

**STEPHEN & PAULA HALE
123 ELM
PLUCKEMIN, NJ 07978
2016 INCOME TAX RETURN**

PRACTICE LAB
 15 PRACTICE LAB WAY
 WASHINGTON DC 20005
 (202) 202-2022

STEPHEN S HALE &
 PAULA S HALE
 123 ELM
 PLUCKEMIN NJ 07978
 (908) 555-1111

Preparer No.: 995
 Client No. : XXX-XX-0752
 Invoice Date: 11/29/2017

INVOICE

Description	Amount
PREPARATION OF 2016 FEDERAL/STATE FORMS & WORKSHEETS: FORM 1040 SCHEDULE A (ITEMIZED DEDUCTIONS) SCHEDULE A MEDICAL BREAKDOWN SCHEDULE A MORTGAGE INSURANCE WORKSHEET SCHEDULE A CONTRIBUTION WORKSHEET SCHEDULE B (INTEREST & DIVIDENDS) SCHEDULE D (CAPITAL GAINS & LOSS) FORM 8949 (SALES OF CAPITAL ASSETS) (2) CAPITAL GAIN TAX WORKSHEET SCHEDULE E (SUPPLEMENTAL INCOME) FORM W-2G (GAMBLING WINNINGS) FORM 1099-R (RETIREMENT DISTRIBUTIONS) (3) SIMPLIFIED GENERAL RULE WORKSHEET SSA WORKSHEET FORM 6251 (ALTERNATIVE MINIMUM TAX) FORM 8879 (E-FILE SIGNATURE AUTHORIZATION) FORM 8453 (E-FILE DECLARATION) FORM 8962 (PREMIUM TAX CREDIT) FORM 8965 (HEALTH COVERAGE EXEMPTIONS) SHARED RESPONSIBILITY PAYMENT WORKSHEET NJ STATE RESIDENT RETURN	
	Total Invoice
	\$0.00
	Amount Paid
	\$0.00
	Balance Due
	\$0.00

TAX YEAR: 2016

PROCESS DATE: 11/29/2017

CLIENT : 821-00-0752 STEPHEN S HALE
SPOUSE : 822-00-0752 PAULA S HALE

BIRTH DATE : 01/02/1938
BIRTH DATE : 02/03/1957

ADDRESS : 123 ELM
: PLUCKEMIN NJ 07978

PREPARER : 995

Home : (908) 555-1111
Work : -
Cell : -
STATUS : 2
FED TYPE: Direct Deposit
ST TYPE : Regular Tax
E-MAIL : SandPHale@mail.com

PREPARER FEE:
ELECTRONIC :
TOTAL FEES :

DEPENDENT NAME	BIRTH DATE	SSN	RELATIONSHIP	MONTHS
WANDA S WINTERS	03/04/1944	823-00-0752	SISTER	12

LISTING OF FORMS FOR THIS RETURN

FORM 1040
 FORM W-2G
 FORM SSA-1099 (SOCIAL SECURITY BENEFITS)
 FORM 1099-R (RETIREMENT DISTRIBUTIONS)
 SCHEDULE A (ITEMIZED DEDUCTIONS)
 SCHEDULE B (INTEREST/DIVIDEND INCOME)
 SCHEDULE D (CAPITAL GAINS/LOSSES)
 SCHEDULE E (SUPPLEMENTAL INCOME/LOSS)
 FORM 6251 (ALTERNATIVE MINIMUM TAX)
 FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)
 FORM 8453 (E-FILE TRANSMITTAL ATTACHMENTS)
 FORM 8949 (SALES AND OTHER DISPOSITIONS OF CAPITAL ASSETS)
 FORM 8962 (PREMIUM TAX CREDIT)
 FORM 8965 (HEALTH COVERAGE EXEMPTIONS)
 SHARED RESPONSIBILITY PAYMENT WORKSHEET
 NJ STATE RESIDENT RETURN

* QUICK SUMMARY *

SUMMARY	FEDERAL	NJ RESIDENT
FILING STATUS	2	2
TOTAL INCOME	66636	55351
TOTAL ADJUSTMENTS	0	0
ADJUSTED GROSS INCOME	66636	35351
DEDUCTIONS	31509	18713
EXEMPTIONS	12150	5500
TAXABLE INCOME	22977	11138
TAX	2489	220
CREDITS	44	0
PAYMENTS	7351	950
OTHER TAXES	189	0
EARNED INCOME CREDIT	0	0
REFUND	4717	730
AMOUNT DUE	0	0

CLIENT : STEPHEN HALE
SPOUSE : PAULA HALE

821-00-0752
822-00-0752

PREPARER : 995 DATE : 11/29/2017

LISTING OF FORMS FOR THIS RETURN

* W-2G INCOME FORMS SUMMARY *

	[T/S]	PAYER	GROSS WINNING	FED WITH	STATE WITH ST
1.	S	NEW JERSEY LOTTERY	10000	2000	0
		TOTALS.....	10000	2000	0

* 1099-R INCOME FORMS SUMMARY *

	[T/S]	PAYER	GROSS DIST	TAXABLE AMT	FED WITH	STATE WITH
1.	T	ACME PENSIONS	23793	23793	2379	0
2.	T	OFFICE OF PERSONN	18625	18006	1862	700
3.	S	ACME IRAS	1000	1000	100	0
		TOTALS.....	43418	42799	4341	700

* FORM SSA-1099 INCOME FORMS SUMMARY *

	[T/S]	PAYER	SSA BENEFITS	FED WITH
1.	T	U.S.	15972	550
		TOTALS.....	15972	550

* ESTIMATED PAYMENT SUMMARY *

ENTITY TYPE	AMOUNT APPLIED	1ST PAYMENT	2ND PAYMENT	3RD PAYMENT	4TH PAYMENT
NJ	\$0.00	\$20.00	\$20.00	\$20.00	\$20.00

Department of the Treasury
Internal Revenue Service

▶ **Don't send to the IRS. This isn't a tax return.**
▶ **Keep this form for your records.**
▶ **Information about Form 8879 and its instructions is at www.irs.gov/form8879.**

Submission Identification Number (SID) ▶

Taxpayer's name STEPHEN S HALE	Social security number 821-00-0752
Spouse's name PAULA S HALE	Spouse's social security number 822-00-0752

Part I Tax Return Information – Tax Year Ending December 31, 2016 (Whole dollars only)

1 Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37)	1	66636
2 Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61)	2	2634
3 Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7; Form 1040NR, line 62a)	3	7021
4 Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	4717
5 Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14; Form 1040NR, line 75)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2016, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- I authorize PRACTICE LAB to enter or generate my PIN

1	0	7	5	2
---	---	---	---	---

 as my signature on my tax year 2016 electronically filed income tax return.
ERO firm name Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on my tax year 2016 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ 11/29/2017

Spouse's PIN: check one box only

- I authorize PRACTICE LAB to enter or generate my PIN

1	0	7	5	2
---	---	---	---	---

 as my signature on my tax year 2016 electronically filed income tax return.
ERO firm name Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on my tax year 2016 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ 11/29/2017

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

3	6	9	2	5	8	9	8	7	6	5
---	---	---	---	---	---	---	---	---	---	---

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2016 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ IRS PREPARER Date ▶ 11/29/2017

ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

U.S. Individual Income Tax Transmittal for an IRS e-file Return

For the year January 1–December 31, 2016

▶ See instructions on back.

▶ Information about Form 8453 and its instructions is available at www.irs.gov/form8453.

2016

Please print or type.

P R I N T C L E A R L Y	Your first name and initial STEPHEN S		Last name HALE		Your social security number 821-00-0752	
	If a joint return, spouse's first name and initial PAULA S		Last name HALE		Spouse's social security number 822-00-0752	
	Home address (number and street). If you have a P.O. box, see instructions. 123 ELM				Apt. no.	
	City, town or post office, state, and ZIP code (If a foreign address, also complete spaces below.) PLUCKEMIN, NJ 07978					
	Foreign country name		Foreign province/state/county		Foreign postal code	

▲ **Important!** ▲
 You **must** enter your SSN(s) above.

FILE THIS FORM ONLY IF YOU ARE ATTACHING ONE OR MORE OF THE FOLLOWING FORMS OR SUPPORTING DOCUMENTS.

Check the applicable box(es) to identify the attachments.

- Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes (or equivalent contemporaneous written acknowledgement)
- Form 2848, Power of Attorney and Declaration of Representative (or POA that states the agent is granted authority to sign the return)
- Form 3115, Application for Change in Accounting Method
- Form 3468 - attach a copy of the first page of NPS Form 10-168, Historic Preservation Certification Application (Part 2—Description of Rehabilitation), with an indication that it was received by the Department of the Interior or the State Historic Preservation Officer, together with proof that the building is a certified historic structure (or that such status has been requested)
- Form 4136 - attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
- Form 5713, International Boycott Report
- Form 8283, Noncash Charitable Contributions, Section A (if any statement or qualified appraisal is required), or Section B, Donated Property, and any related attachments (including any qualified appraisal or partnership Form 8283)
- Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent (or certain pages from a divorce decree or separation agreement, that went into effect after 1984 and before 2009) (see instructions)
- Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities
- Form 8864 - attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
- Form 8885, Health Coverage Tax Credit, and all required attachments
- Form 8949, Sales and Other Dispositions of Capital Assets (or a statement with the same information), if you elect not to report your transactions electronically on Form 8949

DO NOT SIGN THIS FORM.

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

See separate instructions.

Your first name and initial STEPHEN S	Last name HALE	Your social security number 821-00-0752
If a joint return, spouse's first name and initial PAULA S	Last name HALE	Spouse's social security number 822-00-0752
Home address (number and street). If you have a P.O. box, see instructions. 123 ELM		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). PLUCKEMIN, NJ 07978		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. <input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	

Filing Status

1 Single

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

3 Married filing separately. Enter spouse's SSN above and full name here. ▶

4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5 Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a

b Spouse

(1) Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			
WANDA	WINTERS	823-00-0752	SISTER	<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

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

d Total number of exemptions claimed

Boxes checked on 6a and 6b 2

No. of children on 6c who:

- lived with you 1
- did not live with you due to divorce or separation (see instructions) 0

Dependents on 6c not entered above 0

Add numbers on lines above ▶ 3

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	631
b	Tax-exempt interest. Do not include on line 8a	8b	769
9a	Ordinary dividends. Attach Schedule B if required	9a	706
b	Qualified dividends	9b	226
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	-2052
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount	15b	1000
16a	Pensions and annuities	16a	42418
b	Taxable amount	16b	41799
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	976
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	15972
b	Taxable amount	20b	13576
21	Other income. List type and amount <u>GAMBLING WINNINGS</u>	21	10000
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	66636

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	66636

38	Amount from line 37 (adjusted gross income)	38	66636
39a	Check <input checked="" type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1952, <input checked="" type="checkbox"/> Blind. } checked ▶ 39a 2		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	31509
41	Subtract line 40 from line 38	41	35127
42	Exemptions. If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	42	12150
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	22977
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	2489
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	2489
48	Foreign tax credit. Attach Form 1116 if required	48	44
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	
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	
55	Add lines 48 through 54. These are your total credits	55	44
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	2445
57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	61	189
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	2634
64	Federal income tax withheld from Forms W-2 and 1099	64	7021
65	2016 estimated tax payments and amount applied from 2015 return	65	
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	330
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	7351
75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	4717
76a	Amount of line 75 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	76a	4717
b	Routing number 081904808 ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number 986532		
77	Amount of line 75 you want applied to your 2017 estimated tax ▶ 77	77	
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 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 accurately list all amounts and sources of income I received during the tax year. 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
	11/29/17	RETIRED	908-555-1111
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	11/29/17	HOMEMAKER	<input type="text"/>

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
		11/29/2017		S12345678
Firm's name ▶ PRACTICE LAB	Firm's EIN ▶ -		Phone no. 202-202-2022	
Firm's address ▶ 15 PRACTICE LAB WAY WASHINGTON DC 20005				

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2016
Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

► **Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.**
► **Attach to Form 1040.**

Name(s) shown on Form 1040

Your social security number

STEPHEN & PAULA HALE

821-00-0752

Caution: Do not include expenses reimbursed or paid by others.				
Medical and Dental Expenses	1	Medical and dental expenses (see instructions)	1	12285
	2	Enter amount from Form 1040, line 38 2 66636		
	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	4998
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	7287
Taxes You Paid	5 State and local (check only one box):			
	a	<input checked="" type="checkbox"/> Income taxes, or	5	1245
	b	<input type="checkbox"/> General sales taxes		
	6	Real estate taxes (see instructions)	6	8600
	7	Personal property taxes	7	
	8	Other taxes. List type and amount ►	8	
	9	Add lines 5 through 8	9	9845
	Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10
11		Home 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	
12		Points not reported to you on Form 1098. See instructions for special rules	12	
13		Mortgage insurance premiums (see instructions)	13	300
14		Investment interest. Attach Form 4952 if required. (See instructions.)	14	
15		Add lines 10 through 14	15	3777
Gifts to Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	600
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	
	18	Carryover from prior year	18	
	19	Add lines 16 through 18	19	600
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	
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	
	22	Tax preparation fees	22	
	23	Other expenses—investment, safe deposit box, etc. List type and amount ►	23	
	24	Add lines 21 through 23	24	
	25	Enter amount from Form 1040, line 38 25		
	26	Multiply line 25 by 2% (0.02)	26	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ► GAMBLING LOSSES TO AMOUNT WON 10000	28	10000
Total Itemized Deductions	29	Is Form 1040, line 38, over \$155,650? <input checked="" type="checkbox"/> 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. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29	31509
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here		

SCHEDULE B
(Form 1040A or 1040)

(Rev. January 2017)
Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ **Attach to Form 1040A or 1040.**

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

OMB No. 1545-0074

2016
Attachment
Sequence No. **08**

Name(s) shown on return

Your social security number

STEPHEN & PAULA HALE

821-00-0752

Part I
Interest

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

(See instructions on back 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.

2 Add the amounts on line 1 **2** 631
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 **3**
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶ **4** 631

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

Amount

631

631

631

Part II
Ordinary Dividends

5 List name of payer ▶
ACME BROKERAGE
ACME PARTNERS

(See instructions on back 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.

6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶ **6** 706

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

Amount

232

474

706

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

Part III
Foreign Accounts and Trusts

(See instructions on back.)

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 instructions X
If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements
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 on back X

Yes	No
	X
	X

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

▶ **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.**

2016
Attachment
Sequence No. **12**

Name(s) shown on return

STEPHEN & PAULA HALE

Your social security number

821-00-0752

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 .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5 72
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
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 back				7 72

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 .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	18360	8000		10360
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	16351	16765	97	-317
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
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
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12 218
13 Capital gain distributions. See the instructions				13 69
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 (12454)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 -2124

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2016

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-2052
	<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 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	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ▶	19	
20	Are lines 18 and 19 both zero or blank? <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). 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	(2052)
	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 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). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

STEPHEN & PAULA HALE

821-00-0752

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

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

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

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 Note below and see <i>Column (e)</i> 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). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	ACME BROKERAGE	VARIOUS	12/31/2016	18360	8000	M		10360
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 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ▶				18360	8000			10360

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.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side STEPHEN & PAULA HALE	Social security number or taxpayer identification number 821-00-0752
---	--

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

Part II **Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.
Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

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 Note below and see <i>Column (e)</i> 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). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	50 ZACO	09/01/1994	05/10/2016	3462	3181			281
	100 ZACO	09/01/1994	10/20/2016	7226	6362			864
	65 ZAI	INHERIT	10/20/2016	5663	7222	W	97	-1462
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 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked)				16351	16765		97	-317

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.

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

OMB No. 1545-0074

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

2016
Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

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

▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

Name(s) shown on return

Your social security number

STEPHEN & PAULA HALE

821-00-0752

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 in 2016 that would require you to file Form(s) 1099? (see instructions) Yes No

B If "Yes," did you or will you file required Forms 1099? Yes No

1a	Physical address of each property (street, city, state, ZIP code)				
A	123 MAIN PLUCKEMIN NJ 07978				5002
B					0
C					0
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	6		A		<input type="checkbox"/>
B			B		<input type="checkbox"/>
C			C		<input type="checkbox"/>

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)

Income:	Properties:	A	B	C
3 Rents received	3			
4 Royalties received	4	976		
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions.	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest.	13			
14 Repairs.	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities.	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20			
21 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	21	976		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	()	()
23a Total of all amounts reported on line 3 for all rental properties	23a			
b Total of all amounts reported on line 4 for all royalty properties	23b		976	
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e			
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			976
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	()		()
26 Total rental real estate and royalty income or (loss). Combine 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 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2NPA=976	26			976

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2016

QNA

Name(s) shown on Form 1040 or Form 1040NR

STEPHEN HALE & PAULA HALE

Your social security number

821-00-0752

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	35127
2	Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (0.025) of Form 1040, line 38. If zero or less, enter -0-	2	1666
3	Taxes from Schedule A (Form 1040), line 9	3	9845
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27.	5	
6	If Form 1040, line 38, is \$155,650 or less, enter -0-. Otherwise, see instructions	6	()
7	Tax refund from Form 1040, line 10 or line 21	7	()
8	Investment interest expense (difference between regular tax and AMT).	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	()
12	Interest from specified private activity bonds exempt from the regular tax	12	26
13	Qualified small business stock, see instructions	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	()
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$247,450, see instructions.)	28	46664

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2016, see instructions.) IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . . Single or head of household . . . \$119,700 . . . \$53,900 Married filing jointly or qualifying widow(er) 159,700 . . . 83,800 Married filing separately . . . 79,850 . . . 41,900 If line 28 is over the amount shown above for your filing status, see instructions.	29	83800
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here. • All others: If line 30 is \$186,300 or less (\$93,150 or less if married filing separately), multiply line 30 by 26% (0.26). Otherwise, multiply line 30 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately) from the result.	31	
32	Alternative minimum tax foreign tax credit (see instructions)	32	44
33	Tentative minimum tax. Subtract line 32 from line 31	33	
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	34	2445
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	

Premium Tax Credit (PTC)

Department of the Treasury
Internal Revenue Service

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

▶ Information about Form 8962 and its separate instructions is at www.irs.gov/form8962.

2016
Attachment
Sequence No. **73**

Name shown on your return

Your social security number

STEPHEN S HALE

821-00-0752

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

Part I Annual and Monthly Contribution Amount

1	Tax family size. Enter the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d	1	3
2a	Modified AGI. Enter your modified AGI (see instructions)	2a	69801
b	Enter the total of your dependents' modified AGI (see instructions)	2b	
3	Household income. Add the amounts on lines 2a and 2b (see instructions)	3	69801
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC	4	20090
5	Household income as a percentage of federal poverty line (see instructions)	5	347 %
6	Did you enter 401% on line 5? (See instructions if you entered less than 100%). <input checked="" type="checkbox"/> No. Continue to line 7. <input type="checkbox"/> Yes. You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.		
7	Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	7	0.0966
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	6743
b	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b	562

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

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

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form (s) 1095-A, line 33C)
11 Annual Totals	6840	7553	6743	810	810	480
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form (s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						
24 Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here					24	810
25 Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here					25	480
26 Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Form 1040, line 69; Form 1040A, line 45; or Form 1040NR, line 65. If line 24 equals line 25, enter zero. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27					26	330

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

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	
28	Repayment limitation (see instructions)	28	
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Form 1040, line 46; Form 1040A, line 29; or Form 1040NR, line 44	29	

Health Coverage Exemptions

▶ Attach to Form 1040, Form 1040A, or Form 1040EZ.

▶ Information about Form 8965 and its separate instructions is at www.irs.gov/form8965.

Name as shown on return STEPHEN S HALE	Your social security number 821-00-0752
--	---

Complete this form if you have a Marketplace-granted coverage exemption or you are claiming a coverage exemption on your return.

Part I **Marketplace-Granted Coverage Exemptions for Individuals.** If you and/or a member of your tax household have an exemption granted by the Marketplace, complete Part I.

	(a) Name of Individual	(b) SSN	(c) Exemption Certificate Number
1			
2			
3			
4			
5			
6			

Part II **Coverage Exemptions Claimed on Your Return for Your Household**

7 If you are claiming a coverage exemption because your household income or gross income is below the filing threshold, check here.

Part III **Coverage Exemptions Claimed on Your Return for Individuals.** If you and/or a member of your tax household are claiming an exemption on your return, complete Part III.

	(a) Name of Individual	(b) SSN	(c) Exemption Type	(d) Full Year	(e) Jan	(f) Feb	(g) Mar	(h) Apr	(i) May	(j) June	(k) July	(l) Aug	(m) Sept	(n) Oct	(o) Nov	(p) Dec
8	WANDA WINTERS	823-00-0752	B		X											
9																
10																
11																
12																
13																

Medical and Dental Expenses

<u>Description of Expense</u>	<u>Amount</u>
Medical and Dental Insurance	10525
Amount Paid to Doctors, Dentists, Eye Doctors, etc.	300
Qualified Long-Term Care Insurance	<u>1460</u>
TOTALS:	12285

State and Local General Sales Tax Deduction Worksheet—Line 5b

Keep for Your Records 



Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at IRS.gov.

Before you begin: See the instructions for line 1 of the worksheet if you:

- Lived in more than one state during 2016, or
- Had any **nontaxable** income in 2016.

Zip:07978 State:NJ Days Lived in:366

1. Enter your **state** general sales taxes from the 2016 Optional State Sales Tax Table 1. \$ 912

Next. If, for all of 2016, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2. Did you live in Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2016?

No. Enter -0-.

Yes. Enter your base **local** general sales taxes from the 2016 Optional Local Sales Tax Tables.

} 2. \$ _____

3. Did your locality impose a **local** general sales tax in 2016? Residents of California and Nevada, see the instructions for line 3 of the worksheet.

No. Skip lines 3 through 5, enter -0- on line 6, and go to line 7.

Yes. Enter your **local** general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2016, see the instructions for line 3 of the worksheet 3. _____

4. Did you enter -0- on line 2?

No. Skip lines 4 and 5 and go to line 6.

Yes. Enter your **state** general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0 4. _____

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) 5. _____

6. Did you enter -0- on line 2?

No. Multiply line 2 by line 3.

Yes. Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2016, see the instructions for line 6 of the worksheet.

} 6. \$ _____

7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet 7. \$ _____

8. **Deduction for general sales taxes.** Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5. Be sure to check **box b** on that line 8. \$ 912



Mortgage Insurance Premiums Deduction Worksheet—Line 13

Keep for Your Records

Before you begin: ✓ See the instructions for line 13 to see if you must use this worksheet to figure your deduction.

- 1. Enter the total premiums you paid in 2016 for qualified mortgage insurance for a contract issued after December 31, 2006 1. 300
- 2. Enter the amount from Form 1040, line 38 2. 66636
- 3. Enter \$100,000 (\$50,000 if married filing separately) 3. 100000
- 4. Is the amount on line 2 more than the amount on line 3?
 No. Your deduction isn't limited. Enter the amount from line 1 of this worksheet on Schedule A, line 13. **Don't** complete the rest of this worksheet.
 Yes. Subtract line 3 from line 2. If the result isn't a multiple of \$1,000 (\$500 if married filing separately), increase it to the next multiple of \$1,000 (\$500 if married filing separately). For example, increase \$425 to \$1,000, increase \$2,025 to \$3,000; or if married filing separately, increase \$425 to \$500, increase \$2,025 to \$2,500, etc. 4. 0
- 5. Divide line 4 by \$10,000 (\$5,000 if married filing separately). Enter the result as a decimal. If the result is 1.0 or more, enter 1.0 5. 0.
- 6. Multiply line 1 by line 5 6. 0
- 7. **Mortgage insurance premiums deduction.** Subtract line 6 from line 1. Enter the result here and on Schedule A, line 13 7. 300

QNA

Worksheet 2. Applying the Deduction Limits

Keep for your records



If the result on any line is less than zero, enter zero. For other instructions, see *Instructions for Worksheet 2.*

Step 1. Enter any qualified conservation contributions (QCCs).

- 1. If you are a qualified farmer or rancher, enter any QCCs eligible for the 100% limit
- 2. Enter any QCCs not entered on line 1. Don't include this amount on line 3, 4, 5, 6, or 8

1	
2	

Step 2. List your other charitable contributions made during the year.

- 3. Enter your contributions to 50% limit organizations. (Include contributions of capital gain property if you reduced the property's fair market value. Don't include contributions of capital gain property deducted at fair market value.) **Don't** include any contributions you entered on line 1 or 2
- 4. Enter your contributions to 50% limit organizations of capital gain property deducted at fair market value
- 5. Enter your contributions (other than of capital gain property) to qualified organizations that aren't 50% limit organizations
- 6. Enter your contributions "for the use of" any qualified organization. (But don't enter here any amount that must be entered on line 8.)
- 7. Add lines 5 and 6
- 8. Enter your contributions of capital gain property to or for the use of any qualified organization. (But don't enter here any amount entered on line 3 or 4.)

3	600
4	
5	
6	
7	
8	

Step 3. Figure your deduction for the year and your carryover to the next year.

- 9. Enter your adjusted gross income
- 10. Multiply line 9 by 0.5. This is your 50% limit

9	66636
10	33318

Contributions to 50% limit organizations

- 11. Enter the smaller of line 3 or line 10
- 12. Subtract line 11 from line 3
- 13. Subtract line 11 from line 10

		Carryover
11	600	
12		
13	32718	

Contributions not to 50% limit organizations

- 14. Add lines 3 and 4
- 15. Multiply line 9 by 0.3. This is your 30% limit
- 16. Subtract line 14 from line 10
- 17. Enter the smallest of line 7, 15, or 16
- 18. Subtract line 17 from line 7
- 19. Subtract line 17 from line 15

14	600	
15	19991	
16	32718	
17		
18		
19	19991	

Contributions of capital gain property to 50% limit organizations

- 20. Enter the smallest of line 4, 13, or 15
- 21. Subtract line 20 from line 4
- 22. Subtract line 17 from line 16
- 23. Subtract line 20 from line 15

20		
21		
22	32718	
23	19991	

Other contributions

- 24. Multiply line 9 by 0.2. This is your 20% limit
- 25. Enter the smallest of line 8, 19, 22, 23, or 24
- 26. Subtract line 25 from line 8
- 27. Add lines 11, 17, 20, and 25
- 28. Subtract line 27 from line 10
- 29. Enter the smaller of line 2 or line 28
- 30. Subtract line 29 from line 2
- 31. Subtract line 27 from line 9
- 32. Enter the smaller of line 1 or line 31
- 33. Add lines 27, 29, and 32. Enter the total here and on Schedule A (Form 1040), line 16 or line 17, whichever is appropriate
- 34. Subtract line 32 from line 1
- 35. Add lines 12, 18, 21, 26, 30, and 34. Carry this amount forward to Schedule A (Form 1040) next year

24	13327	
25		
26		
27	600	
28	32718	
29		
30		
31	66036	
32		
33	600	
34		
35		

Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Keep for Your Records



Before you begin: ✓ See the earlier instructions for line 44 to see if you can use this worksheet to figure your tax.
 ✓ Before completing this worksheet, complete Form 1040 through line 43.
 ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1.	Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	<u>22977</u>
2.	Enter the amount from Form 1040, line 9b*	2.	<u>226</u>
3.	Are you filing Schedule D?*		
	<input checked="" type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-.	}	3. _____
	<input type="checkbox"/> No. Enter the amount from Form 1040, line 13.		
4.	Add lines 2 and 3	4.	<u>226</u>
5.	If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.	_____
6.	Subtract line 5 from line 4. If zero or less, enter -0-	6.	<u>226</u>
7.	Subtract line 6 from line 1. If zero or less, enter -0-	7.	<u>22751</u>
8.	Enter: \$37,650 if single or married filing separately, \$75,300 if married filing jointly or qualifying widow(er), \$50,400 if head of household.	}	8. <u>75300</u>
9.	Enter the smaller of line 1 or line 8		
10.	Enter the smaller of line 7 or line 9	10.	<u>22751</u>
11.	Subtract line 10 from line 9. This amount is taxed at 0%	11.	<u>226</u>
12.	Enter the smaller of line 1 or line 6	12.	<u>226</u>
13.	Enter the amount from line 11	13.	<u>226</u>
14.	Subtract line 13 from line 12	14.	_____
15.	Enter: \$415,050 if single, \$233,475 if married filing separately, \$466,950 if married filing jointly or qualifying widow(er), \$441,000 if head of household.	}	15. <u>466950</u>
16.	Enter the smaller of line 1 or line 15		
17.	Add lines 7 and 11	17.	<u>22977</u>
18.	Subtract line 17 from line 16. If zero or less, enter -0-	18.	_____
19.	Enter the smaller of line 14 or line 18	19.	_____
20.	Multiply line 19 by 15% (0.15)	20.	_____
21.	Add lines 11 and 19	21.	<u>226</u>
22.	Subtract line 21 from line 12	22.	_____
23.	Multiply line 22 by 20% (0.20)	23.	_____
24.	Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	24.	<u>2489</u>
25.	Add lines 20, 23, and 24	25.	<u>2489</u>
26.	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	26.	<u>2519</u>
27.	Tax on all taxable income. Enter the smaller of line 25 or line 26. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	27.	<u>2489</u>

*If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

STEPHEN & PAULA HALE
28% Rate Gain Worksheet—Line 18

1. Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II	1. _____
2. Enter as a positive number the total of:	
• Any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 50% of the gain;	}
• 2/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 60% of the gain; and	
• 1/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 75% of the gain.	
Don't make an entry for any section 1202 exclusion that is 100% of the gain.	
3. Enter the total of all collectibles gain or (loss) from Form 4684, line 4 (but only if Form 4684, line 15, is more than zero); Form 6252; Form 6781, Part II; and Form 8824	3. _____
4. Enter the total of any collectibles gain reported to you on:	
• Form 1099-DIV, box 2d;	}
• Form 2439, box 1d; and	
• Schedule K-1 from a partnership, S corporation, estate, or trust.	
5. Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code C	5. (12454)
6. If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter -0-	6. ()
7. Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18	7. _____

QNA

Unrecaptured Section 1250 Gain Worksheet—Line 19

If you aren't reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10.

1. If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not on Form 6252), enter the smaller of line 22 or line 24 of Form 4797 for that property. If you didn't have any such property, go to line 4. If you had more than one such property, see instructions	1.	_____
2. Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1	2.	_____
3. Subtract line 2 from line 1	3.	_____
4. Enter the total unrecaptured section 1250 gain included on line 26 or line 37 of Form(s) 6252 from installment sales of trade or business property held more than 1 year (see instructions)	4.	_____
5. Enter the total of any amounts reported to you on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain"	5.	_____
6. Add lines 3 through 5	6.	_____
7. Enter the smaller of line 6 or the gain from Form 4797, line 7	7.	_____
8. Enter the amount, if any, from Form 4797, line 8	8.	_____
9. Subtract line 8 from line 7. If zero or less, enter -0-	9.	_____
10. Enter the amount of any gain from the sale or exchange of an interest in a partnership attributable to unrecaptured section 1250 gain (see instructions)	10.	_____
11. Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" on a Schedule K-1, Form 1099-DIV, or Form 2439 from an estate, trust, real estate investment trust, or mutual fund (or other regulated investment company) or in connection with a Form 1099-R	11.	_____
12. Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you didn't make an entry in Part I of Form 4797 for the year of sale (see instructions)	12.	_____
13. Add lines 9 through 12	13.	_____
14. If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 through 4 of the 28% Rate Gain Worksheet . Otherwise, enter -0-	14.	_____
15. Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0-	15.	(_____)
16. Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code C*	16.	(<u>12454</u>)
17. Combine lines 14 through 16. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0-	17.	<u>12454</u>
18. Unrecaptured section 1250 gain. Subtract line 17 from line 13. If zero or less, enter -0-. If more than zero, enter the result here and on Schedule D, line 19	18.	_____

*If you're filing Form 2555 or 2555-EZ (relating to foreign earned income), see the footnote in the Foreign Earned Income Tax Worksheet in the Form 1040 instructions before completing this line.



Shared Responsibility Payment

Use the following flowchart to see if you need to make a shared responsibility payment, and if so, the amount.



- Follow Steps 1 through 5 next.
- Complete [Worksheet A](#) and [Worksheet B](#) if you are directed to them as you complete Steps 1 through 5.
- Complete the [Shared Responsibility Payment Worksheet](#) as directed by Steps 1 through 5 or Worksheets A and B.

Step 1 All Filers

- Can someone claim you as a dependent?



Yes.  **No.** Continue 

You do not owe a shared responsibility payment. Do not check the box on line 6a of Form 1040 or Form 1040A. If you file Form 1040EZ, check the box on line 5.
- Did you, and everyone else in your tax household (see [Tax household](#) under [Definitions](#), earlier) have qualifying health coverage for every month of 2016*?

Yes.  **No.** Continue 

You do not owe a shared responsibility payment. Check the Full-year coverage box on Form 1040, line 61; Form 1040A, line 38; or Form 1040EZ, line 11.

*You can check the Full-year coverage box if you had or adopted a child during the year, or a member of your tax household died during the year, as long as that person had qualifying health care coverage for every month he or she was a member of your tax household.
- Did you or anyone else in your tax household have qualifying health coverage or qualify for a coverage exemption for any month in 2016?

Yes.  **No.** Continue 

Claim any coverage exemption you qualify for on Form 8965. Skip questions 4 and 5; go to Worksheet A.
- Did you, or anyone else in your tax household turn 18 during 2016?

Yes. Go to Worksheet A. **No.** Go to Step 2.

Step 2 Flat Dollar Amount

- Multiply \$695 by the number of people in your tax household who were at least 18 years old.*

1 _____

*For purposes of figuring the shared responsibility payment, an individual is considered under age 18 for an entire month if he or she didn't turn 18 before the first day of the month. An individual turns 18 on the anniversary of the day the individual was born.

- Multiply \$347.50 by the number of people in your tax household who were under age 18.

2 _____

- Add lines 1 and 2.

3 _____


- Enter the smaller of line 3 or \$2,085 here and on line 1 of the [Shared Responsibility Payment Worksheet](#). Go to Step 3.

4 _____

Step 3 Household Income


- Enter the amount from Form 1040, line 38; Form 1040A, line 21; or Form 1040EZ, line 4.

1 _____ 66636
- Did you receive any tax-exempt interest?

Yes. Enter the amount from Form 1040, line 8b; Form 1040A, line 8b; or the amount entered in the space to the left of Form 1040EZ, line 2. **No.** Continue 



2 _____ 769

3. Did you attach Form 2555 or Form 2555-EZ?

- Yes.** Enter the amount from Form 2555, lines 45 and 50; or Form 2555-EZ, line 18.
- No.** Continue 

3 _____

4. Did you claim any dependents?



- Yes.** Continue 
- No.**  Add lines 1 through 3. **This is your household income.** Enter the result on Step 4, line 1.

5. Were any of the dependents you claimed required to file a return?


- Yes.** Complete questions 1 through 3 for each dependent with a filing requirement for whom you **did not** attach Form 8814. Enter the total here.
- No.** Add lines 1 through 3. **This is your household income.** Enter the result on Step 4, line 1.

5 _____

6. Did you attach Form 8814?

- Yes.** Continue 
- No.**  Add lines 1, 2, 3, and 5. **This is your household income.** Enter the result on Step 4, line 1.

7. Is Form 8814, line 4 more than \$1,050?

- Yes.** Add the amount from Form 8814, line 1b and the smaller of Form 8814, line 4 or 5.
- No.** Enter -0- below. Continue 

7 _____

8. Add lines 1, 2, 3, 5, and 7. **This is your household income.** Enter the result on Step 4, line 1.

8 67405

Step 4 Percentage Income Amount

1. Enter your household income from Step 3.

1 67405

2. Were you or your spouse (if filing jointly) born before January 2, 1952?

- Yes.** Skip question 3. Find your filing threshold on the **Filing Thresholds for Most People** chart and enter it both here and on line 4.
- No.** Go to question 3.

2 21950

3. Enter the amount listed below for your filing status.

- Single—\$10,350
- Head of household—\$13,350
- Married filing jointly—\$20,700
- Married filing separately—\$4,050
- Qualifying widow(er) with dependent child—\$16,650

3 _____



4. Enter the amount from line 2 or 3.

4 21950

5. Subtract line 4 from line 1.

5 45455

6. Is the amount on line 5 zero or less?

- Yes.**  You do not owe a shared responsibility payment. Complete Form 8965 by checking the box on line 7.
- No.** Continue 

7. Multiply line 5 by 2.5% (0.025). This is your percentage income amount.

7 1136


8. Were you required to complete Worksheet A?
- Yes.** Go to Worksheet B. Then continue to step 5.
- No.** Enter the amount from line 7 above on line 2 of the Shared Responsibility Payment Worksheet and complete line 3 of that worksheet. Then continue to step 5.

complete line 5 of the Shared Responsibility Payment Worksheet.

2 _____ 446

*\$223 is the 2016 national average premium for a bronze level health plan available through the Marketplace for one individual for one month.

Step 5 National Average Bronze Plan Premium

1. Were you required to complete Worksheet A?
- Yes.** Continue 
- No.** Skip question 2; Go to question 3.
2. Multiply \$223* by the number on Worksheet A, line 8. Enter the result here and on line 4 of the Shared Responsibility Payment Worksheet. Skip question 3 and

3. Enter on line 4 of the Shared Responsibility Payment Worksheet, the amount below that corresponds to the total number of number of people in your tax household. Then complete line 5 of the Shared Responsibility Payment Worksheet.

- 1 person—\$2,676
- 2 people—\$5,352
- 3 people—\$8,028
- 4 people—\$10,704
- 5 or more people—\$13,380

Shared Responsibility Payment Worksheet

Use this worksheet if you are referred here from the Shared Responsibility Payment flowchart or from Worksheet A or B. If everyone in your tax household had either minimum essential coverage or a coverage exemption for every month during 2016, stop here. You do not owe a shared responsibility payment.

Complete Step 1		
1. Enter the flat dollar amount. (From Step 2, question 4 or Worksheet A, line 7)	1	116
Complete Step 3		
2. Enter the percentage income amount. (From Step 4, question 7 or Worksheet B, line 14)	2	189
3. Enter the larger of line 1 or line 2	3	189
Complete Step 5		
4. Enter the National Average Bronze Plan Premium. (From Step 5, question 2 or 3)	4	446
5. Enter the smaller of line 3 or line 4 here and on Form 1040, line 61; Form 1040A, line 38; or Form 1040EZ, line 11. This is your shared responsibility payment	5	189

Worksheet A

Use this worksheet if you were referred here from Step 1 under *Shared Responsibility Payment*. After completing the worksheet, go to **Step 3** under *Shared Responsibility Payment*. If everyone in your tax household had either minimum essential coverage or a coverage exemption for every month during 2016, stop here. You do not owe a shared responsibility payment.

Complete the monthly columns by placing "Xs" in each month in which you or another member of your tax household had neither minimum essential coverage nor a coverage exemption.												
Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
WANDA WINTERS							X	X				
1. Add the total number of Xs in a month. If 5 or more, enter 5							1	1				
2. Add the total number of Xs in a month for individuals 18 or over*							1	1				
3. Enter one-half the number of Xs in a month for individuals under 18*												
4. Add lines 2 and 3 for each month							1.0	1.0				
5. Multiply line 4 by \$695 for each month. If \$2,085 or more, enter \$2,085							695	695				
6. Add the amounts for each month on line 5										1390		
7. Divide line 6 by 12.0. This is your flat dollar amount. Enter this amount on line 1 of the Shared Responsibility Payment Worksheet										116		
8. Add the total number of Xs entered for each month on line 1. Go to Step 3										2		
*For purposes of figuring the shared responsibility payment, an individual is considered under 18 for an entire month if he or she didn't turn 18 before the first day of the month. An individual turns 18 on the anniversary of the day the individual was born. For example, someone born on March 1, 2001, is considered age 18 on March 1, 2019, and, therefore, isn't considered age 18 for purposes of the shared responsibility payment until April 2019.												

Worksheet B



Do not complete this worksheet unless you were directed here in Step 4 under *Shared Responsibility Payment*.

For each month, you must determine if the amount on line 5 of Worksheet A is less than the amount on line 7 of Step 4 under <i>Shared Responsibility Payment</i> *	(a)	(b)	(c)
	Enter the amount from line 5 of Worksheet A	Enter the amount from Step 4, line 7	Enter the larger of column (a) or column (b)
1. January			
2. February			
3. March			
4. April			
5. May			
6. June			
7. July	695	1136	1136
8. August	695	1136	1136
9. September			
10. October			
11. November			
12. December			
13. Add the amounts in column (c)			2272
14. Divide line 13 by 12.0. Enter the result on lines 2 and 3 of the Shared Responsibility Payment Worksheet. Go to Step 5			189

*If the amount on line 1 of Worksheet A is -0- for any month, leave all columns of this worksheet blank for that month.

Filing Thresholds for Most People

IF your filing status is...	AND at the end of 2016 you were*...	THEN you must file a tax return if your gross income** was at least...
Single	Under 65	\$10,350
	65 or older	\$11,900
Head of household	Under 65	\$13,350
	65 or older	\$14,900
Married filing jointly***	Under 65 (both spouses)	\$20,700
	65 or older (one spouse)	\$21,950
	65 or older (both spouses)	\$23,200
Married filing separately	Any age	\$4,050
Qualifying widow(er) with dependent child	Under 65	\$16,650
	65 or older	\$17,900

*If you were born on January 1, 1952, you are considered to be age 65 at the end of 2016. (If your spouse died in 2016 or if you are preparing a return for someone who died in 2016, see Pub. 501.)

**Gross income means all income you received in the form of money, goods, property, and services that isn't exempt from tax, including any income from sources outside the United States. It also includes gain from the sale of your main home, even if you can exclude part or all of it. Include only the taxable part of social security benefits (Form 1040, line 20b; Form 1040A, line 14b). Also include gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, don't reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

***If you did not live with your spouse at the end of 2016 (or on the date your spouse died) and your gross income was at least \$4,050, you must file a return regardless of your age.



Simplified Method Worksheet—Lines 16a and 16b

Keep for Your Records

Before you begin: ✓ If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, include any death benefit exclusion that you are entitled to (up to \$5,000) in the amount entered on line 2 below.

More than one pension or annuity. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 16b. Enter the total pension or annuity payments received in 2016 on Form 1040, line 16a.

<p>1. Enter the total pension or annuity payments from Form 1099-R, box 1. Also, enter this amount on Form 1040, line 16a</p> <p>2. Enter your cost in the plan at the annuity starting date</p> <p>Note. If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.</p> <p>3. Enter the appropriate number from Table 1 below. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, enter the appropriate number from Table 2 below</p> <p>4. Divide line 2 by the number on line 3</p> <p>5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was before 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6</p> <p>6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet</p> <p>7. Subtract line 6 from line 2</p> <p>8. Enter the smaller of line 5 or line 7</p> <p>9. Taxable amount. Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 16b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R. If you are a retired public safety officer, see <i>Insurance Premiums for Retired Public Safety Officers</i> before entering an amount on line 16b</p> <p>10. Was your annuity starting date before 1987? <input type="checkbox"/> Yes. Do not complete the rest of this worksheet. <input checked="" type="checkbox"/> No. Add lines 6 and 8. This is the amount you have recovered tax free through 2016. You will need this number if you need to fill out this worksheet next year</p> <p>11. Balance of cost to be recovered. Subtract line 10 from line 2. If zero, you won't have to complete this worksheet next year. The payments you receive next year will generally be fully taxable</p>	<p>1. <u>18625</u></p> <p>2. <u>15984</u> <u>02/01/2009</u></p> <p>3. <u>310</u></p> <p>4. <u>51.56</u></p> <p>5. <u>619</u></p> <p>6. <u>4281</u></p> <p>7. <u>11703</u></p> <p>8. <u>619</u></p> <p>9. <u>18006</u></p> <p>10. <u>4900</u></p> <p>11. <u>11084</u></p>
---	---

Table 1 for Line 3 Above		
AND your annuity starting date was—		
IF the age at annuity starting date was . . .	before November 19, 1996, enter on line 3 . . .	after November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

Table 2 for Line 3 Above	
IF the combined ages at annuity starting date were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

QNA

Social Security Benefits Worksheet—Lines 20a and 20b

Keep for Your Records



Before you begin:

- ✓ Complete Form 1040, lines 21 and 23 through 32, if they apply to you.
- ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2016, enter “D” to the right of the word “benefits” on line 20a. If you do not, you may get a math error notice from the IRS.
- ✓ Be sure you have read the **Exception** in the line 20a and 20b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1.	Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 . Also, enter this amount on Form 1040, line 20a	1.	15972
2.	Multiply line 1 by 50% (0.50)	2.	7986
3.	Combine the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21	3.	53060
4.	Enter the amount, if any, from Form 1040, line 8b	4.	769
5.	Combine lines 2, 3, and 4	5.	61815
6.	Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36	6.	_____
7.	Is the amount on line 6 less than the amount on line 5?		
	<input type="checkbox"/> No. None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b.		
	<input checked="" type="checkbox"/> Yes. Subtract line 6 from line 5	7.	61815
8.	If you are:		
	<ul style="list-style-type: none"> • Married filing jointly, enter \$32,000 • Single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2016, enter \$25,000 • Married filing separately and you lived with your spouse at any time in 2016, skip lines 8 through 15; multiply line 7 by 85% (0.85) and enter the result on line 16. Then, go to line 17 	}	8. 32000
9.	Is the amount on line 8 less than the amount on line 7?		
	<input type="checkbox"/> No. None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. If you are married filing separately and you lived apart from your spouse for all of 2016, be sure you entered “D” to the right of the word “benefits” on line 20a.		
	<input checked="" type="checkbox"/> Yes. Subtract line 8 from line 7	9.	29815
10.	Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2016	10.	12000
11.	Subtract line 10 from line 9. If zero or less, enter -0-	11.	17815
12.	Enter the smaller of line 9 or line 10	12.	12000
13.	Enter one-half of line 12	13.	6000
14.	Enter the smaller of line 2 or line 13	14.	6000
15.	Multiply line 11 by 85% (0.85). If line 11 is zero, enter -0-	15.	15143
16.	Add lines 14 and 15	16.	21143
17.	Multiply line 1 by 85% (0.85)	17.	13576
18.	Taxable social security benefits. Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040, line 20b	18.	13576



If any of your benefits are taxable for 2016 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Lump-Sum Election in Pub. 915 for details.

QNA

Home Mortgage Interest Adjustment Worksheet—Line 4

Keep for Your Records



- 1. Enter the total of the home mortgage interest you deducted on lines 10 through 12 of Schedule A (Form 1040) and any mortgage insurance premiums you deducted on line 13 of Schedule A (Form 1040) 1. _____
2. Enter the part, if any, of the interest included on line 1 above that was paid on an eligible mortgage (defined in the line 4 instructions). Include any mortgage insurance premiums included on line 1 above that were paid in connection with an eligible mortgage 2. _____
3. Enter the part, if any, of the interest included on line 1 above that was paid on a mortgage whose proceeds were used in a refinancing (including a second or later refinancing) of an eligible mortgage. Include any mortgage insurance premiums included on line 1 above that were paid in connection with such a mortgage. Don't include any interest paid on (or any mortgage insurance premiums paid in connection with) the part of the balance of the new mortgage that exceeded the balance of the original eligible mortgage immediately before it was refinanced (or, if smaller, the balance of any prior refinanced mortgage immediately before that mortgage was refinanced) 3. _____
4. Enter the part, if any, of the interest included on line 1 above that was paid on a mortgage:
• Taken out before July 1, 1982, and
• Secured, at the time the mortgage was taken out, by your main home or a qualified dwelling used by you or your family (see definitions).
Don't include any amount entered on line 2 or line 3 above 4. _____
5. Add lines 2 through 4 5. _____
6. Subtract line 5 from line 1 and enter the result on Form 6251, line 4 6. _____

Exemption Worksheet—Line 29

Keep for Your Records



Note. If Form 6251, line 28, is equal to or more than: \$335,300 if single or head of household, \$494,900 if married filing jointly or qualifying widow(er), or \$247,450 if married filing separately, your exemption is zero. Don't complete this worksheet; instead, enter the amount from Form 6251, line 28, on line 30 and go to line 31.

- 1. Enter: \$53,900 if single or head of household; \$83,800 if married filing jointly or qualifying widow(er); \$41,900 if married filing separately 1. 83800
2. Enter your alternative minimum taxable income (AMTI) from Form 6251, line 28 2. 46664
3. Enter: \$119,700 if single or head of household; \$159,700 if married filing jointly or qualifying widow(er); \$79,850 if married filing separately 3. 159700
4. Subtract line 3 from line 2. If zero or less, enter -0- 4. _____
5. Multiply line 4 by 25% (0.25) 5. _____
6. Subtract line 5 from line 1. If zero or less, enter -0-. If any of the three conditions under Certain Children Under Age 24 apply to you, complete lines 7 through 10. Otherwise, stop here and enter this amount on Form 6251, line 29, and go to Form 6251, line 30 6. 83800
7. Minimum exemption amount for certain children under age 24 7. \$7,400
8. Enter your earned income, if any (see instructions) 8. _____
9. Add lines 7 and 8 9. _____
10. Enter the smaller of line 6 or line 9 here and on Form 6251, line 29, and go to Form 6251, line 30 10. _____

STATE OF NEW JERSEY INCOME TAX – RESIDENT RETURN

NJ-1040
2016
Page 1



For Privacy Act Notification, See Instructions
For Tax Year Jan. – Dec. 2016 or Other Tax Year
Beginning _____, 20__ Month Ending _____, 20__
On-line Federal Extension Confirmation # _____

HALE STEPHEN S & PAULA S

123 ELM

PLUCKEMIN NJ 07978 1801

1038 12

821000752 822000752

S12345678

50001 00002 1801



Under the penalties of perjury, I declare that I have examined this income tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Pay amount on Line 56 in full. Write Social Security number(s) on check or money order and make payable to: STATE OF NEW JERSEY – TGI

Mail your return in the envelope provided and affix the appropriate mailing label.

If you have an amount due on Line 56, enclose your check and NJ-1040-V payment voucher with your return and use the label for **PO Box 111**.

If not, use the label for **PO Box 555**. You may also pay by e-check or credit card. See instruction page 11.

> _____
Your Signature Date

> _____
Spouse/CU Partner's Signature (If filed jointly both must sign)

Fill in if NJ-1040-O is enclosed

If enclosing copy of death certificate for deceased taxpayer, check box (See instruction page 11)

Paid Preparer's Signature Federal Identification Number
S12345678

Firm's Name PRACTICE LAB Federal Employer Identification Number
15 PRACTICE LAB WAY WASHINGTON DC 20005



HALE STEPHEN S & PAULA S

821000752

1038

Residency Status IF YOU WERE A NEW JERSEY RESIDENT FOR ONLY PART OF THE TAXABLE YEAR GIVE THE PERIOD OF NEW JERSEY RESIDENCY FROM TO

FILING STATUS

- 1. SINGLE
2. MARRIED/CU COUPLE FILING JOINT RETURN X
3. MARRIED/CU COUPLE FILING SEPARATE RETURN
4. HEAD OF HOUSEHOLD
5. QUALIFYING WIDOW(ER)/SURVIVING CU PARTNER

EXEMPTIONS

- 6. REGULAR 2
7. AGE 65 OR OVER 1
8. BLIND OR DISABLED 1
9. NUMBER OF QUALIFIED DEPENDENT CHILDREN 1
10. NUMBER OF OTHER DEPENDENTS
11. DEPENDENTS ATTENDING COLLEGE
12A. TOTAL (LINE 12A - ADD LINES 6, 7, 8, AND 11) 4
12B. TOTAL (LINE 12B - ADD LINES 9 AND 10) 1

CHECKBOXES FOR EXEMPTIONS

- REGULAR SPOUSE/CU PARTNER X DOMESTIC PARTNER
AGE 65 OR OLDER YOURSELF X SPOUSE/CU PARTNER
BLIND OR DISABLED YOURSELF SPOUSE/CU PARTNER X

DEPENDENT'S INFORMATION FROM LINES 9 AND 10 (ATTACH RIDER IF MORE THAN FOUR)

Table with columns: LAST NAME, FIRST NAME, MIDDLE INITIAL, SOCIAL SECURITY NUMBER, BIRTH YEAR, HEALTH INS IND. Row A: WINTERS WANDA S, 823-00-0752, 1944.

GUBERNATORIAL ELECTIONS FUND

DO YOU WISH TO DESIGNATE \$1 OF YOUR TAXES FOR THIS FUND? YES X NO
IF JOINT RETURN. DOES YOUR SPOUSE/CU PARTNER WISH TO DESIGNATE \$1? YES NO X

Main tax table with 36 rows. Columns include line numbers, descriptions (e.g., WAGES, SALARIES, TAXABLE INTEREST INCOME), and amounts. Total taxable income is 18273.



HALE STEPHEN S & PAULA S

821000752

1038

37A. TOTAL PROPERTY TAXES PAID (SEE INSTRUCTION PAGE 29)	37A.	7135 .
37B. BLOCK, LOT, AND QUALIFIER (TO BE ENTERED ON PAGE 1)	37B.	
37C. COUNTY/MUNICIPALITY CODE (TO BE ENTERED ON PAGE 1)	37C.	
38. PROPERTY TAX DEDUCTION (SEE INSTRUCTION PAGE 32)	38.	7135 .
39. NEW JERSEY TAXABLE INCOME (SUBTRACT LINE 38 FROM LINE 36) IF ZERO OR LESS, MAKE NO ENTRY	39.	11138 .
40. TAX (FROM TAX TABLES, PAGE 53)	40.	156 .
41. CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS	41.	.
41A. JURISDICTION CODE (SEE INSTRUCTIONS)	41A.	
42. BALANCE OF TAX (SUBTRACT LINE 41 FROM LINE 40)	42.	156 .
43. SHELTERED WORKSHOP TAX CREDIT	43.	.
44. BALANCE OF TAX AFTER CREDIT (SUBTRACT LINE 43 FROM LINE 42)	44.	156 .
45. USE TAX DUE ON INTERNET, MAIL-ORDER, OR OTHER OUT-OF-STATE PURCHASES (SEE WKST AND INSTR. PAGE 36) IF NO USE TAX, ENTER ZERO	45.	64 .
46. PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX	46.	.
46A. FILL IN IF FORM 2210 IS ENCLOSED	46A.	
47. TOTAL TAX AND PENALTY (ADD LINES 44, 45, AND 46)	47.	220 .
48. TOTAL NEW JERSEY INCOME TAX WITHHELD (ENCLOSE FORMS W-2 AND 1099)	48.	700 .
49. PROPERTY TAX CREDIT (SEE INSTRUCTION PAGE 32)	49.	.
50. NEW JERSEY ESTIMATED TAX PAYMENTS/CREDIT FROM 2015 TAX RETURN	50.	250 .
51. NEW JERSEY EARNED INCOME TAX CREDIT (SEE INSTRUCTION PAGE 38)	51.	.
51B. FILL IN THE BOX IF YOU HAD THE IRS FIGURE YOUR FEDERAL EARNED INCOME CREDIT	51B.	
51C. FILL IN THE BOX IF YOU ARE A CU COUPLE CLAIMING THE NJ EARNED INCOME TAX CREDIT	51C.	
52. EXCESS NEW JERSEY UI/SF/SWF WITHHELD (SEE INSTRUCTION PAGE 39) (ENCLOSE FORM NJ-2450)	52.	.
53. EXCESS DISABILITY INSURANCE WITHHELD (SEE INSTRUCTION PAGE 39) (ENCLOSE FORM NJ-2450)	53.	.
54. EXCESS NEW JERSEY FAMILY LEAVE WITHHELD (SEE INSTRUCTION PAGE 39) (ENCLOSE FORM NJ-2450)	54.	.
55. TOTAL PAYMENTS/CREDITS (ADD LINES 48 THROUGH 54)	55.	950 .
56. IF LINE 55 IS LESS THAN LINE 47, ENTER AMOUNT YOU OWE IF YOU OWE TAX, YOU MAY MAKE A DONATION BY ENTERING AN AMOUNT ON LINES 59, 60, 61, 62, 63, AND/OR 64 AND ADDING THIS TO YOUR PAYMENT AMOUNT	56.	.
57. IF LINE 55 IS MORE THAN LINE 47, ENTER OVERPAYMENT DEDUCTIONS FROM OVERPAYMENT ON LINE 57 WHICH YOU ELECT TO CREDIT TO:	57.	730 .
58. YOUR 2017 TAX	58.	.
59. NEW JERSEY ENDANGERED WILDLIFE FUND	59.	.
60. NEW JERSEY CHILDREN'S TRUST FUND	60.	.
61. NEW JERSEY VIETNAM VETERANS' MEMORIAL FUND	61.	.
62. NEW JERSEY BREAST CANCER RESEARCH FUND	62.	.
63. U.S.S. NEW JERSEY EDUCATIONAL MUSEUM FUND	63.	.
64. OTHER DESIGNATED CONTRIBUTION (SEE INSTRUCTION PAGE 40)	64.	.
64C. DESIGNATION CODE	64C.	
65. TOTAL DEDUCTIONS FROM OVERPAYMENT (ADD LINES 58 THROUGH 64)	65.	.
66. REFUND (AMOUNT TO BE SENT TO YOU. SUBTRACT LINE 65 FROM LINE 57)	66.	730 .

DIRECT DEPOSIT INFORMATION

dd1. REFUND CHECK BOX ('1' FOR REFUND, '4' FOR NO REFUND)	dd1.	4
dd2. ACCOUNT TYPE ('C' FOR CHECKING, 'S' FOR SAVINGS)	dd2.	
dd3. FILL IN THE CHECKBOX IF REFUND IS GOING TO AN ACCOUNT OUTSIDE THE UNITED STATES	dd3.	
dd4. ROUTING NUMBER	dd4.	
dd5. ACCOUNT NUMBER	dd5.	
dnm. DO NOT MAIL INDICATOR	dnm.	X
pa. POWER OF ATTORNEY INDICATOR	pa.	
pdr. PRESIDENTIAL DISASTER RELIEF INDICATOR	pdr.	

Line 31 - Alimony and Separate Maintenance Payments

Enter the alimony and separate maintenance payments you made that were required under a decree of divorce/dissolution or separate maintenance. Do not include payments for child support.

Line 32 - Qualified Conservation Contributions

Enter any contribution you made for conservation purposes of a qualified real property interest in property located in New Jersey. The deduction is the amount of the contribution allowed as a deduction in calculating your taxable income for Federal purposes. If you file Federal Form 8283, enclose a copy.

Line 33 - Health Enterprise Zone Deduction

If you provide primary care services in a qualified medical or dental practice you own that is located in or within five miles of a designated Health Enterprise Zone (HEZ), you may be able to deduct a percentage of the net income from that practice on Line 33. See Technical Bulletin TB-56 for eligibility requirements and instructions for calculating the HEZ deduction.

If you are a partner in a qualified practice, enter on Line 33 the HEZ deduction from

Part III of the Schedule NJ-K-1, Form NJ-1065, you received from the practice. If you are an S corporation shareholder in a qualified practice, enter the HEZ deduction from Part V of the Schedule NJ-K-1, Form CBT-100S, you received from the practice.

If you are a sole proprietor who owns a qualified practice, you must determine your allowable HEZ deduction each year. Enclose a schedule with your return showing how you calculated the HEZ deduction.

NOTE: Do not claim nonreimbursed medical expenses, health insurance premiums, or other personal or business expenses as a deduction on this line.

Line 34 - Alternative Business Calculation Adjustment

If you completed Schedule NJ-BUS-1 and had a loss on Line 4 of either Part I, II, III, or IV, you may be eligible for an income adjustment. You may also be eligible if you had a loss carryforward on Schedule NJ-BUS-2 from a prior year. Complete Schedule NJ-BUS-2, Alternative Business Calculation Adjustment. Enter on Line 34 the amount from Schedule NJ-BUS-2, Line 11. If zero, make no entry.

Enclose Schedule NJ-BUS-2 with your return, and keep a copy for your records.

You may need the information from this schedule to complete future returns.

Line 35 - Total Exemptions and Deductions

Add Lines 29 through 34 and enter the total on Line 35.

Line 36 - Taxable Income

Subtract Line 35 from Line 28 and enter the result on Line 36. If Line 36 is zero or less, make no entry.

Property Tax Deduction/Credit (Lines 37a - c, 38, and 49)

Homeowners and tenants who paid property taxes, either directly or through rent, on a principal residence in New Jersey may qualify for either a deduction or a refundable credit.

The **property tax deduction** reduces your taxable income. The amount of the benefit depends on the amount of your taxable income, the amount of your property taxes or rent, and your filing status.

The **property tax credit** reduces your tax due because it is subtracted directly from your tax liability.

If you met the eligibility requirements below, complete Lines 37a - 37c, Line 38, or Line 49. If you are not eligible, leave Lines 37a - c, 38, and 49 blank, and continue with Line 39.

Eligibility Requirements

You are eligible for a deduction or credit only if:

- You were domiciled and maintained a principal residence as a homeowner or tenant in New Jersey during 2016.
- Your principal residence, whether owned or rented, was subject to property taxes that were paid either as actual property taxes or through rent.
- If you rented your principal residence, it had its own separate kitchen and bathroom that you did not share with

**Worksheet E
Deduction for Medical Expenses**

1. Total nonreimbursed medical expenses	1.	12285
2. Enter Line 28, Form NJ-1040 <u>35351</u> × .02 =	2.	707
3. Medical Expenses Deduction. Subtract line 2 from line 1 and enter result here. If zero or less, enter zero	3.	11578
4. Enter the amount of your qualified Archer MSA contributions from Federal Form 8853	4.	
5. Enter the amount of your self-employed health insurance deduction	5.	
6. Total Deduction for Medical Expenses. Add lines 3, 4, and 5. Enter the result here and on Line 30, Form NJ-1040. If zero, enter zero here and make no entry on Line 30, Form NJ-1040	6.	11578

(Keep for your records)

continued

SCHEDULES

A & B

(Form NJ-1040)

NEW JERSEY GROSS INCOME TAX

2016

Name(s) as shown on Form NJ-1040 HALE STEPHEN S & PAULA S	Your Social Security Number 821 00 0752
---	---

Schedule A CREDIT FOR INCOME OR WAGE TAXES PAID TO OTHER JURISDICTION If you are claiming a credit for income taxes paid to more than one jurisdiction, a separate Schedule A must be enclosed for each. See instructions page 40.

A COPY OF OTHER STATE OR POLITICAL SUBDIVISION TAX RETURN MUST BE RETAINED WITH YOUR RECORDS

1. Income properly taxed by both New Jersey and other jurisdiction during tax year. See instructions page 41. (Indicate jurisdiction name _____) (DO NOT combine the same income taxed by more than one jurisdiction) (The amount on Line 1 cannot exceed the amount shown on Line 2)	1.			
2. Income subject to tax by New Jersey (From Line 28, Form NJ-1040)	2.			
3. Maximum Allowable Credit Percentage 1 _____ (Divide Line 2 into Line 1) 2 _____	3.		%	
IF YOU ARE NOT ELIGIBLE FOR A PROPERTY TAX BENEFIT ONLY COMPLETE COLUMN B.				
4. Taxable Income (after Exemptions and Deductions) from Line 36, Form NJ-1040	4.	COLUMN A	COLUMN B	
5. Property Tax and Deduction Enter in Box 5a the amount from Worksheet G, line 1. See instructions page 34. <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div> 5a. Property tax deduction. Enter the amount from Worksheet G, line 2. See instructions page 35.	5.		- 0 -	
6. New Jersey Taxable Income (Line 4 minus Line 5)	6.			
7. Tax on Line 6 amount (From Tax Table or Tax Rate Schedules)	7.			
8. Allowable Credit (Line 3 times Line 7)	8.			
9. Credit for Taxes Paid to Other Jurisdiction Enter in Box 9a the income or wage tax paid to other jurisdiction during tax year on income shown on Line 1. See instructions page 43. <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div> 9a. Credit allowed. (Enter lesser of Line 8 or Box 9a). (The credit may not exceed your New Jersey tax on Line 40).	9.			

- If you are not eligible for a property tax benefit, enter the amount from Line 9, Column B, on Line 41, Form NJ-1040. Make no entry on Lines 38 or 49, Form NJ-1040.
- If you are eligible for a property tax benefit, you must complete Worksheet J on page 43 to determine whether you receive a greater benefit by claiming a property tax deduction or taking the property tax credit.

Schedule B NET GAINS OR INCOME FROM DISPOSITION OF PROPERTY List the net gains or income, less net loss, derived from the sale, exchange, or other disposition of property including real or personal whether tangible or intangible.

1.	a. Kind of property and description	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price	e. Cost or other basis as adjusted (see instructions) and expense of sale	f. Gain or (loss) (d less e)
	SEE ATTACHED STATEMENT					
2.	Capital Gains Distributions					69
3.	Other Net Gains					290
4.	Net Gains (Add Lines 1, 2, and 3) (Enter here and on Line 18. If loss enter ZERO here and make no entry on Line 18)					10402

HALE, STEPHEN S

821-00-0752

NJ SCHEDULE B - NET GAINS OR INCOME

<u>DESCRIPTION</u>	<u>DATE ACQUIRED</u>	<u>DATE SOLD</u>	<u>SALES PRICE</u>	<u>COST PRICE</u>	<u>GAIN/ LOSS</u>
50 ZACO	09/01/94	05/10/16	3462	3181	281
100 ZACO	09/01/94	10/20/16	7226	6362	864
65 ZAI	INHERIT	12/31/16	5663	7222	-1559
ADJ-65 ZAI	INHERIT	12/31/16	97		97
ACME BROKERAGE	VARIOUS	12/31/16	18360	8000	10360
NET GAIN OR LOSS					10043

**SCHEDULE
NJ-BUS-1**
(Form NJ-1040)

**NEW JERSEY GROSS INCOME TAX
BUSINESS INCOME SUMMARY SCHEDULE**

2016

Name(s) as shown on Form NJ-1040 HALE STEPHEN S & PAULA S	Your Social Security Number 821 00 0752
--	--

PART I NET PROFITS FROM BUSINESS List the net profit (loss) from business(es). See instructions.

	Business Name	Social Security Number/ Federal EIN	Profit or (Loss)
1.			
2.			
3.			
4.	Net Profit or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 17. If loss, make no entry on Line 17.)		4.

PART II DISTRIBUTIVE SHARE OF PARTNERSHIP INCOME List the distributive share of income (loss) from partnership(s). See instructions.

	Partnership Name	Federal EIN	Share of Partnership Income or (Loss)
1.	ACME PARTNERS	91-5000752	
2.			
3.			
4.	Distributive Share of Partnership Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 20. If loss, make no entry on Line 20.)		4.

PART III NET PRO RATA SHARE OF S CORPORATION INCOME List the pro rata share of income (usable loss) from S corporation(s). See instructions.

	S Corporation Name	Federal EIN	Pro Rata Share of S Corporation Income or (Usable Loss)
1.			
2.			
3.			
4.	Net Pro Rata Share of S Corporation Income or (Usable Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 21. If loss, make no entry on Line 21.)		4.

PART IV NET GAINS OR INCOME FROM RENTS, ROYALTIES, PATENTS, AND COPYRIGHTS List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents, and copyrights. See instructions.
Type of Property: 1-Rental real estate 2-Royalties 3-Patents 4-Copyrights

	Source of Income or Loss. If rental real estate, enter physical address of property.	Social Security Number/ Federal EIN	Type - Enter number from list above	Income or (Loss)
1.	ACME PARTNERS 123 MAIN PLUCKEMIN NJ 07978	821-00-0752	1	976
2.				
3.				
4.	Net Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 22. If loss, make no entry on Line 22.)			4. 976

**SCHEDULE
NJ-BUS-2**
(Form NJ-1040)

**NEW JERSEY GROSS INCOME TAX
ALTERNATIVE BUSINESS CALCULATION ADJUSTMENT**

2016

Name(s) as shown on Form NJ-1040 HALE STEPHEN S & PAULA S				Your Social Security Number 821 00 0752		
PART I INCOME (LOSS)		Column A		Column B		
		Reportable Regular Business Income		Alternative Business Income/(Loss)		
1.	Net Profits From Business	1a.		1b.		
2.	Distributive Share of Partnership Income	2a.		2b.		
3.	Net Pro Rata Share of S Corporation Income	3a.		3b.		
4.	Net Gain or Income From Rents, Royalties, Patents, and Copyrights	4a.	976	4b.	976	
5.	Loss Carryforward From Tax Year 2015			5b.	()
6.	Totals	6a.	976	6b.	976	
PART II ADJUSTMENT CALCULATION						
7.	Total Regular Business Income	7.	976			
8.	Total Alternative Business Income/(Loss). (If loss, enter zero)	8.	976			
9.	Business Increment (Line 7 minus Line 8)	9.				
10.	Adjustment Percentage	10.	0.50			
11.	Alternative Business Calculation Adjustment (Line 9 x 0.50)	11.				
PART III LOSS CARRYFORWARD TO TAX YEAR 2017						
12.	Loss Carryforward to Tax Year 2017	12.	()	

Instructions

- Line 1a. Enter the amount from Line 17 of Form NJ-1040.
- Line 1b. Enter the amount from Part I, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 2a. Enter the amount from Line 20 of Form NJ-1040.
- Line 2b. Enter the amount from Part II, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 3a. Enter the amount from Line 21 of Form NJ-1040.
- Line 3b. Enter the amount from Part III, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 4a. Enter the amount from Line 22 of Form NJ-1040.
- Line 4b. Enter the amount from Part IV, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 5b. Enter the amount from Line 12 of your 2015 Schedule NJ-BUS-2 (Form NJ-1040).
- Line 6a. Enter the total of Lines 1a through 4a.
- Line 6b. Enter the total of Lines 1b through 5b, netting gains with losses.
- Line 7. Enter the amount from Line 6a of this schedule.
- Line 8. Enter the amount from Line 6b of this schedule. If loss, enter zero here.
- Line 9. Subtract Line 8 from Line 7. If the result is zero, enter zero on Line 11 and continue with Line 12.
- Line 10. The adjustment percentage for tax year 2016 is 50% (0.50).
- Line 11. Multiply the amount on Line 9 by 50% (0.50). Enter here and Line 34 of Form NJ-1040.
- Line 12. If the amount on 6b is a loss, enter the amount of the loss on this line. Otherwise, enter zero.