

**JAMES & ANNETTE SCOTT
1024 FORREST AVE
BUDD LAKE, NJ 07828
2015 INCOME TAX RETURN**

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

JAMES C SCOTT &
 ANNETTE V SCOTT
 1024 FORREST AVE
 BUDD LAKE NJ 07828
 (974) 555-5560

Preparer No.: 995
 Client No. : XXX-XX-0752
 Invoice Date: 12/08/2016

INVOICE

Description	Amount
PREPARATION OF 2015 FEDERAL/STATE FORMS & WORKSHEETS: FORM 1040 SCHEDULE A (ITEMIZED DEDUCTIONS) SCHEDULE B (INTEREST & DIVIDENDS) SCHEDULE C (BUSINESS PROFIT/LOSS) CAPITAL GAIN TAX WORKSHEET SCHEDULE EIC (EARNED INCOME CREDIT) SCHEDULE SE (SELF-EMPLOYMENT TAX) FORM W-2 (WAGES AND TAX) FORM W-2G (GAMBLING WINNINGS) (2) FORM 1099-R (RETIREMENT DISTRIBUTIONS) FORM 2441 (CHILD CARE CREDIT) FORM 8879 (E-FILE SIGNATURE AUTHORIZATION) FORM 8812 (CHILD TAX CREDIT) FORM 8863 (EDUCATION CREDIT) FORM 8867 (EIC CHECKLIST) FORM 8965 (HEALTH COVERAGE EXEMPTIONS) NJ STATE RESIDENT RETURN	
	Total Invoice
	\$0.00
	Amount Paid
	\$0.00
	Balance Due
	\$0.00

TAX YEAR: 2015

PROCESS DATE: 12/08/2016

CLIENT : 011-00-0752 JAMES C SCOTT
SPOUSE : 012-00-0752 ANNETTE V SCOTT

BIRTH DATE : 08/15/1957
BIRTH DATE : 01/11/1958

ADDRESS : 1024 FORREST AVE
: BUDD LAKE NJ 07828

PREPARER : 995

Phone #1: (974) 555-5560
Phone #2: -
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
MORRIS J PATTERSON	04/20/2011	013-00-0752	GRANDCHILD	12
BEVERLY A SCOTT	03/28/1992	014-00-0752	DAUGHTER	12
KAREN M VASQUEZ	11/06/1960	015-00-0752	SISTER	10

LISTING OF FORMS FOR THIS RETURN

FORM 1040
 FORM W-2
 FORM W-2G
 FORM 1099-R (RETIREMENT DISTRIBUTIONS)
 SCHEDULE A (ITEMIZED DEDUCTIONS)
 SCHEDULE B (INTEREST/DIVIDEND INCOME)
 SCHEDULE C (BUSINESS INCOME)
 CAPITAL GAIN TAX WORKSHEET
 SCHEDULE EIC (EARNED INCOME CREDIT)
 SCHEDULE SE (SELF EMPLOYMENT TAX)
 FORM 2441 (CHILD CARE CREDIT)
 FORM 8812 (ADDITIONAL CHILD TAX CREDIT)
 FORM 8863 (EDUCATION CREDITS)
 FORM 8867 (EIC CHECKLIST)
 FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)
 FORM 8965 (HEALTH COVERAGE EXEMPTIONS)
 NJ STATE RESIDENT RETURN

* QUICK SUMMARY *

SUMMARY	FEDERAL	NJ RESIDENT
FILING STATUS	2	2
TOTAL INCOME	49764	31931
TOTAL ADJUSTMENTS	758	0
ADJUSTED GROSS INCOME	49006	31931
DEDUCTIONS	15976	10000
EXEMPTIONS	20000	6500
TAXABLE INCOME	13030	15431
TAX	1303	286
CREDITS	1303	0
PAYMENTS	3328	1402
OTHER TAXES	1450	0
EARNED INCOME CREDIT	893	0
REFUND	2771	1116
AMOUNT DUE	0	0

CLIENT : JAMES SCOTT
SPOUSE : ANNETTE SCOTT

011-00-0752
012-00-0752

PREPARER : 995 DATE : 12/08/2016

LISTING OF FORMS FOR THIS RETURN

* W-2 INCOME FORMS SUMMARY *

	T/S	EMPLOYER	WAGES	FED WITH	FICA	MED TAX	STATE WITH	ST
1.	S	DAVIS YOUNG SC	18577	728	1152	269	834	NJ
		TOTALS.....	18577	728	1152	269	834	

* W-2G INCOME FORMS SUMMARY *

	[T/S]	PAYER	GROSS WINNING	FED WITH	STATE WITH	ST
1.	T	RESORTS INTERNATIONAL	6000	600	300	NJ
2.	S	NJ LOTTERY COMMISSION	1500	0	0	
		TOTALS.....	7500	600	300	

* 1099-R INCOME FORMS SUMMARY *

	[T/S]	PAYER	GROSS DIST	TAXABLE AMT	FED WITH	STATE WITH
1.	T	MASON COUNTY PENS	12250	12250	0	0
		TOTALS.....	12250	12250	0	0

		a Employee's social security number 012-00-0752		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 Employer identification number (EIN) 14-1000752				1 Wages, tips, other compensation 18577		2 Federal income tax withheld 728			
c Employer's name, address, and ZIP code DAVIS YOUNG SCHOOL DISTRICT 4816 RIDGE AVE DENVER NJ 07834				3 Social security wages 18577		4 Social security tax withheld 1152			
				5 Medicare wages and tips 18577		6 Medicare tax withheld 269			
				7 Social security tips		8 Allocated tips			
d Control number				9		10 Dependent care benefits			
e Employee's first name and initial ANNETTE V		Last name SCOTT		Suff.		11 Nonqualified plans		12a See instructions for box 12	
1024 FORREST AVE MT OLIVE NJ 07828				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b			
				14 Other WD HC 79 DI 46 FLI 17		12c			
						12d			
f Employee's address and ZIP code									
15 State NJ	Employer's state ID number 141000752		16 State wages, tips, etc. 18577	17 State income tax 834	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		

		a Employee's social security number		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 Employer identification number (EIN)				1 Wages, tips, other compensation		2 Federal income tax withheld			
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld			
				5 Medicare wages and tips		6 Medicare tax withheld			
				7 Social security tips		8 Allocated tips			
d Control number				9		10 Dependent care benefits			
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b			
				14 Other		12c			
						12d			
f Employee's address and ZIP code									
15 State	Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 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.

2015

Submission Identification Number (SID) ▶

Taxpayer's name JAMES C SCOTT	Social security number 011-00-0752
Spouse's name ANNETTE V SCOTT	Spouse's social security number 012-00-0752

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

1 Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	49006
2 Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12)	2	1450
3 Federal income tax withheld (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7)	3	1328
4 Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a)	4	2771
5 Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14)	5	

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

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 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	2
---	---	---	---	---

 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 ▶ 12/08/2016

Spouse's PIN: check one box only

- I authorize PRACTICE LAB to enter or generate my PIN

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

 as my signature on my tax year 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 ▶ 12/08/2016

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 ▶ 12/08/2016
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 JAMES C	Last name SCOTT	Your social security number 011-00-0752
If a joint return, spouse's first name and initial ANNETTE V	Last name SCOTT	Spouse's social security number 012-00-0752
Home address (number and street). If you have a P.O. box, see instructions. 1024 FORREST AVE		▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). BUDD LAKE, NJ 07828		
Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status

1 Single

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

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

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

5 Qualifying widow(er) with dependent child

Check only one box.

Exemptions

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

b Spouse

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name	Last name			
MORRIS	PATTERSON	013-00-0752	GRANDCHILD	<input checked="" type="checkbox"/>
BEVERLY	SCOTT	014-00-0752	DAUGHTER	<input type="checkbox"/>
KAREN	VASQUEZ	015-00-0752	SISTER	<input type="checkbox"/>

If more than four dependents, see instructions and check here

d Total number of exemptions claimed

Boxes checked on 6a and 6b 2

No. of children on 6c who:

- lived with you 3
- did not live with you due to divorce or separation (see instructions) 0

Dependents on 6c not entered above 0

Add numbers on lines above 5

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2 NON-W2, DISABILITY	7	30827
8a	Taxable interest. Attach Schedule B if required	8a	326
b	Tax-exempt interest. Do not include on line 8a	8b	450
9a	Ordinary dividends. Attach Schedule B if required	9a	850
b	Qualified dividends	9b	29
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	10261
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount	15b	
16a	Pensions and annuities	16a	
b	Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount	20b	
21	Other income. List type and amount GAMBLING WINNINGS	21	7500
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	49764

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	725
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	33
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	758
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	49006

38	Amount from line 37 (adjusted gross income)	38	49006
39a	Check <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind. } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind. } checked ▶ 39a <input type="checkbox"/>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	15976
41	Subtract line 40 from line 38	41	33030
42	Exemptions. If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instructions	42	20000
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	13030
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	1303
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	1303
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	330
50	Education credits from Form 8863, line 19	50	973
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	1303
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	0
57	Self-employment tax. Attach Schedule SE	57	1450
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	1450
64	Federal income tax withheld from Forms W-2 and 1099	64	1328
65	2015 estimated tax payments and amount applied from 2014 return	65	
66a	Earned income credit (EIC)	66a	893
b	Nontaxable combat pay election 66b		
67	Additional child tax credit. Attach Schedule 8812	67	1000
68	American opportunity credit from Form 8863, line 8	68	1000
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	4221
75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	2771
76a	Amount of line 75 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	76a	2771
Direct deposit? ▶ See instructions.	b Routing number 3 2 5 0 7 0 7 6 0 ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number 9 8 7 1 2 3 4 4 4		
77	Amount of line 75 you want applied to your 2016 estimated tax ▶ 77		
78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ▶ 78		
79	Estimated tax penalty (see instructions) 79		

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 12/08/16 Your occupation HANDYMAN Daytime phone number 974-555-5560

Spouse's signature. If a joint return, **both** must sign. ▶ Date 12/08/16 Spouse's occupation SCHOOL COUNSELOR 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 12/08/2016 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.**
► **Attach to Form 1040.**

Name(s) shown on Form 1040

Your social security number

JAMES & ANNETTE SCOTT

011-00-0752

Medical and Dental Expenses		Caution: Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1			
2	Enter amount from Form 1040, line 38 2				
3	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	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You Paid		5 State and local (check only one box):			
a	<input checked="" type="checkbox"/> Income taxes, or	5	1276		
b	<input type="checkbox"/> General sales taxes				
6	Real estate taxes (see instructions)	6	10200		
7	Personal property taxes	7			
8	Other taxes. List type and amount ►	8			
9	Add lines 5 through 8			9	11476
Interest You Paid		10 Home mortgage interest and points reported to you on Form 1098		10	
Note: Your mortgage interest deduction may be limited (see instructions).		11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►		11	
		-----		12	
		12 Points not reported to you on Form 1098. See instructions for special rules		12	
		13 Mortgage insurance premiums (see instructions)		13	
		14 Investment interest. Attach Form 4952 if required. (See instructions.)		14	
		15 Add lines 10 through 14		15	
Gifts to Charity		16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions.		16	
If you made a gift and got a benefit for it, see instructions.		17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500		17	
		18 Carryover from prior year		18	
		19 Add lines 16 through 18		19	
Casualty and Theft Losses		20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)		20	
Job Expenses and Certain Miscellaneous Deductions		21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►		21	
		22 Tax preparation fees		22	
		23 Other expenses—investment, safe deposit box, etc. List type and amount ► -----		23	
		24 Add lines 21 through 23		24	
		25 Enter amount from Form 1040, line 38 25		25	
		26 Multiply line 25 by 2% (.02)		26	
		27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27	
Other Miscellaneous Deductions		28 Other—from list in instructions. List type and amount ►		28	4500
		GAMBLING LOSSES TO AMOUNT WON 4500			
Total Itemized Deductions		29 Is Form 1040, line 38, over \$154,950?		29	15976
		<input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.			
		<input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.			
30 If you elect to itemize deductions even though they are less than your standard deduction, check here					

SCHEDULE 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.**

Name(s) shown on return

Your social security number

JAMES & ANNETTE SCOTT

011-00-0752

Part I
Interest

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

Amount

326

(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

326

326

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

Amount

Part II
Ordinary Dividends

5 List name of payer ▶
TOMPKINS FINANCIAL

(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

850

850

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 C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

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

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

OMB No. 1545-0074

2015
Attachment
Sequence No. **09**

Name of proprietor JAMES C SCOTT		Social security number (SSN) 011-00-0752
A Principal business or profession, including product or service (see instructions) OTHER BUILDING	B Enter code from instructions ► 2 3 8 3 9 0	
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), (see instr.) 	
E Business address (including suite or room no.) ► City, town or post office, state, and ZIP code		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
G Did you "materially participate" in the operation of this business during 2015? If "No," see instructions for limit on losses . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2015, check here . . . <input type="checkbox"/>		
I Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions) . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
J If "Yes," did you or will you file required Forms 1099? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . <input type="checkbox"/>	1	12252
2 Returns and allowances . . .	2	
3 Subtract line 2 from line 1 . . .	3	12252
4 Cost of goods sold (from line 42) . . .	4	
5 Gross profit. Subtract line 4 from line 3 . . .	5	12252
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . .	6	
7 Gross income. Add lines 5 and 6 . . .	7	12252

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

8 Advertising . . .	8	520	18 Office expense (see instructions)	18	20
9 Car and truck expenses (see instructions). . .	9	837	19 Pension and profit-sharing plans . . .	19	
10 Commissions and fees . . .	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion . . .	12		b Other business property . . .	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions). . .	13		21 Repairs and maintenance . . .	21	
14 Employee benefit programs (other than on line 19) . .	14		22 Supplies (not included in Part III) . . .	22	458
15 Insurance (other than health)	15		23 Taxes and licenses . . .	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel . . .	24a	
b Other . . .	16b		b Deductible meals and entertainment (see instructions) . .	24b	
17 Legal and professional services	17		25 Utilities . . .	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a . . .	28		26 Wages (less employment credits) . .	26	
29 Tentative profit or (loss). Subtract line 28 from line 7 . . .	29		27a Other expenses (from line 48) . . .	27a	156
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____ . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . .	30		27b Reserved for future use . . .	27b	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31				10261
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.					

32a All investment is at risk.
32b Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input checked="" type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . .	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42

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

43	When did you place your vehicle in service for business purposes? (month, day, year) ►	01 / 02 /2013
44	Of the total number of miles you drove your vehicle during 2015, enter the number of miles you used your vehicle for:	
a	Business	1456
b	Commuting (see instructions)	
c	Other	7450
45	Was your vehicle available for personal use during off-duty hours?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
47a	Do you have evidence to support your deduction?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

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

SMALL TOOLS	156

48	Total other expenses. Enter here and on line 27a	48	156
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Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)

JAMES C SCOTT

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

011-00-0752

Section B—Long Schedule SE

Part I Self-Employment Tax

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

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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions)		
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	()
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note. Skip this line if you use the nonfarm optional method (see instructions)		10261
3	Combine lines 1a, 1b, and 2		10261
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 Note. If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		9476
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here		
c	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue ▶		9476
5a	Enter your church employee income from Form W-2. See instructions for definition of church employee income	5a	
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b	
6	Add lines 4c and 5b	6	9476
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2015	7	118,500 00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$118,500 or more, skip lines 8b through 10, and go to line 11	8a	
b	Unreported tips subject to social security tax (from Form 4137, line 10)	8b	
c	Wages subject to social security tax (from Form 8919, line 10)	8c	
d	Add lines 8a, 8b, and 8c	8d	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	9	118500
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10	1175
11	Multiply line 6 by 2.9% (.029)	11	275
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55	12	1450
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	13	725

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

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ was not more than \$7,320, or (b) your net farm profits² were less than \$5,284.

14	Maximum income for optional methods	14	4,880 00
15	Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$4,880. Also include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$5,284 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

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

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

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

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

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

Child and Dependent Care Expenses



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

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

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

JAMES & ANNETTE SCOTT

Your social security number

011-00-0752

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

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
DOBBINS	707 FORREST AVE MT OLIVE NJ 07828	145-00-0752	1650

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

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

Part II Credit for Child and Dependent Care Expenses

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2015 for the person listed in column (a)
First	Last		
MORRIS	PATTERSON	013-00-0752	1650

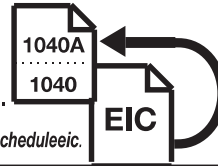
3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31	3	1650																											
4 Enter your earned income . See instructions	4	21786																											
5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4	5	18577																											
6 Enter the smallest of line 3, 4, or 5	6	1650																											
7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37	7	49006																											
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7 If line 7 is:	8	X .20																											
<table border="0"> <thead> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <tr><td>\$0—15,000</td><td></td><td>.35</td></tr> <tr><td>15,000—17,000</td><td></td><td>.34</td></tr> <tr><td>17,000—19,000</td><td></td><td>.33</td></tr> <tr><td>19,000—21,000</td><td></td><td>.32</td></tr> <tr><td>21,000—23,000</td><td></td><td>.31</td></tr> <tr><td>23,000—25,000</td><td></td><td>.30</td></tr> <tr><td>25,000—27,000</td><td></td><td>.29</td></tr> <tr><td>27,000—29,000</td><td></td><td>.28</td></tr> </tbody> </table>	Over	But not over	Decimal amount is	\$0—15,000		.35	15,000—17,000		.34	17,000—19,000		.33	19,000—21,000		.32	21,000—23,000		.31	23,000—25,000		.30	25,000—27,000		.29	27,000—29,000		.28		
Over	But not over	Decimal amount is																											
\$0—15,000		.35																											
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39,000—41,000		.22																											
41,000—43,000		.21																											
43,000—No limit		.20																											
9 Multiply line 6 by the decimal amount on line 8. If you paid 2014 expenses in 2015, see the instructions	9	330																											
10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.	10	1303																											
11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47	11	330																											

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

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/scheduleeic.

Name(s) shown on return

JAMES & ANNETTE SCOTT

Your social security number

011-00-0752

Before you begin:

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



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

Qualifying Child Information

Child 1

Child 2

Child 3

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	MORRIS	PATTERSON	BEVERLY	SCOTT	KAREN	VASQUEZ
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 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.	013-00-0752		014-00-0752		015-00-0752	
3 Child's year of birth	Year <u>2</u> <u>0</u> <u>1</u> <u>1</u>		Year <u>1</u> <u>9</u> <u>9</u> <u>2</u>		Year <u>1</u> <u>9</u> <u>6</u> <u>0</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>		<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>		<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>	
4 a 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 checked="" 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 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 checked="" 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.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	GRANDCHILD		DAUGHTER		SISTER	
6 Number of months child lived with you in the United States during 2015 • 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>		<u>10</u> months <i>Do not enter more than 12 months.</i>	

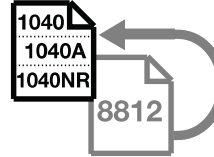
For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule EIC (Form 1040A or 1040) 2015

QNA

SCHEDULE 8812
(Form 1040A or 1040)

Child Tax Credit



OMB No. 1545-0074

2015

Attachment
Sequence No. 47

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

JAMES & ANNETTE SCOTT

Your social security number

011-00-0752

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



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

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

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

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

Part II Additional Child Tax Credit Filers

1 If you file Form 2555 or 2555-EZ stop here, you cannot claim the additional child tax credit.			
If you are required to use the worksheet in Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. Otherwise:			
1040 filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 52).	}	1 1000
1040A filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 35).		
1040NR filers:	Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 49).		
2	Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49	2	
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3	1000
4a	Earned income (see separate instructions)	4a	40363
b	Nontaxable combat pay (see separate instructions)	4b	
5	Is the amount on line 4a more than \$3,000? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result	5	37363
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6	5604

Part III Certain Filers Who Have Three or More Qualifying Children

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

Part IV Additional Child Tax Credit

13	This is your additional child tax credit				
					13 1000



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

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

Department of the Treasury
Internal Revenue Service (99)

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

2015
Attachment
Sequence No. **50**

Name(s) shown on return

Your social security number

JAMES & ANNETTE SCOTT

011-00-0752



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

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	2500
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	180000
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	49006
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take any education credit	4	130994
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	20000
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	1.000
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you cannot take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	2500
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below.	8	1000

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	1500
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (.20)	12	
13	Enter: \$130,000 if married filing jointly; \$65,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	.
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶	18	
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33	19	973

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

Name(s) shown on return **JAMES & ANNETTE SCOTT** Your social security number **011-00-0752**



Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information
See instructions.

<p>20 Student name (as shown on page 1 of your tax return)</p> <p>BEVERLY SCOTT</p>	<p>21 Student social security number (as shown on page 1 of your tax return)</p> <p>014-00-0752</p>
<p>22 Educational institution information (see instructions)</p>	
<p>a. Name of first educational institution</p> <p>MORRIS COUNTY UNIVERSITY</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>COLLEGE DR MORRISTOWN NJ 07960</p> <p>(2) Did the student receive Form 1098-T from this institution for 2015? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2014 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If you checked "No" in both (2) and (3), skip (4).</p> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</p> <p>16-1000752</p>	<p>b. Name of second educational institution (if any)</p> <p>(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p> <p>(2) Did the student receive Form 1098-T from this institution for 2015? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(3) Did the student receive Form 1098-T from this institution for 2014 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If you checked "No" in both (2) and (3), skip (4).</p> <p>(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).</p> <p>-</p>

23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2015? Yes — **Stop!** Go to line 31 for this student. No — Go to line 24.

24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2015 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) Yes — Go to line 25. No — **Stop!** Go to line 31 for this student.

25 Did the student complete the first 4 years of postsecondary education before 2015 (see instructions)? Yes — **Stop!** Go to line 31 for this student. No — Go to line 26.

26 Was the student convicted, before the end of 2015, of a felony for possession or distribution of a controlled substance? Yes — **Stop!** Go to line 31 for this student. No — Complete lines 27 through 30 for this student.



You cannot take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000	27	4000
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28	2000
29 Multiply line 28 by 25% (.25)	29	500
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	2500

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	
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Health Coverage Exemptions

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

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

Name as shown on return

JAMES C SCOTT

Your social security number

011-00-0752

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

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

	(a) Name of Individual	(b) SSN	(c) Exemption Certificate Number
1	MORRIS PATTERSON	013-00-0752	5780430
2	BEVERLY SCOTT	014-00-0752	5780430
3			
4			
5			
6			

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

7a Are you claiming an exemption because your household income is below the filing threshold? Yes No

b Are you claiming a hardship exemption because your gross income is below the filing threshold? Yes No

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

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

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.**

Taxpayer name(s) shown on return JAMES C & ANNETTE V SCOTT	Taxpayer's social security number 011-00-0752
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For the definitions of **Qualifying Child** and **Earned Income**, see **Pub. 596**.

Part I All Taxpayers

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

Part II Taxpayers With a Child

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

- 8 Child's name
 - 9 Is the child the taxpayer's son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them?
 - 10 Was the child unmarried at the end of 2015?
If the child was married at the end of 2015, see the instructions before answering
 - 11 Did the child live with the taxpayer in the United States for over half of 2015?
See the instructions before answering
 - 12 Was the child (at the end of 2015)—
 - Under age 19 and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly),
 - Under age 24, a student (defined in the instructions), and younger than the taxpayer (or the taxpayer's spouse, if the taxpayer files jointly), or
 - Any age and permanently and totally disabled?
 - ▶ If you checked "Yes" on lines 9, 10, 11, and 12, the child is the taxpayer's qualifying child; go to line 13a. If you checked "No" on line 9, 10, 11, or 12, the child is not the taxpayer's qualifying child; see the instructions for line 12.
 - 13a Do you or the taxpayer know of another person who could check "Yes" on lines 9, 10, 11, and 12 for the child? (If the only other person is the taxpayer's spouse, see the instructions before answering.)
 - ▶ If you checked "No" on line 13a, go to line 14. Otherwise, go to line 13b.
 - b Enter the child's relationship to the other person(s)
 - c Under the tiebreaker rules, is the child treated as the taxpayer's qualifying child? See the instructions before answering
 - ▶ If you checked "Yes" on line 13c, go to line 14. If you checked "No," the taxpayer **cannot** take the EIC based on this child and cannot take the EIC for taxpayers who do not have a qualifying child. If there is more than one child, see the **Note** at the bottom of this page. If you checked "Don't know," explain to the taxpayer that, under the tiebreaker rules, the taxpayer's EIC and other tax benefits may be disallowed. Then, if the taxpayer wants to take the EIC based on this child, complete lines 14 and 15. If not, and there are no other qualifying children, the taxpayer cannot take the EIC, including the EIC for taxpayers without a qualifying child; do not complete Part III. If there is more than one child, see the **Note** at the bottom of this page.
 - 14 Does the qualifying child have an SSN that allows him or her to work and is valid for EIC purposes? See the instructions before answering
 - ▶ If you checked "No" on line 14, the taxpayer **cannot** take the EIC based on this child and cannot take the EIC available to taxpayers without a qualifying child. If there is more than one child, see the **Note** at the bottom of this page. If you checked "Yes" on line 14, continue.
 - 15 Are the taxpayer's **earned income** and **adjusted gross income** each less than the limit that applies to the taxpayer for 2015? See instructions
 - ▶ If you checked "No" on line 15, **stop**; the taxpayer **cannot** take the EIC. If you checked "Yes" on line 15, the taxpayer can take the EIC. Complete **Schedule EIC** and attach it to the taxpayer's return. If there are two or three qualifying children with valid SSNs, list them on Schedule EIC in the same order as they are listed here. If the taxpayer's EIC was reduced or disallowed for a year after 1996, see Pub. 596 to see if **Form 8862** must be filed. Go to line 20.
- Note:** If there is more than one child, complete lines 8 through 14 for the other child(ren) (but for no more than three qualifying children).

Child 1	Child 2	Child 3
MORRIS PATTERSON	BEVERLY SCOTT	KAREN VASQUEZ
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

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)

- a No qualifying child
- b School records or statement
- c Landlord or property management statement
- d Health care provider statement
- e Medical records
- f Child care provider records
- g Placement agency statement
- h Social service records or statement
- i Place of worship statement
- j Indian tribal official statement
- k Employer statement
- l Other (specify) ▼

- m Did not rely on any documents, but made notes in file
- n Did not rely on any documents

Disability of Qualifying Child(ren)

- o No disabled child
- p Doctor statement
- q Other health care provider statement
- r Social services agency or program statement
- s Other (specify) ▼

- t Did not rely on any documents, but made notes in file
- u 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

- a No Schedule C
- b Business license
- c Forms 1099
- d Records of gross receipts provided by taxpayer
- e Taxpayer summary of income
- f Records of expenses provided by taxpayer
- g Taxpayer summary of expenses
- h Bank statements
- i Reconstruction of income and expenses
- j Other (specify) ▼

- k Did not rely on any documents, but made notes in file
- l Did not rely on any documents

Child Tax Credit Worksheet

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



- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2015 and meet the other requirements listed earlier under Qualifying Child. Also see Taxpayer identification number needed by due date of return, earlier.
- If you do not have a qualifying child, you cannot claim the child tax credit.

Part 1

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

1	1000
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- Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.

2	49006
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- | | | |
|--|---|--|
| 1040 Filers. Enter the total of any— <ul style="list-style-type: none"> • Exclusion of income from Puerto Rico, and • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15. | } | |
| 1040A and 1040NR Filers. Enter -0-. | | |

- Add lines 2 and 3. Enter the total.

4	49006
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- Enter the amount shown below for your filing status.

<ul style="list-style-type: none"> • Married filing jointly - \$110,000 • Single, head of household, or qualifying widow(er) - \$75,000 • Married filing separately - \$55,000 	}	110000
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- Is the amount on line 4 more than the amount on line 5?

No. Leave line 6 blank. Enter -0- on line 7.

Yes. Subtract line 5 from line 4.

If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.

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

7	0
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- Is the amount on line 1 more than the amount on line 7?

No.

You cannot take the child tax credit on Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49. You also cannot take the additional child tax credit on Form 1040, line 67; Form 1040A, line 43; or Form 1040NR, line 64. Complete the rest of your Form 1040, Form 1040A, or Form 1040NR.

Yes. Subtract line 7 from line 1. Enter the result.

8	1000
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Go to Part 2 on the next page.

QNA

Child Tax Credit Worksheet—Continued

Part 2

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

9 1303

10. Add the following amounts from:

Form 1040 or Form 1040A or Form 1040NR

Line 48	Line 46	+	_____
Line 49	Line 31	Line 47	+	330
Line 50	Line 33	+	973
Line 51	Line 34	Line 48	+	_____
Form 5695, line 30		+	_____
Form 8910, line 15		+	_____
Form 8936, line 23		+	_____
Schedule R, line 22		+	_____

Enter the total.

10 1303

11. Are you claiming any of the following credits?

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

No. Enter the amount from line 10.

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

11 1303

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

12 0

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

No. Enter the amount from line 8.

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

This is your child tax credit.

13 0

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



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

- First, complete your Form 1040 through line 66a (also complete line 71), Form 1040A through line 42a, or Form 1040NR through line 63 (also complete line 67).

- Then, use Parts II—IV of Schedule 8812 to figure any additional child tax credit.

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>13030</u>
2.	Enter the amount from Form 1040, line 9b*	2.	<u>29</u>
3.	Are you filing Schedule D? <input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0- <input checked="" type="checkbox"/> No. Enter the amount from Form 1040, line 13	3.	<u> </u>
4.	Add lines 2 and 3	4.	<u>29</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>29</u>
7.	Subtract line 6 from line 1. If zero or less, enter -0-	7.	<u>13001</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	9.	<u>13030</u>
10.	Enter the smaller of line 7 or line 9	10.	<u>13001</u>
11.	Subtract line 10 from line 9. This amount is taxed at 0%	11.	<u>29</u>
12.	Enter the smaller of line 1 or line 6	12.	<u>29</u>
13.	Enter the amount from line 11	13.	<u>29</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	16.	<u>13030</u>
17.	Add lines 7 and 11	17.	<u>13030</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>29</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>1303</u>
25.	Add lines 20, 23, and 24	25.	<u>1303</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>1303</u>
27.	Tax on all taxable income. Enter the smaller of line 25 or line 26. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	27.	<u>1303</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 Worksheet in the Form 1040 instructions before completing this line.



Shared Responsibility Payment

To Figure Your Shared Responsibility Payment

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


Step 1 All Filers

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

2. Did you, your spouse (if filing jointly), and everyone you claimed or could have claimed as a dependent have qualifying health coverage for every month of 2015*?
- Yes.**  **No.** Continue 
- You do not owe a shared responsibility payment. Check the Full-year coverage checkbox on Form 1040, line 61; Form 1040A, line 38; or Form 1040EZ, line 11.

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

3. Do you, your spouse (if filing jointly), or anyone else you claimed or could have claimed as a dependent have qualifying health coverage or qualify for a coverage exemption for any month in 2015?

Yes.  **No.** Continue 

Claim any coverage exemption you qualify for on Form 8965. Skip questions 4 and 5; go to Worksheet A.

4. Did you elect not to claim a dependent you could have claimed?

Yes.  **No.** Continue 

Skip question 5; go to Worksheet A.

5. Did you, your spouse (if filing jointly), or any of your dependents turn 18 during 2015?

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

Step 2 Flat Dollar Amount

1. Multiply \$325 for each person for whom you claimed an exemption on line 6d of Forms 1040 or 1040A who was at least 18 years old.* Multiply \$325 by each person for whom you did not check a box on Form 1040EZ, line 5, who is at least 18 years old.

1 _____

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

2. Multiply \$162.50 for each person for whom you claimed an exemption on line 6d of Forms 1040 or 1040A who was under age 18. Multiply \$162.50 by each person for whom you did not check a box on Form 1040EZ, line 5, who is under age 18.

2 _____

3. Add lines 1 and 2.



3 _____



4. Enter the smaller of line 3 or \$975 here and on line 1 of the [Shared Responsibility Payment Worksheet](#). Go to Step 3.



4 _____

Step 3 Household Income



1. Enter the amount from Form 1040, line 38; Form 1040A, line 21; or Form 1040EZ, line 4.
 1 49006



2. Did you receive any tax-exempt interest?
 Yes. Enter the amount from Form 1040, line 8b; Form 1040A, line 8b; or the amount entered in the space to the left of Form 1040EZ, line 2. 
 No. Continue 
 2 450

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

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

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


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

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

7 _____
 8. Add lines 1, 2, 3, 5, and 7. **This is your household income.** Enter the result on Step 4, line 1.
 8 49456

Step 4 Percentage Income Amount

1. Enter your household income from Step 3.
 1 49456

2. Were you or your spouse (if filing jointly) born before January 2, 1951?
 Yes. Skip question 3. Find your filing threshold on the **Filing Thresholds For Most People** chart and enter it both here and on line 4. 
 No. Go to question 3.
 2 _____

3. Enter the amount listed below for your filing status.
 • Single—\$10,300
 • Head of household—\$13,250
 • Married filing jointly—\$20,600
 • Married filing separately—\$4,000
 • Qualifying widow(er) with dependent child—\$16,600
 3 20600

4. Enter the amount from line 2 or 3.
 4 20600

5. Subtract line 4 from line 1.
 5 28856

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



- Yes.**  **No.** Continue 

You do not owe a shared responsibility payment. Complete Form 8965 by checking the "Yes" box on line 7a.

7. Multiply line 5 by 2.0% (0.02). This is your percentage of income amount.

7 _____ 577

8. Were you required to complete Worksheet A?

- Yes.** Go to Worksheet B. Continue  **No.**  Enter the amount from line 7 on line 2 of the Shared Responsibility Payment Worksheet and complete line 3 of that worksheet.

Step 5 National Average Bronze Plan Premium

1. Were you required to complete Worksheet A?
 Yes. Continue  **No.** Skip question 2; Go to question 3.

2. Multiply \$207* by the number on [Worksheet A](#), line 8. Enter the result here and on line 4 of the [Shared Responsibility Payment Worksheet](#). Skip question 3 and complete line 5 of the [Shared Responsibility Payment Worksheet](#).

2 _____

*\$207 is the 2015 national average premium for a bronze level health plan available through the Marketplace for one individual for one month.

3. Enter on line 4 of the [Shared Responsibility Payment Worksheet](#), the amount below that corresponds to the total number of exemptions you claimed on line 6d of Form 1040 or Form 1040A. If you filed Form 1040EZ, enter the amount below that corresponds to the number of boxes left unchecked on line 5 of Form 1040EZ. Then complete line 5 of the [Shared Responsibility Payment Worksheet](#).

- 1 exemption—\$2,484
- 2 exemptions—\$4,968
- 3 exemptions—\$7,452
- 4 exemptions—\$9,936
- 5 or more exemptions—\$12,420

Shared Responsibility Payment Worksheet

1. Enter the flat dollar amount	1	
2. Enter the percentage income amount	2	
3. Enter the larger of line 1 or line 2	3	
4. Enter the National Average Bronze Plan Premium	4	
5. Enter the smaller of line 3 or line 4 here and on Form 1040, line 61; Form 1040A; line 38; or Form 1040EZ, line 11. This is your shared responsibility payment	5	

Worksheet A

Use this worksheet if you were referred here from Step 1 under *Shared Responsibility Payment*. After completing the worksheet, go to Step 3 under *Shared Responsibility Payment*. If everyone in your tax household had either minimum essential coverage or a coverage exemption for every month during 2015, stop here. You do not owe a shared responsibility payment.

Complete the monthly columns by placing "X's" in each month in which you or another member of your tax household had neither minimum essential coverage nor a coverage exemption.												
Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1. Total number of X's in a month. If 5 or more, enter 5												
2. Total number of X's in a month for individuals 18 or over*												
3. One-half the number of X's in a month for individuals under 18*												
4. Add lines 2 and 3 for each month												
5. Multiply line 4 by \$325 for each month. If \$975 or more, enter \$975												
6. Add the amounts for each month on line 5											_____	
7. Divide line 6 by 12.0. This is your flat dollar amount. Enter this amount on line 1 of the Shared Responsibility Payment Worksheet.											_____	
8. Add the amounts entered for each month on line 1. Go to Step 3											_____	
*For purposes of figuring the shared responsibility payment, an individual is considered under 18 for an entire month if he or she didn't turn 18 before the first day of the month. An individual turns 18 on the anniversary of the day the individual was born. For example, someone born on March 1, 2000, is considered age 18 on March 1, 2018, and, therefore, isn't considered age 18 for purposes of the shared responsibility payment until April 2018.												

Worksheet B



Do not complete this worksheet unless you were directed here in Step 4 under [Shared Responsibility Payment](#).

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

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

Filing Thresholds For Most People

IF your filing status is...	AND at the end of 2015 you were*...	THEN you must file a tax return if your gross income** is more than...
Single	Under 65	\$10,300
	65 or older	\$11,850
Head of Household	Under 65	\$13,250
	65 or older	\$14,800
Married Filing Jointly***	Under 65 (both spouses)	\$20,600
	65 or older (one spouse)	\$21,850
	65 or older (both spouses)	\$23,100
Married Filing Separately	Any age	\$4,000
Qualifying Widow(er) with Dependent children	Under 65	\$16,600
	65 or older	\$17,850

*If you were born on January 1, 1951, you are considered to be age 65 at the end of 2015. (If your spouse died in 2015 or if you are preparing a return for someone who died in 2015, see Pub. 501.)

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

***If you did not live with your spouse at the end of 2015 (or on the date your spouse died) and your gross income was at least \$4,000, you must file a return regardless of your age.

Credit Limit Worksheet - Form 2441, Line 10

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

1. Enter the amount from Form 1040, line 47; Form 1040 A, line 28; or Form 1040NR, line 45 1. 1303

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

3. Subtract line 2 from line 1. Also enter this amount on Form 2441, line 10.
But if zero or less, **stop**; you cannot take the credit 3. 1303

Credit Limit Worksheet

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

1.	Enter the amount from Form 8863, line 18	1.	<u> </u>
2.	Enter the amount from Form 8863, Line 9	2.	<u> 1500</u>
3.	Add lines 1 and 2	3.	<u> 1500</u>
4.	Enter the amount from: Form 1040, line 47; or Form 1040A, line 30	4.	<u> 1303</u>
5.	Enter the total of your credits from either: Form 1040, lines 48 and 49, and Schedule R, line 22; or Form 1040A, lines 31 and 32	5.	<u> 330</u>
6.	Subtract line 5 from line 4	6.	<u> 973</u>
7.	Enter the smaller of line 3 or line 6 here and on Form 8863, line 19.	7.	<u> 973</u>

Dependent Information:

Name.....: MORRIS J PATTERSON
SSN.....: 013-00-0752 Relationship.....: GRANDCHILD
Student.: YES
Disabled: NO Type of Disability:
Notes....:

Name.....: BEVERLY A SCOTT
SSN.....: 014-00-0752 Relationship.....: DAUGHTER
Student.: YES
Disabled: NO Type of Disability:
Notes....:

Name.....: KAREN M VASQUEZ
SSN.....: 015-00-0752 Relationship.....: SISTER
Student.: NO
Disabled: YES Type of Disability: DISABLED
Receives SSI or Disability Payments:
Notes....:

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

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

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

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

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

Part 2

Filers Who Answered “No” on Line 4

5. If you have:
- No qualifying children, is the amount on line 3 less than \$8,250 (\$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

Part 3

Your Earned Income Credit

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

Enter this amount on Form 1040, line 66a.

Reminder—

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



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

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

Keep for Your Records 

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

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

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

1a.	Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.	1a	10261
b.	Enter any amount from Schedule SE, Section B, line 4b, and line 5a.	+ 1b	
c.	Combine lines 1a and 1b.	= 1c	10261
d.	Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.	- 1d	725
e.	Subtract line 1d from 1c.	= 1e	9536

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	30827
b.	Combine lines 1e, 2c, 3, and 4a. This is your total earned income.	4b	40363

- If line 4b is zero or less,  You cannot take the credit. Enter “No” on the dotted line next to line 66a.
5. If you have:
- 3 or more qualifying children, is line 4b less than \$47,747 (\$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.

6	40363
----------	-------

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

7	2715
----------	------

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

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

8	49006
----------	-------

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.

10	893
-----------	-----

Part 7

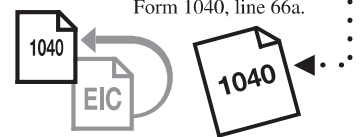
Your Earned Income Credit

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

11	893
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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.

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 # _____

SCOTT JAMES C & ANNETTE V

1024 FORREST AVE

BUDD LAKE NJ 07828 1428

1038 12

011000752 012000752

S23051413

00025 003



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



SCOTT JAMES C & ANNETTE V

011000752

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

CHECKBOXES FOR EXEMPTIONS

- REGULAR SPOUSE/CU PARTNER X DOMESTIC PARTNER
AGE 65 OR OLDER YOURSELF 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 Patterson Morris J, Scott Beverly A, Vasquez Karen M.

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 NO X

Main tax schedule table with 36 rows. Columns include line number, description, and amount. Total taxable income is 25431.



SCOTT JAMES C & ANNETTE V

011000752

1038

37A.	TOTAL PROPERTY TAXES PAID (SEE INSTRUCTION PAGE 29)	37A.	10200 .
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.	10000 .
39.	NEW JERSEY TAXABLE INCOME (SUBTRACT LINE 38 FROM LINE 36) IF ZERO OR LESS, MAKE NO ENTRY	39.	15431 .
40.	TAX (FROM TAX TABLES, PAGE 53)	40.	216 .
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.	216 .
43.	SHELTERED WORKSHOP TAX CREDIT	43.	.
44.	BALANCE OF TAX AFTER CREDIT (SUBTRACT LINE 43 FROM LINE 42)	44.	216 .
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.	70 .
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.	286 .
48.	TOTAL NEW JERSEY INCOME TAX WITHHELD (ENCLOSE FORMS W-2 AND 1099)	48.	1134 .
49.	PROPERTY TAX CREDIT (SEE INSTRUCTION PAGE 32)	49.	.
50.	NEW JERSEY ESTIMATED TAX PAYMENTS/CREDIT FROM 2014 TAX RETURN	50.	.
51.	NEW JERSEY EARNED INCOME TAX CREDIT (SEE INSTRUCTION PAGE 38)	51.	268 .
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.	1402 .
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.	1116 .
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.	1116 .

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.	987123444
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 JAMES C SCOTT	Social security number 011-00-0752
Spouse's name or Civil Union Prtnr's ANNETTE V SCOTT	Spouse's social security number or Civil Union Prtnr's 012-00-0752

Part I Tax Return Information-Tax Year Ending December 31, 2015 (Whole Dollars Only)		
1 New Jersey Taxable income	1	15431
2 Total tax	2	286
3 New Jersey income tax withheld	3	1134
4 Refund	4	1116
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 ▶ 12/08/2016

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 or Civil Union Prtnr's ▶ _____ Date ▶ 12/08/2016

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 ▶ 12/08/2016

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

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

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

2015

Name(s) as shown on Form NJ-1040 SCOTT JAMES C & ANNETTE V	Your Social Security Number 011 00 0752
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PART I NET PROFITS FROM BUSINESS		List the net profit (loss) from business(es). See instructions.	
	Business Name	Social Security Number/ Federal EIN	Profit or (Loss)
1.	JAMES C SCOTT	011-00-0752	10261
2.			
3.			
4.	Net Profit or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 17. If loss, make no entry on Line 17.)		4. 10261

PART II DISTRIBUTIVE SHARE OF PARTNERSHIP INCOME		List the distributive share of income (loss) from partnership(s). See instructions.	
	Partnership Name	Federal EIN	Share of Partnership Income or (Loss)
1.			
2.			
3.			
4.	Distributive Share of Partnership Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 20. If loss, make no entry on Line 20.)		4.

PART III NET PRO RATA SHARE OF S CORPORATION INCOME		List the pro rata share of income (usable loss) from S corporation(s). See instructions.	
	S Corporation Name	Federal EIN	Pro Rata Share of S Corporation Income or (Usable Loss)
1.			
2.			
3.			
4.	Net Pro Rata Share of S Corporation Income or (Usable Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 21. If loss, make no entry on Line 21.)		4.

PART IV NET GAINS OR INCOME FROM RENTS, ROYALTIES, PATENTS, AND COPYRIGHTS		List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents, and copyrights. See instructions. Type of Property: 1-Rental real estate 2-Royalties 3-Patents 4-Copyrights		
	Source of Income or Loss. If rental real estate, enter physical address of property.	Social Security Number/ Federal EIN	Type - Enter number from list above	Income or (Loss)
1.				
2.				
3.				
4.	Net Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 22. If loss, make no entry on Line 22.)			4.

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

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

2015

Name(s) as shown on Form NJ-1040 SCOTT JAMES C & ANNETTE V				Your Social Security Number 011 00 0752		
PART I INCOME (LOSS)		Column A		Column B		
		Reportable Regular Business Income		Alternative Business Income/(Loss)		
1.	Net Profits From Business	1a.	10261	1b.	10261	
2.	Distributive Share of Partnership Income	2a.		2b.		
3.	Net Pro Rata Share of S Corporation Income	3a.		3b.		
4.	Net Gain or Income From Rents, Royalties, Patents, and Copyrights	4a.		4b.		
5.	Loss Carryforward From Tax Year 2014			5b.	()
6.	Totals	6a.	10261	6b.	10261	
PART II ADJUSTMENT CALCULATION						
7.	Total Regular Business Income	7.	10261			
8.	Total Alternative Business Income/(Loss). (If loss, enter zero)	8.	10261			
9.	Business Increment (Line 7 minus Line 8)	9.				
10.	Adjustment Percentage	10.	0.40			
11.	Alternative Business Calculation Adjustment (Line 9 x 0.40)	11.				
PART III LOSS CARRYFORWARD TO TAX YEAR 2016						
12.	Loss Carryforward to Tax Year 2016	12.	()		

Instructions

- Line 1a. Enter the amount from Line 17 of Form NJ-1040.
- Line 1b. Enter the amount from Part I, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 2a. Enter the amount from Line 20 of Form NJ-1040.
- Line 2b. Enter the amount from Part II, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 3a. Enter the amount from Line 21 of Form NJ-1040.
- Line 3b. Enter the amount from Part III, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 4a. Enter the amount from Line 22 of Form NJ-1040.
- Line 4b. Enter the amount from Part IV, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 5b. Enter the amount from Line 12 of your 2014 Schedule NJ-BUS-2 (Form NJ-1040).
- Line 6a. Enter the total of Lines 1a through 4a.
- Line 6b. Enter the total of Lines 1b through 5b, netting gains with losses.
- Line 7. Enter the amount from Line 6a of this schedule.
- Line 8. Enter the amount from Line 6b of this schedule. If loss, enter zero here.
- Line 9. Subtract Line 8 from Line 7. If the result is zero, enter zero on Line 11 and continue with Line 12.
- Line 10. The adjustment percentage for tax year 2015 is 40% (0.40).
- Line 11. Multiply the amount on Line 9 by 40% (0.40). Enter here and Line 34 of Form NJ-1040.
- Line 12. If the amount on 6b is a loss, enter the amount of the loss on this line. Otherwise, enter zero.