

**KARL KENT & KARA BRYANT
123 ELM
PLUCKEMIN, NJ 07978
2016 INCOME TAX RETURN**

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

KARL R KENT &
 KARA B BRYANT
 123 ELM
 PLUCKEMIN NJ 07978
 (973) 555-1234

Preparer No.: 995
 Client No. : XXX-XX-0752
 Invoice Date: 11/02/2017

INVOICE

Description	Amount
PREPARATION OF 2016 FEDERAL/STATE FORMS & WORKSHEETS: FORM 1040 SCHEDULE A (ITEMIZED DEDUCTIONS) SCHEDULE A MEDICAL BREAKDOWN SCHEDULE A CONTRIBUTION WORKSHEET SCHEDULE B (INTEREST & DIVIDENDS) SCHEDULE C (BUSINESS PROFIT/LOSS) SCHEDULE D (CAPITAL GAINS & LOSS) FORM 8949 (SALES OF CAPITAL ASSETS) (3) CAPITAL GAIN TAX WORKSHEET SCHEDULE E (SUPPLEMENTAL INCOME) SCHEDULE SE (SELF-EMPLOYMENT TAX) FORM W-2 (WAGES AND TAX) (2) FORM W-2G (GAMBLING WINNINGS) (2) FORM 1099-C (CANCELLATION OF DEBT) FORM 1099-G (UNEMPLOYMENT COMPENSATION) FORM 1099-MISC (MISCELLANEOUS INCOME) FORM 1099-R (RETIREMENT DISTRIBUTIONS) (4) SIMPLIFIED GENERAL RULE WORKSHEET SSA WORKSHEET FORM 2441 (CHILD CARE CREDIT) FORM 5695 (RESIDENTIAL ENERGY CREDIT) FORM 8879 (E-FILE SIGNATURE AUTHORIZATION) FORM 8453 (E-FILE DECLARATION) CHILD TAX CREDIT WORKSHEET FORM 8863 (EDUCATION CREDIT) FORM 8867 (DUE DILIGENCE CHECKLIST) FORM 8962 (PREMIUM TAX CREDIT) FORM 8965 (HEALTH COVERAGE EXEMPTIONS) SHARED RESPONSIBILITY PAYMENT WORKSHEET STUDENT LOAN INTEREST WORKSHEET	
	Total Invoice
	Amount Paid
	Balance Due

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Preparer No.: 995
Client No. : XXX-XX-0752
Invoice Date: 11/02/2017

INVOICE

Description	Amount
CONTINUATION OF 2016 FORMS & WORKSHEETS: IRA WORKSHEET NJ STATE RESIDENT RETURN	
	Total Invoice
	\$0.00
	Amount Paid
	\$0.00
	Balance Due
	\$0.00

TAX YEAR: 2016

PROCESS DATE: 11/02/2017

CLIENT : 881-00-0752 KARL R KENT
SPOUSE : 882-00-0752 KARA B BRYANT

BIRTH DATE : 07/28/1945
BIRTH DATE : 01/15/1955

ADDRESS : 123 ELM
: PLUCKEMIN NJ 07978

PREPARER : 995

Home : (973) 555-1234
Work : (862) 555-5678
Cell : -

PREPARER FEE:
ELECTRONIC :
TOTAL FEES :

STATUS : 2
FED TYPE: Direct Deposit
ST TYPE : Regular Tax
E-MAIL : KarlAndKara@mail.com

DEPENDENT NAME	BIRTH DATE	SSN	RELATIONSHIP	MONTHS
KENDRA KENT	03/13/1995	883-00-0752	DAUGHTER	12
DAVID THOMAS	05/08/2011	884-00-0752	GRANDCHILD	12
CARMEN BRYANT	03/01/1953	880-00-0752	SISTER	12

LISTING OF FORMS FOR THIS RETURN

- FORM 1040
- FORM W-2
- FORM W-2G
- FORM 1099-C (CANCELLATION OF DEBT)
- FORM 1099-G (UNEMPLOYMENT COMPENSATION)
- FORM SSA-1099 (SOCIAL SECURITY BENEFITS)
- STATE & LOCAL REFUNDS
- FORM 1099-R (RETIREMENT DISTRIBUTIONS)
- FORM 1099-MISC (Miscellaneous Income)
- SCHEDULE A (ITEMIZED DEDUCTIONS)
- SCHEDULE B (INTEREST/DIVIDEND INCOME)
- SCHEDULE C (BUSINESS INCOME)
- SCHEDULE D (CAPITAL GAINS/LOSSES)
- SCHEDULE E (SUPPLEMENTAL INCOME/LOSS)
- SCHEDULE SE (SELF EMPLOYMENT TAX)
- FORM 2441 (CHILD CARE CREDIT)
- FORM 5695 (RESIDENTIAL ENERGY CREDITS)
- CHILD TAX CREDIT WORKSHEET
- FORM 8863 (EDUCATION CREDITS)
- FORM 8867 (DUE DILIGENCE CHECKLIST)
- FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)
- FORM 8453 (E-FILE TRANSMITTAL ATTACHMENTS)
- FORM 8949 (SALES AND OTHER DISPOSITIONS OF CAPITAL ASSETS)
- FORM 8962 (PREMIUM TAX CREDIT)
- FORM 8965 (HEALTH COVERAGE EXEMPTIONS)
- SHARED RESPONSIBILITY PAYMENT WORKSHEET
- STUDENT LOAN INTEREST DEDUCTION WORKSHEET
- IRA DEDUCTION WORKSHEET
- NJ STATE RESIDENT RETURN

CLIENT : KARL KENT
SPOUSE : KARA BRYANT

881-00-0752
882-00-0752

PREPARER : 995 DATE : 11/02/2017

LISTING OF FORMS FOR THIS RETURN

* QUICK SUMMARY *

<u>SUMMARY</u>	<u>FEDERAL</u>	<u>NJ RESIDENT</u>
FILING STATUS	2	2
TOTAL INCOME	87230	71275
TOTAL ADJUSTMENTS	7232	0
ADJUSTED GROSS INCOME	79998	52147
DEDUCTIONS	27243	26404
EXEMPTIONS	20250	8500
TAXABLE INCOME	32505	17243
TAX	3899	325
CREDITS	3029	0
PAYMENTS	7179	2957
OTHER TAXES	704	0
EARNED INCOME CREDIT	0	0
REFUND	5605	2632
AMOUNT DUE	0	0

* W-2 INCOME FORMS SUMMARY *

	<u>T/S</u>	<u>EMPLOYER</u>	<u>WAGES</u>	<u>FED WITH</u>	<u>FICA</u>	<u>MED TAX</u>	<u>STATE WITH</u>	<u>ST</u>
1.	S	ACME SCHOOL	13817	987	857	200	693	NJ
2.	T	ACME CORP	28134	2176	1927	451	1674	NJ
		TOTALS.....	41951	3163	2784	651	2367	

* W-2G INCOME FORMS SUMMARY *

	<u>[T/S]</u>	<u>PAYER</u>	<u>GROSS WINNING</u>	<u>FED WITH</u>	<u>STATE WITH</u>	<u>ST</u>
1.	S	NJ STATE LOTTERY	200	0	0	
2.	S	ACME CASINO	1100	110	0	
		TOTALS.....	1300	110	0	

* FORM 1099-G INCOME FORMS SUMMARY *

	<u>[T/S]</u>	<u>PAYER</u>	<u>UNEMPLOYMENT</u>	<u>FED WITH</u>	<u>STATE WITH</u>
1.	S	NJ DEPT OF LABOR	2550	120	0
		TOTALS.....	2550	120	0

CLIENT : KARL KENT
SPOUSE : KARA BRYANT

881-00-0752
882-00-0752

PREPARER : 995 DATE : 11/02/2017

LISTING OF FORMS FOR THIS RETURN

* 1099-R INCOME FORMS SUMMARY *

	[T/S]	PAYER	GROSS DIST	TAXABLE AMT	FED WITH	STATE WITH
1.	T	ACME IRAS	838	838	0	0
2.	T	ACME TRUST	11755	0	0	0
3.	T	DEFENSE FINANCE &	1200	1200	0	0
4.	T	ACME PENSIONS	18625	18290	1715	0
		TOTALS.....	32418	20328	1715	0

* 1099-MISC INCOME FORMS SUMMARY *

	[T/S]	PAYER	RENTS	ROYALTIES	OTHER INCOME	FEDERAL WITH	NONEMPLOYEE COMPENSATION
1.	S	ACME SERVICES	0	0	0	0	1637
		TOTALS.....	0	0	0	0	1637

* FORM SSA-1099 INCOME FORMS SUMMARY *

	[T/S]	PAYER	SSA BENEFITS	FED WITH
1.	T	U.S.	13682	360
		TOTALS.....	13682	360

* ESTIMATED PAYMENT SUMMARY *

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

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

2016

a Employee's social security number 882-00-0752		This information is being furnished to the Internal Revenue Service.					
b Employer identification number (EIN) 93-1009999		1 Wages, tips, other compensation 13817		2 Federal income tax withheld 987			
c Employer's name, address, and ZIP code ACME SCHOOL 123 MAIN PLUCKEMIN NJ 07978		3 Social security wages 13817		4 Social security tax withheld 857			
		5 Medicare wages and tips 13817		6 Medicare tax withheld 200			
		7 Social security tips		8 Allocated tips			
d Control number		9		10 Dependent care benefits			
e Employee's first name and initial Last name KARA B BRYANT 123 ELM PLUCKEMIN NJ 07978		Suff. 11 Nonqualified plans		12a See instructions for box 12 DD 765			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b			
		14 Other WD HC 59 DI 28 FLI 11 OTHER 123		12c			
				12d			
f Employee's address and ZIP code							
15 State NJ	Employer's state ID number 931009999	16 State wages, tips, etc. 13817	17 State income tax 693	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

2016

a Employee's social security number 881-00-0752		This information is being furnished to the Internal Revenue Service.					
b Employer identification number (EIN) 91-1000752		1 Wages, tips, other compensation 28134		2 Federal income tax withheld 2176			
c Employer's name, address, and ZIP code ACME CORP 123 MAIN PLUCKEMIN NJ 07978		3 Social security wages 31088		4 Social security tax withheld 1927			
		5 Medicare wages and tips 31088		6 Medicare tax withheld 451			
		7 Social security tips		8 Allocated tips			
d Control number		9		10 Dependent care benefits			
e Employee's first name and initial Last name KARL R KENT 123 ELM PLUCKEMIN NJ 07978		Suff. 11 Nonqualified plans		12a See instructions for box 12 D 2954			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b DD 3252			
		14 Other DI 59 WD HC 125 FLI 23		12c			
				12d			
f Employee's address and ZIP code							
15 State NJ	Employer's state ID number 911000752	16 State wages, tips, etc. 29334	17 State income tax 1674	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Department of the Treasury
Internal Revenue Service

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

Submission Identification Number (SID) ▶

Taxpayer's name KARL R KENT	Social security number 881-00-0752
Spouse's name KARA B BRYANT	Spouse's social security number 882-00-0752

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

1 Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37)	1	79998
2 Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61)	2	1574
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	5713
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	5605
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. Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on my tax year 2016 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ 11/02/2017

Spouse's PIN: check one box only

- I authorize PRACTICE LAB to enter or generate my PIN

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

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

Spouse's signature ▶ _____ Date ▶ 11/02/2017

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication – Practitioner PIN Method Only

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

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

 Don't enter all zeros

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

ERO's signature ▶ IRS PREPARER Date ▶ 11/02/2017

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

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

For the year January 1–December 31, 2016

▶ See instructions on back.

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

2016

Please print or type.

P R I N T C L E A R L Y	Your first name and initial KARL R		Last name KENT		Your social security number 881-00-0752	
	If a joint return, spouse's first name and initial KARA B		Last name BRYANT		Spouse's social security number 882-00-0752	
	Home address (number and street). If you have a P.O. box, see instructions. 123 ELM				Apt. no.	
	City, town or post office, state, and ZIP code (If a foreign address, also complete spaces below.) PLUCKEMIN, NJ 07978					
	Foreign country name		Foreign province/state/county		Foreign postal code	

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

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

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

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

DO NOT SIGN THIS FORM.

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

See separate instructions.

Your first name and initial KARL R	Last name KENT	Your social security number 881-00-0752
If a joint return, spouse's first name and initial KARA B	Last name BRYANT	Spouse's social security number 882-00-0752
Home address (number and street). If you have a P.O. box, see instructions. 123 ELM		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). PLUCKEMIN, NJ 07978		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input checked="" type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	

Filing Status

1 Single

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

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

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

5 Qualifying widow(er) with dependent child

Check only one box.

Exemptions

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

b Spouse

(1) Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(i) First name	Last name			
KENDRA	KENT	883-00-0752	DAUGHTER	<input type="checkbox"/>
DAVID	THOMAS	884-00-0752	GRANDCHILD	<input checked="" type="checkbox"/>
CARMEN	BRYANT	880-00-0752	SISTER	<input type="checkbox"/>
				<input type="checkbox"/>

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

d Total number of exemptions claimed

Boxes checked on 6a and 6b 2

No. of children on 6c who:

- lived with you 3
- 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 ▶ 5

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	41951
8a	Taxable interest. Attach Schedule B if required	8a	5939
b	Tax-exempt interest. Do not include on line 8a	8b	859
9a	Ordinary dividends. Attach Schedule B if required	9a	466
b	Qualified dividends	9b	325
10	Taxable refunds, credits, or offsets of state and local income taxes	10	34
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	2379
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	-622
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	12593
b	Taxable amount ROLLOVER	15b	838
16a	Pensions and annuities	16a	19825
b	Taxable amount	16b	19490
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	650
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	2550
20a	Social security benefits	20a	13682
b	Taxable amount	20b	11630
21	Other income. List type and amount <u>SEE STATEMENT</u>	21	1925
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	87230

Adjusted Gross Income

23	Educator expenses	23	240
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	168
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	46
31a	Alimony paid b Recipient's SSN ▶ <u>886-00-0752</u>	31a	3500
32	IRA deduction	32	3000
33	Student loan interest deduction	33	278
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	7232
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	79998

38	Amount from line 37 (adjusted gross income)	38	79998
39a	Check <input checked="" type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. } Total boxes checked 39a 1 if: <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind. }		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	27243
41	Subtract line 40 from line 38	41	52755
42	Exemptions. If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	42	20250
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	32505
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	3899
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	3899
48	Foreign tax credit. Attach Form 1116 if required	48	4
49	Credit for child and dependent care expenses. Attach Form 2441	49	220
50	Education credits from Form 8863, line 19	50	1610
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	1000
53	Residential energy credits. Attach Form 5695	53	195
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	3029
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	870
57	Self-employment tax. Attach Schedule SE	57	336
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	61	368
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	1574
64	Federal income tax withheld from Forms W-2 and 1099	64	5713
65	2016 estimated tax payments and amount applied from 2015 return	65	400
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 66b		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	940
69	Net premium tax credit. Attach Form 8962	69	126
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	7179
75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	5605
76a	Amount of line 75 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	76a	5605
b	Routing number 3 2 5 0 7 0 7 6 0 c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number 1 2 3 6 5 4		
77	Amount of line 75 you want applied to your 2017 estimated tax	77	
78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	
79	Estimated tax penalty (see instructions)	79	

Tax and Credits

Standard Deduction for—

- People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
- All others:
 - Single or Married filing separately, \$6,300
 - Married filing jointly or Qualifying widow(er), \$12,600
 - Head of household, \$9,300

Other Taxes

Payments

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions.

Amount You Owe

Third Party Designee

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

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

Sign Here

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

Your signature	Date	Your occupation	Daytime phone number
<input type="text"/>	11/02/17	CLERK	973-555-1234
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
<input type="text"/>	11/02/17	SCHOOL TEACHER	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
		11/02/2017		S12345678
Firm's name	Firm's EIN		Firm's address	
PRACTICE LAB	-		15 PRACTICE LAB WAY WASHINGTON DC 20005	
Firm's address	Phone no.			
	202-202-2022			

**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

KARL KENT & KARA BRYANT

881-00-0752

Medical and Dental Expenses		Caution: Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1	15612		
2	Enter amount from Form 1040, line 38	2	79998		
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	6000		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			9612
Taxes You Paid		5 State and local (check only one box):			
a	<input checked="" type="checkbox"/> Income taxes, or	5	3312		
b	<input type="checkbox"/> General sales taxes				
6	Real estate taxes (see instructions)	6	7380		
7	Personal property taxes	7			
8	Other taxes. List type and amount ►	8			
9	Add lines 5 through 8	9			10692
Interest You Paid		10 Home mortgage interest and points reported to you on Form 1098		10	3164
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 ►		11	
		12 Points not reported to you on Form 1098. See instructions for special rules		12	
		13 Mortgage insurance premiums (see instructions)		13	
		14 Investment interest. Attach Form 4952 if required. (See instructions.)		14	
		15 Add lines 10 through 14		15	3164
Gifts to Charity		16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions.		16	2125
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	350
		18 Carryover from prior year		18	
		19 Add lines 16 through 18		19	2475
Casualty and Theft Losses		20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)		20	
Job Expenses and Certain Miscellaneous Deductions		21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►		21	
		22 Tax preparation fees		22	
		23 Other expenses—investment, safe deposit box, etc. List type and amount ►		23	
		24 Add lines 21 through 23		24	
		25 Enter amount from Form 1040, line 38		25	
		26 Multiply line 25 by 2% (0.02)		26	
		27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27	
Other Miscellaneous Deductions		28 Other—from list in instructions. List type and amount ►		28	
		GAMBLING LOSSES TO AMOUNT WON 1300		28	1300
Total Itemized Deductions		29 Is Form 1040, line 38, over \$155,650?		29	
		<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.		29	27243
		<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 B
(Form 1040A or 1040)

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

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.

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

OMB No. 1545-0074

2016
Attachment
Sequence No. **08**

Name(s) shown on return

Your social security number

KARL KENT & KARA BRYANT

881-00-0752

Part I
Interest

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

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

1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶ CHARLES CAMPBELL 885-00-0752 123 MAPLE PLUCKEMIN NJ 07978 ACME BANK ACME BROKERAGE ACME PARTNERS	1	Amount 2782 456 2578 123
2	Add the amounts on line 1	2	5939
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	5939

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

Part II
Ordinary Dividends

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

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

5	List name of payer ▶ ACME BROKERAGE ACME PARTNERS	5	Amount 232 234
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	466

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

Part III
Foreign Accounts and Trusts

(See instructions on back.)

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

7a	At any time during 2016, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions	Yes	No
			X
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶		
8	During 2016, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		X

**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 KARA B BRYANT		Social security number (SSN) 882-00-0752
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	2719
2 Returns and allowances . . .	2	
3 Subtract line 2 from line 1 . . .	3	2719
4 Cost of goods sold (from line 42) . . .	4	
5 Gross profit. Subtract line 4 from line 3 . . .	5	2719
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	2719

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	227	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	
18 Total expenses before expenses for business use of home. Add lines 8 through 27a . . .	18		26 Wages (less employment credits) . . .	26	
19 Tentative profit or (loss). Subtract line 18 from line 7 . . .	19		27a Other expenses (from line 48) . . .	27a	113
20 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 . . .	20		27b Reserved for future use . . .	27b	
21 Net profit or (loss). Subtract line 20 from line 19. • 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.	21		28 Total expenses before expenses for business use of home. Add lines 8 through 27a . . .	28	340
22 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.	22		29 Tentative profit or (loss). Subtract line 28 from line 7 . . .	29	2379
	23		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	
	24		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	2379
	25		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.
	26			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) ▶ 01 / 02 / 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 420 **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.

PAPER		45
PRINTER CARTRIDGE		68
48 Total other expenses. Enter here and on line 27a	48	113

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**
▶ **Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.**
▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

2016
Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

KARL KENT & KARA BRYANT

881-00-0752

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	13700	13600		100
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5 123
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 223

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	13800	13600		200
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	21051	19965	100	1186
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12 234
13 Capital gain distributions. See the instructions				13 69
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 (2534)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 -845

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

Schedule D (Form 1040) 2016

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-622
	<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 		
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions . . . ▶	18	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ▶	19	
20	Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } 	21	(622)
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

► Information about Form 8949 and its separate instructions is at www.irs.gov/form8949.
► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

2016
Attachment
Sequence No. **12A**

Name(s) shown on return

KARL KENT & KARA BRYANT

Social security number or taxpayer identification number

881-00-0752

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

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

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

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

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	ACME BROKERAGE	VARIOUS	12/31/2016	13700	13600	M		100
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ►				13700	13600			100

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

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side
 KARL KENT & KARA BRYANT

Social security number or taxpayer identification number
 881-00-0752

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

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

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

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

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	ACME BROKERAGE	VARIOUS	12/31/2016	13800	13600	M		200
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) ▶				13800	13600			200

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

**SCHEDULE E
(Form 1040)**

Supplemental Income and Loss

OMB No. 1545-0074

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

2016
Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

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

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

Name(s) shown on return

Your social security number

KARL KENT & KARA BRYANT

881-00-0752

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

A Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) Yes No

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

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

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
- 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3			
4 Royalties received	4	650		
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions.	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest.	13			
14 Repairs.	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities.	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20			
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	650		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	()	()
23a Total of all amounts reported on line 3 for all rental properties	23a			
b Total of all amounts reported on line 4 for all royalty properties	23b	650		
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e			
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			650
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	()		()
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2NPA=650	26			650

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2016

Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)

KARA B BRYANT

Social security number of person with **self-employment** income ▶

882-00-0752

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is **church employee income**, see instructions. Also see instructions for the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions)		
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	()
2	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. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method (see instructions)		2379
3	Combine lines 1a, 1b, and 2		2379
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		2197
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here		
c	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue ▶		2197
5a	Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a	
b	Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b	
6	Add lines 4c and 5b	6	2197
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2016	7	118,500 00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$118,500 or more, skip lines 8b through 10, and go to line 11	8a	13817
b	Unreported tips subject to social security tax (from Form 4137, line 10)	8b	
c	Wages subject to social security tax (from Form 8919, line 10)	8c	
d	Add lines 8a, 8b, and 8c	8d	13817
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	9	104683
10	Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	272
11	Multiply line 6 by 2.9% (0.029)	11	64
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55	12	336
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	13	168

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ was not more than \$7,560, or (b) your net farm profits² were less than \$5,457.

14	Maximum income for optional methods	14	5,040 00
15	Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$5,040. Also include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$5,457 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

16	Subtract line 15 from line 14	16	
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17	

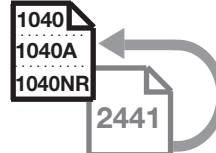
¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Child and Dependent Care Expenses



Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
▶ Information about Form 2441 and its separate instructions is at www.irs.gov/form2441.

Name(s) shown on return

Your social security number

KARL KENT & KARA BRYANT

881-00-0752

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	1100

Did you receive dependent care benefits? No Yes

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		
DAVID	THOMAS	884-00-0752	1100

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	1100																																																						
4	Enter your earned income . See instructions	4	28134																																																						
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	16028																																																						
6	Enter the smallest of line 3, 4, or 5	6	1100																																																						
7	Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37	7	79998																																																						
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	X .20																																																						
<p>If line 7 is:</p> <table border="1"> <thead> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <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> </tbody> </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	<p>If line 7 is:</p> <table border="1"> <thead> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <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> </tbody> </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
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9	Multiply line 6 by the decimal amount on line 8. If you paid 2015 expenses in 2016, see the instructions	9	220																																																						
10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions	10	3895																																																						
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	220																																																						

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

**Education Credits
(American Opportunity and Lifetime Learning Credits)**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040A.**
▶ **Information about Form 8863 and its separate instructions is at www.irs.gov/form8863.**

2016
Attachment
Sequence No. **50**

Name(s) shown on return

Your social security number

KARL KENT & KARA BRYANT

881-00-0752



Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	2350
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	180000
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	79998
4	Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit	4	100002
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	20000
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 } • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) }	6	1.000
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ▶ <input type="checkbox"/>	7	2350
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below.	8	940

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	1410
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	1000
11	Enter the smaller of line 10 or \$10,000	11	1000
12	Multiply line 11 by 20% (0.20)	12	200
13	Enter: \$131,000 if married filing jointly; \$65,000 if single, head of household, or qualifying widow(er)	13	131000
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	79998
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	51002
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	20000
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	1.000
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	200
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33	19	1610

Name(s) shown on return KARL KENT & KARA BRYANT	Your social security number 881-00-0752
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Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information
See instructions.

<p>20 Student name (as shown on page 1 of your tax return)</p> <p>KENDRA KENT</p>	<p>21 Student social security number (as shown on page 1 of your tax return)</p> <p>883-00-0752</p>
<p>22 Educational institution information (see instructions)</p>	
<p>a. Name of first educational institution</p> <p>ACME COLLEGE</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>123 MAIN PLUCKEMIN NJ 07978</p> <p>(2) Did the student receive Form 1098-T from this institution for 2016? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2015 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If you checked "No" in both (2) and (3), skip (4).</p> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</p> <p>91-4000752</p>	<p>b. Name of second educational institution (if any)</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>(2) Did the student receive Form 1098-T from this institution for 2016? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2015 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If you checked "No" in both (2) and (3), skip (4).</p> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</p> <p style="text-align: center;">-</p>
<p>23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2016? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.</p>	
<p>24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2016 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <input checked="" type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — Stop! Go to line 31 for this student.</p>	
<p>25 Did the student complete the first 4 years of postsecondary education before 2016? See instructions. <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 26.</p>	
<p>26 Was the student convicted, before the end of 2016, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Complete lines 27 through 30 for this student.</p>	



You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27	3400
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28	1400
29 Multiply line 28 by 25% (0.25)	29	350
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	2350

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	
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Name(s) shown on return KARL KENT & KARA BRYANT	Your social security number 881-00-0752
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Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information
See instructions.

<p>20 Student name (as shown on page 1 of your tax return) KARA BRYANT</p>	<p>21 Student social security number (as shown on page 1 of your tax return) 882-00-0752</p>		
<p>22 Educational institution information (see instructions)</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; vertical-align: top;"> <p>a. Name of first educational institution ACME COLLEGE</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 123 MAIN PLUCKEMIN NJ 07978</p> <p>(2) Did the student receive Form 1098-T from this institution for 2016? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2015 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If you checked "No" in both (2) and (3), skip (4).</p> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). 91-4000752</p> </td> <td style="width:50%; vertical-align: top;"> <p>b. Name of second educational institution (if any)</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>(2) Did the student receive Form 1098-T from this institution for 2016? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2015 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If you checked "No" in both (2) and (3), skip (4).</p> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). -</p> </td> </tr> </table>		<p>a. Name of first educational institution ACME COLLEGE</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 123 MAIN PLUCKEMIN NJ 07978</p> <p>(2) Did the student receive Form 1098-T from this institution for 2016? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2015 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If you checked "No" in both (2) and (3), skip (4).</p> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). 91-4000752</p>	<p>b. Name of second educational institution (if any)</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>(2) Did the student receive Form 1098-T from this institution for 2016? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2015 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If you checked "No" in both (2) and (3), skip (4).</p> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). -</p>
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<p>23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2016? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No — Go to line 24.</p>			
<p>24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2016 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. <input type="checkbox"/> Yes — Go to line 25. <input checked="" type="checkbox"/> No — Stop! Go to line 31 for this student.</p>			
<p>25 Did the student complete the first 4 years of postsecondary education before 2016? See instructions. <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26.</p>			
<p>26 Was the student convicted, before the end of 2016, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — Stop! Go to line 31 for this student. <input type="checkbox"/> No — Complete lines 27 through 30 for this student.</p>			



You can't take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28
29 Multiply line 28 by 25% (0.25)	29
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	1000
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Premium Tax Credit (PTC)

Department of the Treasury
Internal Revenue Service

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

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

2016
Attachment
Sequence No. **73**

Name shown on your return

Your social security number

KARL R KENT

881-00-0752

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

Part I Annual and Monthly Contribution Amount

1	Tax family size. Enter the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d	1	5
2a	Modified AGI. Enter your modified AGI (see instructions)	2a	82909
b	Enter the total of your dependents' modified AGI (see instructions)	2b	
3	Household income. Add the amounts on lines 2a and 2b (see instructions)	3	82909
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC	4	28410
5	Household income as a percentage of federal poverty line (see instructions)	5	291 %
6	Did you enter 401% on line 5? (See instructions if you entered less than 100%). <input checked="" type="checkbox"/> No. Continue to line 7. <input type="checkbox"/> Yes. You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.		
7	Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	7	0.0939
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	7785
b	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b	649

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

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

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form (s) 1095-A, line 33C)
11 Annual Totals						
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21–32, column A)	(b) Monthly applicable SLCSP premium (Form (s) 1095-A, lines 21–32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21–32, column C)
12 January	600	720	649	71	71	50
13 February	600	720	649	71	71	50
14 March	600	720	649	71	71	50
15 April	600	720	649	71	71	50
16 May	600	720	649	71	71	50
17 June	600	720	649	71	71	50
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						

24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	24	426
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here	25	300
26	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Form 1040, line 69; Form 1040A, line 45; or Form 1040NR, line 65. If line 24 equals line 25, enter zero. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	126

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

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

Health Coverage Exemptions

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

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

Name as shown on return
KARL R KENT

Your social security number
881-00-0752

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

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

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

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

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

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

	(a) Name of Individual	(b) SSN	(c) Exemption Type	(d) Full Year	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
					Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
8	KENDRA KENT	883-00-0752	B								X	X				
9	DAVID THOMAS	884-00-0752	B								X	X				
10																
11																
12																
13																

Residential Energy Credits

▶ Information about Form 5695 and its separate instructions is at www.irs.gov/form5695.
 ▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on return

Your social security number

KARL KENT & KARA BRYANT

881-00-0752

Part I Residential Energy Efficient Property Credit (See instructions before completing this part.)

Note: Skip lines 1 through 11 if you only have a **credit carryforward from 2015**.

1	Qualified solar electric property costs	1	
2	Qualified solar water heating property costs	2	
3	Qualified small wind energy property costs	3	
4	Qualified geothermal heat pump property costs	4	
5	Add lines 1 through 4	5	
6	Multiply line 5 by 30% (0.30)	6	
7a	Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions) ▶	7a	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<p>Caution: If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.</p> <p>b Print the complete address of the main home where you installed the fuel cell property.</p> <p style="margin-left: 40px;">_____</p> <p style="margin-left: 40px;">Number and street Unit No.</p> <p style="margin-left: 40px;">_____</p> <p style="margin-left: 40px;">City, State, and ZIP code</p>			
8	Qualified fuel cell property costs	8	
9	Multiply line 8 by 30% (0.30)	9	
10	Kilowatt capacity of property on line 8 above ▶ _____ x \$1,000	10	
11	Enter the smaller of line 9 or line 10	11	
12	Credit carryforward from 2015. Enter the amount, if any, from your 2015 Form 5695, line 16	12	
13	Add lines 6, 11, and 12	13	
14	Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions)	14	1870
15	Residential energy efficient property credit. Enter the smaller of line 13 or line 14. Also include this amount on Form 1040, line 53; or Form 1040NR, line 50	15	
16	Credit carryforward to 2017. If line 15 is less than line 13, subtract line 15 from line 13	16	

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

Part II Nonbusiness Energy Property Credit

<p>17a Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶</p> <p>Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.</p> <p>b Print the complete address of the main home where you made the qualifying improvements. Caution: You can only have one main home at a time.</p> <p style="margin-left: 40px;">123 ELM Number and street</p> <p style="margin-left: 600px;">Unit No.</p> <p style="margin-left: 40px;">PLUCKEMIN NJ 07978 City, State, and ZIP code</p>	<p>17a <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>c Were any of these improvements related to the construction of this main home? ▶</p> <p>Caution: If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.</p>	<p>17c <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
<p>18 Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions) . . .</p>	<p>18 305</p>
<p>19 Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).</p>	
<p>a Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC</p>	<p>19a 175</p>
<p>b Exterior doors that meet or exceed the version 6.0 Energy Star program requirements</p>	<p>19b</p>
<p>c Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home</p>	<p>19c</p>
<p>d Exterior windows and skylights that meet or exceed the version 6.0 Energy Star program requirements</p>	<p>19d 7450</p>
<p>e Maximum amount of cost on which the credit can be figured</p>	<p>19e \$2,000</p>
<p>f If you claimed window expenses on your Form 5695 prior to 2016, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-</p>	<p>19f</p>
<p>g Subtract line 19f from line 19e. If zero or less, enter -0-</p>	<p>19g 2000</p>
<p>h Enter the smaller of line 19d or line 19g</p>	<p>19h 2000</p>
<p>20 Add lines 19a, 19b, 19c, and 19h</p>	<p>20 2175</p>
<p>21 Multiply line 20 by 10% (0.10)</p>	<p>21 218</p>
<p>22 Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).</p>	
<p>a Energy-efficient building property. Do not enter more than \$300</p>	<p>22a</p>
<p>b Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150</p>	<p>22b</p>
<p>c Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50</p>	<p>22c</p>
<p>23 Add lines 22a through 22c</p>	<p>23</p>
<p>24 Add lines 21 and 23</p>	<p>24 218</p>
<p>25 Maximum credit amount. (If you jointly occupied the home, see instructions)</p>	<p>25 \$500</p>
<p>26 Enter the amount, if any, from line 18</p>	<p>26 305</p>
<p>27 Subtract line 26 from line 25. If zero or less, stop; you cannot take the nonbusiness energy property credit</p>	<p>27 195</p>
<p>28 Enter the smaller of line 24 or line 27</p>	<p>28 195</p>
<p>29 Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions)</p>	<p>29 2065</p>
<p>30 Nonbusiness energy property credit. Enter the smaller of line 28 or line 29. Also include this amount on Form 1040, line 53; or Form 1040NR, line 50</p>	<p>30 195</p>

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 KARL R KENT & KARA B BRYANT	Taxpayer identification number 881-00-0752
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 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
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 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
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 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
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 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
b Review adequate information to determine that the taxpayer is eligible to claim the credit(s) and in what amount?	<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
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 type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" 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 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
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 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
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 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
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 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

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 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 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 checked="" type="checkbox"/> Yes <input 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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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► 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
--	--	--	---

<u>Description of Income</u>	<u>Amount</u>
GAMBLING WINNINGS	1300
FORM 1099-C	625
<hr/>	<hr/>
TOTALS	1925

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	79998
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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	79998
----------	-------

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	110000
----------	--------

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 3899

10. Add the following amounts from:

Form 1040 or Form 1040A or Form 1040NR

Line 48	Line 46	+ <u>4</u>
Line 49	Line 31	+ <u>220</u>
Line 50	Line 33	+ <u>1610</u>
Line 51	Line 34	+ _____
Form 5695 , line 30		+ <u>195</u>
Form 8910 , line 15		+ _____
Form 8936 , line 23		+ _____
Schedule R , line 22		+ _____

Enter the total. 10 2029

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 2029

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

12 1870

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 1000

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	5159
Amount Paid to Doctors, Dentists, Eye Doctors, etc.	1653
Prescription Medicine, Drugs, or Insulin	965
Hospital Care including Meals and Lodging	3200
Medical Aids (Crutches, Hearing Aids, Wheelchairs, etc.)	290
Qualified Long-Term Care Insurance	3900
Mileage (1236 miles x 0.190)	235
PRESCRIPTION EYEGLASSES	<u>210</u>
TOTALS:	15612

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

Keep for Your Records 



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

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

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

Zip:07978 State:NJ Days Lived in:366

1. Enter your state general sales taxes from the 2016 Optional State Sales Tax Table 1. \$ 1019

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

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

No. Enter -0-.

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

2. \$

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

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

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

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

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

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

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

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

No. Multiply line 2 by line 3.

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

6. \$

7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet 7. \$ 2100

8. Deduction for general sales taxes. Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5. Be sure to check box b on that line 8. \$ 3119

Worksheet 2. Applying the Deduction Limits

Keep for your records



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

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

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

1	
2	

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

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

3	2475
4	
5	
6	
7	
8	

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

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

9	79998
10	39999

Contributions to 50% limit organizations

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

Contributions not to 50% limit organizations

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

Contributions of capital gain property to 50% limit organizations

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

Other contributions

- 24. Multiply line 9 by 0.2. This is your 20% limit
- 25. Enter the smallest of line 8, 19, 22, 23, or 24
- 26. Subtract line 25 from line 8
- 27. Add lines 11, 17, 20, and 25
- 28. Subtract line 27 from line 10
- 29. Enter the smaller of line 2 or line 28
- 30. Subtract line 29 from line 2
- 31. Subtract line 27 from line 9

			Carryover
11		2475	
12			
13	37524		
14	2475		
15	23999		
16	37524		
17			
18			
19	23999		
20			
21			
22	37524		
23	23999		
24	16000		
25			
26			
27	2475		
28	37524		
29			
30			
31	77523		
32			
33		2475	
34			
35			

Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Keep for Your Records



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

1.	Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	<u>32505</u>
2.	Enter the amount from Form 1040, line 9b*	2.	<u>325</u>
3.	Are you filing Schedule D?*		
	<input checked="" type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-.	}	3. <u> </u>
	<input type="checkbox"/> No. Enter the amount from Form 1040, line 13.		
4.	Add lines 2 and 3	4.	<u>325</u>
5.	If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.	<u> </u>
6.	Subtract line 5 from line 4. If zero or less, enter -0-	6.	<u>325</u>
7.	Subtract line 6 from line 1. If zero or less, enter -0-	7.	<u>32180</u>
8.	Enter: \$37,650 if single or married filing separately, \$75,300 if married filing jointly or qualifying widow(er), \$50,400 if head of household.	}	8. <u>75300</u>
9.	Enter the smaller of line 1 or line 8		
10.	Enter the smaller of line 7 or line 9	10.	<u>32180</u>
11.	Subtract line 10 from line 9. This amount is taxed at 0%	11.	<u>325</u>
12.	Enter the smaller of line 1 or line 6	12.	<u>325</u>
13.	Enter the amount from line 11	13.	<u>325</u>
14.	Subtract line 13 from line 12	14.	<u> </u>
15.	Enter: \$415,050 if single, \$233,475 if married filing separately, \$466,950 if married filing jointly or qualifying widow(er), \$441,000 if head of household.	}	15. <u>466950</u>
16.	Enter the smaller of line 1 or line 15		
17.	Add lines 7 and 11	17.	<u>32505</u>
18.	Subtract line 17 from line 16. If zero or less, enter -0-	18.	<u> </u>
19.	Enter the smaller of line 14 or line 18	19.	<u> </u>
20.	Multiply line 19 by 15% (0.15)	20.	<u> </u>
21.	Add lines 11 and 19	21.	<u>325</u>
22.	Subtract line 21 from line 12	22.	<u> </u>
23.	Multiply line 22 by 20% (0.20)	23.	<u> </u>
24.	Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	24.	<u>3899</u>
25.	Add lines 20, 23, and 24	25.	<u>3899</u>
26.	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	26.	<u>3951</u>
27.	Tax on all taxable income. Enter the smaller of line 25 or line 26. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	27.	<u>3899</u>

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

KARL KENT & KARA BRYANT
28% Rate Gain Worksheet—Line 18

1. Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II	1. _____
2. Enter as a positive number the total of:	
• Any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 50% of the gain;	} _____
• $\frac{2}{3}$ of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 60% of the gain; and	
• $\frac{1}{3}$ of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 75% of the gain.	
Don't make an entry for any section 1202 exclusion that is 100% of the gain.	
3. Enter the total of all collectibles gain or (loss) from Form 4684, line 4 (but only if Form 4684, line 15, is more than zero); Form 6252; Form 6781, Part II; and Form 8824	3. _____
4. Enter the total of any collectibles gain reported to you on:	
• Form 1099-DIV, box 2d;	} _____
• Form 2439, box 1d; and	
• Schedule K-1 from a partnership, S corporation, estate, or trust.	
5. Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code C	5. (<u>2534</u>)
6. If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter -0-	6. ()
7. Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18	7. _____

QNA

Unrecaptured Section 1250 Gain Worksheet—Line 19

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

1. If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not on Form 6252), enter the smaller of line 22 or line 24 of Form 4797 for that property. If you didn't have any such property, go to line 4. If you had more than one such property, see instructions	1.	_____
2. Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1	2.	_____
3. Subtract line 2 from line 1	3.	_____
4. Enter the total unrecaptured section 1250 gain included on line 26 or line 37 of Form(s) 6252 from installment sales of trade or business property held more than 1 year (see instructions)	4.	_____
5. Enter the total of any amounts reported to you on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain"	5.	_____
6. Add lines 3 through 5	6.	_____
7. Enter the smaller of line 6 or the gain from Form 4797, line 7	7.	_____
8. Enter the amount, if any, from Form 4797, line 8	8.	_____
9. Subtract line 8 from line 7. If zero or less, enter -0-	9.	_____
10. Enter the amount of any gain from the sale or exchange of an interest in a partnership attributable to unrecaptured section 1250 gain (see instructions)	10.	_____
11. Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" on a Schedule K-1, Form 1099-DIV, or Form 2439 from an estate, trust, real estate investment trust, or mutual fund (or other regulated investment company) or in connection with a Form 1099-R	11.	_____
12. Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you didn't make an entry in Part I of Form 4797 for the year of sale (see instructions)	12.	_____
13. Add lines 9 through 12	13.	_____
14. If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 through 4 of the 28% Rate Gain Worksheet . Otherwise, enter -0-	14.	_____
15. Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0-	15.	(_____)
16. Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code C*	16.	(<u>2534</u>)
17. Combine lines 14 through 16. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0-	17.	<u>2534</u>
18. Unrecaptured section 1250 gain. Subtract line 17 from line 13. If zero or less, enter -0-. If more than zero, enter the result here and on Schedule D, line 19	18.	_____



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



Shared Responsibility Payment

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



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

Step 1 All Filers

1. Can someone claim you as a dependent?
- Yes.**  **No.** Continue 
- You do not owe a shared responsibility payment. Do not check the box on line 6a of Form 1040 or Form 1040A. If you file Form 1040EZ, check the box on line 5.

2. Did you, and everyone else in your tax household (see *Tax household* under *Definitions*, earlier) have qualifying health coverage for every month of 2016*?
- Yes.**  **No.** Continue 
- You do not owe a shared responsibility payment. Check the Full-year coverage box on Form 1040, line 61; Form 1040A, line 38; or Form 1040EZ, line 11.

*You can check the Full-year coverage box if you had or adopted a child during the year, or a member of your tax household died during the year, as long as that person had qualifying health care coverage for every month he or she was a member of your tax household.

3. Did you or anyone else in your tax household have qualifying health coverage or qualify for a coverage exemption for any month in 2016?
- Yes.**  **No.** Continue 
- Claim any coverage exemption you qualify for on Form 8965. Skip questions 4 and 5; go to Worksheet A.

4. Did you, or anyone else in your tax household turn 18 during 2016?
- Yes.** Go to Worksheet A. **No.** Go to Step 2.

Step 2 Flat Dollar Amount

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

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


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


3. Add lines 1 and 2.
- 3 _____

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



Step 3 Household Income

1. Enter the amount from Form 1040, line 38; Form 1040A, line 21; or Form 1040EZ, line 4.
- 1 79998

2. Did you receive any tax-exempt interest?
- Yes.** Enter the amount from Form 1040, line 8b; Form 1040A, line 8b; or the amount entered in the space to the left of Form 1040EZ, line 2. 
- 2 859



3. Did you attach Form 2555 or Form 2555-EZ?
 Yes. Enter the amount from Form 2555, lines 45 and 50; or Form 2555-EZ, line 18.
 No. Continue 


3 _____

4. Did you claim any dependents?
 Yes. Continue 
 No.  Add lines 1 through 3. **This is your household income.** Enter the result on Step 4, line 1.

5. Were any of the dependents you claimed required to file a return?
 Yes. Complete questions 1 through 3 for each dependent with a filing requirement for whom you **did not** attach Form 8814. Enter the total here.
 No. Add lines 1 through 3. **This is your household income.** Enter the result on Step 4, line 1.

5 _____

6. Did you attach Form 8814?
 Yes. Continue 
 No.  Add lines 1, 2, 3, and 5. **This is your household income.** Enter the result on Step 4, line 1.

7. Is Form 8814, line 4 more than \$1,050?
 Yes. Add the amount from Form 8814, line 1b and the smaller of Form 8814, line 4 or 5.
 No. Enter -0- below. Continue 

7 _____

8. Add lines 1, 2, 3, 5, and 7. **This is your household income.** Enter the result on Step 4, line 1.
 8 80857

Step 4 Percentage Income Amount

1. Enter your household income from Step 3.
 1 80857

2. Were you or your spouse (if filing jointly) born before January 2, 1952?
 Yes. Skip question 3. **No.** Go to question 3. Find your filing threshold on the **Filing Thresholds for Most People** chart and enter it both here and on line 4.



2 21950

3. Enter the amount listed below for your filing status.
 • Single—\$10,350
 • Head of household—\$13,350
 • Married filing jointly—\$20,700
 • Married filing separately—\$4,050
 • Qualifying widow(er) with dependent child—\$16,650

3 _____

4. Enter the amount from line 2 or 3.
 4 21950

5. Subtract line 4 from line 1.
 5 58907

6. Is the amount on line 5 zero or less?
 Yes.  **No.** Continue 
 You do not owe a shared responsibility payment. Complete Form 8965 by checking the box on line 7.

7. Multiply line 5 by 2.5% (0.025). This is your percentage income amount.
 7 1473


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

complete line 5 of the Shared Responsibility Payment Worksheet.

2 _____ 669

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

Step 5 National Average Bronze Plan Premium

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

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

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

Shared Responsibility Payment Worksheet

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

Complete Step 1		
1. Enter the flat dollar amount. (From Step 2, question 4 or Worksheet A, line 7)	1	174
Complete Step 3		
2. Enter the percentage income amount. (From Step 4, question 7 or Worksheet B, line 14)	2	368
3. Enter the larger of line 1 or line 2	3	368
Complete Step 5		
4. Enter the National Average Bronze Plan Premium. (From Step 5, question 2 or 3)	4	669
5. Enter the smaller of line 3 or line 4 here and on Form 1040, line 61; Form 1040A, line 38; or Form 1040EZ, line 11. This is your shared responsibility payment	5	368

Worksheet A

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

Complete the monthly columns by placing "Xs" in each month in which you or another member of your tax household had neither minimum essential coverage nor a coverage exemption.												
Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
KARA B BRYANT	X	X	X									
1. Add the total number of Xs in a month. If 5 or more, enter 5	1	1	1									
2. Add the total number of Xs in a month for individuals 18 or over*	1	1	1									
3. Enter one-half the number of Xs in a month for individuals under 18*												
4. Add lines 2 and 3 for each month	1.0	1.0	1.0									
5. Multiply line 4 by \$695 for each month. If \$2,085 or more, enter \$2,085	695	695	695									
6. Add the amounts for each month on line 5											2085	
7. Divide line 6 by 12.0. This is your flat dollar amount. Enter this amount on line 1 of the Shared Responsibility Payment Worksheet											174	
8. Add the total number of Xs entered for each month on line 1. Go to Step 3											3	
*For purposes of figuring the shared responsibility payment, an individual is considered under 18 for an entire month if he or she didn't turn 18 before the first day of the month. An individual turns 18 on the anniversary of the day the individual was born. For example, someone born on March 1, 2001, is considered age 18 on March 1, 2019, and, therefore, isn't considered age 18 for purposes of the shared responsibility payment until April 2019.												

Worksheet B



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

For each month, you must determine if the amount on line 5 of Worksheet A is less than the amount on line 7 of Step 4 under <i>Shared Responsibility Payment</i> *	(a)	(b)	(c)
	Enter the amount from line 5 of Worksheet A	Enter the amount from Step 4, line 7	Enter the larger of column (a) or column (b)
1. January	695	1473	1473
2. February	695	1473	1473
3. March	695	1473	1473
4. April			
5. May			
6. June			
7. July			
8. August			
9. September			
10. October			
11. November			
12. December			
13. Add the amounts in column (c)			4419
14. Divide line 13 by 12.0. Enter the result on lines 2 and 3 of the Shared Responsibility Payment Worksheet. Go to Step 5			368

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

Filing Thresholds for Most People

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

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

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

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

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. 3899

- 2. Enter the amount from Form 1040, line 48, or Form 1040NR, line 46; Form 1040A filers enter -0- 2. 4

- 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. 3895

**Nonbusiness Energy Property Credit Limit
Worksheet—Line 29**

- 1. Enter the amount from Form 1040, line 47, or Form 1040NR, line 45 1. 3899

- 2. Enter the total, if any, of your credits from Form 1040, lines 48 through 51, and Schedule R, line 22; or Form 1040NR, lines 46 through 48 2. 1834

- 3. Subtract line 2 from line 1. Also enter this amount on Form 5695, line 29. If zero or less, **stop**; you can't take the nonbusiness energy property credit 3. 2065

Residential Energy Efficient Property Credit Limit Worksheet—Line 14

Table with 11 rows for residential energy credit calculation. Includes entries for Form 1040, Child Tax Credit Worksheet, and other forms with numerical values like 3899, 1834, 195, 2029, and 1870.

Manufacturer's certification. For purposes of taking the credit, you can rely on the manufacturer's certification in writing that a product is qualifying property for the credit.

Line 16

If you can't use all of the credit because of the tax liability limit (line 14 is less than line 13), you can carry the unused portion of the credit to 2017.

File this form even if you can't use any of your credit in 2016.

Part II Nonbusiness Energy Property Credit

Before you begin Part II.

Figure the amount of any credit for the elderly or the disabled you are claiming.

Lines 17a Through 17c

Line 17a. To qualify for the credit, any qualified energy efficiency improvements or residential energy property costs must have been for your main home located in the United States.

Line 17b. Enter the full address of your main home during 2016.

Line 17c. You may only include expenses for qualified improvements for an existing home or for an addition or renovation to an existing home, and not for a newly constructed home.

Line 18

If you took a nonbusiness energy property credit in 2006, 2007, 2009, 2010, 2011, 2012, 2013, 2014, or 2015, complete the following worksheet to figure the amount to enter on line 18.

Lifetime Limitation Worksheet—Line 18

Table with 10 rows for lifetime limitation calculation. Includes entries for forms 5695 from 2006 to 2015 and a final total of 305.

Lines 19a Through 19h

Note. A reference to the IECC is a reference to the 2009 International Energy Conservation Code as in effect (with supplements) on February 17, 2009.



Don't include on lines 19a through 19d any amounts paid for the onsite preparation, assembly, or original installation of the components.

Line 19a. Enter the amounts you paid for any insulation material or system (including any vapor retarder or seal to limit infiltration)

Credit Limit Worksheet

Complete the credit limit worksheet to figure the amount to enter on line 19.

1.	Enter the amount from Form 8863, line 18	1.	<u>200</u>
2.	Enter the amount from Form 8863, Line 9	2.	<u>1410</u>
3.	Add lines 1 and 2	3.	<u>1610</u>
4.	Enter the amount from: Form 1040, line 47; or Form 1040A, line 30	4.	<u>3899</u>
5.	Enter the total of your credits from either: Form 1040, lines 48 and 49, and Schedule R, line 22; or Form 1040A, lines 31 and 32	5.	<u>224</u>
6.	Subtract line 5 from line 4	6.	<u>3675</u>
7.	Enter the smaller of line 3 or line 6 here and on Form 8863, line 19.	7.	<u>1610</u>



Simplified Method Worksheet—Lines 16a and 16b

Keep for Your Records

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

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

<p>1. Enter the total pension or annuity payments from Form 1099-R, box 1. Also, enter this amount on Form 1040, line 16a</p> <p>2. Enter your cost in the plan at the annuity starting date</p> <p>Note. If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.</p> <p>3. Enter the appropriate number from Table 1 below. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, enter the appropriate number from Table 2 below</p> <p>4. Divide line 2 by the number on line 3</p> <p>5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was before 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6</p> <p>6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet</p> <p>7. Subtract line 6 from line 2</p> <p>8. Enter the smaller of line 5 or line 7</p> <p>9. Taxable amount. Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 16b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R. If you are a retired public safety officer, see <i>Insurance Premiums for Retired Public Safety Officers</i> before entering an amount on line 16b</p> <p>10. Was your annuity starting date before 1987? <input type="checkbox"/> Yes. Do not complete the rest of this worksheet. <input checked="" type="checkbox"/> No. Add lines 6 and 8. This is the amount you have recovered tax free through 2016. You will need this number if you need to fill out this worksheet next year</p> <p>11. Balance of cost to be recovered. Subtract line 10 from line 2. If zero, you won't have to complete this worksheet next year. The payments you receive next year will generally be fully taxable</p>	<p>1. <u>18625</u></p> <p>2. <u>5864</u> 01/01/2015</p> <p>3. <u>210</u></p> <p>4. <u>27.92</u></p> <p>5. <u>335</u></p> <p>6. <u>335</u></p> <p>7. <u>5529</u></p> <p>8. <u>335</u></p> <p>9. <u>18290</u></p> <p>10. <u>670</u></p> <p>11. <u>5194</u></p>
---	--

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

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

QNA

Social Security Benefits Worksheet—Lines 20a and 20b

Keep for Your Records



Before you begin:

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

1.	Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 . Also, enter this amount on Form 1040, line 20a	1.	13682
2.	Multiply line 1 by 50% (0.50)	2.	6841
3.	Combine the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21	3.	75600
4.	Enter the amount, if any, from Form 1040, line 8b	4.	859
5.	Combine lines 2, 3, and 4	5.	83300
6.	Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36	6.	6954
7.	Is the amount on line 6 less than the amount on line 5?		
	<input type="checkbox"/> No. None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b.		
	<input checked="" type="checkbox"/> Yes. Subtract line 6 from line 5		
7.			76346
8.	If you are:		
	<ul style="list-style-type: none"> • Married filing jointly, enter \$32,000 • Single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2016, enter \$25,000 • Married filing separately and you lived with your spouse at any time in 2016, skip lines 8 through 15; multiply line 7 by 85% (0.85) and enter the result on line 16. Then, go to line 17 		
	}	8.	32000
9.	Is the amount on line 8 less than the amount on line 7?		
	<input type="checkbox"/> No. None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. If you are married filing separately and you lived apart from your spouse for all of 2016, be sure you entered “D” to the right of the word “benefits” on line 20a.		
	<input checked="" type="checkbox"/> Yes. Subtract line 8 from line 7		
9.			44346
10.	Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2016	10.	12000
11.	Subtract line 10 from line 9. If zero or less, enter -0-	11.	32346
12.	Enter the smaller of line 9 or line 10	12.	12000
13.	Enter one-half of line 12	13.	6000
14.	Enter the smaller of line 2 or line 13	14.	6000
15.	Multiply line 11 by 85% (0.85). If line 11 is zero, enter -0-	15.	27494
16.	Add lines 14 and 15	16.	33494
17.	Multiply line 1 by 85% (0.85)	17.	11630
18.	Taxable social security benefits. Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040, line 20b	18.	11630

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

QNA


IRA Deduction Worksheet—Line 32

Keep for Your Records 



If you were age 70½ or older at the end of 2016, you can't deduct any contributions made to your traditional IRA or treat them as nondeductible contributions. **Do not** complete this worksheet for anyone age 70½ or older at the end of 2016. If you are married filing jointly and only one spouse was under age 70½ at the end of 2016, complete this worksheet only for that spouse.

Before you begin: ✓ Be sure you have read the 11-item list in the instructions for this line. You may not be able to use this worksheet.
 ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).
 ✓ If you are married filing separately and you lived apart from your spouse for all of 2016, enter "D" on the dotted line next to Form 1040, line 32. If you do not, you may get a math error notice from the IRS.

	Your IRA	Spouse's IRA
1a. Were you covered by a retirement plan (see <i>Were You Covered by a Retirement Plan?</i>)?	1a. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
b. If married filing jointly, was your spouse covered by a retirement plan?		1b. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<p>Next. If you checked "No" on line 1a (and "No" on line 1b if married filing jointly), skip lines 2 through 6, enter the applicable amount below on line 7a (and line 7b if applicable), and go to line 8.</p> <ul style="list-style-type: none"> • \$5,500, if under age 50 at the end of 2016. • \$6,500, if age 50 or older but under age 70½ at the end of 2016. <p>Otherwise, go to line 2.</p>		
2. Enter the amount shown below that applies to you.		
<ul style="list-style-type: none"> • Single, head of household, or married filing separately and you lived apart from your spouse for all of 2016, enter \$71,000. • Qualifying widow(er), enter \$118,000. • Married filing jointly, enter \$118,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$194,000 for the person who wasn't covered by a plan. • Married filing separately and you lived with your spouse at any time in 2016, enter \$10,000. 	} 2a. <u>118000</u>	} 2b. <u>194000</u>
3. Enter the amount from Form 1040, line 22	3. <u>87230</u>	
4. Enter the total of the amounts from Form 1040, lines 23 through 31a, plus any write-in adjustments you entered on the dotted line next to line 36	4. <u>3954</u>	
5. Subtract line 4 from line 3. If married filing jointly, enter the result in both columns	5a. <u>83276</u>	5b. <u>83276</u>
6. Is the amount on line 5 less than the amount on line 2?		
<input type="checkbox"/> No.  None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.		
<input checked="" type="checkbox"/> Yes. Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you.		
<ul style="list-style-type: none"> • If single, head of household, or married filing separately, and the result is \$10,000 or more, enter the applicable amount below on line 7 for that column and go to line 8. <ul style="list-style-type: none"> i. \$5,500, if under age 50 at the end of 2016. ii. \$6,500, if age 50 or older but under age 70½ at the end of 2016. If the result is less than \$10,000, go to line 7. • If married filing jointly or qualifying widow(er), and the result is \$20,000 or more (\$10,000 or more in the column for the IRA of a person who wasn't covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8. <ul style="list-style-type: none"> i. \$5,500, if under age 50 at the end of 2016. ii. \$6,500 if age 50 or older but under age 70½ at the end of 2016. <p>Otherwise, go to line 7.</p>	} 6a. <u>34724</u>	} 6b. <u>110724</u>

QNA

IRA Deduction Worksheet—Continued

	Your IRA	Spouse's IRA
<p>7. Multiply lines 6a and 6b by the percentage below that applies to you. If the result isn't a multiple of \$10, increase it to the next multiple of \$10 (for example, increase \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.</p> <ul style="list-style-type: none"> • Single, head of household, or married filing separately, multiply by 55% (0.55) (or by 65% (0.65) in the column for the IRA of a person who is age 50 or older at the end of 2016). • Married filing jointly or qualifying widow(er), multiply by 27.5% (0.275) (or by 32.5% (0.325) in the column for the IRA of a person who is age 50 or older at the end of 2016). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who wasn't covered by a retirement plan, multiply by 55% (0.55) (or by 65% (0.65) if age 50 or older at the end of 2016). 	7a. <u>6500</u>	7b. <u>6500</u>
<p>8. Enter the total of your (and your spouse's if filing jointly):</p> <ul style="list-style-type: none"> • Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. Exceptions are explained earlier in these instructions for line 32. • Alimony and separate maintenance payments reported on Form 1040, line 11. • Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q. 	8. <u>41951</u>	
<p>9. Enter the earned income you (and your spouse if filing jointly) received as a self-employed individual or a partner. Generally, this is your (and your spouse's if filing jointly) net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Form 1040, lines 27 and 28. If zero or less, enter -0-. For more details, see Pub. 590-A</p>	9. <u>2211</u>	
<p>10. Add lines 8 and 9</p>	10. <u>44162</u>	
<p> <i>If married filing jointly and line 10 is less than \$11,000 (\$12,000 if one spouse is age 50 or older at the end of 2016; \$13,000 if both spouses are age 50 or older at the end of 2016), stop here and use the worksheet in Pub. 590-A to figure your IRA deduction.</i></p>		
<p>11. Enter traditional IRA contributions made, or that will be made by April 18, 2017 for 2016 to your IRA on line 11a and to your spouse's IRA on line 11b</p>	11a. _____	11b. <u>3000</u>
<p>12. On line 12a, enter the smallest of line 7a, 10, or 11a. On line 12b, enter the smallest of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Form 1040, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)</p>	12a. _____	12b. <u>3000</u>

QNA

Worksheet 4-1. **Student Loan Interest Deduction Worksheet**

Keep for Your Records 

Use this worksheet instead of the worksheet in the Form 1040 instructions if you are filing **Form 2555, 2555-EZ, or 4563**, or you are excluding income from sources within Puerto Rico. Before using this worksheet, you must complete **Form 1040**, lines 7 through 32, plus any amount to be entered on the dotted line next to line 36.

1. Enter the total interest you paid in 2016 on qualified student loans. Don't enter more than \$2,500	1.	<u>278</u>
2. Enter the amount from Form 1040, line 22	2.	<u>87230</u>
3. Enter the total of the amounts from Form 1040, lines 23 through 32	3.	<u>6954</u>
4. Enter the total of any amounts entered on the dotted line next to Form 1040, line 36	4.	_____
5. Add lines 3 and 4	5.	<u>6954</u>
6. Subtract line 5 from line 2	6.	<u>80276</u>
7. Enter any foreign earned income exclusion and/or housing exclusion (Form 2555, line 45; or Form 2555-EZ, line 18)	7.	_____
8. Enter any foreign housing deduction (Form 2555, line 50)	8.	_____
9. Enter the amount of income from Puerto Rico you are excluding	9.	_____
10. Enter the amount of income from American Samoa you are excluding (Form 4563, line 15)	10.	_____
11. Add lines 6 through 10. This is your modified adjusted gross income	11.	<u>80276</u>
12. Enter the amount shown below for your filing status	12.	<u>130000</u>
• Single, head of household, or qualifying widow(er)—\$65,000		
• Married filing jointly—\$130,000		
13. Is the amount on line 11 more than the amount on line 12?		
<input checked="" type="checkbox"/> No. Skip lines 13 and 14, enter -0- on line 15, and go to line 16.		
<input type="checkbox"/> Yes. Subtract line 12 from line 11	13.	_____
14. Divide line 13 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	14.	_____
15. Multiply line 1 by line 14	15.	_____
16. Student loan interest deduction. Subtract line 15 from line 1. Enter the result here and on Form 1040, line 33. Don't include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)	16.	<u>278</u>

Dependent Information:

Name....: KENDRA KENT
SSN.....: 883-00-0752 Relationship.....: DAUGHTER
Student.: YES School Attended...:
Disabled: NO Type of Disability:
Notes...:

Dependent Information:

Name....: DAVID THOMAS
SSN.....: 884-00-0752 Relationship.....: GRANDCHILD
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes...:

Dependent Information:

Name....: CARMEN BRYANT
SSN.....: 880-00-0752 Relationship.....: SISTER
Student.: NO School Attended...:
Disabled: YES Type of Disability:
Receives SSI or Disability Payments:
Notes...:

Due Diligence Notes:

*** FILE COPY ONLY -- DO NOT MAIL ***

**** SUPPORTING NOTES FOR SCHEDULE A

881-00-0752

KARL KENT & KARA BRYANT

Schedule of Other Medical Expenses:

<u>Description</u>	<u>Amount</u>
PRESCRIPTION EYEGLASSES	210
<u>Total Other Medical Expenses:</u>	<u>210</u>

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 # _____

KENT KARL R & BRYANT KARA B

123 ELM

PLUCKEMIN NJ 07978 1801

1038 12

881000752 882000752

S12345678

50001 00002 1801



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

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

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

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

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

> _____
Your Signature Date

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

Fill in if NJ-1040-O is enclosed

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

Paid Preparer's Signature Federal Identification Number
S12345678

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



KENT KARL R & BRYANT KARA B

881000752

1038

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

FILING STATUS

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

EXEMPTIONS

- 6. REGULAR 2
7. AGE 65 OR OVER 1
8. BLIND OR DISABLED
9. NUMBER OF QUALIFIED DEPENDENT CHILDREN 3
10. NUMBER OF OTHER DEPENDENTS
11. DEPENDENTS ATTENDING COLLEGE 1
12A. TOTAL (LINE 12A - ADD LINES 6, 7, 8, AND 11) 4
12B. TOTAL (LINE 12B - ADD LINES 9 AND 10) 3

CHECKBOXES FOR EXEMPTIONS

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

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 KENT KENDRA, THOMAS DAVID, BRYANT CARMEN.

GUBERNATORIAL ELECTIONS FUND

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

Main tax schedule table with 36 rows. Columns include line number, description, and amount. Total taxable income is 24378.



KENT KARL R & BRYANT KARA B

881000752

1038

37A.	TOTAL PROPERTY TAXES PAID (SEE INSTRUCTION PAGE 29)	37A.	7135 .
37B.	BLOCK, LOT, AND QUALIFIER (TO BE ENTERED ON PAGE 1)	37B.	
37C.	COUNTY/MUNICIPALITY CODE (TO BE ENTERED ON PAGE 1)	37C.	
38.	PROPERTY TAX DEDUCTION (SEE INSTRUCTION PAGE 32)	38.	7135 .
39.	NEW JERSEY TAXABLE INCOME (SUBTRACT LINE 38 FROM LINE 36) IF ZERO OR LESS, MAKE NO ENTRY	39.	17243 .
40.	TAX (FROM TAX TABLES, PAGE 53)	40.	241 .
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.	241 .
43.	SHELTERED WORKSHOP TAX CREDIT	43.	.
44.	BALANCE OF TAX AFTER CREDIT (SUBTRACT LINE 43 FROM LINE 42)	44.	241 .
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.	84 .
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.	325 .
48.	TOTAL NEW JERSEY INCOME TAX WITHHELD (ENCLOSE FORMS W-2 AND 1099)	48.	2367 .
49.	PROPERTY TAX CREDIT (SEE INSTRUCTION PAGE 32)	49.	.
50.	NEW JERSEY ESTIMATED TAX PAYMENTS/CREDIT FROM 2015 TAX RETURN	50.	590 .
51.	NEW JERSEY EARNED INCOME TAX CREDIT (SEE INSTRUCTION PAGE 38)	51.	.
51B.	FILL IN THE BOX IF YOU HAD THE IRS FIGURE YOUR FEDERAL EARNED INCOME CREDIT	51B.	
51C.	FILL IN THE BOX IF YOU ARE A CU COUPLE CLAIMING THE NJ EARNED INCOME TAX CREDIT	51C.	
52.	EXCESS NEW JERSEY UI/SF/SWF WITHHELD (SEE INSTRUCTION PAGE 39) (ENCLOSE FORM NJ-2450)	52.	.
53.	EXCESS DISABILITY INSURANCE WITHHELD (SEE INSTRUCTION PAGE 39) (ENCLOSE FORM NJ-2450)	53.	.
54.	EXCESS NEW JERSEY FAMILY LEAVE WITHHELD (SEE INSTRUCTION PAGE 39) (ENCLOSE FORM NJ-2450)	54.	.
55.	TOTAL PAYMENTS/CREDITS (ADD LINES 48 THROUGH 54)	55.	2957 .
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.	2632 .
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.	2632 .

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.

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 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

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.	16812
2. Enter Line 28, Form NJ-1040 <u>52147</u> × .02 =	2.	1043
3. Medical Expenses Deduction. Subtract line 2 from line 1 and enter result here. If zero or less, enter zero	3.	15769
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.	15769

(Keep for your records)

continued



2017 NJ-1040-ES-V PAYMENT VOUCHER

Payment by Credit Card

You may pay your 2016 New Jersey income taxes or make payment of estimated tax for 2017 by credit card by visiting the Division's website at www.nj.gov/treasury/taxation/ and selecting electronic services.

Payment by E-Check

You may pay your 2016 New Jersey income taxes or make a payment of estimated tax for 2017 by e-check. This option is available on the Division's Website at: www.nj.gov/treasury/taxation/ Taxpayers who do not have access to the Internet can make a payment by calling the Division's Customer Service Call Center at 609-292-6400. Do not use the payment voucher if you pay your taxes by e-check.

Payment by Check

If you are paying your 2017 New Jersey estimated income taxes by check, be sure to enclose the payment voucher printed below with your check or money order and mail to: State of New Jersey, Division of Taxation, Revenue Processing Center, PO Box 222, Trenton, NJ 08646-0222.

If you are married/civil union couple, filing jointly, be sure that the social security number which is first on this payment voucher is the social security number on your check and is listed first when filing your income tax return.

DO NOT CUT THIS PAGE

New Jersey Gross Income Tax Declaration of Estimated Tax Voucher NJ-1040-ES-V

881-00-0752 KENT 882-00-0752 KENT KARL R & BRYANT KARA B 123 ELM PLUCKEMIN NJ 07978

1038 2017

Calendar Year - Due Voucher April 17, 2017 1

Make check payable to 'State of New Jersey - TGI'. Write your social security # and tax year on your check.

Indicate the return for which payment is being made by checking the appropriate box:

State of New Jersey Division of Taxation Revenue Processing Center PO Box 222 Trenton, NJ 08646-0222

R X NJ-1040 N NJ-1040-NR NJ-1080-C F NJ-1041 NJ-1041SB

Enter amount of payment here:

20.00





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881-00-0752 KENT 882-00-0752 KENT KARL R & BRYANT KARA B 123 ELM PLUCKEMIN NJ 07978

1038 2017

Calendar Year - Due Voucher June 15, 2017 2

Make check payable to 'State of New Jersey - TGI'. Write your social security # and tax year on your check.

Indicate the return for which payment is being made by checking the appropriate box:

State of New Jersey Division of Taxation Revenue Processing Center PO Box 222 Trenton, NJ 08646-0222

R X NJ-1040 N NJ-1040-NR NJ-1080-C F NJ-1041 NJ-1041SB

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New Jersey Gross Income Tax Declaration of Estimated Tax Voucher NJ-1040-ES-V

881-00-0752 KENT 882-00-0752 KENT KARL R & BRYANT KARA B 123 ELM PLUCKEMIN NJ 07978

1038 2017

Calendar Year - Due Voucher Sept 17, 2017 3

Make check payable to 'State of New Jersey - TGI'. Write your social security # and tax year on your check.

Indicate the return for which payment is being made by checking the appropriate box:

State of New Jersey Division of Taxation Revenue Processing Center PO Box 222 Trenton, NJ 08646-0222

R X NJ-1040 N NJ-1040-NR NJ-1080-C F NJ-1041 NJ-1041SB

Enter amount of payment here:

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New Jersey Gross Income Tax Declaration of Estimated Tax Voucher NJ-1040-ES-V

881-00-0752 KENT 882-00-0752 KENT KARL R & BRYANT KARA B 123 ELM PLUCKEMIN NJ 07978

1038 2017

Calendar Year - Due Voucher Jan 15, 2018 4

Make check payable to 'State of New Jersey - TGI'. Write your social security # and tax year on your check.

Indicate the return for which payment is being made by checking the appropriate box:

State of New Jersey Division of Taxation Revenue Processing Center PO Box 222 Trenton, NJ 08646-0222

R X NJ-1040 N NJ-1040-NR NJ-1080-C F NJ-1041 NJ-1041SB

Enter amount of payment here:

20.00



SCHEDULES

A & B

(Form NJ-1040)

NEW JERSEY GROSS INCOME TAX

2016

Name(s) as shown on Form NJ-1040 KENT KARL R & BRYANT KARA B	Your Social Security Number 881 00 0752
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Schedule A CREDIT FOR INCOME OR WAGE TAXES PAID TO OTHER JURISDICTION If you are claiming a credit for income taxes paid to more than one jurisdiction, a separate Schedule A must be enclosed for each. See instructions page 40.

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

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

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

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

1.	a. Kind of property and description	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price	e. Cost or other basis as adjusted (see instructions) and expense of sale	f. Gain or (loss) (d less e)
	SEE ATTACHED STATEMENT					
2.	Capital Gains Distributions					69
3.	Other Net Gains					357
4.	Net Gains (Add Lines 1, 2, and 3) (Enter here and on Line 18. If loss enter ZERO here and make no entry on Line 18)					1912

**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 KENT KARL R & BRYANT KARA B	Your Social Security Number 881 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	882-00-0752	2379
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. 2379

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

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

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

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

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

	Source of Income or Loss. If rental real estate, enter physical address of property.	Social Security Number/ Federal EIN	Type - Enter number from list above	Income or (Loss)
1.	ACME PARTNERS 123 MAIN PLUCKEMIN NJ 07978	881-00-0752	1	650
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. 650

**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 KENT KARL R & BRYANT KARA B				Your Social Security Number 881 00 0752		
PART I INCOME (LOSS)		Column A		Column B		
		Reportable Regular Business Income		Alternative Business Income/(Loss)		
1.	Net Profits From Business	1a.	2379	1b.	2379	
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.	650	4b.	650	
5.	Loss Carryforward From Tax Year 2015			5b.	()
6.	Totals	6a.	3029	6b.	3029	
PART II ADJUSTMENT CALCULATION						
7.	Total Regular Business Income	7.	3029			
8.	Total Alternative Business Income/(Loss). (If loss, enter zero)	8.	3029			
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.