

Filing Checklist for 2016 Tax Return Filed On Standard Forms

Prepared on: 12/12/2016 08:36:21 am

Return: C:\Users\Smokey\Desktop\Tax\2016 Whittenburg\Chapter 8\America Los Rios 2016 Tax Return.T16

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

Step 1. Sign and date the 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 D
- - Form 8949

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

2016 return information - Keep this for your records

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

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

Quick Summary

| | | |
|------------------------------|---|-----------------|
| Income | | \$83,505 |
| Adjustments | - | \$0 |
| Adjusted gross income | | \$83,505 |
| Deductions | - | \$14,625 |
| Exemption(s) | - | \$4,050 |

| | | |
|------------------------------|---|-----------------|
| Taxable income | | \$64,830 |
| Tax withheld or paid already | | \$14,800 |
| Actual tax due | - | \$11,078 |
| Refund applied to next year | - | \$0 |
| Refund | | \$3,722 |

* 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 Last name
America Los Rios

If a joint return, spouse's first name and initial Last name
DRAFT FORM -- DO NOT FILE.

Your social security number
576-23-5132

Spouse's social security number

Home address (number and street). If you have a foreign address, also complete spaces below (see instructions). Home address (number and street) and on line 6c are correct.
4700 Oak Drive

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
Sacramento CA 95841

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 1

b ☐ Spouse } No. of children on 6c who:

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 1

d Total number of exemptions claimed Add numbers on lines above 1

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 69,000

8a Taxable interest. Attach Schedule B if required 8a 5,205

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

9a Ordinary dividends. Attach Schedule B if required 9a 4,400

b Qualified dividends 9b 4,400

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 4,900

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 83,505

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 83,505

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 | 83,505 |
| 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 | 14,625 |
| 41 | Subtract line 40 from line 38 | 41 | 68,880 |
| 42 | Excess advance premium tax credit repayment. Attach Form 8962 | 42 | 0 |
| 43 | Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- | 43 | 68,880 |
| 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 | 11,078 |
| 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 | 11,078 |
| 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 | 11,078 |

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 | 11,078 |

Payments

If you have a qualifying child, attach Schedule EIC.

| | | | |
|-----|--|-----|--------|
| 64 | Federal income tax withheld from Forms W-2 and 1099 | 64 | 14,800 |
| 65 | 2016 estimated tax payments and amount applied from 2015 return | 65 | 0 |
| 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 | 14,800 |

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 | 3,722 |
| 76a | Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> | 76a | 3,722 |
| 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 | |

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 A
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040
America Los Rios

Itemized Deductions

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

► Attach to Form 1040.

OMB No. 1545-0074

2016
Attachment
Sequence No. **07**

Your social security number
576-23-5132

**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 83,505
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 8,351

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 1,150

7 Personal property taxes 7 0

8 Other taxes. List type and amount ► 8 0

9 Add lines 5 through 8 9 3,450

**Interest
You Paid**

10 Home mortgage interest and points reported to you on Form 1098 10 10,600

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

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 0

15 Add lines 10 through 14 15 10,600

**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 16 575

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 0

18 Carryover from prior year 18 0

19 Add lines 16 through 18 19 575

**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 0

22 Tax preparation fees 22 250

23 Other expenses—investment, safe deposit box, etc. List type and amount ► 23 0

24 Add lines 21 through 23 24 250

25 Enter amount from Form 1040, line 38 25 83,505

26 Multiply line 25 by 2% (0.02) 26 1,670

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 \$15,650? 29 14,625

☒ 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 ► ☐

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return
America Los Rios

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
576-23-5132

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.
Bank of Sacramento

Amount

5,205

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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 ▶

5,205

5,205

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 ▶
American River Corporation

4,400

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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 ▶

4,400

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

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

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.

- 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

Yes No

X

- 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? 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.

X

**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.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2016Attachment
Sequence No. **12**

Name(s) shown on return

America

Los Rios

Your social security number

576-23-5132

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) |
|--|----------------------------------|---------------------------------|---|---|
| 1a 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 |
| 1b Totals for all transactions reported on Form(s) 8949 with Box A checked | 10,300 | 10,000 | 0 | 300 |
| 2 Totals for all transactions reported on Form(s) 8949 with Box B checked | 0 | 0 | 0 | 0 |
| 3 Totals for all transactions reported on Form(s) 8949 with Box C checked | 0 | 0 | 0 | 0 |
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 | | | 4 | 0 |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | 5 | |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions. | | | 6 | (0) |
| 7 Net short-term capital gain or (loss). 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 | 300 |

DRAFT FORM -- DO NOT FILE.**Final form will be available through a program update.****Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

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

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

| | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|---|----------------------------------|---------------------------------|--|---|
| 8a 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 |
| 8b Totals for all transactions reported on Form(s) 8949 with Box D checked | 17,900 | 13,300 | 0 | 4,600 |
| 9 Totals for all transactions reported on Form(s) 8949 with Box E checked | 0 | 0 | 0 | 0 |
| 10 Totals for all transactions reported on Form(s) 8949 with Box F checked | 0 | 0 | 0 | 0 |
| 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 | | | 11 | 0 |
| 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | 12 | |
| 13 Capital gain distributions. See the instructions | | | 13 | 0 |
| 14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions | | | 14 | (0) |
| 15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on page 2 | | | 15 | 4,600 |

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

Part III Summary

| | | |
|---|-----------|-------|
| 16 Combine lines 7 and 15 and enter the result | 16 | 4,900 |
| <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. | | |
| 17 Are lines 15 and 16 both gains? <input checked="" type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22. | | |
| 18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions ▶ | 18 | 0 |
| 19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions | 19 | 0 |
| 20 Are lines 18 and 19 both zero or blank? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't 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 smaller of: <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } | 21 | () |
| Note. When figuring which amount is smaller, treat both amounts as positive numbers. | | |
| 22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? | | |
| <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). | | |
| <input type="checkbox"/> No. 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

America

Los Rios

Social security number or taxpayer identification number

570-23-5132

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

Part I

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

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

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

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

| 1 | (a) Description of property (Example: 100 ← XMAS) | (b) Date acquired (mo., day, yr.) | (c) Date sold or disposed of (mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis. See instructions below and see Code in (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 a code, combine the result with column (g) |
|---|---|---|---|--|---|--|--------------------------------|---|
| | Green Co. | 6/11/16 | 8/03/16 | 4,000 | 5,000 | | 0 | -1,000 |
| | Blue Co. | 12/12/15 | 9/22/16 | 6,300 | 5,000 | | 0 | 1,300 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
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| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| 2 | Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked). | | | 10,300 | 10,000 | | 0 | 300 |

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

576-23-5132

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

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.

☐ (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)

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