	Add lines 56 through 62. This is your total tax	63	1,383

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	0
65	2016 estimated tax payments and amount applied from 2015 return	65	4,500
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election	66b	
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Excess social security and tier 1 RRTA tax withheld	70	0
71	Credit for federal tax on fuels. Attach Form 4136	71	
72	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	72	
73	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	73	0
74		74	4,500

Refund

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	3,117
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	3,117
b	Routing number XXXXXXXXXX	c	Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number XXXXXXXXXXXXXXXXXXXX		
77	Amount of line 75 you want applied to your 2017 estimated tax	77	0

Amount You Owe

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

Third Party Designee

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

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

Sign Here

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

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

Your signature _____ Date _____ Your occupation _____ Daytime phone number _____

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 it here: _____

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 B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Russell Long

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.

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

OMB No. 1545-0074

2016

Attachment
Sequence No. **08**

Your social security number
664-98-5678

Part I
Interest

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

(See instructions for Schedule B, and the instructions for Form 1040A, or Form 1040, line 8a.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

DRAFT FORM -- DO NOT FILE.

Final form will be available through a program update.

Amount

42,600

DRAFT FORM -- DO NOT FILE.

Final form will be available through a program update.

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

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

Part II

Ordinary Dividends

(See instructions for Schedule B, and the instructions for Form 1040A, or Form 1040, line 9a.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 5** List name of payer

DRAFT FORM -- DO NOT FILE.

Final form will be available through a program update.

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

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

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

Part III
Foreign Accounts and Trusts
(See instructions.)

- 7a** At any time during 2016, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instruction
- If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Assets (FBAR), to your financial institution? See instructions for Form 114 and its instructions for filing requirements and exceptions to those requirements
- b** If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located
- 8** During 2016, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions.

Yes	No
	X
	X

DRAFT FORM -- DO NOT FILE.

Final form will be available through a program update.

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2016

Attachment
Sequence No. **09**

Name of proprietor Russell Long		Social security number (SSN) 664-98-5678
A Principal business or profession, including product or service (see instructions) Landscaping		B Enter code from instructions 561730
C Business name. If no separate business name, leave blank. Lawns and Landscapes Unlimited		D Employer ID number (EIN), (see instr.)
E Business address (including suite or room no.) 1234 Cherry Lane City, town or post office, state, and ZIP code Nampa ID 83687		
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	133,550
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	133,550
4 Cost of goods sold (from line 12)	4	0
5 Gross profit. Subtract line 4 from line 3	5	133,550
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	133,550

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

8 Advertising	8		18 Office expense (see instructions)	18	2,575
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):	20a	10,900
11 Contract labor (see instructions)	11	7,310	a Vehicles, machinery, and equipment	20b	
12 Depletion	12		b Other business property	21	8,316
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	22	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	23	8,105
15 Insurance (other than health)	15	3,915	23 Taxes and licenses	24	
16 Interest:	16		24 Travel, meals, and entertainment:	24a	0
a Mortgage (paid to banks, etc.)	16a		a Travel	24b	1,150
b Other	16b		b Deductible meals and entertainment (see instructions)	25	
17 Legal and professional services	17		25 Utilities	26	83,643
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	133,349	26 Wages (less employment credits)	27a	7,435
29 Tentative profit or (loss). Subtract line 28 from line 7	29	201	27a Other expenses (from line 48)	27b	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	201	b Reserved for future use		
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	0			

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 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

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

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.

Telephone	2,215
Business gifts	790
Clothing and safety shoes	660
Subscriptions	120
Education seminar and training	1,775
Travel - education (176 miles \$0.54 per mile)	95
Other	1,780
48 Total other expenses. Enter here and on line 27a	48 7,435

Form 8829 Department of the Treasury Internal Revenue Service (99)	Expenses for Business Use of Your Home	OMB No. 1545-0074
	<p>► File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.</p> <p>► Information about Form 8829 and its separate instructions is at www.irs.gov/form8829.</p>	<p>2016</p> <p>Attachment Sequence No. 176</p>
Name(s) of proprietor(s) Russell Long		Your social security number 664-98-5678

Part I	Part of Your Home Used for Business
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1	Area used regularly and exclusively for business, regularly inventory or product samples (see instructions)		
2	Total area of home	2	1,600
3	Divide line 1 by line 2. Enter the result as a percentage	3	11.25 %
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	Total hours available for use during the year (366 days X 24 hrs) (see instructions)	5	8,784 hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	11.25 %

Part II	Figure Your Allowable Deduction
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8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home (see instructions) See instructions for columns (a) and (b) before completing lines 9-21.	8	201
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	0
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	0
13	Multiply line 12, column (b) by line 7	13	0
14	Add line 12, column (a) and line 13	14	0
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	201
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	
18	Rent	18	12,600
19	Repairs and maintenance	19	
20	Utilities	20	3,000
21	Other expenses (see instructions)	21	0
22	Add lines 16 through 21	22	15,600
23	Multiply line 22, column (b) by line 7	23	1,755
24	Carryover of prior year operating expenses (see instructions)	24	16,776
25	Add line 22, column (a), line 23, and line 24	25	8,034
26	Allowable operating expenses. Enter the smaller of line 15 or line 25	26	201
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	0
28	Excess casualty losses (see instructions)	28	0
29	Depreciation of your home from line 41 below	29	0
30	Carryover of prior year excess casualty losses and depreciation (see instructions)	30	0
31	Add lines 28 through 30	31	0
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32	0
33	Add lines 14, 26, and 32	33	201
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)	34	0
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	35	201

Part III	Depreciation of Your Home
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36	Enter the smaller of your home's adjusted basis or its fair market value (see instr.)	36	0
37	Value of land included on line 36	37	0
38	Basis of building. Subtract line 37 from line 36	38	0
39	Business basis of building. Multiply line 38 by line 7	39	0
40	Depreciation percentage (see instructions)	40	0.0000 %
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	0

Part IV	Carryover of Unallowed Expenses to 2017
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42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	7,833
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	0