

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

**Prepared on: 12/12/2016 08:37:15 am**

**Return: C:\Users\Smokey\Desktop\Tax\2016 Whittenburg\Chapter 8\Albert Gaytor Ch 8 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, Albert and Allison 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 E
- Form 6252
- Form 8582 - Page 1
- Form 8582 Page 2 (Regular Tax)
- Form 4562
- Attachments Worksheet

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

Form W-2: Wage and Tax Statement  
1st

**Step 3. Mail the return**

Mail the return to this address:

**Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0002**

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
- Form 1099-DIV
- Form 1099-G
- Home Mortgage Interest Worksheet
- Charitable Worksheet
- Form 1098-E
- IRA Contributions
- Depreciation Summary
- Depreciation Worksheet
- Vehicle Worksheet
- Capital Gains and Losses Worksheet

- Sale of Home Worksheet
- Rentals and Royalties
- Noncash or Item Donations
- 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		\$140,749
Adjustments	-	\$24,900
<b>Adjusted gross income</b>		<b>\$115,849</b>
Deductions	-	\$20,430
Exemption(s)	-	\$12,150
<b>Taxable income</b>		<b>\$83,269</b>
Tax withheld or paid already		\$12,390
Actual tax due	-	\$3,526
Refund applied to next year	-	\$0
<b>Refund</b>		<b>\$8,864</b>

\* Your long-term capital gains and qualifying dividends are taxed at a lower rate than your other income. As a result, your total federal tax is less than the tax shown on the IRS's Tax Table.

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

Your first name and initial Albert T Last name Gaytor Your social security number 266–51–1966

If a joint return, spouse's first name and initial Allison A Last name Gaytor Spouse's social security number 266–34–1967

Home address (number and street). If you have an APO, FPO, or MPO, see instructions. 12340 Cocoshell Road Home address (number and street) and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Coral Gables FL 33134 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

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

**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. 5 ☐ Qualifying widow(er) with dependent child

2 ☒ Married filing jointly (even if only one had income) 3 ☐ Married filing separately. Enter spouse's SSN above and full name here.

Check only one box.

**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: 1

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 Add numbers on lines above 3

d Total number of exemptions claimed

**Income** 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 65,250

8a Taxable interest. Attach Schedule B if required 8a 1,070

b Tax-exempt interest. Do not include on line 8a 8b 725

9a Ordinary dividends. Attach Schedule B if required 9a 1,580

b Qualified dividends 9b 1,425

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

11 Alimony received 11

12 Business income or (loss). Attach Schedule C or C-EZ 12 -2,548

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 13 60,122

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 5,425

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

19 Unemployment compensation 19 3,900

20a Social security benefits 20a SEE ATTACHED b Taxable amount 20b 5,950

21 Other income. List type and amount 21 140,749

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

**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 667-34-9224 31a 11,400

32 IRA deduction 32 2,500

33 Student loan interest deduction 33 0

34 Tuition and fees. Attach Form 8879 34 0

35 Domestic production activities deduction. Attach Form 8803 35 0

36 Add lines 23 through 35 36 24,900

37 Subtract line 36 from line 22. This is your adjusted gross income 37 115,849

**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>	115,849
<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>	20,430
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	95,419
<b>42</b>	Charitable contributions (see instructions). If line 42 is more than line 41, enter -0-	<b>42</b>	2,150
<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>	85,269
<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>	3,526
<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>	3,526
<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. These are your total credits	<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>	3,526

**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>	3,526

**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>	12,390
<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>	12,390

**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>	8,864
<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>	8,864
<b>b</b>	Routing number XXXXXXXXXX	<b>c</b>	Type: <input checked="" 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>	0

**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>	
<b>79</b>	Estimated tax penalty (see instructions)	<b>79</b>	

**Third Party Designee**

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

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

**Sign Here**

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

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

Your signature  Date  Your occupation  Daytime phone number

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

**Paid Preparer Use Only**

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 A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on Form 1040

Albert

T Gaytor

**Itemized Deductions**

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

► Attach to Form 1040.

OMB No. 1545-0074

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

Your social security number  
266-51-1966

**Medical  
and  
Dental  
Expenses**

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

Final form will be available through a program update.

2 Enter amount from Form 1040, line 38 . . . . . 2 115,849  
3 Multiply line 2 by 10% (0.10). But if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5% (0.075) instead . . . . . 3 11,585

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

**Taxes You Paid**

5 State and local (check only one box):

a. ☐ Income taxes, or

b. ☒ General sales taxes

6 Real estate taxes (see instructions) . . . . . 6 4,600

7 Personal property taxes . . . . . 7 0

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

9 Add lines 5 through 8 . . . . . 9 7,700

**Interest  
You Paid**

10 Home mortgage interest and points reported to you on Form 1098 . . . . . 10 11,700

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

**Note.**  
Your mortgage interest deduction may be limited (see instructions).

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

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

14 Investment interest. Attach Form 4952 if required. (See instructions.) . . . . . 14 345

15 Add lines 10 through 14 . . . . . 15 12,045

**Gifts to  
Charity**

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

16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . . 16 410

17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if more than \$500 . . . . . 17 275

18 Carryover from prior year . . . . . 18 0

19 Add lines 16 through 18 . . . . . 19 685

**Casualty and  
Theft Losses**

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

**Job Expenses  
and Certain  
Miscellaneous  
Deductions**

21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► . . . . . 21 700

22 Tax preparation fees . . . . . 22 765

23 Other expenses—investment, safe deposit box, etc. List type and amount ► . . . . . 23 100

SAFE DEPOSIT BOX

24 Add lines 21 through 23 . . . . . 24 1,565

25 Enter amount from Form 1040, line 38 . . . . . 25 115,849

26 Multiply line 25 by 2% (0.02) . . . . . 26 2,317

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

**Other  
Miscellaneous  
Deductions**

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

**Total  
Itemized  
Deductions**

29 Is Form 1040, line 38, over \$5,650?

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

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

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

20,430

**SCHEDULE B**  
**(Form 1040A or 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

Albert T Gaytor

**Interest and Ordinary Dividends**

▶ Attach to Form 1040A or 1040.

▶ Information about Schedule B and its instructions is a [www.irs.gov/scheduleb](http://www.irs.gov/scheduleb).

OMB No. 1545-0074

**2016**

Attachment  
Sequence No. **08**

Your social security number  
266-51-1966

**Part I**  
**Interest**

(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.

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

Vizcaya National Bank  
Florida Electric Co.  
Miami-Dade County Airport Authorit

**Amount**

375  
695  
0

**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.

**Amount**

1,070

**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 ▶

Everglades Bank Corp.  
Grapefruit Mutual Fund  
Florida Sugar Corp.

925  
155  
500

**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

**6**

1,580

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

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

**Yes**

**No**

**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  
Accounts (FBAR), to your financial institution's home country's Financial Crimes Enforcement Network (FinCEN), 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.

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](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

Allison A Gaytor

Social security number (SSN)

266-34-1967

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

Retail Store, Atlanta, Georgia

**B** Enter code from instructions

441300

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

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

**E** Business address (including suite or room no.) ►

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

**F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

**G** Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on losses . . .

☒ Yes ☐ No

**H** If you started or acquired this business during 2016, check here . . .

☒ Yes ☐ No

**I** Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) . . .

☐ Yes ☒ No

**J** If "Yes," did you or will you file required Forms 1099? . . .

☐ Yes ☒ No

**Part I Income**

<b>1</b> 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"/>	<b>1</b>	63,550
<b>2</b> Returns and allowances . . . . .		<b>2</b>	600
<b>3</b> Subtract line 2 from line 1 . . . . .		<b>3</b>	62,950
<b>4</b> Cost of goods sold (from line 12) . . . . .		<b>4</b>	39,800
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .		<b>5</b>	23,150
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .		<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . .		<b>7</b>	23,150

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

<b>8</b> Advertising . . . . .	<b>8</b>	3,100	<b>18</b> Office expense (see instructions) . . . . .	<b>18</b>	1,375
<b>9</b> Car and truck expenses (see instructions) . . . . .	<b>9</b>	918	<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions) . . . . .	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment . . . . .	<b>20a</b>	0
<b>12</b> Depletion . . . . .	<b>12</b>		<b>b</b> Other business property . . . . .	<b>20b</b>	7,495
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>	1,720	<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	432
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b> Supplies (not included in Part III) . . . . .	<b>22</b>	625
<b>15</b> Insurance (other than health) . . . . .	<b>15</b>	795	<b>23</b> Taxes and licenses . . . . .	<b>23</b>	510
<b>16</b> Interest:			<b>24</b> Travel, meals, and entertainment:		
<b>a</b> Mortgage (paid to banks, etc.) . . . . .	<b>16a</b>		<b>a</b> Travel . . . . .	<b>24a</b>	790
<b>b</b> Other . . . . .	<b>16b</b>	1,750	<b>b</b> Deductible meals and entertainment (see instructions) . . . . .	<b>24b</b>	75
<b>17</b> Legal and professional services . . . . .	<b>17</b>	310	<b>25</b> Utilities . . . . .	<b>25</b>	980
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . .	<b>28</b>		<b>26</b> Wages (less employment credits) . . . . .	<b>26</b>	3,400
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>		<b>27a</b> Other expenses (from line 48) . . . . .	<b>27a</b>	1,423
<b>30</b> 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 . . . . .	<b>30</b>	0	<b>b</b> <b>Reserved for future use</b> . . . . .	<b>27b</b>	
<b>31</b> <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.	<b>31</b>	-2,548			

**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.

Business Gifts (only deduct \$25 per gift)	150
Uniforms (uniforms purchased for employees)	400
Telephone	800
Miscellaneous	73
<b>48 Total other expenses.</b> Enter here and on line 27a	<b>48</b> 1,423

**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

Albert T Gaytor

Your social security number

266-51-1966

**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	9,000	10,500	0	-1,500
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked	0	0	0	0
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked	0	0	0	0
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	0
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions.			6	(0)
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the next page			7	-1,500

**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	70,350	67,750	0	2,600
<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	587,650	50,075	-500,000	37,575
<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	20,997
<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	450
<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	61,622

**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>	60,122
<p><b>DRAFT FORM -- DO NOT FILE.</b>  <b>Final form will be available through a program update.</b></p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
17 Are lines 15 and 16 <b>both</b> gains? <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . . . ▶	<b>18</b>	0
19 Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . .	<b>19</b>	0
<p><b>DRAFT FORM -- DO NOT FILE.</b>  <b>Final form will be available through a program update.</b></p>		
20 Are lines 18 and 19 both zero or blank? <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Don't</b> complete lines 21 and 22 below. <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of: <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>21</b>	( )
<p><b>DRAFT FORM -- DO NOT FILE.</b>  <b>Final form will be available through a program update.</b></p>		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 and Form 1040NR.		

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

Albert T Gavtor

Social security number or taxpayer identification number

**NOT-1916**

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

## 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 Column (e) 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) Amount of adjustment	(h) Gain or (loss). If you enter an amount in column (f), combine the result with column (g)
	100 shares Grape, Corp.	12/08/15	9/25/16	9,000	10,500		0	-1,500
								0
								0
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								0
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								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).			9,000	10,500		0	-1,500

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

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

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

Social security number or taxpayer identification number

266-51-1966

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

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

**Note.** You may aggregate all long-term insurance contracts on Form 990-B, showing data was supplied 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 9949 (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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(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 the <b>Note</b> below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	100 shares Orange, Inc.	7/17/01	7/31/16	2,000	4,200		0	-2,200
	100 shares Banana, inc.	12/30/06	1/02/16	5,200	5,400		0	-200
	Plum, Inc. bonds	5/30/07	10/22/16	60,100	56,000		0	4,100
	5,010.15 shares Peach Mutual							0
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**Note.** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Form **8949** (2016)

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

Social security number or taxpayer identification number

266-51-1966

**Note.** You also may be eligible for a long-term investment report under Form 8949, U.S. Bidding, if the asset 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).

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

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

Form **8949** (2016)

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

**SCHEDULE E  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

Albert T Gaytor

**Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Information about Schedule E and its separate instructions is at [www.irs.gov/schedulee](http://www.irs.gov/schedulee).

OMB No. 1545-0074

**2016**

Attachment  
Sequence No. **13**

Your social security number

266-51-1966

**Part I**

**Income or Loss From Rental Real Estate and Royalties.** Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

**A** Did you make any payments on line 1 that would require you to file Form 1099 (see instructions)? ☐ Yes ☒ No

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

**1a** Physical address of each property (street, city, state, ZIP code)

**A** 1237 Pineapple St. Lihue HI 96766

**B**

**C**

<b>1b</b> Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	<b>Fair Rental Days</b>		<b>Personal Use Days</b>		<b>QJV</b>	
		<b>A</b>					
<b>A</b>		366		0			
<b>B</b>							
<b>C</b>							

**Type of Property:**

1 Single-Family Residence

3 Vacation/Short-Term Rental

5 Land

7 Self-Rental

2 Multi-Family Residence

4 Commercial

6 Royalties

8 Other (describe below)

<b>Income:</b>		<b>Properties:</b>		<b>A</b>	<b>B</b>	<b>C</b>
<b>3</b>	Rents received	<b>1</b>				
<b>4</b>	Royalties received	<b>4</b>		0	0	0

**Expenses:**

<b>5</b>	Advertising	<b>5</b>	0		
<b>6</b>	Auto and travel (see instructions)	<b>6</b>	0		
<b>7</b>	Cleaning and maintenance	<b>7</b>	2,900		
<b>8</b>	Commissions	<b>8</b>	0		
<b>9</b>	Insurance	<b>9</b>	0		
<b>10</b>	Legal and other professional fees	<b>10</b>	0		
<b>11</b>	Management fees	<b>11</b>	0		
<b>12</b>	Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>	7,900		
<b>13</b>	Other interest	<b>13</b>	0		
<b>14</b>	Repairs	<b>14</b>	0		
<b>15</b>	Supplies	<b>15</b>	0		
<b>16</b>	Taxes	<b>16</b>	2,300		
<b>17</b>	Utilities	<b>17</b>	2,425		
<b>18</b>	Depreciation expense or depletion	<b>18</b>	0		
<b>19</b>	Other (list) ▶	<b>19</b>	0		
<b>20</b>	Total expenses. Add lines 5 through 19	<b>20</b>	15,225	0	0
<b>21</b>	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	<b>21</b>	5,425	0	0
<b>22</b>	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	<b>22</b>	( 0 )	( )	( )

<b>23a</b>	Total of all amounts reported on line 3 for all rental properties	<b>23a</b>	20,650	
<b>b</b>	Total of all amounts reported on line 4 for all royalty properties	<b>23b</b>	0	
<b>c</b>	Total of all amounts reported on line 12 for all properties	<b>23c</b>	7,900	
<b>d</b>	Total of all amounts reported on line 18 for all properties	<b>23d</b>	0	
<b>e</b>	Total of all amounts reported on line 20 for all properties	<b>23e</b>	15,225	

**24** **Income.** Add positive amounts shown on line 21. **Do not** include any losses **24** 5,425

**25** **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here. **25** ( 0 )

**26** **Total rental real estate and royalty income or (loss).** Carry over lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1041, line 6. **26** 5,425

Form **6252**Department of the Treasury  
Internal Revenue ServiceName(s) shown on return  
Albert T Gaytor**Installment Sale Income**

▶ Attach to your tax return.

▶ Use a separate form for each sale or other disposition of property on the installment method.  
▶ Information about Form 6252 and its instructions is at [www.irs.gov/form6252](http://www.irs.gov/form6252).

OMB No. 1545-0228

**2016**Attachment  
Sequence No. **79**Identifying number  
266-51-1966

- 1** Description of property ▶ 5 acres in land
- 2a** Date acquired (mm/dd/yyyy) 10/1/06 Date sold (mm/dd/yyyy) 8/01/16
- 3** Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 ☐ Yes ☒ No
- 4** Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale ☐ Yes ☐ No

**Part I Gross Profit and Contract Price.** Complete this part for the year of sale only.

<b>5</b> Selling price including mortgages and other debts. <b>Don't</b> include interest whether stated or unstated	<b>5</b>	140,000
<b>6</b> Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	<b>6</b>	
<b>7</b> Subtract line 6 from line 5	<b>7</b>	140,000
<b>8</b> Cost or other basis of property sold	<b>8</b>	90,000
<b>9</b> Depreciation allowed or allowable	<b>9</b>	
<b>10</b> Adjusted basis. Subtract line 9 from line 8	<b>10</b>	90,000
<b>11</b> Commissions and other expenses of sale	<b>11</b>	
<b>12</b> Income recapture from Form 4797, Part III (see instructions)	<b>12</b>	
<b>13</b> Add lines 10, 11, and 12	<b>13</b>	90,000
<b>14</b> Subtract line 13 from line 7. If zero or less, don't complete the rest of this form (see instructions)	<b>14</b>	50,000
<b>15</b> If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-	<b>15</b>	0
<b>16</b> <b>Gross profit.</b> Subtract line 15 from line 14	<b>16</b>	50,000
<b>17</b> Subtract line 13 from line 6. If zero or less, enter -0-	<b>17</b>	0
<b>18</b> <b>Contract price.</b> Add line 7 and line 17	<b>18</b>	140,000

**Part II Installment Sale Income.** Complete this part for the year of sale and any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

<b>19</b> Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions	<b>19</b>	0.3571
<b>20</b> If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	<b>20</b>	0
<b>21</b> Payments received during year (see instructions). <b>Don't</b> include interest, whether stated or unstated	<b>21</b>	58,800
<b>22</b> Add lines 20 and 21	<b>22</b>	58,800
<b>23</b> Payments received in prior years (see instructions). <b>Don't</b> include interest, whether stated or unstated	<b>23</b>	
<b>24</b> <b>Installment sale income.</b> Multiply line 22 by line 19	<b>24</b>	20,997
<b>25</b> Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	<b>25</b>	
<b>26</b> Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	<b>26</b>	20,997

**Part III Related Party Installment Sale Income.** **Don't** complete if you received the final payment this tax year.

- 27** Name, address, and taxpayer identifying number of related party
- 28** Did the related party resell or dispose of the property ("second disposition") during this tax year? ☐ Yes ☐ No
- 29** If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
- a** ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) ▶
- b** ☐ The first disposition was a sale or exchange of stock to the issuing corporation.
- c** ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
- d** ☐ The second disposition occurred after the death of the original seller or buyer.
- e** ☐ It can be established to the satisfaction of the IRS that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).
- 30** Selling price of property sold by related party (see instructions)
- 31** Enter contract price from line 18 for year of first sale
- 32** Enter the **smaller** of line 30 or line 31
- 33** Total payments received by the end of your 2016 tax year (see instructions)
- 34** Subtract line 32 from line 33. If zero or less, enter -0-
- 35** Multiply line 34 by the gross profit percentage on line 19 for year of first sale
- 36** Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)
- 37** Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)

**Passive Activity Loss Limitations**

OMB No. 1545-1008

**2016**Attachment  
Sequence No. **88**Department of the Treasury  
Internal Revenue Service (99)▶ **Information about Form 8582 and its instructions is available at [www.irs.gov/form8582](http://www.irs.gov/form8582).**

Name(s) shown on return

Albert T Gaytor

Identifying number  
266-51-1966**DRAFT FORM -- DO NOT FILE.****Part I 2016 Passive Activity Loss****Caution:** Complete Worksheets 1 and 2 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a))	<b>1a</b>	5,425	
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b))	<b>1b</b>	( 0 )	
<b>c</b> Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	<b>1c</b>	( 0 )	
<b>d</b> Combine lines 1a, 1b, and 1c	<b>1d</b>	5,425	

**Commercial Revitalization Deductions From Rental Real Estate Activities**

<b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a)	<b>2a</b>	( )	
<b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	<b>2b</b>	( )	
<b>c</b> Add lines 2a and 2b	<b>2c</b>	( 0 )	

**All Other Passive Activities**

<b>3a</b> Activities with net income (enter the amount from Worksheet 3, column (a))	<b>3a</b>	0	
<b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b))	<b>3b</b>	( 0 )	
<b>c</b> Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	<b>3c</b>	( 0 )	
<b>d</b> Combine lines 3a, 3b, and 3c	<b>3d</b>	0	

<b>4</b> Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	<b>4</b>	5,425	
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4	<b>5</b>		
<b>6</b> Enter \$150,000. If married filing separately, see instructions	<b>6</b>		
<b>7</b> Enter modified adjusted gross income, but not less than zero (see instructions)	<b>7</b>		
<b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.			
<b>8</b> Subtract line 7 from line 6	<b>8</b>		
<b>9</b> Multiply line 8 by 50% (0.5). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	<b>9</b>		
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9	<b>10</b>		

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities****Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

<b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	<b>11</b>		
<b>12</b> Enter the loss from line 4	<b>12</b>		
<b>13</b> Reduce line 12 by the amount on line 11	<b>13</b>		
<b>14</b> Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13	<b>14</b>		

**Part IV Total Losses Allowed**

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total	<b>15</b>		
<b>16</b> <b>Total losses allowed from all passive activities for 2016.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	<b>16</b>		

**Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.

**Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c** (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
1237 Pineapple St. I	5,425	0	0	5,425	0
<b>Total. Enter on Form 8582, lines 1a, 1b, and 1c</b>	5,425	0	0		

**Worksheet 2—For Form 8582, Lines 2a and 2b** (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall Loss
<b>Total. Enter on Form 8582, lines 2a and 2b</b>			

**Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c** (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
<b>Total. Enter on Form 8582, lines 3a, 3b, and 3c</b>					

**Worksheet 4—Use this worksheet if a partner is shown on Form 8582, line 1c** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss	(d) Subtract column (b) from column (a)
<b>Total</b>			1.00		

**Worksheet 5—Allocation of Unallowed Losses** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
<b>Total</b>			1.00	

Form **4562**Department of the Treasury  
Internal Revenue Service (99)**Depreciation and Amortization**  
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

OMB No. 1545-0172

**2016**Attachment  
Sequence No. **179**

Name(s) shown on return

Albert T Gaytor

Business or activity to which this form relates

SCH C 1

Identifying number

266-51-1966

**Part I****Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)		
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,010,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	0
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2015 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	500,000
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12	13	0

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II****Special Depreciation Allowance and Other Depreciation (Don't include listed property.)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	0
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III****MACRS Depreciation (Don't include listed property.)** (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2016	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2016 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only) (see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property	9/14/16	230,000	39 yrs.	MM	S/L	1,720
				MM	S/L	

**Section C—Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System**

20a Class life				S/L	
b 12-year		12 yrs.		S/L	
c 40-year		40 yrs.	MM	S/L	

**Part IV****Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	0
22	Total. Add amounts from line 12, lines 1 through 17, line 18, and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,720
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

KIA For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2016)

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

**24a** Do you have evidence to support the business/investment use claimed? ☒ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☒ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . . . . . <b>25</b> 0								

<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						

<b>27</b> Property used 50% or less in a qualified business use:								
2008 Ford	9/1/2016	13 %				S/L -		
		%				S/L -		
		%				S/L -		

**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 **28** 0

**29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 **29** 0

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other more than 5% owner or related person. If you provide vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
<b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) . . . . .	1,700											
<b>31</b> Total commuting miles driven during the year . . . . .	5,000											
<b>32</b> Total other personal (noncommuting) miles driven . . . . .	6,472											
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .	13,172		0		0		0		0		0	
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
	X											
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> Is another vehicle available for personal use? . . . . .												

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons (see instructions).

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .	<b>Yes</b>	<b>No</b>
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions) . . . . .		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2016 tax year (see instructions) . . . . .					
<b>43</b> Amortization of costs that began before your 2016 tax year . . . . . <b>43</b>					
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report . . . . . <b>44</b>					0

2016  
2016

**Name:** Albert T Gaytor **Soc Sec No:** 266-51-1966

Type of Income		Amount
1. Child's interest and dividend income from Form 8814 . . . . .	1	0
2. Gambling winnings . . . . .	2	5,800
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	150
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	0
Explanation . . . . .		
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 . . . . . Enter as a negative	28	
29. Excludable Medicaid waiver payments on 1099-MISC, Box 3 . . . . . Enter as a negative	29	
30. Other: _____	30a	
_____	30b	
	30c	

31. Total of all income items for line 21 ..... 31 5,950

	ALIMONY PAID	2016
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Not  
For  
Filing

## 2016

Total:

Amount Paid

11,400

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2016

**Not  
For**

OTHER ADJUSTMENTS  
Form 1040, Line 36

2016

Name: Albert T Gaytor Soc Sec No: 266-51-1966

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: Albert T Gaytor Soc Sec No: 266-51-1966

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

MISCELLANEOUS ITEMS		2016
Name: <u>Albert T Gaytor</u>		Soc Sec No: <u>266-51-1966</u>
<b>I. MISCELLANEOUS INCOME ITEMS</b>		
<b>1.</b> IRA contribution made in 2016 and returned in 2017 <ul style="list-style-type: none"> <li><b>a.</b> Total amount distributed from IRA (original contribution, plus earnings or minus loss) . . . . .</li> <li><b>b.</b> Earnings, if any, on contribution. Do not enter a negative number               <ul style="list-style-type: none"> <li><b>i.</b> Traditional IRA . . . . .</li> <li><b>ii.</b> Roth IRA . . . . .</li> </ul> </li> </ul>	<b>You</b>	<b>Spouse</b>
<b>You:</b>		
<b>Spouse:</b>		
<b>2.</b> Wages received for work done as an inmate in a penal institution . . . . .		
<b>II. MISCELLANEOUS ADJUSTMENTS</b>		
<b>1.</b> Educator expenses . . . . .	<b>1</b>	<u>0</u>
<b>2.</b> Domestic production activities deduction from cooperatives (Form 1099-PATR, box 6) . . . . .	<b>2</b>	
<b>III. MISCELLANEOUS CREDITS, EXCLUSIONS, AND TAXES</b>		
<b>1.</b> Exclusion of income from American Samoa (Form 4563) . . . . .	<b>1</b>	
<b>2.</b> Exclusion of income from Puerto Rico . . . . .	<b>2</b>	
<b>3.</b> Exclusion of income from Guam . . . . .	<b>3</b>	
<b>4.</b> Exclusion of income from Northern Mariana Islands . . . . .	<b>4</b>	
<b>5.</b> Recapture of education credit (see Form 8863 instr) . . . . .	<b>5</b>	
<b>6.</b> Credit for federal tax paid on fuels (Form 4136) . . . . .	<b>6</b>	
MISCELLANEOUS ITEMS		2016

	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	

Not  
For  
Filing