

**HENRY & MARY WHITE  
25 DIAMOND ROAD  
DENVER, NJ 07834  
2015 INCOME TAX RETURN**

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

HENRY WHITE &  
 MARY WHITE  
 25 DIAMOND ROAD  
 DENVER NJ 07834  
 (973) 555-5556

Preparer No.: 995  
 Client No. : XXX-XX-0753  
 Invoice Date: 11/05/2016

**INVOICE**

Description	Amount
PREPARATION OF 2015 FEDERAL/STATE FORMS & WORKSHEETS:  FORM 1040 SCHEDULE A (ITEMIZED DEDUCTIONS) SCHEDULE A MEDICAL BREAKDOWN SCHEDULE A CONTRIBUTION WORKSHEET SCHEDULE B (INTEREST & DIVIDENDS) SCHEDULE D (CAPITAL GAINS & LOSS) FORM 8949 (SALES OF CAPITAL ASSETS) CAPITAL GAIN TAX WORKSHEET SCHEDULE EIC (EARNED INCOME CREDIT) FORM W-2 (WAGES AND TAX) (2) FORM W-2G (GAMBLING WINNINGS) (2) FORM 1099-G (UNEMPLOYMENT COMPENSATION) FORM 1099-R (RETIREMENT DISTRIBUTIONS) SSA WORKSHEET FORM 8879 (E-FILE SIGNATURE AUTHORIZATION) FORM 8867 (EIC CHECKLIST) STUDENT LOAN INTEREST WORKSHEET NJ STATE RESIDENT RETURN	
	<b>Total Invoice</b>
	\$0.00
	<b>Amount Paid</b>
	\$0.00
	<b>Balance Due</b>
	\$0.00

TAX YEAR: 2015

PROCESS DATE: 11/05/2016

CLIENT : 701-00-0753 HENRY WHITE  
SPOUSE : 702-00-0753 MARY WHITE

BIRTH DATE : 09/09/1949  
BIRTH DATE : 07/15/1958

ADDRESS : 25 DIAMOND ROAD  
: DENVILLE NJ 07834

PREPARER : 995

Phone #1: (973) 555-5556  
Phone #2: (973) 555-5557  
Phone #3: -  
STATUS : 2  
FED TYPE: Direct Deposit  
ST TYPE : Direct Deposit  
E-MAIL :

PREPARER FEE:  
ELECTRONIC :  
TOTAL FEES :

DEPENDENT NAME	BIRTH DATE	SSN	RELATIONSHIP	MONTHS
GEORGE V WHITE	03/04/1993	703-00-0752	GRANDCHILD	12
SUSAN B COX	02/05/1998	704-00-0753	GRANDCHILD	12

LISTING OF FORMS FOR THIS RETURN

FORM 1040  
 FORM W-2  
 FORM W-2G  
 FORM 1099-G (UNEMPLOYMENT COMPENSATION)  
 FORM SSA-1099 (SOCIAL SECURITY BENEFITS)  
 FORM 1099-R (RETIREMENT DISTRIBUTIONS)  
 SCHEDULE A (ITEMIZED DEDUCTIONS)  
 SCHEDULE B (INTEREST/DIVIDEND INCOME)  
 SCHEDULE D (CAPITAL GAINS/LOSSES)  
 SCHEDULE EIC (EARNED INCOME CREDIT)  
 FORM 8867 (EIC CHECKLIST)  
 FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)  
 FORM 8949 (SALES AND OTHER DISPOSITIONS OF CAPITAL ASSETS)  
 STUDENT LOAN INTEREST DEDUCTION WORKSHEET  
 NJ STATE RESIDENT RETURN

\* QUICK SUMMARY \*

SUMMARY	FEDERAL	NJ RESIDENT
FILING STATUS	2	2
TOTAL INCOME	38326	26030
TOTAL ADJUSTMENTS	144	0
ADJUSTED GROSS INCOME	38182	21530
DEDUCTIONS	18959	12526
EXEMPTIONS	16000	6000
TAXABLE INCOME	3223	3004
TAX	251	42
CREDITS	0	0
PAYMENTS	3809	891
EARNED INCOME CREDIT	2485	0
REFUND	6043	849
AMOUNT DUE	0	0

CLIENT : HENRY WHITE  
SPOUSE : MARY WHITE

701-00-0753  
702-00-0753

PREPARER : 995 DATE : 11/05/2016

LISTING OF FORMS FOR THIS RETURN

\* W-2 INCOME FORMS SUMMARY \*

	T/S	EMPLOYER	WAGES	FED WITH	FICA	MED TAX	STATE WITH	ST
1.	T	GREEN GRASS GO	10100	101	626	146	41	NJ
2.	S	JOES 1 BAR & G	10204	1022	627	154	54	NJ
		TOTALS.....	20304	1123	1253	300	95	

\* W-2G INCOME FORMS SUMMARY \*

	[T/S]	PAYER	GROSS WINNING	FED WITH	STATE WITH	ST
1.	S	NJ LOTTERY COMMISSION	1400	0	0	
2.	S	BIG CASINO	675	0	0	
		TOTALS.....	2075	0	0	

\* FORM 1099-G INCOME FORMS SUMMARY \*

	[T/S]	PAYER	UNEMPLOYMENT	FED WITH	STATE WITH
1.	S	NEW JERSEY DEPARTMENT OF LABOR	5890	589	0
		TOTALS.....	5890	589	0

\* 1099-R INCOME FORMS SUMMARY \*

	[T/S]	PAYER	GROSS DIST	TAXABLE AMT	FED WITH	STATE WITH
1.	T	FIDELITY INVESTME	4500	4500	700	0
		TOTALS.....	4500	4500	700	0

\* FORM SSA-1099 INCOME FORMS SUMMARY \*

	[T/S]	PAYER	SSA BENEFITS	FED WITH
1.	T	U.S.	13333	1333
		TOTALS.....	13333	1333

		<b>a</b> Employee's social security number 701-00-0753		OMB No. 1545-0008		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.			
<b>b</b> Employer identification number (EIN) 70-9030752				<b>1</b> Wages, tips, other compensation 10100		<b>2</b> Federal income tax withheld 101			
<b>c</b> Employer's name, address, and ZIP code GREEN GRASS GOLF 25 WOOD LANE DENVER NJ 07834				<b>3</b> Social security wages 10100		<b>4</b> Social security tax withheld 626			
				<b>5</b> Medicare wages and tips 10100		<b>6</b> Medicare tax withheld 146			
				<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial HENRY		Last name WHITE		Suff.		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12	
25 DIAMOND ROAD DENVER NJ 07834				<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b>			
				<b>14</b> Other WD HC 43 DI 38 FLI 10		<b>12c</b>			
						<b>12d</b>			
<b>f</b> Employee's address and ZIP code									
<b>15</b> State NJ	Employer's state ID number 709030752	<b>16</b> State wages, tips, etc. 10100	<b>17</b> State income tax 41	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name			

		<b>a</b> Employee's social security number 702-00-0753		OMB No. 1545-0008		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.			
<b>b</b> Employer identification number (EIN) 70-8030753				<b>1</b> Wages, tips, other compensation 10204		<b>2</b> Federal income tax withheld 1022			
<b>c</b> Employer's name, address, and ZIP code JOES 1 BAR & GRILL FUDEYS CT DENVER NJ 07834				<b>3</b> Social security wages 10106		<b>4</b> Social security tax withheld 627			
				<b>5</b> Medicare wages and tips 10610		<b>6</b> Medicare tax withheld 154			
				<b>7</b> Social security tips 504		<b>8</b> Allocated tips			
<b>d</b> Control number				<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial MARY		Last name WHITE		Suff.		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12	
32145 LONG ROAD DOVER NJ 07801				<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b>			
				<b>14</b> Other WD HC 43 DI 39 FLI 10		<b>12c</b>			
						<b>12d</b>			
<b>f</b> Employee's address and ZIP code									
<b>15</b> State NJ	Employer's state ID number 708030752	<b>16</b> State wages, tips, etc. 10204	<b>17</b> State income tax 54	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name			

Department of the Treasury  
Internal Revenue Service

▶ Do not send to the IRS. This is not a tax return.  
▶ Keep this form for your records.  
▶ Information about Form 8879 and its instructions is at [www.irs.gov/form8879](http://www.irs.gov/form8879).

**2015**

Submission Identification Number (SID) ▶

Taxpayer's name <b>HENRY WHITE</b>	Social security number <b>701-00-0753</b>
Spouse's name <b>MARY WHITE</b>	Spouse's social security number <b>702-00-0753</b>

**Part I Tax Return Information—Tax Year Ending December 31, 2015 (Whole Dollars Only)**

<b>1</b> Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	<b>1</b>	<b>38182</b>
<b>2</b> Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12)	<b>2</b>	<b>251</b>
<b>3</b> Federal income tax withheld (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7)	<b>3</b>	<b>3809</b>
<b>4</b> Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a)	<b>4</b>	<b>6043</b>
<b>5</b> Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14)	<b>5</b>	

**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, 2015, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts 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	3
---	---	---	---	---

 as my signature on my tax year 2015 electronically filed income tax return.  
ERO firm name  
**Enter five digits, but do not enter all zeros**
- I will enter my PIN as my signature on my tax year 2015 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 ▶ 11/05/2016

**Spouse's PIN: check one box only**

- I authorize PRACTICE LAB to enter or generate my PIN 

1	0	7	5	3
---	---	---	---	---

 as my signature on my tax year 2015 electronically filed income tax return.  
ERO firm name  
**Enter five digits, but do not enter all zeros**
- I will enter my PIN as my signature on my tax year 2015 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 ▶ 11/05/2016

**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
---	---	---	---	---	---	---	---	---	---	---

  
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2015 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 **Publication 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ PRACTICE LAB Date ▶ 11/05/2016  
IRS PREPARER

**ERO Must Retain This Form — See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

For the year Jan. 1–Dec. 31, 2015, or other tax year beginning \_\_\_\_\_, 2015, ending \_\_\_\_\_, 20

See separate instructions.

Your first name and initial <b>HENRY</b>	Last name <b>WHITE</b>	<b>Your social security number</b> 701-00-0753
If a joint return, spouse's first name and initial <b>MARY</b>	Last name <b>WHITE</b>	<b>Spouse's social security number</b> 702-00-0753

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.  
**25 DIAMOND ROAD**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).  
**DENVILLE, NJ 07834**

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

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

**Filing Status**

1  Single  
 2  Married filing jointly (even if only one had income)  
 3  Married filing separately. Enter spouse's SSN above and full name here. ▶  
 4  Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶  
 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 . . . . . } **Boxes checked on 6a and 6b** 2  
 b  Spouse . . . . . } **No. of children on 6c who:**  
 • lived with you 2  
 • 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 ▶ **4**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
GEORGE	WHITE	703-00-0752	GRANDCHILD	<input type="checkbox"/>
SUSAN	COX	704-00-0753	GRANDCHILD	<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed . . . . .

**Income**

7	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	7	20304
8a	Taxable interest. Attach Schedule B if required . . . . .	8a	325
b	Tax-exempt interest. Do not include on line 8a . . . . .	8b	
9a	Ordinary dividends. Attach Schedule B if required . . . . .	9a	645
b	Qualified dividends . . . . .	9b	455
10	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	10	
11	Alimony received . . . . .	11	
12	Business income or (loss). Attach Schedule C or C-EZ . . . . .	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	256
14	Other gains or (losses). Attach Form 4797 . . . . .	14	
15a	IRA distributions . . . . .	15a	
b	Taxable amount . . . . .	15b	
16a	Pensions and annuities . . . . .	16a	
b	Taxable amount . . . . .	16b	4500
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F . . . . .	18	
19	Unemployment compensation . . . . .	19	5890
20a	Social security benefits . . . . .	20a	13333
b	Taxable amount . . . . .	20b	4331
21	Other income. List type and amount <u>GAMBLING WINNINGS</u> . . . . .	21	2075
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	38326

**Adjusted Gross Income**

23	Educator expenses . . . . .	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . . .	24	
25	Health savings account deduction. Attach Form 8889 . . . . .	25	
26	Moving expenses. Attach Form 3903 . . . . .	26	
27	Deductible part of self-employment tax. Attach Schedule SE . . . . .	27	
28	Self-employed SEP, SIMPLE, and qualified plans . . . . .	28	
29	Self-employed health insurance deduction . . . . .	29	
30	Penalty on early withdrawal of savings . . . . .	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction . . . . .	32	
33	Student loan interest deduction . . . . .	33	144
34	Tuition and fees. Attach Form 8917 . . . . .	34	
35	Domestic production activities deduction. Attach Form 8903 . . . . .	35	
36	Add lines 23 through 35 . . . . .	36	144
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	38182

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	38182
<b>39a</b>	Check <input checked="" type="checkbox"/> <b>You</b> were born before January 2, 1951, <input type="checkbox"/> <b>Blind.</b> } <b>Total boxes</b> if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1951, <input type="checkbox"/> <b>Blind.</b> } <b>checked ▶ 39a</b> <b>1</b>		
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ <b>39b</b> <input type="checkbox"/>		
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	<b>40</b>	18959
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	19223
<b>42</b>	<b>Exemptions.</b> If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instructions	<b>42</b>	16000
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	3223
<b>44</b>	<b>Tax</b> (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/>	<b>44</b>	251
<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	<b>45</b>	
<b>46</b>	Excess advance premium tax credit repayment. Attach Form 8962	<b>46</b>	
<b>47</b>	Add lines 44, 45, and 46	<b>47</b>	251
<b>48</b>	Foreign tax credit. Attach Form 1116 if required	<b>48</b>	
<b>49</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>49</b>	
<b>50</b>	Education credits from Form 8863, line 19	<b>50</b>	
<b>51</b>	Retirement savings contributions credit. Attach Form 8880	<b>51</b>	
<b>52</b>	Child tax credit. Attach Schedule 8812, if required	<b>52</b>	
<b>53</b>	Residential energy credits. Attach Form 5695	<b>53</b>	
<b>54</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>54</b>	
<b>55</b>	Add lines 48 through 54. These are your <b>total credits</b>	<b>55</b>	
<b>56</b>	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	<b>56</b>	251
<b>57</b>	Self-employment tax. Attach Schedule SE	<b>57</b>	
<b>58</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>58</b>	
<b>59</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>59</b>	
<b>60a</b>	Household employment taxes from Schedule H	<b>60a</b>	
<b>b</b>	First-time homebuyer credit repayment. Attach Form 5405 if required	<b>60b</b>	
<b>61</b>	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	<b>61</b>	
<b>62</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s)	<b>62</b>	
<b>63</b>	Add lines 56 through 62. This is your <b>total tax</b>	<b>63</b>	251
<b>64</b>	Federal income tax withheld from Forms W-2 and 1099	<b>64</b>	3809
<b>65</b>	2015 estimated tax payments and amount applied from 2014 return	<b>65</b>	
<b>66a</b>	<b>Earned income credit (EIC)</b>	<b>66a</b>	2485
<b>b</b>	Nontaxable combat pay election <b>66b</b>		
<b>67</b>	Additional child tax credit. Attach Schedule 8812	<b>67</b>	
<b>68</b>	American opportunity credit from Form 8863, line 8	<b>68</b>	
<b>69</b>	Net premium tax credit. Attach Form 8962	<b>69</b>	
<b>70</b>	Amount paid with request for extension to file	<b>70</b>	
<b>71</b>	Excess social security and tier 1 RRTA tax withheld	<b>71</b>	
<b>72</b>	Credit for federal tax on fuels. Attach Form 4136	<b>72</b>	
<b>73</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/>	<b>73</b>	
<b>74</b>	Add lines 64, 65, 66a, and 67 through 73. These are your <b>total payments</b>	<b>74</b>	6294
<b>75</b>	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you <b>overpaid</b>	<b>75</b>	6043
<b>76a</b>	Amount of line 75 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>76a</b>	6043
<b>b</b>	Routing number 3 2 5 0 7 0 7 6 0 ▶ <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>d</b>	Account number 9 8 7 1 2 3 6 5 4		
<b>77</b>	Amount of line 75 you want <b>applied to your 2016 estimated tax</b>	<b>77</b>	
<b>78</b>	<b>Amount you owe.</b> Subtract line 74 from line 63. For details on how to pay, see instructions ▶	<b>78</b>	
<b>79</b>	Estimated tax penalty (see instructions)	<b>79</b>	

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

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

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

Your signature ▶ Date 11/05/16 Your occupation **RETIRED** Daytime phone number 973-555-5556

Spouse's signature. If a joint return, **both** must sign. ▶ Date 11/05/16 Spouse's occupation **SALES CLERK** If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶

**Paid Preparer Use Only**

Print/Type preparer's name IRS PREPARER Preparer's signature Date 11/05/2016 Check  if self-employed PTIN S23051413

Firm's name ▶ PRACTICE LAB Firm's EIN ▶ -

Firm's address ▶ 15 PRACTICE LAB WAY WASHINGTON DC 20005 Phone no. 202-202-2022



**SCHEDULE A  
(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

**2015**  
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](http://www.irs.gov/schedulea).  
► Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

HENRY & MARY WHITE

701-00-0753

		<b>Caution:</b> Do not include expenses reimbursed or paid by others.			
<b>Medical and Dental Expenses</b>	<b>1</b>	Medical and dental expenses (see instructions) . . . . .	<b>1</b>	12957	
	<b>2</b>	Enter amount from Form 1040, line 38 <b>2</b> 38182			
	<b>3</b>	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1951, multiply line 2 by 7.5% (.075) instead	<b>3</b>	2864	
	<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	<b>4</b>		10093
<b>Taxes You Paid</b>	<b>5</b>	State and local ( <b>check only one box</b> ):			
		a <input type="checkbox"/> Income taxes, or	<b>5</b>	657	
		b <input checked="" type="checkbox"/> General sales taxes			
	<b>6</b>	Real estate taxes (see instructions) . . . . .	<b>6</b>	4534	
	<b>7</b>	Personal property taxes . . . . .	<b>7</b>		
	<b>8</b>	Other taxes. List type and amount ►	<b>8</b>		
	<b>9</b>	Add lines 5 through 8 . . . . .	<b>9</b>		5191
	<b>Interest You Paid</b>	<b>10</b>	Home mortgage interest and points reported to you on Form 1098	<b>10</b>	
<b>11</b>		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 ►	<b>11</b>		
<b>12</b>		Points not reported to you on Form 1098. See instructions for special rules . . . . .	<b>12</b>		
<b>13</b>		Mortgage insurance premiums (see instructions) . . . . .	<b>13</b>		
<b>14</b>		Investment interest. Attach Form 4952 if required. (See instructions.)	<b>14</b>		
<b>15</b>		Add lines 10 through 14 . . . . .	<b>15</b>		
<b>Gifts to Charity</b>	<b>16</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions. . . . .	<b>16</b>	1350	
	<b>17</b>	Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 . . . . .	<b>17</b>	250	
	<b>18</b>	Carryover from prior year . . . . .	<b>18</b>		
	<b>19</b>	Add lines 16 through 18 . . . . .	<b>19</b>		1600
<b>Casualty and Theft Losses</b>	<b>20</b>	Casualty or theft loss(es). Attach Form 4684. (See instructions.) . . . . .	<b>20</b>		
<b>Job Expenses and Certain Miscellaneous Deductions</b>	<b>21</b>	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	<b>21</b>		
	<b>22</b>	Tax preparation fees . . . . .	<b>22</b>		
	<b>23</b>	Other expenses—investment, safe deposit box, etc. List type and amount ► <b>SAFE DEPOSIT BOX 90</b>	<b>23</b>	90	
	<b>24</b>	Add lines 21 through 23 . . . . .	<b>24</b>	90	
	<b>25</b>	Enter amount from Form 1040, line 38 <b>25</b> 38182			
	<b>26</b>	Multiply line 25 by 2% (.02) . . . . .	<b>26</b>	764	
	<b>27</b>	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	<b>27</b>		
<b>Other Miscellaneous Deductions</b>	<b>28</b>	Other—from list in instructions. List type and amount ► <b>GAMBLING LOSSES TO AMOUNT WON 2075</b>	<b>28</b>		2075
<b>Total Itemized Deductions</b>	<b>29</b>	Is Form 1040, line 38, over \$154,950? <input checked="" type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	<b>29</b>		18959
	<b>30</b>	If you elect to itemize deductions even though they are less than your standard deduction, check here . . . . .			

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

**Interest and Ordinary Dividends**

OMB No. 1545-0074

**2015**  
Attachment  
Sequence No. **08**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040A or 1040.**

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

Name(s) shown on return

Your social security number

HENRY & MARY WHITE

701-00-0753

**Part I**  
**Interest**

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

**Amount**

325

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

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

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

**1**

**2**

**3**

**4**

325

325

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

**Amount**

**Part II**  
**Ordinary Dividends**

**5** List name of payer ▶  
DREYFUS

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

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

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

**5**

**6**

645

645

**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 2015, 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 . . . . .

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 2015, 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 . . . . .

Yes	No
	X
	X

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

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

**2015**  
Attachment  
Sequence No. **12**

Name(s) shown on return

HENRY & MARY WHITE

Your social security number

701-00-0753

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

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

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	3000	3500	500	
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked. . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b> 256
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .				<b>15</b> 256

**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	256
	<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b>	Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . ▶	<b>18</b>	
<b>19</b>	Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . ▶	<b>19</b>	
<b>20</b>	Are lines 18 and 19 <b>both</b> zero or blank? <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.		
<b>21</b>	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of: <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul>	<b>21</b>	( )
	<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
<b>22</b>	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side  
**HENRY & MARY WHITE**

Social security number or taxpayer identification number  
**701-00-0753**

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.

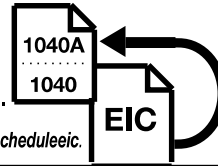
- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <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). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	MICROSOFT	05/23/2006	07/15/2015	3000	3500	W	500	
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ►				3000	3500		500	

**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 EIC**  
(Form 1040A or 1040)

**Earned Income Credit**  
Qualifying Child Information



OMB No. 1545-0074

**2015**

Attachment  
Sequence No. **43**

Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on return

Your social security number

HENRY & MARY WHITE

701-00-0753

**Before you begin:**

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



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

**Qualifying Child Information**

**Child 1**

**Child 2**

**Child 3**

1 Child's name	First name	Last name	First name	Last name	First name	Last name
If you have more than three qualifying children, you have to list only three to get the maximum credit.	SUSAN	COX	GEORGE	WHITE		
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2015. If your child was born and died in 2015 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	704-00-0753		703-00-0752			
<b>3 Child's year of birth</b>	Year <u>1</u> <u>9</u> <u>9</u> <u>8</u> <i>If born after 1996 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year <u>1</u> <u>9</u> <u>9</u> <u>3</u> <i>If born after 1996 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 1996 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	
<b>4 a</b> Was the child under age 24 at the end of 2015, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input checked="" type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.
	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.
<b>b</b> Was the child permanently and totally disabled during any part of 2015?	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.
	Go to line 5.	The child is not a qualifying child.	Go to line 5.	The child is not a qualifying child.	Go to line 5.	The child is not a qualifying child.
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	GRANDCHILD		GRANDCHILD			
<b>6 Number of months child lived with you in the United States during 2015</b>  • If the child lived with you for more than half of 2015 but less than 7 months, enter "7." • If the child was born or died in 2015 and your home was the child's home for more than half the time he or she was alive during 2015, enter "12."	<u>12</u> months <i>Do not enter more than 12 months.</i>		<u>12</u> months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	

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

Schedule EIC (Form 1040A or 1040) 2015

QNA

## Paid Preparer's Earned Income Credit Checklist

▶ **To be completed by preparer and filed with Form 1040, 1040A, or 1040EZ.**  
 ▶ **Information about Form 8867 and its separate instructions is at [www.irs.gov/form8867](http://www.irs.gov/form8867).**

Taxpayer name(s) shown on return  
 HENRY & MARY WHITE

Taxpayer's social security number  
 701-00-0753

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

### Part I All Taxpayers

<p><b>1</b> Enter preparer's name and PTIN ▶ <u>IRS PREPARER S23051413</u></p>	
<p><b>2</b> Is the taxpayer's filing status married filing separately? . . . . .</p> <p>▶ If you checked <b>"Yes"</b> on line 2, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> <b>Yes</b>      <input checked="" type="checkbox"/> <b>No</b></p>
<p><b>3</b> Does the taxpayer (and the taxpayer's spouse if filing jointly) have a social security number (SSN) that allows him or her to work and is valid for EIC purposes? See the instructions before answering . . . . .</p> <p>▶ If you checked <b>"No"</b> on line 3, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<p><input checked="" type="checkbox"/> <b>Yes</b>      <input type="checkbox"/> <b>No</b></p>
<p><b>4</b> Is the taxpayer (or the taxpayer's spouse if filing jointly) filing Form 2555 or 2555-EZ (relating to the exclusion of foreign earned income)? . . . . .</p> <p>▶ If you checked <b>"Yes"</b> on line 4, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> <b>Yes</b>      <input checked="" type="checkbox"/> <b>No</b></p>
<p><b>5a</b> Was the taxpayer (or the taxpayer's spouse) a nonresident alien for any part of 2015? . . . . .</p> <p>▶ If you checked <b>"Yes"</b> on line 5a, go to line 5b. Otherwise, skip line 5b and go to line 6.</p>	<p><input type="checkbox"/> <b>Yes</b>      <input checked="" type="checkbox"/> <b>No</b></p>
<p><b>b</b> Is the taxpayer's filing status married filing jointly? . . . . .</p> <p>▶ If you checked <b>"Yes"</b> on line 5a and <b>"No"</b> on line 5b, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> <b>Yes</b>      <input type="checkbox"/> <b>No</b></p>
<p><b>6</b> Is the taxpayer's <b>investment income</b> more than \$3,400? See the instructions before answering.</p> <p>▶ If you checked <b>"Yes"</b> on line 6, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, continue.</p>	<p><input type="checkbox"/> <b>Yes</b>      <input checked="" type="checkbox"/> <b>No</b></p>
<p><b>7</b> Could the taxpayer be a <b>qualifying child</b> of another person for 2015? If the taxpayer's filing status is married filing jointly, check <b>"No."</b> Otherwise, see instructions before answering . . . . .</p> <p>▶ If you checked <b>"Yes"</b> on line 7, <b>stop</b>; the taxpayer <b>cannot</b> take the EIC. Otherwise, go to Part II or Part III, whichever applies.</p>	<p><input type="checkbox"/> <b>Yes</b>      <input checked="" type="checkbox"/> <b>No</b></p>



Part II Taxpayers With a Child

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

- 8 Child's name
9 Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them?
10 Was the child unmarried at the end of 2015?
11 Did the child live with the taxpayer in the United States for over half of 2015?
12 Was the child (at the end of 2015)-
13a Do you or the taxpayer know of another person who could check "Yes" on lines 9, 10, 11, and 12 for the child?
b Enter the child's relationship to the other person(s)
c Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child?
14 Does the qualifying child have an SSN that allows him or her to work and is valid for EIC purposes?
15 Are the taxpayer's earned income and adjusted gross income each less than the limit that applies to the taxpayer for 2015?

Table with 3 columns: Child 1, Child 2, Child 3. Child 1: SUSAN COX. Child 2: GEORGE WHITE. Rows correspond to questions 8-15 with Yes/No checkboxes.



**Part III Taxpayers Without a Qualifying Child**

**16** Was the taxpayer's main home, and the main home of the taxpayer's spouse if filing jointly, in the United States for more than half the year? (Military personnel on extended active duty outside the United States are considered to be living in the United States during that duty period.) See the instructions before answering.

Yes  No

▶ If you checked "No" on line 16, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

**17** Was the taxpayer, or the taxpayer's spouse if filing jointly, at least age 25 but under age 65 at the end of 2015? See the instructions before answering . . . . .

Yes  No

▶ If you checked "No" on line 17, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

**18** Is the taxpayer eligible to be claimed as a dependent on anyone else's federal income tax return for 2015? If the taxpayer's filing status is married filing jointly, check "No". . . . .

Yes  No

▶ If you checked "Yes" on line 18, **stop**; the taxpayer **cannot** take the EIC. Otherwise, continue.

**19** Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2015? See instructions . . . . .

Yes  No

▶ If you checked "No" on line 19, **stop**; the taxpayer **cannot** take the EIC. If you checked "Yes" on line 19, the taxpayer can take the EIC. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to find out if **Form 8862** must be filed. Go to line 20.

**Part IV Due Diligence Requirements**

**20** Did you complete Form 8867 based on current information provided by the taxpayer or reasonably obtained by you? . . . . .

Yes  No

**21** Did you complete the EIC worksheet found in the Form 1040, 1040A, or 1040EZ instructions (or your own worksheet that provides the same information as the 1040, 1040A, or 1040EZ worksheet)? . . . . .

Yes  No

**22** If any qualifying child was not the taxpayer's son or daughter, do you know or did you ask why the parents were not claiming the child? . . . . .

Yes  No  
 Does not apply

**23** If the answer to question 13a is "Yes" (indicating that the child lived for more than half the year with someone else who could claim the child for the EIC), did you explain the tiebreaker rules and possible consequences of another person claiming your client's qualifying child? . . . . .

Yes  No  
 Does not apply

**24** Did you ask this taxpayer any additional questions that are necessary to meet your knowledge requirement? See the instructions before answering . . . . .

Yes  No  
 Does not apply

**To comply with the EIC knowledge requirement, you must not know or have reason to know that any information you used to determine the taxpayer's eligibility for, and the amount of, the EIC is incorrect. You may not ignore the implications of information furnished to you or known by you, and you must make reasonable inquiries if the information furnished to you appears to be incorrect, inconsistent, or incomplete. At the time you make these inquiries, you must document in your files the inquiries you made and the taxpayer's responses.**

**25** Did you document (a) the taxpayer's answer to question 22 (if applicable), (b) whether you explained the tiebreaker rules to the taxpayer and any additional information you got from the taxpayer as a result, and (c) any additional questions you asked and the taxpayer's answers? . . . . .

Yes  No  
 Does not apply

- ▶ You have complied with all the due diligence requirements if you:
  1. Completed the actions described on lines 20 and 21 and checked "Yes" on those lines,
  2. Completed the actions described on lines 22, 23, 24, and 25 (if they apply) and checked "Yes" (or "Does not apply") on those lines,
  3. Submit Form 8867 in the manner required, **and**
  4. Keep all five of the following records for 3 years from the latest of the dates specified in the instructions under *Document Retention*:
    - a. Form 8867,
    - b. The EIC worksheet(s) or your own worksheet(s),
    - c. Copies of any taxpayer documents you relied on to determine eligibility for or amount of EIC,
    - d. A record of how, when, and from whom the information used to prepare the form and worksheet(s) was obtained, and
    - e. A record of any additional questions you asked and your client's answers.

▶ You have not complied with all the due diligence requirements if you checked "No" on line 20, 21, 22, 23, 24, or 25. You may have to pay a \$505 penalty for each failure to comply.

**Part V Documents Provided to You**

**26** Identify below any document that the taxpayer provided to you and that you relied on to determine the taxpayer's EIC eligibility. Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no qualifying child, check box a. If there is no disabled child, check box o.

**Residency of Qualifying Child(ren)**

- |   |   |
|---|---|
| <input type="checkbox"/> <b>a</b> No qualifying child                       | <input type="checkbox"/> <b>i</b> Place of worship statement                            |
| <input type="checkbox"/> <b>b</b> School records or statement               | <input type="checkbox"/> <b>j</b> Indian tribal official statement                      |
| <input type="checkbox"/> <b>c</b> Landlord or property management statement | <input type="checkbox"/> <b>k</b> Employer statement                                    |
| <input type="checkbox"/> <b>d</b> Health care provider statement            | <input type="checkbox"/> <b>l</b> Other (specify) ▼<br>_____                            |
| <input type="checkbox"/> <b>e</b> Medical records                           | _____   |
| <input type="checkbox"/> <b>f</b> Child care provider records               | _____   |
| <input type="checkbox"/> <b>g</b> Placement agency statement                | <input type="checkbox"/> <b>m</b> Did not rely on any documents, but made notes in file |
| <input type="checkbox"/> <b>h</b> Social service records or statement       | <input checked="" type="checkbox"/> <b>n</b> Did not rely on any documents              |

**Disability of Qualifying Child(ren)**

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> <b>o</b> No disabled child                | <input type="checkbox"/> <b>s</b> Other (specify) ▼<br>_____                            |
| <input type="checkbox"/> <b>p</b> Doctor statement                            | _____   |
| <input type="checkbox"/> <b>q</b> Other health care provider statement        | <input type="checkbox"/> <b>t</b> Did not rely on any documents, but made notes in file |
| <input type="checkbox"/> <b>r</b> Social services agency or program statement | <input type="checkbox"/> <b>u</b> Did not rely on any documents                         |

**27** If a Schedule C is included with this return, identify below the information that the taxpayer provided to you and that you relied on to prepare the Schedule C. Check all that apply. **Keep a copy of any documents you relied on.** See the instructions before answering. If there is no Schedule C, check box a.

**Documents or Other Information**

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> <b>a</b> No Schedule C                       | <input type="checkbox"/> <b>h</b> Bank statements                                       |
| <input type="checkbox"/> <b>b</b> Business license                               | <input type="checkbox"/> <b>i</b> Reconstruction of income and expenses                 |
| <input type="checkbox"/> <b>c</b> Forms 1099                                     | <input type="checkbox"/> <b>j</b> Other (specify) ▼<br>_____                            |
| <input type="checkbox"/> <b>d</b> Records of gross receipts provided by taxpayer | _____   |
| <input type="checkbox"/> <b>e</b> Taxpayer summary of income                     | <input type="checkbox"/> <b>k</b> Did not rely on any documents, but made notes in file |
| <input type="checkbox"/> <b>f</b> Records of expenses provided by taxpayer       | <input type="checkbox"/> <b>l</b> Did not rely on any documents                         |
| <input type="checkbox"/> <b>g</b> Taxpayer summary of expenses                   |   |

Medical and Dental Expenses

<u>Description of Expense</u>	<u>Amount</u>
Medical and Dental Insurance	7889
Amount Paid to Doctors, Dentists, Eye Doctors, etc.	500
Prescription Medicine, Drugs, or Insulin	645
Hospital Care including Meals and Lodging	675
Qualified Long-Term Care Insurance	2250
Mileage (680 miles x 0.230)	156
PRESCRIPTION GLASSES	842
TOTALS:	12957

**SCHEDULE A CONTRIBUTION LIMITATION WORKSHEET**

Keep for your records

**SUMMARY**

	(a) Current Year Contributions 2015	(b) Contributions carried from prior year	(c) Total	(d) Current Year Deduction	(e) Carryover Deduction
<b>1</b> 50% Limitation	1600		1600	1600	
<b>2</b> 30% Capital Gain					
<b>3</b> 30% Limitation					
<b>4</b> 20% Limitation					
<b>5</b> TOTALS	1600		1600	1600	

**LIMITATION CALCULATIONS**

**6** 2015 Adjusted Gross Income (AGI) . . . . . **6** 38182

50% Contributions

	Limitation	2015 Deduction & Carryover to 2016
<b>7</b> Total 50% Contributions (line 1, column c) . . . . . <b>7</b>	1600	
<b>8</b> 50% of AGI limitation (line 6 x .50) . . . . . <b>8</b>	19091	
<b>9</b> 2015 deduction (lesser of line 7 or line 8) (carries to line 1, column d) . . . . . <b>9</b>		1600
<b>10</b> Carryover to 2016, if any (line 7 less line 9) (carries to line 1, column e) . . . . . <b>10</b>		

30% Capital Gain Special Limit

<b>11</b> Total 30% Capital Gain Special Limit Contributions (line 2, column c) . . . . . <b>11</b>		
<b>12</b> 30% AGI limitation (line 6 x .30) . . . . . <b>12</b>	11455	
<b>13</b> 50% AGI limitation less 50% deduction (line 8 less line 9) . . . . . <b>13</b>	17491	
<b>14</b> 2015 deduction (lesser lines 11,12 and 13) (carries to line 2, column d) . . . . . <b>14</b>		
<b>15</b> Carryover to 2016, if any (line 11 less line 14) (carries to line 2, column e) . . . . . <b>15</b>		

30% Contribution

<b>16</b> Total 30% Contribution (line 3, column c) . . . . . <b>16</b>		
<b>17</b> 30% AGI (line 6 x .30) . . . . . <b>17</b>	11455	
<b>18</b> 50% of AGI limitation less 50% deduction and 30% Capital Gain Special Limitation deduction (line 8 less lines 9 and 14) . . . . . <b>18</b>	17491	
<b>19</b> 2015 deduction (lesser of lines 16,17 and 18) (carries to line 3, column d) . . . . . <b>19</b>		
<b>20</b> Carryover to 2016, if any (line 16 less line 19) (carries to line 3, column e) . . . . . <b>20</b>		

20% Contributions

<b>21</b> Total 20% contribution (line 4, column c) . . . . . <b>21</b>		
<b>22</b> 20% of AGI (line 6 x .20) . . . . . <b>22</b>	7636	
<b>23</b> 30% of AGI limitation less 30% deduction (line 17 less line 19) . . . . . <b>23</b>	11455	
<b>24</b> 30% of AGI limitation less 30% Capital Gain Limitation deduction (line 12 less line 14) . . . . . <b>24</b>	11455	
<b>25</b> 50% of AGI limitation less 50% and 30% deduction (line 8 less lines 9,14 and 19) . . . . . <b>25</b>	17491	
<b>26</b> 2015 deduction (lesser of lines 21,22,23, 24 and 25) (carries to line 4, column d) . . . . . <b>26</b>		
<b>27</b> Carryover to 2016, if any (line 21 less line 26) (carries to line 4, column e) . . . . . <b>27</b>		

**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>3223</u>
2.	Enter the amount from Form 1040, line 9b*	2.	<u>455</u>
3.	Are you filing Schedule D?*		
	<input checked="" type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-	} 3.	<u>256</u>
	<input type="checkbox"/> <b>No.</b> Enter the amount from Form 1040, line 13		
4.	Add lines 2 and 3	4.	<u>711</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>711</u>
7.	Subtract line 6 from line 1. If zero or less, enter -0-	7.	<u>2512</u>
8.	Enter: \$37,450 if single or married filing separately, \$74,900 if married filing jointly or qualifying widow(er), \$50,200 if head of household.	} 8.	<u>74900</u>
9.	Enter the smaller of line 1 or line 8		
10.	Enter the smaller of line 7 or line 9	10.	<u>2512</u>
11.	Subtract line 10 from line 9. This amount is taxed at 0%	11.	<u>711</u>
12.	Enter the smaller of line 1 or line 6	12.	<u>711</u>
13.	Enter the amount from line 11	13.	<u>711</u>
14.	Subtract line 13 from line 12	14.	<u>          </u>
15.	Enter: \$413,200 if single, \$232,425 if married filing separately, \$464,850 if married filing jointly or qualifying widow(er), \$439,000 if head of household.	} 15.	<u>464850</u>
16.	Enter the smaller of line 1 or line 15		
17.	Add lines 7 and 11	17.	<u>3223</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>711</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>251</u>
25.	Add lines 20, 23, and 24	25.	<u>251</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>323</u>
27.	<b>Tax on all taxable income.</b> Enter the <b>smaller</b> 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>251</u>

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

**28% Rate Gain Worksheet—Line 18**

*Keep for Your Records* 

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), for which you excluded 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), for which you excluded 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), for which you excluded 75% of the gain.	
Do not 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. ( _____ )
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

Keep for Your Records 

If you are not 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 did not 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 did not 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.** ( \_\_\_\_\_ )
- 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.** \_\_\_\_\_
- 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 are 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.

**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 2015, 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.

<b>1.</b>	Enter the total amount from <b>box 5</b> of all your <b>Forms SSA-1099</b> and <b>Forms RRB-1099</b> . Also, enter this amount on Form 1040, line 20a . . . .	<b>1.</b>	13333
<b>2.</b>	Multiply line 1 by 50% (0.50) . . . . .	<b>2.</b>	6667
<b>3.</b>	Combine the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21 . . . . .	<b>3.</b>	33995
<b>4.</b>	Enter the amount, if any, from Form 1040, line 8b . . . . .	<b>4.</b>	
<b>5.</b>	Combine lines 2, 3, and 4 . . . . .	<b>5.</b>	40662
<b>6.</b>	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 . . . . .	<b>6.</b>	
<b>7.</b>	Is the amount on line 6 less than the amount on line 5?		
	<input type="checkbox"/> <b>No.</b> None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b.		
	<input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 6 from line 5 . . . . .	<b>7.</b>	40662
<b>8.</b>	If you are:		
	<ul style="list-style-type: none"> <li>• Married filing jointly, enter \$32,000</li> <li>• Single, head of household, qualifying widow(er), or married filing separately and you <b>lived apart</b> from your spouse for all of 2015, enter \$25,000</li> <li>• Married filing separately and you lived with your spouse at any time in 2015, skip lines 8 through 15; multiply line 7 by 85% (0.85) and enter the result on line 16. Then go to line 17</li> </ul>	}	<b>8.</b> 32000
<b>9.</b>	Is the amount on line 8 less than the amount on line 7?		
	<input type="checkbox"/> <b>No.</b> None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. If you are married filing separately and you <b>lived apart</b> from your spouse for all of 2015, be sure you entered “D” to the right of the word “benefits” on line 20a.		
	<input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 8 from line 7 . . . . .	<b>9.</b>	8662
<b>10.</b>	Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you <b>lived apart</b> from your spouse for all of 2015 . . . . .	<b>10.</b>	12000
<b>11.</b>	Subtract line 10 from line 9. If zero or less, enter -0- . . . . .	<b>11.</b>	
<b>12.</b>	Enter the <b>smaller</b> of line 9 or line 10 . . . . .	<b>12.</b>	8662
<b>13.</b>	Enter one-half of line 12 . . . . .	<b>13.</b>	4331
<b>14.</b>	Enter the <b>smaller</b> of line 2 or line 13 . . . . .	<b>14.</b>	4331
<b>15.</b>	Multiply line 11 by 85% (0.85). If line 11 is zero, enter -0- . . . . .	<b>15.</b>	
<b>16.</b>	Add lines 14 and 15 . . . . .	<b>16.</b>	4331
<b>17.</b>	Multiply line 1 by 85% (0.85) . . . . .	<b>17.</b>	11333
<b>18.</b>	<b>Taxable social security benefits.</b> Enter the <b>smaller</b> of line 16 or line 17. Also enter this amount on Form 1040, line 20b . . . . .	<b>18.</b>	4331



*If any of your benefits are taxable for 2015 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.*



**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 2014 on qualified student loans. <b>Do not enter more than \$2,500</b> .....	1.	<u>144</u>
2.	Enter the amount from Form 1040, line 22 .....	2.	<u>38326</u>
3.	Enter the total of the amounts from Form 1040, lines 23 through 32 .....	3.	_____
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.	_____
6.	Subtract line 5 from line 2 .....	6.	<u>38326</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 <b>modified adjusted gross income</b> .....	11.	<u>38326</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"/> <b>No.</b> Skip lines 13 and 14, enter -0- on line 15, and go to line 16.		
	<input type="checkbox"/> <b>Yes.</b> 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.	<b>Student loan interest deduction.</b> Subtract line 15 from line 1. Enter the result here and on Form 1040, line 33. <b>Do not</b> include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.) .....	16.	<u>144</u>

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**Dependent Information:**

Name.....: SUSAN B COX  
SSN.....: 704-00-0753            Relationship.....: GRANDCHILD  
Student.: YES  
Disabled: NO                      Type of Disability:  
Notes....:

Name.....: GEORGE V WHITE  
SSN.....: 703-00-0752            Relationship.....: GRANDCHILD  
Student.: YES  
Disabled: NO                      Type of Disability:  
Notes....:

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**EIC Due Diligence Notes:**

Worksheet **A**—2015 EIC—Lines 66a and 66b

Keep for Your Records 

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

**Part 1**


1. Enter your earned income from Step 5. 

1	20304
---	-------

**All Filers Using Worksheet A**

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

2	5548
---	------

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

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

3	38182
---	-------

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

**Part 2**

**Filers Who Answered “No” on Line 4**

5. If you have:  
● No qualifying children, is the amount on line 3 less than \$8,250 (\$13,750 if married filing jointly)?  
● 1 or more qualifying children, is the amount on line 3 less than \$18,150 (\$23,650 if married filing jointly)?

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


5	2485
---	------

**Part 3**

**Your Earned Income Credit**

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

6	2485
---	------

Enter this amount on Form 1040, line 66a. 

**Reminder—**

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



*If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2015.*

**Worksheet B—2015 EIC—Lines 66a and 66b**

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

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

**Part 1**  
**Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE**

	1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.		1a	
	b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a.	+	1b	
	c. Combine lines 1a and 1b.	=	1c	
	d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.	-	1d	
	e. Subtract line 1d from 1c.	=	1e	

**Part 2**  
**Self-Employed NOT Required To File Schedule SE**

For example, your net earnings from self-employment were less than \$400.

2. Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.

	a. Enter any net farm profit or (loss) from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.		2a	
	b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1*.	+	2b	
	c. Combine lines 2a and 2b.	=	2c	

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


**Part 3**  
**Statutory Employees Filing Schedule C or C-EZ**

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

**Part 4**  
**All Filers Using Worksheet B**

**Note.** If line 4b includes income on which you should have paid self-employment tax but didn’t, we may reduce your credit by the amount of self-employment tax not paid.

	4a. Enter your earned income from Step 5.		4a	20304
	b. Combine lines 1e, 2c, 3, and 4a. <b>This is your total earned income.</b>		4b	20304

5. If you have:
- 3 or more qualifying children, is line 4b less than \$47,747 (\$53,267 if married filing jointly)?
  - 2 qualifying children, is line 4b less than \$44,454 (\$49,974 if married filing jointly)?
  - 1 qualifying child, is line 4b less than \$39,131 (\$44,651 if married filing jointly)?
  - No qualifying children, is line 4b less than \$14,820 (\$20,330 if married filing jointly)?
- Yes.** If you want the IRS to figure your credit, see *Credit figured by the IRS*, earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.
- No.**  You cannot take the credit. Enter “No” on the dotted line next to line 66a.



**Part 5**

**All Filers Using Worksheet B**

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

<b>6</b>	20304
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7. Look up the amount on line 6 above in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. 

<b>7</b>	5548
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If line 7 is zero, You cannot take the credit. Enter "No" on the dotted line next to line 66a.

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

<b>8</b>	38182
----------	-------

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

**Part 6**

**Filers Who Answered "No" on Line 9**

10. If you have:
- No qualifying children, is the amount on line 8 less than \$8,250 (\$13,750 if married filing jointly)?
  - 1 or more qualifying children, is the amount on line 8 less than \$18,150 (\$23,650 if married filing jointly)?
- Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.
- No.** Look up the amount on line 8 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. Look at the amounts on lines 10 and 7. Then, enter the **smaller** amount on line 11.

<b>10</b>	2485
-----------	------

**Part 7**

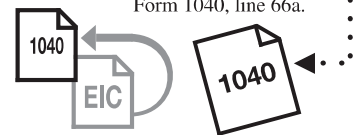
**Your Earned Income Credit**

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

<b>11</b>	2485
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**Reminder—**

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



Enter this amount on Form 1040, line 66a.



*If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2015.*

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

\*\*\*\* SUPPORTING NOTES FOR SCHEDULE A

701-00-0753

HENRY & MARY WHITE

-----

Schedule of Other Medical Expenses:

Description

PRESCRIPTION GLASSES

Amount

842

Total Other Medical Expenses:

842

STATE OF NEW JERSEY INCOME TAX – RESIDENT RETURN

NJ-1040  
2015  
Page 1



For Privacy Act Notification, See Instructions  
For Tax Year Jan. – Dec. 2015 or Other Tax Year  
Beginning \_\_\_\_\_, 20\_\_ Month Ending \_\_\_\_\_, 20\_\_  
On-line Federal Extension Confirmation # \_\_\_\_\_

WHITE HENRY & MARY

25 DIAMOND ROAD

DENVILLE NJ 07834 1408

1038 12

701000753 702000753

S23051413

5001 00002



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  
S23051413

Firm's Name PRACTICE LAB

Federal Employer Identification Number

15 PRACTICE LAB WAY WASHINGTON DC 20005



WHITE HENRY & MARY

701000753

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 2
10. NUMBER OF OTHER DEPENDENTS
11. DEPENDENTS ATTENDING COLLEGE
12A. TOTAL (LINE 12A - ADD LINES 6, 7, 8, AND 11) 3
12B. TOTAL (LINE 12B - ADD LINES 9 AND 10) 2

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 include WHITE GEORGE V and COX SUSAN B.

GOVERNATORIAL 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 3004.





WHITE HENRY & MARY

701000753

1038

37A.	TOTAL PROPERTY TAXES PAID (SEE INSTRUCTION PAGE 29)	37A.	6154 .
37B.	BLOCK, LOT, AND QUALIFIER (TO BE ENTERED ON PAGE 1)	37B.	
37C.	COUNTY/MUNICIPALITY CODE (TO BE ENTERED ON PAGE 1)	37C.	
38.	PROPERTY TAX DEDUCTION (SEE INSTRUCTION PAGE 32)	38.	.
39.	NEW JERSEY TAXABLE INCOME (SUBTRACT LINE 38 FROM LINE 36) IF ZERO OR LESS, MAKE NO ENTRY	39.	3004 .
40.	TAX (FROM TAX TABLES, PAGE 53)	40.	42 .
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.	42 .
43.	SHELTERED WORKSHOP TAX CREDIT	43.	.
44.	BALANCE OF TAX AFTER CREDIT (SUBTRACT LINE 43 FROM LINE 42)	44.	42 .
45.	USE TAX DUE ON INTERNET, MAIL-ORDER, OR OTHER OUT-OF-STATE PURCHASES (SEE WKST AND INSTR. PAGE 36) IF NO USE TAX, ENTER ZERO	45.	0 .
46.	PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX	46.	.
46A.	FILL IN IF FORM 2210 IS ENCLOSED	46A.	
47.	TOTAL TAX AND PENALTY (ADD LINES 44, 45, AND 46)	47.	42 .
48.	TOTAL NEW JERSEY INCOME TAX WITHHELD (ENCLOSE FORMS W-2 AND 1099)	48.	95 .
49.	PROPERTY TAX CREDIT (SEE INSTRUCTION PAGE 32)	49.	50 .
50.	NEW JERSEY ESTIMATED TAX PAYMENTS/CREDIT FROM 2014 TAX RETURN	50.	.
51.	NEW JERSEY EARNED INCOME TAX CREDIT (SEE INSTRUCTION PAGE 38)	51.	746 .
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.	891 .
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.	849 .
58.	YOUR 2016 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.	849 .

**DIRECT DEPOSIT INFORMATION**

dd1.	REFUND CHECK BOX ('1' FOR REFUND, '4' FOR NO REFUND)	dd1.	1
dd2.	ACCOUNT TYPE ('C' FOR CHECKING, 'S' FOR SAVINGS)	dd2.	C
dd3.	FILL IN THE CHECKBOX IF REFUND IS GOING TO AN ACCOUNT OUTSIDE THE UNITED STATES	dd3.	
dd4.	ROUTING NUMBER	dd4.	325070760
dd5.	ACCOUNT NUMBER	dd5.	987123654
dnm.	DO NOT MAIL INDICATOR	dnm.	X
pa.	POWER OF ATTORNEY INDICATOR	pa.	
pdr.	PRESIDENTIAL DISASTER RELIEF INDICATOR	pdr.	

**NJ e-file Signature Authorization**

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

**2015**

Taxpayer's name <b>HENRY WHITE</b>	Social security number 701-00-0753
Spouse's name or Civil Union Prtnr's <b>MARY WHITE</b>	Spouse's social security number or Civil Union Prtnr's 702-00-0753

<b>Part I Tax Return Information-Tax Year Ending December 31, 2015 (Whole Dollars Only)</b>	
1 New Jersey Taxable income . . . . .	1 3004
2 Total tax . . . . .	2 42
3 New Jersey income tax withheld . . . . .	3 95
4 Refund . . . . .	4 849
5 Amount you owe . . . . .	5

**Part II Declaration and Signature Authorization of Taxpayer**

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2015, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of my electronic income tax return. I acknowledge that I have read the Consent to Disclosure and, if applicable, Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return and I agree to the provisions contained therein. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize PRACTICE LAB to enter my PIN 12345 as my signature  
ERO firm name do not enter all zeros  
 on my tax year 2015 electronically filed income tax return.

I will enter my PIN as my signature on my tax year 2015 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 ▶ 11/05/2016

Spouse's PIN: check one box only  
(or Civil Union Prtnr's PIN)

I authorize PRACTICE LAB to enter my PIN 12345 as my signature  
ERO firm name do not enter all zeros  
 on my tax year 2015 electronically filed income tax return.

I will enter my PIN as my signature on my tax year 2015 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 ▶ 11/05/2016  
or Civil Union Prtnr's

**Practitioner PIN Method Returns Only - continue below**

**Part III Certification and Authentication - Practitioner PIN Method**

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

I certify that the above numeric entry is my PIN, which is my signature on the tax year 2015 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method.

ERO's signature ▶ \_\_\_\_\_ Date ▶ 11/05/2016

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

SCHEDULES

**A & B**

(Form NJ-1040)

**NEW JERSEY GROSS INCOME TAX**

**2015**

Name(s) as shown on Form NJ-1040 <b>WHITE HENRY &amp; MARY</b>	Your Social Security Number <b>701   00   0753</b>
---	---

**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 41.

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

1. Income properly taxed by <b>both</b> 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.		%	
<b>IF YOU ARE NOT ELIGIBLE FOR A PROPERTY TAX BENEFIT ONLY COMPLETE COLUMN B.</b>		<b>COLUMN A</b>		<b>COLUMN B</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 F, line 1. See instructions page 33. 5a. _____  Property tax deduction. Enter the amount from Worksheet F, line 2. See instructions page 33.	5.		5.	<b>- 0 -</b>
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 44. 9a. _____  Credit allowed. (Enter lesser of Line 8 or Box 9a). (The credit may not exceed your New Jersey tax on Line 40).	9.		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 I 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)
	MICROSOFT	05/23/06	07/15/15	3000	3500	-500
	ADJ-MICROSOFT	05/23/06	07/15/15	500		500
2.	Capital Gains Distributions .....					256
3.	Other Net Gains .....					
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)					256