

**LAURA LYNCH
123 ELM
PLUCKEMIN, NJ 07978
2016 INCOME TAX RETURN**

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

LAURA F LYNCH
 123 ELM
 PLUCKEMIN NJ 07978
 (908) 555-1111

Preparer No.: 995
 Client No. : XXX-XX-0752
 Invoice Date: 12/12/2017

INVOICE

| Description | Amount |
|--|----------------------|
| PREPARATION OF 2016 FEDERAL/STATE FORMS & WORKSHEETS: FORM 1040 SCHEDULE C (BUSINESS PROFIT/LOSS) SCHEDULE EIC (EARNED INCOME CREDIT) FORM W-2 (WAGES AND TAX) (2) FORM 1099-MISC (MISCELLANEOUS INCOME) (2) FORM 1099-R (RETIREMENT DISTRIBUTIONS) (2) FORM 2441 (CHILD CARE CREDIT) FORM 4137 (TAX ON TIPS) FORM 5329 (TAX ON EARLY RETIREMENT DISTRIBUTION) FORM 8879 (E-FILE SIGNATURE AUTHORIZATION) CHILD TAX CREDIT WORKSHEET FORM 8812 (CHILD TAX CREDIT) FORM 8867 (DUE DILIGENCE CHECKLIST) NJ STATE RESIDENT RETURN | |
| | Total Invoice |
| | \$0.00 |
| | Amount Paid |
| | \$0.00 |
| | Balance Due |
| | \$0.00 |

TAX YEAR: 2016

PROCESS DATE: 12/12/2017

CLIENT : 831-00-0752 LAURA F LYNCH

BIRTH DATE : 01/02/1970

ADDRESS : 123 ELM
: PLUCKEMIN NJ 07978

PREPARER : 995

Home : (908) 555-1111

PREPARER FEE:

Work : -

ELECTRONIC :

Cell : -

TOTAL FEES :

STATUS : 4

FED TYPE: Electronic Mail

ST TYPE : Electronic Mail

E-MAIL : LauraLynch657483@mail.com

| DEPENDENT NAME | BIRTH DATE | SSN | RELATIONSHIP | MONTHS |
|----------------|------------|-------------|--------------|--------|
| JOHN F LYNCH | 12/25/2012 | 833-00-0752 | SON | 12 |
| GEORGE F LYNCH | 10/18/2009 | 832-00-0752 | SON | 12 |

LISTING OF FORMS FOR THIS RETURN

FORM 1040

FORM W-2

FORM 1099-R (RETIREMENT DISTRIBUTIONS)

FORM 1099-MISC (Miscellaneous Income)

SCHEDULE C (BUSINESS INCOME)

SCHEDULE EIC (EARNED INCOME CREDIT)

FORM 2441 (CHILD CARE CREDIT)

FORM 4137 (SS AND MEDICARE ON UNREPORTED TIP INCOME)

FORM 5329 (TAX ON EARLY RETIREMENT DISTRIBUTIONS)

CHILD TAX CREDIT WORKSHEET

FORM 8812 (ADDITIONAL CHILD TAX CREDIT)

FORM 8867 (DUE DILIGENCE CHECKLIST)

FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)

NJ STATE RESIDENT RETURN

* QUICK SUMMARY *

| SUMMARY | FEDERAL | NJ RESIDENT |
|-----------------------|---------|-------------|
| FILING STATUS | 4 | 4 |
| TOTAL INCOME | 28735 | 23335 |
| TOTAL ADJUSTMENTS | 0 | 0 |
| ADJUSTED GROSS INCOME | 28735 | 18335 |
| DEDUCTIONS | 9300 | 833 |
| EXEMPTIONS | 8100 | 3500 |
| TAXABLE INCOME | 11335 | 14002 |
| TAX | 1133 | 0 |
| CREDITS | 1133 | 0 |
| PAYMENTS | 2561 | 2029 |
| OTHER TAXES | 20 | 0 |
| EARNED INCOME CREDIT | 3353 | 1174 |
| REFUND | 5894 | 2029 |
| AMOUNT DUE | 0 | 0 |

PREPARER : 995 DATE : 12/12/2017

LISTING OF FORMS FOR THIS RETURN

* W-2 INCOME FORMS SUMMARY *

| | T/S | EMPLOYER | WAGES | FED WITH | FICA | MED TAX | STATE WITH | ST |
|-------------|-----|------------|-------|----------|------|---------|------------|----|
| 1. | T | ACME CORP | 14598 | 1002 | 905 | 212 | 575 | NJ |
| 2. | T | ACME DINER | 2532 | 328 | 157 | 37 | 201 | NJ |
| TOTALS..... | | | 17130 | 1330 | 1062 | 249 | 776 | |

* 1099-R INCOME FORMS SUMMARY *

| | [T/S] | PAYER | GROSS DIST | TAXABLE AMT | FED WITH | STATE WITH |
|-------------|-------|---------------|------------|-------------|----------|------------|
| 1. | T | ACME IRAS | 5000 | 5000 | 750 | 0 |
| 2. | T | ACME PENSIONS | 5400 | 5400 | 0 | 0 |
| TOTALS..... | | | 10400 | 10400 | 750 | 0 |

* 1099-MISC INCOME FORMS SUMMARY *

| | [T/S] | PAYER | RENTS | ROYALTIES | OTHER INCOME | FEDERAL WITH | NONEMPLOYEE COMPENSATION |
|-------------|-------|---------------|-------|-----------|--------------|--------------|--------------------------|
| 1. | T | ACME SERVICES | 0 | 0 | 0 | 0 | 5000 |
| 2. | T | ACME PARTNERS | 0 | 0 | 0 | 0 | 7000 |
| TOTALS..... | | | 0 | 0 | 0 | 0 | 12000 |

Form **W-2** Wage and Tax Statement

2016

| | | | | | | | |
|--|---|--|-----------------------------------|---|----------------------------|------------------------------|--|
| a Employee's social security number 831-00-0752 | | This information is being furnished to the Internal Revenue Service. | | | | | |
| b Employer identification number (EIN) 91-1000752 | | 1 Wages, tips, other compensation 14598 | | 2 Federal income tax withheld 1002 | | | |
| c Employer's name, address, and ZIP code ACME CORP 123 MAIN PLUCKEMIN NJ 07978 | | 3 Social security wages 14598 | | 4 Social security tax withheld 905 | | | |
| | | 5 Medicare wages and tips 14598 | | 6 Medicare tax withheld 212 | | | |
| | | 7 Social security tips | | 8 Allocated tips | | | |
| d Control number | | 9 | | 10 Dependent care benefits | | | |
| e Employee's first name and initial LAURA F | | Last name LYNCH | | Suff. | | 11 Nonqualified plans | |
| 123 ELM PLUCKEMIN NJ 07978 | | 13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/> | | 12a See instructions for box 12 DD 3000 | | 12b | |
| | | 14 Other WD HC 62 DI 29 FLI 12 | | 12c | | 12d | |
| | | f Employee's address and ZIP code | | | | | |
| 15 State NJ | Employer's state ID number 911000752 | 16 State wages, tips, etc. 14598 | 17 State income tax 575 | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name | |

2016

| | | | | | | | |
|---|---|--|-----------------------------------|--|----------------------------|------------------------------|--|
| a Employee's social security number 831-00-0752 | | This information is being furnished to the Internal Revenue Service. | | | | | |
| b Employer identification number (EIN) 92-1000752 | | 1 Wages, tips, other compensation 2532 | | 2 Federal income tax withheld 328 | | | |
| c Employer's name, address, and ZIP code ACME DINER 123 MAIN PLUCKEMIN NJ 07978 | | 3 Social security wages 1944 | | 4 Social security tax withheld 157 | | | |
| | | 5 Medicare wages and tips 2532 | | 6 Medicare tax withheld 37 | | | |
| | | 7 Social security tips 588 | | 8 Allocated tips 250 | | | |
| d Control number | | 9 | | 10 Dependent care benefits | | | |
| e Employee's first name and initial LAURA F | | Last name LYNCH | | Suff. | | 11 Nonqualified plans | |
| 123 ELM PLUCKEMIN NJ 07978 | | 13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/> | | 12a See instructions for box 12 | | 12b | |
| | | 14 Other WD HC 11 DI 72 FLI 2 | | 12c | | 12d | |
| | | f Employee's address and ZIP code | | | | | |
| 15 State NJ | Employer's state ID number 921000752 | 16 State wages, tips, etc. 2532 | 17 State income tax 201 | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name | |

Consent to Disclose Carry Forward Information to VITA/TCE Tax Preparation Sites

Federal Disclosure

Federal law required this consent form be provided to you ("you" refers to each taxpayer, if more than one). Unless authorized by law, we cannot disclose, without your consent, your tax return information to third parties for purposes other than the preparation and filing of your tax return. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use of distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

I LAURA LYNCH authorize The Practice Lab:

1 year-Draft: "Disclosure" The Software Developer will disclose Personal Information from the tax return to any VITA/TCE site that Taxpayer selects to prepare a tax return in the next filing season (Tax Year 2018).

1 Year-Draft: "Purpose" The purpose of the Disclosure is to provide Taxpayer's Personal Information to any VITA/TCE site that Taxpayer selects to prepare a tax return in the next filing season to assist the VITA/TCE Site in preparing a tax return for Taxpayer

Taxpayer PIN: 12345

PIN Date 11/30/2017

Signature: _____ Date: _____

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email to: complaints@tigta.treas.gov.

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.

2016

▶ Information about Form 8879 and its instructions is at www.irs.gov/form8879.

Submission Identification Number (SID) ▶

| | |
|---|--|
| Taxpayer's name LAURA F LYNCH | Social security number 831-00-0752 |
| Spouse's name | Spouse's social security number |

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 | 28735 |
| 2 Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61) | 2 | 20 |
| 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 | 2080 |
| 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 | 5894 |
| 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 ▶ 12/12/2017

Spouse's PIN: check one box only

- I authorize _____ to enter or generate my PIN

| | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

 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 ▶ _____

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 ▶ 12/12/2017

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

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

Your first name and initial: **LAURA F** Last name: **LYNCH** Your social security number: **831-00-0752**

If a joint return, spouse's first name and initial: _____ Last name: _____ Spouse's social security number: _____

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**

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

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

Filing Status

1 Single

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. ▶ **JOHN F LYNCH**

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 | | | |
| GEORGE | LYNCH | 832-00-0752 | SON | <input checked="" 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 **2**

Boxes checked on 6a and 6b **1**

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 ▶ **2**

Income

| | | | |
|-----|---|-----|-------|
| 7 | Wages, salaries, tips, etc. Attach Form(s) W-2 NON-W2. DISABILITY | 7 | 22780 |
| 8a | Taxable interest. Attach Schedule B if required | 8a | |
| b | Tax-exempt interest. Do not include on line 8a | 8b | |
| 9a | Ordinary dividends. Attach Schedule B if required | 9a | |
| b | Qualified dividends | 9b | |
| 10 | Taxable refunds, credits, or offsets of state and local income taxes | 10 | |
| 11 | Alimony received | 11 | 900 |
| 12 | Business income or (loss). Attach Schedule C or C-EZ | 12 | 55 |
| 13 | Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/> | 13 | |
| 14 | Other gains or (losses). Attach Form 4797 | 14 | |
| 15a | IRA distributions | 15a | |
| b | Taxable amount | 15b | 5000 |
| 16a | Pensions and annuities | 16a | |
| b | Taxable amount | 16b | |
| 17 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | 17 | |
| 18 | Farm income or (loss). Attach Schedule F | 18 | |
| 19 | Unemployment compensation | 19 | |
| 20a | Social security benefits | 20a | |
| b | Taxable amount | 20b | |
| 21 | Other income. List type and amount | 21 | |
| 22 | Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ | 22 | 28735 |

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 | 28735 |

**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

LAURA LYNCH

831-00-0752

| | | | | | |
|---|--|--|------|-----|-----|
| Medical and Dental Expenses | | Caution: Do not include expenses reimbursed or paid by others. | | | |
| 1 | Medical and dental expenses (see instructions) | 1 | 1200 | | |
| 2 | Enter amount from Form 1040, line 38 <u>2</u> 28735 | | | | |
| 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 | 2874 | | |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | | | |
| Taxes You Paid | | 5 State and local (check only one box): | | | |
| a | <input checked="" type="checkbox"/> Income taxes, or | 5 | 964 | | |
| b | <input type="checkbox"/> General sales taxes | | | | |
| 6 | Real estate taxes (see instructions) | 6 | | | |
| 7 | Personal property taxes | 7 | | | |
| 8 | Other taxes. List type and amount ► | 8 | | | |
| 9 | Add lines 5 through 8 | 9 | | 964 | |
| Interest You Paid | | 10 Home mortgage interest and points reported to you on Form 1098 | | | |
| Note: Your mortgage interest deduction may be limited (see instructions). | | 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 ► | | | |
| | | 12 Points not reported to you on Form 1098. See instructions for special rules | | | |
| | | 13 Mortgage insurance premiums (see instructions) | | | |
| | | 14 Investment interest. Attach Form 4952 if required. (See instructions.) | | | |
| | | 15 Add lines 10 through 14 | | 15 | |
| Gifts to Charity | | 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions | | 16 | |
| If you made a gift and got a benefit for it, see instructions. | | 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 | |
| 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 <u>25</u> | | 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 ► | | 28 | |
| Total Itemized Deductions | | 29 Is Form 1040, line 38, over \$155,650? | | 29 | 964 |
| | | <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. | | | |
| | | 30 If you elect to itemize deductions even though they are less than your standard deduction, check here | | | |

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

**Profit or Loss From Business
(Sole Proprietorship)**

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

OMB No. 1545-0074

2016
Attachment
Sequence No. **09**

| | | |
|--|---|--|
| Name of proprietor LAURA F LYNCH | | Social security number (SSN) 831-00-0752 |
| A Principal business or profession, including product or service (see instructions) DOCUMENT PREPARATION | B Enter code from instructions ► 5 6 1 4 1 0 | |
| C Business name. If no separate business name, leave blank. | D Employer ID number (EIN), (see instr.) | |
| E Business address (including suite or room no.) ► City, town or post office, state, and ZIP code | | |
| F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ► | | |
| G Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on losses . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | |
| H If you started or acquired this business during 2016, check here . . . <input type="checkbox"/> | | |
| I Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | |
| J If "Yes," did you or will you file required Forms 1099? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No | | |

Part I Income

| | | |
|---|----------|-------|
| 1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . <input type="checkbox"/> | 1 | 12176 |
| 2 Returns and allowances | 2 | |
| 3 Subtract line 2 from line 1 | 3 | 12176 |
| 4 Cost of goods sold (from line 42) | 4 | |
| 5 Gross profit. Subtract line 4 from line 3 | 5 | 12176 |
| 6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) | 6 | |
| 7 Gross income. Add lines 5 and 6 | 7 | 12176 |

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

| | | | | | |
|--|------------|-----|--|------------|---|
| 8 Advertising | 8 | | 18 Office expense (see instructions) | 18 | |
| 9 Car and truck expenses (see instructions). | 9 | 198 | 19 Pension and profit-sharing plans | 19 | |
| 10 Commissions and fees | 10 | | 20 Rent or lease (see instructions): | | |
| 11 Contract labor (see instructions) | 11 | | a Vehicles, machinery, and equipment | 20a | |
| 12 Depletion | 12 | | b Other business property | 20b | |
| 13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions). | 13 | | 21 Repairs and maintenance | 21 | |
| 14 Employee benefit programs (other than on line 19) | 14 | | 22 Supplies (not included in Part III) | 22 | |
| 15 Insurance (other than health) | 15 | | 23 Taxes and licenses | 23 | |
| 16 Interest: | | | 24 Travel, meals, and entertainment: | | |
| a Mortgage (paid to banks, etc.) | 16a | | a Travel | 24a | |
| b Other | 16b | | b Deductible meals and entertainment (see instructions) | 24b | |
| 17 Legal and professional services | 17 | | 25 Utilities | 25 | |
| 28 Total expenses before expenses for business use of home. Add lines 8 through 27a | 28 | | 26 Wages (less employment credits) | 26 | |
| 29 Tentative profit or (loss). Subtract line 28 from line 7 | 29 | 55 | 27a Other expenses (from line 48) | 27a | 11923 |
| 30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 | 30 | | 27b Reserved for future use | 27b | |
| 31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32. | 31 | 55 | | | |
| 32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited. | | | | | 32a <input type="checkbox"/> All investment is at risk. 32b <input type="checkbox"/> Some investment is not at risk. |

Part III Cost of Goods Sold (see instructions)

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

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

| | | |
|---|-----------|--|
| 35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . | 35 | |
| 36 Purchases less cost of items withdrawn for personal use | 36 | |
| 37 Cost of labor. Do not include any amounts paid to yourself | 37 | |
| 38 Materials and supplies | 38 | |
| 39 Other costs | 39 | |
| 40 Add lines 35 through 39 | 40 | |
| 41 Inventory at end of year | 41 | |
| 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 | 42 | |

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 07 / 01 /2012

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

a Business 366 **b** Commuting (see instructions) _____ **c** Other 10000

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

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

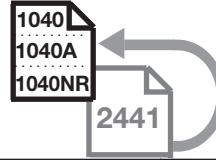
47a Do you have evidence to support your deduction? **Yes** **No**

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

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

| | | |
|---|-----------|-------|
| COPIES | | 8850 |
| PAPER | | 2025 |
| PRINTER CARTRIDGES | | 1048 |
| | | |
| | | |
| | | |
| | | |
| | | |
| 48 Total other expenses. Enter here and on line 27a | 48 | 11923 |

Child and Dependent Care Expenses



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

▶ Information about Form 2441 and its separate instructions is at www.irs.gov/form2441.

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

LAURA LYNCH

Your social security number

831-00-0752

Part I Persons or Organizations Who Provided the Care—You must complete this part.
(If you have more than two care providers, see the instructions.)

| 1 | (a) Care provider's name | (b) Address (number, street, apt. no., city, state, and ZIP code) | (c) Identifying number (SSN or EIN) | (d) Amount paid (see instructions) |
|---|--------------------------|--|--|---------------------------------------|
| | ACME DAY CARE | 123 MAIN PLUCKEMIN NJ 07978 | 93-9000752 | 1793 |
| | EDNA LOY | 121 ELM PLUCKEMIN NJ 07978 | 839-00-0752 | 400 |

Did you receive dependent care benefits? **No** → Complete only Part II below.
 Yes → Complete Part III on the back next.

Caution: If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 60a, or Form 1040NR, line 59a.

Part II Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

| (a) Qualifying person's name | | (b) Qualifying person's social security number | (c) Qualified expenses you incurred and paid in 2016 for the person listed in column (a) |
|------------------------------|-------|--|--|
| First | Last | | |
| JOHN | LYNCH | 833-00-0752 | 1103 |
| GEORGE | LYNCH | 832-00-0752 | 1090 |

| 3 | Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 | 3 | 2193 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|----------------------|----------------------|--|------|--------------|-------------------|------------|-----|---------------|---------------|-----|---------------|---------------|-----|---------------|---------------|-----|---------------|---------------|-----|---------------|---------------|-----|---------------|---------------|-----|---|---------------|--------------|-------------------|---|------|--------------|-------------------|-----------------|-----|---------------|---------------|-----|---------------|---------------|-----|---------------|---------------|-----|---------------|---------------|-----|---------------|---------------|-----|-----------------|---------------|-----|-----|-----------------|--|-----|--|--|
| 4 | Enter your earned income . See instructions | 4 | 22585 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4 | 5 | 22585 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | Enter the smallest of line 3, 4, or 5 | 6 | 2193 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 | 7 | 28735 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | Enter on line 8 the decimal amount shown below that applies to the amount on line 7 | 8 | X .28 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="0"> <tr> <td>If line 7 is:</td> <td>If line 7 is:</td> </tr> <tr> <td> <table border="0"> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> <tr> <td>\$0—15,000</td> <td></td> <td>.35</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td>.34</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td>.33</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td>.32</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td>.31</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td>.30</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td>.29</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td>.28</td> </tr> </table> </td> <td> <table border="0"> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> <tr> <td>\$29,000—31,000</td> <td></td> <td>.27</td> </tr> <tr> <td>31,000—33,000</td> <td></td> <td>.26</td> </tr> <tr> <td>33,000—35,000</td> <td></td> <td>.25</td> </tr> <tr> <td>35,000—37,000</td> <td></td> <td>.24</td> </tr> <tr> <td>37,000—39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>39,000—41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>41,000—43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>43,000—No limit</td> <td></td> <td>.20</td> </tr> </table> </td> </tr> </table> | | If line 7 is: | If line 7 is: | <table border="0"> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> <tr> <td>\$0—15,000</td> <td></td> <td>.35</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td>.34</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td>.33</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td>.32</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td>.31</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td>.30</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td>.29</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td>.28</td> </tr> </table> | Over | But not over | Decimal amount is | \$0—15,000 | | .35 | 15,000—17,000 | | .34 | 17,000—19,000 | | .33 | 19,000—21,000 | | .32 | 21,000—23,000 | | .31 | 23,000—25,000 | | .30 | 25,000—27,000 | | .29 | 27,000—29,000 | | .28 | <table border="0"> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> <tr> <td>\$29,000—31,000</td> <td></td> <td>.27</td> </tr> <tr> <td>31,000—33,000</td> <td></td> <td>.26</td> </tr> <tr> <td>33,000—35,000</td> <td></td> <td>.25</td> </tr> <tr> <td>35,000—37,000</td> <td></td> <td>.24</td> </tr> <tr> <td>37,000—39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>39,000—41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>41,000—43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>43,000—No limit</td> <td></td> <td>.20</td> </tr> </table> | Over | But not over | Decimal amount is | \$29,000—31,000 | | .27 | 31,000—33,000 | | .26 | 33,000—35,000 | | .25 | 35,000—37,000 | | .24 | 37,000—39,000 | | .23 | 39,000—41,000 | | .22 | 41,000—43,000 | | .21 | 43,000—No limit | | .20 | | |
| If line 7 is: | If line 7 is: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Over | But not over | Decimal amount is | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0—15,000 | | .35 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15,000—17,000 | | .34 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17,000—19,000 | | .33 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19,000—21,000 | | .32 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21,000—23,000 | | .31 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23,000—25,000 | | .30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25,000—27,000 | | .29 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27,000—29,000 | | .28 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Over | But not over | Decimal amount is | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$29,000—31,000 | | .27 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31,000—33,000 | | .26 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 33,000—35,000 | | .25 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 35,000—37,000 | | .24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 37,000—39,000 | | .23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 39,000—41,000 | | .22 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 41,000—43,000 | | .21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 43,000—No limit | | .20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | Multiply line 6 by the decimal amount on line 8. If you paid 2015 expenses in 2016, see the instructions | 9 | 614 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. | 10 | 1133 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47 | 11 | 614 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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

**Social Security and Medicare Tax
 on Unreported Tip Income**

► Information about Form 4137 and its instructions is at www.irs.gov/form4137.
 ► Attach to Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.

Name of person who received tips. If married, complete a separate Form 4137 for each spouse with unreported tips.

Social security number
 831-00-0752

LAURA F. LYNCH

| 1 | (a) Name of employer to whom you were required to, but did not report all your tips (see instructions) | (b) Employer identification number (see instructions) | (c) Total cash and charge tips you received (including unreported tips) (see instructions) | (d) Total cash and charge tips you reported to your employer |
|----|---|---|--|--|
| A | ACME DINER | 92-1000752 | 838 | 588 |
| B | | | | |
| C | | | | |
| D | | | | |
| E | | | | |
| 2 | Total cash and charge tips you received in 2016. Add the amounts from line 1, column (c) | | 2 | 838 |
| 3 | Total cash and charge tips you reported to your employer(s) in 2016. Add the amounts from line 1, column (d) | | 3 | 588 |
| 4 | Subtract line 3 from line 2. This amount is income you must include in the total on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3 | | 4 | 250 |
| 5 | Cash and charge tips you received but did not report to your employer because the total was less than \$20 in a calendar month (see instructions) | | 5 | |
| 6 | Unreported tips subject to Medicare tax. Subtract line 5 from line 4 | | 6 | 250 |
| 7 | Maximum amount of wages (including tips) subject to social security tax | | 7 | 118,500 00 |
| 8 | Total social security wages and social security tips (total of boxes 3 and 7 shown on your Form(s) W-2) and railroad retirement (RRTA) compensation (subject to 6.2% rate) (see instructions) | | 8 | 17130 |
| 9 | Subtract line 8 from line 7. If line 8 is more than line 7, enter -0- | | 9 | 101370 |
| 10 | Unreported tips subject to social security tax. Enter the smaller of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions | | 10 | 250 |
| 11 | Multiply line 10 by 0.062 (social security tax rate) | | 11 | 16 |
| 12 | Multiply line 6 by 0.0145 (Medicare tax rate) | | 12 | 4 |
| 13 | Add lines 11 and 12. Enter the result here and on Form 1040, line 58; Form 1040NR, line 56; or Form 1040NR-EZ, line 16 (Form 1040-SS and 1040-PR filers, see instructions.) | | 13 | 20 |

General Instructions

Future Developments

For the latest information about developments related to Form 4137 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form4137.

What's New

For 2016, the maximum wages and tips subject to social security tax remains at \$118,500. The social security tax rate an employee must pay on tips remains at 6.2% (0.062).

Reminder

A 0.9% Additional Medicare Tax applies to Medicare wages, Railroad Retirement Tax Act compensation, and self-employment income over a threshold amount based on your filing status. Use Form 8959, Additional Medicare Tax, to figure this tax. For more information on Additional Medicare Tax, go to IRS.gov and enter "Additional Medicare Tax" in the search box.

Purpose of form. Use Form 4137 **only** to figure the social security and Medicare tax owed on tips you did not report to your employer, including any allocated tips shown on your Form(s) W-2 that you must report as income. You must also report the income on Form 1040, line 7; Form 1040NR, line 8; or

Form 1040NR-EZ, line 3. By filing this form, your social security and Medicare tips will be credited to your social security record (used to figure your benefits). Do not use Form 4137 as a substitute Form W-2.



If you believe you are an employee and you received Form 1099-MISC, Miscellaneous Income, instead of Form W-2, Wage and Tax Statement, because your employer did not consider you an employee, do not use this form to report the social security and Medicare tax on that income. Instead, use Form 8919, Uncollected Social Security and Medicare Tax on Wages.

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**

▶ **Information about Form 5329 and its separate instructions is at www.irs.gov/form5329.**

Attachment
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Your social security number

LAURA F LYNCH

831-00-0752

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

| | | |
|---|-------------------------------|---|
| Home address (number and street), or P.O. box if mail is not delivered to your home | | Apt. no. |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions). | | If this is an amended return, check here <input type="checkbox"/> |
| Foreign country name | Foreign province/state/county | Foreign postal code |

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 57.

Part I Additional Tax on Early Distributions. Complete this part if you took a taxable distribution before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

| | | | |
|----------|--|----------|------|
| 1 | Early distributions included in income. For Roth IRA distributions, see instructions | 1 | 5000 |
| 2 | Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: <u>03</u> | 2 | 5000 |
| 3 | Amount subject to additional tax. Subtract line 2 from line 1 | 3 | |
| 4 | Additional tax. Enter 10% (0.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57 Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions). | 4 | |

Part II Additional Tax on Certain Distributions From Education Accounts and ABLÉ Accounts. Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABLÉ account.

| | | | |
|----------|---|----------|--|
| 5 | Distributions included in income from a Coverdell ESA, a QTP, or an ABLÉ account | 5 | |
| 6 | Distributions included on line 5 that are not subject to the additional tax (see instructions) | 6 | |
| 7 | Amount subject to additional tax. Subtract line 6 from line 5 | 7 | |
| 8 | Additional tax. Enter 10% (0.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57 | 8 | |

Part III Additional Tax on Excess Contributions to Traditional IRAs. Complete this part if you contributed more to your traditional IRAs for 2016 than is allowable or you had an amount on line 17 of your 2015 Form 5329.

| | | | |
|-----------|--|-----------|--|
| 9 | Enter your excess contributions from line 16 of your 2015 Form 5329 (see instructions). If zero, go to line 15 | 9 | |
| 10 | If your traditional IRA contributions for 2016 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- | 10 | |
| 11 | 2016 traditional IRA distributions included in income (see instructions) | 11 | |
| 12 | 2016 distributions of prior year excess contributions (see instructions) | 12 | |
| 13 | Add lines 10, 11, and 12 | 13 | |
| 14 | Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- | 14 | |
| 15 | Excess contributions for 2016 (see instructions) | 15 | |
| 16 | Total excess contributions. Add lines 14 and 15 | 16 | |
| 17 | Additional tax. Enter 6% (0.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57 | 17 | |

Part IV Additional Tax on Excess Contributions to Roth IRAs. Complete this part if you contributed more to your Roth IRAs for 2016 than is allowable or you had an amount on line 25 of your 2015 Form 5329.

| | | | |
|-----------|---|-----------|--|
| 18 | Enter your excess contributions from line 24 of your 2015 Form 5329 (see instructions). If zero, go to line 23 | 18 | |
| 19 | If your Roth IRA contributions for 2016 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- | 19 | |
| 20 | 2016 distributions from your Roth IRAs (see instructions) | 20 | |
| 21 | Add lines 19 and 20 | 21 | |
| 22 | Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0- | 22 | |
| 23 | Excess contributions for 2016 (see instructions) | 23 | |
| 24 | Total excess contributions. Add lines 22 and 23 | 24 | |
| 25 | Additional tax. Enter 6% (0.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57 | 25 | |

Part V Additional Tax on Excess Contributions to Coverdell ESAs. Complete this part if the contributions to your Coverdell ESAs for 2016 were more than is allowable or you had an amount on line 33 of your 2015 Form 5329.

Table with 3 columns: Line number, Description, and Amount. Rows 26-33 detailing excess contributions and additional tax for Coverdell ESAs.

Part VI Additional Tax on Excess Contributions to Archer MSAs. Complete this part if you or your employer contributed more to your Archer MSAs for 2016 than is allowable or you had an amount on line 41 of your 2015 Form 5329.

Table with 3 columns: Line number, Description, and Amount. Rows 34-41 detailing excess contributions and additional tax for Archer MSAs.

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs). Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2016 than is allowable or you had an amount on line 49 of your 2015 Form 5329.

Table with 3 columns: Line number, Description, and Amount. Rows 42-49 detailing excess contributions and additional tax for HSAs.

Part VIII Additional Tax on Excess Contributions to an ABL Account. Complete this part if contributions to your ABL account for 2016 were more than is allowable.

Table with 3 columns: Line number, Description, and Amount. Rows 50-51 detailing excess contributions and additional tax for ABL account.

Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs). Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

Table with 3 columns: Line number, Description, and Amount. Rows 52-55 detailing minimum required distribution and additional tax for qualified retirement plans.

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

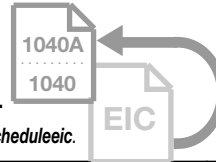
Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Your signature _____ Date _____

Table for Preparer Information: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information



OMB No. 1545-0074

2016

Attachment
Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

- ▶ **Complete and attach to Form 1040A or 1040 only if you have a qualifying child.**
- ▶ **Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleeic.**

Name(s) shown on return

LAURA LYNCH

Your social security number

831-00-0752

Before you begin:

- See the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

| | Child 1 | Child 2 | Child 3 |
|--|--|--|--|
| 1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit. | First name Last name JOHN LYNCH | First name Last name GEORGE LYNCH | First name Last name |
| 2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2016. If your child was born and died in 2016 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records. | 833-00-0752 | 832-00-0752 | |
| 3 Child's year of birth | Year <u>2</u> <u>0</u> <u>1</u> <u>2</u> <i>If born after 1997 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i> | Year <u>2</u> <u>0</u> <u>0</u> <u>9</u> <i>If born after 1997 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i> | Year _____ <i>If born after 1997 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i> |
| 4 a Was the child under age 24 at the end of 2016, a student, and younger than you (or your spouse, if filing jointly)? | <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i> | <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i> | <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i> |
| b Was the child permanently and totally disabled during any part of 2016? | <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i> | <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i> | <input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i> |
| 5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.) | SON | SON | |
| 6 Number of months child lived with you in the United States during 2016 • If the child lived with you for more than half of 2016 but less than 7 months, enter "7." • If the child was born or died in 2016 and your home was the child's home for more than half the time he or she was alive during 2016, enter "12." | <u>12</u> months <i>Do not enter more than 12 months.</i> | <u>12</u> months <i>Do not enter more than 12 months.</i> | _____ months <i>Do not enter more than 12 months.</i> |

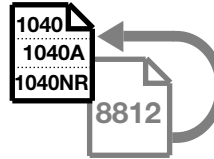
For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule EIC (Form 1040A or 1040) 2016

QNA

SCHEDULE 8812
(Form 1040A or 1040)

Child Tax Credit



OMB No. 1545-0074

2016

Attachment
Sequence No. 47

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**
▶ **Information about Schedule 8812 and its separate instructions is at**
www.irs.gov/schedule8812.

Name(s) shown on return

Your social security number

LAURA LYNCH

831-00-0752

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)



Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit.
If your dependent is not a qualifying child for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated is a qualifying child for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
 Yes No

Note: If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see separate instructions and check here

Part II Additional Child Tax Credit Filers

| | | | |
|---|---|-----------|-------|
| 1 If you file Form 2555 or 2555-EZ stop here; you cannot claim the additional child tax credit. | | | |
| If you are required to use the worksheet in Pub. 972 , enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. Otherwise: | | | |
| 1040 filers: | Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 52). | 1 | 1000 |
| 1040A filers: | Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 35). | | |
| 1040NR filers: | Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 49). | | |
| 2 | Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49 | 2 | 519 |
| 3 | Subtract line 2 from line 1. If zero, stop here; you cannot claim this credit | 3 | 481 |
| 4a | Earned income (see separate instructions) | 4a | 22835 |
| b | Nontaxable combat pay (see separate instructions) | 4b | |
| 5 | Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result | 5 | 19835 |
| 6 | Multiply the amount on line 5 by 15% (0.15) and enter the result | 6 | 2975 |
| Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop here; you cannot claim this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7. | | | |

Part III Certain Filers Who Have Three or More Qualifying Children

| | | | |
|-----------|--|-----------|--|
| 7 | Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions | 7 | |
| 8 | 1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on line 62. 1040A filers: Enter -0-. 1040NR filers: Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60. | 8 | |
| 9 | Add lines 7 and 8 | 9 | |
| 10 | 1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 71. 1040A filers: Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions). 1040NR filers: Enter the amount from Form 1040NR, line 67. | 10 | |
| 11 | Subtract line 10 from line 9. If zero or less, enter -0- | 11 | |
| 12 | Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13. | 12 | |

Part IV Additional Child Tax Credit

| | | | |
|-----------|--|-----------|-----|
| 13 | This is your additional child tax credit | 13 | 481 |
|-----------|--|-----------|-----|



Enter this amount on
 Form 1040, line 67,
 Form 1040A, line 43, or
 Form 1040NR, line 64.

Paid Preparer's Due Diligence Checklist
Earned Income Credit (EIC), Child Tax Credit (CTC), and American Opportunity Tax Credit (AOTC)
 ▶ To be completed by preparer and filed with Form 1040, 1040A, 1040EZ, 1040NR, 1040SS, or 1040PR.
 ▶ Information about Form 8867 and its separate instructions is at www.irs.gov/form8867.

| | |
|---|--|
| Taxpayer name(s) shown on return LAURA F LYNCH | Taxpayer identification number 831-00-0752 |
| Enter preparer's name and PTIN IRS PREPARER S12345678 | |

Due Diligence Requirements

| Please complete the appropriate column for all credits claimed on this return (check all that apply). | EIC | CTC/ACTC | AOTC |
|---|---|---|--|
| 1 Did you complete the return based on information for tax year 2016 provided by the taxpayer or reasonably obtained by you? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 2 Did you complete the applicable EIC and/or CTC/ACTC worksheets found in the Form 1040, 1040A, 1040EZ, or 1040NR instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 3 Did you satisfy the knowledge requirement? Answer "Yes" only if you can answer "Yes" to both 3a and 3b. To meet the knowledge requirement, did you: | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| a Interview the taxpayer, ask adequate questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s)? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| b Review adequate information to determine that the taxpayer is eligible to claim the credit(s) and in what amount? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 4 Did any information provided by the taxpayer, a third party, or reasonably known to you in connection with preparing the return appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| a Did you make reasonable inquiries to determine the correct or complete information? | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| b Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 5 Did you satisfy the record retention requirement? To meet the record retention requirement, did you keep a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility or to compute the amount for the credit(s)? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| In addition to your notes from the interview with the taxpayer, list those documents, if any, that you relied on. _____ _____ _____ | | | |
| 6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for and the amount of the credit(s) claimed on the return? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| a Did you complete the required recertification form(s)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 8 If the taxpayer is reporting self-employment income, did you ask adequate questions to prepare a complete and correct Form 1040, Schedule C? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |

Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to question 10.)

| | EIC | CTC/ACTC | AOTC |
|--|---|----------|------|
| 9a Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tie-breaker rules), and have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | |
| b Did you explain to the taxpayer that he/she may not claim the EIC if the taxpayer has not lived with the child for over half the year, even if the taxpayer has supported the child? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | |

Due Diligence Questions for Returns Claiming CTC and/or additional CTC (If the return does not claim CTC or Additional CTC, go to question 11.)

| | | | |
|--|--|---|--|
| 10a Does the child reside with the taxpayer who is claiming the CTC/ACTC? (If "Yes," go to question 10c. If "No," answer question 10b.) | | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |
| b Did you ask if there is an active Form 8332, Release/Revocation of Claim to Exemption for Child by Custodial Parent, or a similar statement in place and, if applicable, did you attach it to the return? | | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| c Have you determined that the taxpayer has not released the claim to another person? | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |

Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to *Credit Eligibility Certification*.)

| | | | |
|---|--|--|--|
| 11 Did the taxpayer provide substantiation such as a Form 1098-T and receipts for the qualified tuition and related expenses for the claimed AOTC? | | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
|---|--|--|--|

- **You have complied with all due diligence requirements with respect to the credits claimed on the return of the taxpayer identified above if you:**
- A. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for all credits claimed;
 - B. Submit Form 8867 in the manner required;
 - C. Interview the taxpayer, ask adequate questions, document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and in what amount(s); **and**
 - D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - 1. A copy of Form 8867,
 - 2. The applicable worksheet(s) or your own worksheet(s) for any credits claimed,
 - 3. Copies of any taxpayer documents you may have relied upon to determine eligibility for and the amount of the credit(s),
 - 4. A record of how, when, and from whom the information used to prepare this form and worksheet(s) was obtained, and
 - 5. A record of any additional questions you may have asked to determine eligibility for and amount of the credits, and the taxpayer's answers.
- **If you have not complied with all due diligence requirements for all credits claimed, you may have to pay a \$510 penalty for each credit for which you have failed to comply.**

Credit Eligibility Certification

| | | | |
|--|--|--|---|
| 12 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct and complete? | | | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
|--|--|--|---|

Child Tax Credit Worksheet

Before you begin: ✓ Figure the amount of any credits you are claiming on Form 5695, Part II, line 30; Form 8910; Form 8936; or Schedule R.



- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2016 and meet the other requirements listed earlier under Qualifying Child. Also see Taxpayer identification number needed by due date of return, earlier.
- If you do not have a qualifying child, you cannot claim the child tax credit.

Part 1

1. Number of qualifying children: 1 × \$1,000. Enter the result.

| | |
|----------|------|
| 1 | 1000 |
|----------|------|

2. Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.

| | |
|----------|-------|
| 2 | 28735 |
|----------|-------|

3. **1040 Filers.** Enter the total of any—
 • Exclusion of income from Puerto Rico, and
 • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15.
1040A and 1040NR Filers. Enter -0-.

| | |
|----------|--|
| 3 | |
|----------|--|

4. Add lines 2 and 3. Enter the total.

| | |
|----------|-------|
| 4 | 28735 |
|----------|-------|

5. Enter the amount shown below for your filing status.
 • Married filing jointly - \$110,000
 • Single, head of household, or qualifying widow(er) - \$75,000
 • Married filing separately - \$55,000

| | |
|----------|-------|
| 5 | 75000 |
|----------|-------|

6. Is the amount on line 4 more than the amount on line 5?
 No. Leave line 6 blank. Enter -0- on line 7.
 Yes. Subtract line 5 from line 4.
 If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.

| | |
|----------|--|
| 6 | |
|----------|--|

7. Multiply the amount on line 6 by 5% (0.05). Enter the result.

| | |
|----------|---|
| 7 | 0 |
|----------|---|

8. Is the amount on line 1 more than the amount on line 7?
 No. You cannot take the child tax credit on Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49. You also cannot take the additional child tax credit on Form 1040, line 67; Form 1040A, line 43; or Form 1040NR, line 64. Complete the rest of your Form 1040, Form 1040A, or Form 1040NR.
 Yes. Subtract line 7 from line 1. Enter the result.

| | |
|----------|------|
| 8 | 1000 |
|----------|------|

Go to Part 2 on the next page.

QNA

Child Tax Credit Worksheet—Continued

Part 2

9. Enter the amount from Form 1040, line 47; Form 1040A, line 30; or Form 1040NR, line 45. 9 1133

10. Add the following amounts from:

Form 1040 or Form 1040A or Form 1040NR

| | | | |
|-----------------------------|-----------|---------|--------------|
| Line 48 | | Line 46 | + _____ |
| Line 49 | Line 31 | Line 47 | + <u>614</u> |
| Line 50 | Line 33 | | + _____ |
| Line 51 | Line 34 | Line 48 | + _____ |
| Form 5695 , line 30 | | | + _____ |
| Form 8910 , line 15 | | | + _____ |
| Form 8936 , line 23 | | | + _____ |
| Schedule R , line 22 | | | + _____ |

Enter the total. 10 614

11. Are you claiming any of the following credits?

- Mortgage interest credit, Form 8396.
- Adoption credit, Form 8839.
- Residential energy efficient property credit, Form 5695, Part I.
- District of Columbia first-time homebuyer credit, Form 8859.

No. Enter the amount from line 10.

Yes. If you are filing Form 2555 or 2555-EZ, enter the amount from line 10. Otherwise, complete the Line 11 Worksheet, later, to figure the amount to enter here.

11 614

12. Subtract line 11 from line 9. Enter the result.

12 519

13. Is the amount on line 8 of this worksheet more than the amount on line 12?

No. Enter the amount from line 8.

Yes. Enter the amount from line 12. See the **TIP** below.

This is your child tax credit.

13 519

Enter this amount on Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49.



You may be able to take the **additional child tax credit** on Form 1040, line 67; Form 1040A, line 43; or Form 1040NR, line 64, only if you answered “Yes” on line 13.

- First, complete your Form 1040 through line 66a (also complete line 71), Form 1040A through line 42a, or Form 1040NR through line 63 (also complete line 67).
- Then, use Parts II—IV of Schedule 8812 to figure any additional child tax credit.

Medical and Dental Expenses

| <u>Description of Expense</u> | <u>Amount</u> |
|---|---------------|
| Medical and Dental Insurance | 1000 |
| Amount Paid to Doctors, Dentists, Eye Doctors, etc. | <u>200</u> |
| TOTALS: | 1200 |

Credit Limit Worksheet - Form 2441, Line 10

Complete this worksheet to figure the amount to enter on line 10.

- 1. Enter the amount from Form 1040, line 47; Form 1040 A, line 30; or Form 1040NR, line 45 1. 1133

- 2. Enter the amount from Form 1040, line 48, or Form 1040NR, line 46; Form 1040A filers enter -0- 2. _____

- 3. Subtract line 2 from line 1. Also enter this amount on Form 2441, line 10. But if zero or less, **stop**; you cannot take the credit 3. 1133

Dependent Information:

Name....: JOHN F LYNCH
SSN.....: 833-00-0752 Relationship.....: SON
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes...:

Dependent Information:

Name....: GEORGE F LYNCH
SSN.....: 832-00-0752 Relationship.....: SON
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes...:

Due Diligence Notes:

Paid Preparer's Earned Income Credit Checklist

DO NOT MAIL

Taxpayer name(s) shown on return
LAURA F LYNCH

Taxpayer's social security number
831-00-0752

For the definitions of **Qualifying Child** and **Earned Income**, see **Pub. 596**.

Part I All Taxpayers

| | |
|--|---|
| 1 Enter preparer's name and PTIN ▶ IRS PREPARER S12345678 | |
| 2 Is the taxpayer's filing status married filing separately? ▶ If you checked "Yes" on line 2, stop ; the taxpayer cannot take the EIC. Otherwise, continue. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 3 Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work and is valid for EIC purposes? See the instructions before answering ▶ If you checked "No" on line 3, stop ; the taxpayer cannot take the EIC. Otherwise, continue. | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 4 Is the taxpayer (or the taxpayer's spouse if filing jointly) filing Form 2555 or 2555-EZ (relating to the exclusion of foreign earned income)? ▶ If you checked "Yes" on line 4, stop ; the taxpayer cannot take the EIC. Otherwise, continue. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 5a Was the taxpayer (or the taxpayer's spouse) a nonresident alien for any part of 2016? ▶ If you checked "Yes" on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| b Is the taxpayer's filing status married filing jointly? ▶ If you checked "Yes" on line 5a and "No" on line 5b, stop ; the taxpayer cannot take the EIC. Otherwise, continue. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 6 Is the taxpayer's investment income more than \$3,400? See the instructions before answering. ▶ If you checked "Yes" on line 6, stop ; the taxpayer cannot take the EIC. Otherwise, continue. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 7 Could the taxpayer be a qualifying child of another person for 2016? If the taxpayer's filing status is married filing jointly, check " No ." Otherwise, see instructions before answering ▶ If you checked "Yes" on line 7, stop ; the taxpayer cannot take the EIC. Otherwise, go to Part II or Part III, whichever applies. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |

Part II Taxpayers With a Child

Caution: If there is more than one child, complete lines 8 through 14 for one child before going to the next column.

- 8** Child's name
- 9** Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them?
- 10** Was the child unmarried at the end of 2016?
If the child was married at the end of 2016, see the instructions before answering
- 11** Did the child live with the taxpayer in the United States for over half of 2016? See the instructions before answering
- 12** Was the child (at the end of 2016)—
- Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly),
 - Under age 24, a student (defined in the instructions), and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), or
 - Any age and permanently and totally disabled?
- ▶ If you checked "Yes" on lines 9, 10, 11, and 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked "No" on line 9, 10, 11, or 12, the child is not the taxpayer's qualifying child; see the instructions for line 12.
- 13a** Do you or the taxpayer know of another person who could check "Yes" on lines 9, 10, 11, and 12 for the child? (If the only other person is the taxpayer's spouse, see the instructions before answering.)
- ▶ If you checked "No" on line 13a, go to line 14. Otherwise, go to line 13b.
- b** Enter the child's relationship to the other person(s)
- c** Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child? See the instructions before answering
- ▶ If you checked "Yes" on line 13c, go to line 14. If you checked "No," the taxpayer **cannot** take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the **Note** at the bottom of this page. If you checked "Don't know," explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, see the **Note** at the bottom of this page.
- 14** Does the qualifying child have an SSN that allows him or her to work and is valid for EIC purposes? See the instructions before answering
- ▶ If you checked "No" on line 14, the taxpayer **cannot** take the EIC based on this child and cannot take the EIC available to taxpayers without a qualifying child. If there is more than one child, see the **Note** at the bottom of this page. If you checked "Yes" on line 14, continue.
- 15** Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2016? See instructions
- ▶ If you checked "No" on line 15, **stop**; the taxpayer **cannot** take the EIC. If you checked "Yes" on line 15, the taxpayer can take the EIC. Complete **Schedule EIC** and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if **Form 8862** must be filed. Go to line 20.
- Note:** If there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children).

| Child 1 | Child 2 | Child 3 |
|---|---|---|
| JOHN LYNCH | GEORGE LYNCH | |
| <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know |
| <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | |

EIC Due Diligence Notes
Taxpayer: LAURA LYNCH

831-00-0752

EIC Due Diligence Notes:

Worksheet **A**—2016 EIC—Lines 66a and 66b

Keep for Your Records 


Before you begin: ✓ Be sure you are using the correct worksheet. Use this worksheet only if you answered “No” to Step 5, question 2. Otherwise, use Worksheet B.

Part 1

All Filers Using Worksheet A

1. Enter your earned income from Step 5. 1

2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. 2

If line 2 is zero,  You cannot take the credit. Enter “No” on the dotted line next to line 66a.

3. Enter the amount from Form 1040, line 38. 3

4. Are the amounts on lines 3 and 1 the same?
- Yes.** Skip line 5; enter the amount from line 2 on line 6.
- No.** Go to line 5.

Part 2

Filers Who Answered “No” on Line 4

5. If you have:
- No qualifying children, is the amount on line 3 less than \$8,300 (\$13,850 if married filing jointly)?
 - 1 or more qualifying children, is the amount on line 3 less than \$18,200 (\$23,750 if married filing jointly)?

- Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.
- No.** Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

5

Part 3

Your Earned Income Credit

6. **This is your earned income credit.** 6

Enter this amount on Form 1040, line 66a. ⋮

Reminder—

✓ If you have a qualifying child, complete and attach Schedule EIC.



If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2016.

Worksheet B—2016 EIC—Lines 66a and 66b

Keep for Your Records 

Use this worksheet if you answered “Yes” to Step 5, question 2.

- ✓ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- ✓ If you are married filing a joint return, include your spouse’s amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.


| | | | | |
|---|--|----|----|----|
| Part 1 Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE | 1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies. | 1a | 55 | |
| | b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a. | + | 1b | |
| | c. Combine lines 1a and 1b. | = | 1c | 55 |
| | d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies. | - | 1d | |
| | e. Subtract line 1d from 1c. | = | 1e | 55 |

| | | | | |
|--|---|----|----|--|
| Part 2 Self-Employed NOT Required To File Schedule SE <small>For example, your net earnings from self-employment were less than \$400.</small> | 2. Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax. | | | |
| | a. Enter any net farm profit or (loss) from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*. | 2a | | |
| | b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1*. | + | 2b | |
| | c. Combine lines 2a and 2b. | = | 2c | |

**If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Reduce the Schedule K-1 amounts as described in the Partner’s Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.*

| | | | |
|---|---|---|--|
| Part 3 Statutory Employees Filing Schedule C or C-EZ | 3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee. | 3 | |
|---|---|---|--|


| | | | |
|--|--|----|-------|
| Part 4 All Filers Using Worksheet B <small>Note. If line 4b includes income on which you should have paid self-employment tax but didn’t, we may reduce your credit by the amount of self-employment tax not paid.</small> | 4a. Enter your earned income from Step 5. | 4a | 22780 |
| | b. Combine lines 1e, 2c, 3, and 4a. This is your total earned income. | 4b | 22835 |

If line 4b is zero or less,  You cannot take the credit. Enter “No” on the dotted line next to line 66a.

5. If you have:

- 3 or more qualifying children, is line 4b less than \$47,955 (\$53,505 if married filing jointly)?
- 2 qualifying children, is line 4b less than \$44,648 (\$50,198 if married filing jointly)?
- 1 qualifying child, is line 4b less than \$39,296 (\$44,846 if married filing jointly)?
- No qualifying children, is line 4b less than \$14,880 (\$20,430 if married filing jointly)?

Yes. If you want the IRS to figure your credit, see *Credit figured by the IRS*, earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.

No.  You cannot take the credit. Enter “No” on the dotted line next to line 66a.

Worksheet **B**—2016 EIC—Lines 66a and 66b—Continued

Keep for Your Records



Part 5

All Filers Using Worksheet B

6. Enter your total earned income from Part 4, line 4b.

| | |
|----------|-------|
| 6 | 22835 |
|----------|-------|

7. Look up the amount on line 6 above in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

| | |
|----------|------|
| 7 | 4596 |
|----------|------|

If line 7 is zero, You cannot take the credit. Enter "No" on the dotted line next to line 66a.

8. Enter the amount from Form 1040, line 38.

| | |
|----------|-------|
| 8 | 28735 |
|----------|-------|

9. Are the amounts on lines 8 and 6 the same?
 Yes. Skip line 10; enter the amount from line 7 on line 11.
 No. Go to line 10.

Part 6

Filers Who Answered "No" on Line 9

10. If you have:
 • No qualifying children, is the amount on line 8 less than \$8,300 (\$13,850 if married filing jointly)?
 • 1 or more qualifying children, is the amount on line 8 less than \$18,200 (\$23,750 if married filing jointly)?
 Yes. Leave line 10 blank; enter the amount from line 7 on line 11.
 No. Look up the amount on line 8 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.
 Look at the amounts on lines 10 and 7. Then, enter the **smaller** amount on line 11.

| | |
|-----------|------|
| 10 | 3353 |
|-----------|------|

Part 7

Your Earned Income Credit

11. **This is your earned income credit.**

| | |
|-----------|------|
| 11 | 3353 |
|-----------|------|

Reminder—
 ✓ If you have a qualifying child, complete and attach Schedule EIC.

Enter this amount on Form 1040, line 66a.



If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2016.

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 # _____

LYNCH LAURA F

123 ELM

PLUCKEMIN

NJ 07978

1801

1038 12

831000752

S12345678



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



LYNCH LAURA F

831000752

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
3. MARRIED/CU COUPLE FILING SEPARATE RETURN
4. HEAD OF HOUSEHOLD
5. QUALIFYING WIDOW(ER)/SURVIVING CU PARTNER

X

EXEMPTIONS

- 6. REGULAR 1
7. AGE 65 OR OVER
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) 2
12B. TOTAL (LINE 12B - ADD LINES 9 AND 10) 1

CHECKBOXES FOR EXEMPTIONS

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

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. Rows for LYNCH JOHN F and LYNCH GEORGE F.

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

Main tax schedule table with 36 rows. Columns include line number, description, and amount. Total taxable income is 14002.



LYNCH LAURA F

831000752

1038

| | | | |
|------|--|------|---------|
| 37A. | TOTAL PROPERTY TAXES PAID (SEE INSTRUCTION PAGE 29) | 37A. | 1677 . |
| 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. | . |
| 39. | NEW JERSEY TAXABLE INCOME (SUBTRACT LINE 38 FROM LINE 36) IF ZERO OR LESS, MAKE NO ENTRY | 39. | 14002 . |
| 40. | TAX (FROM TAX TABLES, PAGE 53) | 40. | . |
| 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. | . |
| 43. | SHELTERED WORKSHOP TAX CREDIT | 43. | . |
| 44. | BALANCE OF TAX AFTER CREDIT (SUBTRACT LINE 43 FROM LINE 42) | 44. | . |
| 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. | 0 . |
| 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. | . |
| 48. | TOTAL NEW JERSEY INCOME TAX WITHHELD (ENCLOSE FORMS W-2 AND 1099) | 48. | 776 . |
| 49. | PROPERTY TAX CREDIT (SEE INSTRUCTION PAGE 32) | 49. | 50 . |
| 50. | NEW JERSEY ESTIMATED TAX PAYMENTS/CREDIT FROM 2015 TAX RETURN | 50. | . |
| 51. | NEW JERSEY EARNED INCOME TAX CREDIT (SEE INSTRUCTION PAGE 38) | 51. | 1174 . |
| 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. | 29 . |
| 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. | 2029 . |
| 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. | 2029 . |
| 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. | 2029 . |

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. | 1200 |
| 2. Enter Line 28, Form NJ-1040 <u>18335</u> × .02 = | 2. | 367 |
| 3. Medical Expenses Deduction. Subtract line 2 from line 1 and enter result here. If zero or less, enter zero | 3. | 833 |
| 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. | 833 |

(Keep for your records)

continued

LYNCH, LAURA

831-00-0752

NJ FORM 1040 - OTHER INCOME DETAILS

OTHER INCOME

250

NJ e-file Signature Authorization

▶ Do not send to New Jersey. Keep for your records.
 ▶ See instructions.

2016

| | |
|---|--|
| Taxpayer's name LAURA F LYNCH | Social security number 831-00-0752 |
| Spouse's name or Civil Union Prtnr's | Spouse's social security number or Civil Union Prtnr's |

| Part I Tax Return Information-Tax Year Ending December 31, 2016 (Whole Dollars Only) | | |
|--|---|-------|
| 1 New Jersey Taxable income | 1 | 14002 |
| 2 Total tax | 2 | |
| 3 New Jersey income tax withheld | 3 | 776 |
| 4 Refund | 4 | 2029 |
| 5 Amount you owe | 5 | |

Part II Declaration and Signature Authorization of Taxpayer

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 complete. I further declare that the amounts in Part I above are the amounts shown on the copy of my electronic income tax return. I acknowledge that I have read the Consent to Disclosure and, if applicable, Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return and I agree to the provisions contained therein. I have selected a personal identification number (PIN) as 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 my PIN 12345 as my signature
ERO firm name do not enter all zeros
 on my tax year 2016 electronically filed income tax return.

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 ▶ 12/12/2017

Spouse's PIN: check one box only
 (or Civil Union Prtnr's PIN)
 I authorize _____ to enter my PIN _____ as my signature
ERO firm name do not enter all zeros
 on my tax year 2016 electronically filed income tax return.

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 ▶ _____
 or Civil Union Prtnr's

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 369258 98765
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on 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.

ERO's signature ▶ _____ Date ▶ 12/12/2017

**ERO Must Retain This Form - See Instructions
 Do Not Submit This Form to New Jersey Unless Requested To Do So**

NJ-2450

**EMPLOYEE'S CLAIM FOR CREDIT
FOR EXCESS UI/WF/SWF, DISABILITY INSURANCE, AND/OR
FAMILY LEAVE INSURANCE CONTRIBUTIONS FOR CALENDAR YEAR 2016**

| | |
|---|--|
| Claimant Social Security No. 831 00 0752 | Name: LAURA LYNCH |
| Note on Joint NJ-1040 Return: Each spouse/CU partner must file a separate form when claiming a refund for excess contributions. | Address: 123 ELM City, State, Zip Code: PLUCKEMIN NJ 07978- |

To establish a right to this credit, claimants are required to complete the items below (information is to be transcribed from W-2 forms enclosed with your New Jersey State Income Tax return). Any items not substantiated by a W-2 or any information that is incomplete will cause the claim to be rejected. The amount withheld for the Unemployment Insurance/Workforce Development/Supplemental Workforce Funds, disability insurance, and the amount of Family Leave Insurance withheld must be reported separately on all W-2 statements.

| TAKE ALL INFORMATION FROM YOUR W-2 FORMS. If the amount deducted by any one employer exceeds the maximum for either UI/WF/SWF, disability insurance, or Family Leave Insurance, insert the maximum in the appropriate Column(s) and contact that employer for a refund of the balance of the deduction. | COLUMN A UI/WF/SWF DEDUCTED | COLUMN B DISABILITY INSURANCE DEDUCTED | COLUMN C FAMILY LEAVE INSURANCE DEDUCTED |
|---|--|---|---|
| 1A. Employer's Name: ACME CORP Fed. Emp. I.D. #: 91-1000752 Private Plan #: _____ Wages: 14598 | 62 | 29 | 12 |
| B. Employer's Name: ACME DINER Fed. Emp. I.D. #: 92-1000752 Private Plan #: _____ Wages: 2532 | 11 | 65 | 2 |
| C. Employer's Name: Fed. Emp. I.D. #: Private Plan #: _____ Wages: | | | |
| D. Employer's Name: Fed. Emp. I.D. #: Private Plan #: _____ Wages: | | | |
| E. Employer's Name: Fed. Emp. I.D. #: Private Plan #: _____ Wages: | | | |
| F. Employer's Name: Fed. Emp. I.D. #: Private Plan #: _____ Wages: | | | |
| G. *If additional space is required, enclose a rider and enter the total on this line. | | | |
| 2. Total Deducted: Add Lines 1A through 1G. Enter here. | 73 | 94 | 14 |
| 3. Correct UI/WF/SWF, Disability Insurance, and/or Family Leave Deductions. | 138.56 | 65.20 | 26.08 |
| 4. Deduct Line 3 Col. A from Line 2 Col. A. Enter on Page 3, Line 52 of the NJ-1040. | | | |
| 5. Deduct Line 3 Col. B from Line 2 Col. B. Enter on Page 3, Line 53 of the NJ-1040. | | 29 | |
| 6. Deduct Line 3 Col. C from Line 2 Col. C. Enter on Page 3, Line 54 of the NJ-1040. | | | |

I hereby apply for a credit for worker contributions deducted in excess of \$138.56 for N.J. UI/WF/SWF and/or in excess of \$65.20 for NJ Disability Insurance and/or in excess of \$26.08 for NJ Family Leave Insurance deductions by reason of having received wages from two or more employers during the above calendar year and hereby submit the following statement of wages and deductions.

Claimant's Signature: _____ Date: _____

**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 LYNCH LAURA F | Your Social Security Number 831 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. | DOCUMENT PREPARATION | 831-00-0752 | 55 |
| 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. 55 |

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. | | | |
| 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. | | | | |
| 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. |

**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 LYNCH LAURA F | | | | Your Social Security Number 831 00 0752 | | |
| PART I INCOME (LOSS) | | Column A | | Column B | | |
| | | Reportable Regular Business Income | | Alternative Business Income/(Loss) | | |
| 1. | Net Profits From Business | 1a. | 55 | 1b. | 55 | |
| 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. | | 4b. | | |
| 5. | Loss Carryforward From Tax Year 2015 | | | 5b. | (|) |
| 6. | Totals | 6a. | 55 | 6b. | 55 | |
| PART II ADJUSTMENT CALCULATION | | | | | | |
| 7. | Total Regular Business Income | 7. | 55 | | | |
| 8. | Total Alternative Business Income/(Loss). (If loss, enter zero) | 8. | 55 | | | |
| 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.