

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

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

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

Preparer No.: 995
 Client No. : XXX-XX-0760
 Invoice Date: 09/12/2016

INVOICE

Description	Amount
PREPARATION OF 2015 FEDERAL/STATE FORMS & WORKSHEETS: FORM 1040 A SCHEDULE B (INTEREST & DIVIDENDS) CAPITAL GAIN TAX WORKSHEET FORM W-2 (WAGES AND TAX) (2) FORM 1099-G (UNEMPLOYMENT COMPENSATION) FORM 1099-R (RETIREMENT DISTRIBUTIONS) SSA WORKSHEET FORM 8879 (E-FILE SIGNATURE AUTHORIZATION) STUDENT LOAN INTEREST WORKSHEET NJ STATE RESIDENT RETURN	
	Total Invoice
	\$0.00
	Amount Paid
	\$0.00
	Balance Due
	\$0.00

TAX YEAR: 2015

PROCESS DATE: 09/12/2016

CLIENT : 781-00-0760 HENRY BROWN
SPOUSE : 782-00-0760 MARY BROWN

BIRTH DATE : 09/09/1949
BIRTH DATE : 07/15/1959

ADDRESS : 25 DIAMOND ROAD
: DENVILLE NJ 07834

PREPARER : 995

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

PREPARER FEE:
ELECTRONIC :
TOTAL FEES :

DEPENDENT NAME	BIRTH DATE	SSN	RELATIONSHIP	MONTHS
GEORGE V BROWN	03/04/1993	783-00-0760	GRANDCHILD	12
SUSAN B COX	02/05/1998	784-00-0760	GRANDCHILD	12

LISTING OF FORMS FOR THIS RETURN

FORM 1040A
FORM W-2
FORM 1099-G (UNEMPLOYMENT COMPENSATION)
FORM SSA-1099 (SOCIAL SECURITY BENEFITS)
FORM 1099-R (RETIREMENT DISTRIBUTIONS)
SCHEDULE B (INTEREST/DIVIDEND INCOME)
CAPITAL GAIN TAX WORKSHEET
FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)
STUDENT LOAN INTEREST DEDUCTION WORKSHEET
NJ STATE RESIDENT RETURN

* QUICK SUMMARY *

SUMMARY	FEDERAL	NJ RESIDENT
FILING STATUS	2	2
TOTAL INCOME	58950	41727
TOTAL ADJUSTMENTS	144	0
ADJUSTED GROSS INCOME	58806	37227
DEDUCTIONS	13850	7298
EXEMPTIONS	16000	6000
TAXABLE INCOME	28956	23929
TAX	3311	349
CREDITS	0	0
PAYMENTS	5061	550
EARNED INCOME CREDIT	0	0
REFUND	1750	201
AMOUNT DUE	0	0

CLIENT : HENRY BROWN
SPOUSE : MARY BROWN

781-00-0760
782-00-0760

PREPARER : 995 DATE : 09/12/2016

LISTING OF FORMS FOR THIS RETURN

* W-2 INCOME FORMS SUMMARY *

	T/S	EMPLOYER	WAGES	FED WITH	FICA	MED TAX	STATE WITH	ST
1.	T	GREEN GRASS GO	15100	975	936	219	250	NJ
2.	S	JOES BAR & GRI	20901	1400	1351	338	300	NJ
		TOTALS.....	36001	2375	2287	557	550	

* FORM 1099-G INCOME FORMS SUMMARY *

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

* 1099-R INCOME FORMS SUMMARY *

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

* FORM SSA-1099 INCOME FORMS SUMMARY *

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

		a Employee's social security number 781-00-0760		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) 70-9000752				1 Wages, tips, other compensation 15100		2 Federal income tax withheld 975			
c Employer's name, address, and ZIP code GREEN GRASS GOLF 25 WOOD LANE DENVER NJ 07834				3 Social security wages 15100		4 Social security tax withheld 936			
				5 Medicare wages and tips 15100		6 Medicare tax withheld 219			
				7 Social security tips		8 Allocated tips			
d Control number				9		10 Dependent care benefits			
e Employee's first name and initial HENRY		Last name BROWN		Suff.		11 Nonqualified plans		12a See instructions for box 12	
25 DIAMOND ROAD DENVER NJ 07834				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b			
				14 Other WD HC 64 DI 38 FLI 14		12c			
						12d			
f Employee's address and ZIP code									
15 State NJ	Employer's state ID number 789000752	16 State wages, tips, etc. 15100	17 State income tax 250	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			

		a Employee's social security number 782-00-0760		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) 70-8000752				1 Wages, tips, other compensation 20901		2 Federal income tax withheld 1400			
c Employer's name, address, and ZIP code JOES BAR & GRILL FUDY CT DENVER NJ 07834				3 Social security wages 21797		4 Social security tax withheld 1351			
				5 Medicare wages and tips 23301		6 Medicare tax withheld 338			
				7 Social security tips 504		8 Allocated tips			
d Control number				9		10 Dependent care benefits			
e Employee's first name and initial MARY		Last name BROWN		Suff.		11 Nonqualified plans		12a See instructions for box 12	
32145 LONG ROAD DOVER NJ 07801				13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b			
				14 Other DI 52 FLI 19 WD HC 89		12c			
						12d			
f Employee's address and ZIP code									
15 State NJ	Employer's state ID number 708000752	16 State wages, tips, etc. 20901	17 State income tax 300	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 HENRY BROWN	Social security number 781-00-0760
Spouse's name MARY BROWN	Spouse's social security number 782-00-0760

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	58806
2 Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12)	2	3311
3 Federal income tax withheld (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7)	3	5061
4 Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a)	4	1750
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	6	0
---	---	---	---	---

 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 ▶ 09/12/2016

Spouse's PIN: check one box only

- I authorize PRACTICE LAB to enter or generate my PIN

1	0	7	6	0
---	---	---	---	---

 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 ▶ 09/12/2016

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 ▶ 09/12/2016
IRS PREPARER

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

Your first name and initial HENRY		Last name BROWN		OMB No. 1545-0074	
If a joint return, spouse's first name and initial MARY		Last name BROWN		Your social security number 781-00-0760	
Home address (number and street). If you have a P.O. box, see instructions. 25 DIAMOND ROAD				Apt. no.	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). DENVILLE NJ 07834				Spouse's social security number 782-00-0760	
Foreign country name		Foreign province/state/county		Foreign postal code	
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input checked="" type="checkbox"/> Spouse					

Filing status Check only one box.

1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.)
2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)	If the qualifying person is a child but not your dependent, enter this child's name here. ▶
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)

Exemptions

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

b Spouse

c Dependents:

(1) First name	Last name	(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)
GEORGE	BROWN	783-00-0760	GRANDCHILD	<input type="checkbox"/>
SUSAN	COX	784-00-0760	GRANDCHILD	<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed. Boxes checked on 6a and 6b: 2
No. of children on 6c who:
• lived with you: 2
• did not live with you due to divorce or separation (see instructions): 0
Dependents on 6c not entered above: 0
Add numbers on lines above ▶ 4

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2.	7	36001
8a Taxable interest. Attach Schedule B if required.	8a	325
b Tax-exempt interest. Do not include on line 8a.	8b	
9a Ordinary dividends. Attach Schedule B if required.	9a	645
b Qualified dividends (see instructions).	9b	455
10 Capital gain distributions (see instructions).	10	256
11a IRA distributions.	11a	
11b Taxable amount (see instructions).	11b	
12a Pensions and annuities.	12a	
12b Taxable amount (see instructions).	12b	4500
13 Unemployment compensation and Alaska Permanent Fund dividends.	13	5890
14a Social security benefits.	14a	13333
14b Taxable amount (see instructions).	14b	11333
15 Add lines 7 through 14b (far right column). This is your total income .	15	58950

Adjusted gross income

16 Educator expenses (see instructions).	16	
17 IRA deduction (see instructions).	17	
18 Student loan interest deduction (see instructions).	18	144
19 Tuition and fees. Attach Form 8917.	19	
20 Add lines 16 through 19. These are your total adjustments .	20	144
21 Subtract line 20 from line 15. This is your adjusted gross income .	21	58806

Tax, credits, and payments	22	Enter the amount from line 21 (adjusted gross income).	22	58806
	23a	Check <input checked="" 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 ▶ 23a 1		
	b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b <input type="checkbox"/>		
	24	Enter your standard deduction .	24	13850
	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	44956
	26	Exemptions. Multiply \$4,000 by the number on line 6d.	26	16000
	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income. ▶ 27	27	28956
	28	Tax , including any alternative minimum tax (see instructions).	28	3311
	29	Excess advance premium tax credit repayment. Attach Form 8962.	29	
	30	Add lines 28 and 29.	30	3311
Standard Deduction for— • People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$6,300 Married filing jointly or Qualifying widow(er), \$12,600 Head of household, \$9,250	31	Credit for child and dependent care expenses. Attach Form 2441.	31	
	32	Credit for the elderly or the disabled. Attach Schedule R.	32	
	33	Education credits from Form 8863, line 19.	33	
	34	Retirement savings contributions credit. Attach Form 8880.	34	
	35	Child tax credit. Attach Schedule 8812, if required.	35	
	36	Add lines 31 through 35. These are your total credits .	36	
	37	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.	37	3311
	38	Health care: individual responsibility (see instructions). Full-year coverage <input checked="" type="checkbox"/>	38	
	39	Add line 37 and line 38. This is your total tax .	39	3311
	40	Federal income tax withheld from Forms W-2 and 1099.	40	5061 FORM 1099
If you have a qualifying child, attach Schedule EIC.	41	2015 estimated tax payments and amount applied from 2014 return.	41	
	42a	Earned income credit (EIC).	42a	
	b	Nontaxable combat pay election. 42b		
	43	Additional child tax credit. Attach Schedule 8812.	43	
	44	American opportunity credit from Form 8863, line 8.	44	
	45	Net premium tax credit. Attach Form 8962.	45	
	46	Add lines 40, 41, 42a, 43, 44, and 45. These are your total payments .	46	5061
	47	If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid.	47	1750
	48a	Amount of line 47 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/> 48a	48a	1750
	▶ b	Routing number 325070760 ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
▶ d	Account number 987123654			
49	Amount of line 47 you want applied to your 2016 estimated tax .	49		

Refund	50	Amount you owe. Subtract line 46 from line 39. For details on how to pay, see instructions.	▶ 50	
	51	Estimated tax penalty (see instructions).	51	
Third party designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes . Complete the following. <input type="checkbox"/> No			
	Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶ 	

Sign here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation	Daytime phone number
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		09/12/2016	RETIRED	973-555-5556
		09/12/2016	BARTENDER	

Paid preparer use only	Print/type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	IRS PREPARER		09/12/2016		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 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

HENRY & MARY BROWN

781-00-0760

Part I
Interest

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

(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 ▶

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

Amount

1

325

2

325

3

4

325

Amount

Part II
Ordinary Dividends

- 5** List name of payer ▶
DREYFUS

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

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

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

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

5

645

6

645

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

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>28956</u>
2.	Enter the amount from Form 1040, line 9b*	2.	<u>455</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-	} 3.	<u>256</u>
	<input checked="" type="checkbox"/> No. Enter the amount from Form 1040, line 13		
4.	Add lines 2 and 3	4.	<u>711</u>
5.	If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.	<u> </u>
6.	Subtract line 5 from line 4. If zero or less, enter -0-	6.	<u>711</u>
7.	Subtract line 6 from line 1. If zero or less, enter -0-	7.	<u>28245</u>
8.	Enter: \$37,450 if single or married filing separately, \$74,900 if married filing jointly or qualifying widow(er), \$50,200 if head of household.	} 8.	<u>74900</u>
9.	Enter the smaller of line 1 or line 8		
10.	Enter the smaller of line 7 or line 9	10.	<u>28245</u>
11.	Subtract line 10 from line 9. This amount is taxed at 0%	11.	<u>711</u>
12.	Enter the smaller of line 1 or line 6	12.	<u>711</u>
13.	Enter the amount from line 11	13.	<u>711</u>
14.	Subtract line 13 from line 12	14.	<u> </u>
15.	Enter: \$413,200 if single, \$232,425 if married filing separately, \$464,850 if married filing jointly or qualifying widow(er), \$439,000 if head of household.	} 15.	<u>464850</u>
16.	Enter the smaller of line 1 or line 15		
17.	Add lines 7 and 11	17.	<u>28956</u>
18.	Subtract line 17 from line 16. If zero or less, enter -0-	18.	<u> </u>
19.	Enter the smaller of line 14 or line 18	19.	<u> </u>
20.	Multiply line 19 by 15% (0.15)	20.	<u> </u>
21.	Add lines 11 and 19	21.	<u>711</u>
22.	Subtract line 21 from line 12	22.	<u> </u>
23.	Multiply line 22 by 20% (0.20)	23.	<u> </u>
24.	Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	24.	<u>3311</u>
25.	Add lines 20, 23, and 24	25.	<u>3311</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>3424</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>3311</u>

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

Social Security Benefits Worksheet—Lines 20a and 20b

Keep for Your Records



Before you begin:

- ✓ Complete Form 1040, lines 21 and 23 through 32, if they apply to you.
- ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2015, enter “D” to the right of the word “benefits” on line 20a. If you do not, you may get a math error notice from the IRS.
- ✓ Be sure you have read the **Exception** in the line 20a and 20b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1.	Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 . Also, enter this amount on Form 1040, line 20a	1.	13333
2.	Multiply line 1 by 50% (0.50)	2.	6667
3.	Combine the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21	3.	47617
4.	Enter the amount, if any, from Form 1040, line 8b	4.	_____
5.	Combine lines 2, 3, and 4	5.	54284
6.	Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36	6.	_____
7.	Is the amount on line 6 less than the amount on line 5?		
	<input type="checkbox"/> No. None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b.		
	<input checked="" type="checkbox"/> Yes. Subtract line 6 from line 5	7.	54284
8.	If you are:		
	<ul style="list-style-type: none"> • Married filing jointly, enter \$32,000 • Single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2015, enter \$25,000 • Married filing separately and you lived with your spouse at any time in 2015, skip lines 8 through 15; multiply line 7 by 85% (0.85) and enter the result on line 16. Then go to line 17 	}	8. 32000
9.	Is the amount on line 8 less than the amount on line 7?		
	<input type="checkbox"/> No. None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. If you are married filing separately and you lived apart from your spouse for all of 2015, be sure you entered “D” to the right of the word “benefits” on line 20a.		
	<input checked="" type="checkbox"/> Yes. Subtract line 8 from line 7	9.	22284
10.	Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2015	10.	12000
11.	Subtract line 10 from line 9. If zero or less, enter -0-	11.	10284
12.	Enter the smaller of line 9 or line 10	12.	12000
13.	Enter one-half of line 12	13.	6000
14.	Enter the smaller of line 2 or line 13	14.	6000
15.	Multiply line 11 by 85% (0.85). If line 11 is zero, enter -0-	15.	8741
16.	Add lines 14 and 15	16.	14741
17.	Multiply line 1 by 85% (0.85)	17.	11333
18.	Taxable social security benefits. Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040, line 20b	18.	11333



If any of your benefits are taxable for 2015 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Lump-Sum Election in Pub. 915 for details.

Worksheet 4-1. **Student Loan Interest Deduction Worksheet**Keep for Your Records 

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

1. Enter the total interest you paid in 2015 on qualified student loans. Don't enter more than \$2,500	1.	<u>144</u>
2. Enter the amount from Form 1040, line 22	2.	<u>58950</u>
3. Enter the total of the amounts from Form 1040, lines 23 through 32	3.	_____
4. Enter the total of any amounts entered on the dotted line next to Form 1040, line 36	4.	_____
5. Add lines 3 and 4	5.	_____
6. Subtract line 5 from line 2	6.	<u>58950</u>
7. Enter any foreign earned income exclusion and/or housing exclusion (Form 2555, line 45; or Form 2555-EZ, line 18)	7.	_____
8. Enter any foreign housing deduction (Form 2555, line 50)	8.	_____
9. Enter the amount of income from Puerto Rico you are excluding	9.	_____
10. Enter the amount of income from American Samoa you are excluding (Form 4563, line 15)	10.	_____
11. Add lines 6 through 10. This is your modified adjusted gross income	11.	<u>58950</u>
12. Enter the amount shown below for your filing status	12.	<u>130000</u>
• Single, head of household, or qualifying widow(er)—\$65,000		
• Married filing jointly—\$130,000		
13. Is the amount on line 11 more than the amount on line 12?		
<input checked="" type="checkbox"/> No. Skip lines 13 and 14, enter -0- on line 15, and go to line 16.		
<input type="checkbox"/> Yes. Subtract line 12 from line 11	13.	_____
14. Divide line 13 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	14.	_____
15. Multiply line 1 by line 14	15.	_____
16. Student loan interest deduction. Subtract line 15 from line 1. Enter the result here and on Form 1040, line 33. Don't include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)	16.	<u>144</u>

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 # _____

BROWN HENRY & MARY

25 DIAMOND ROAD

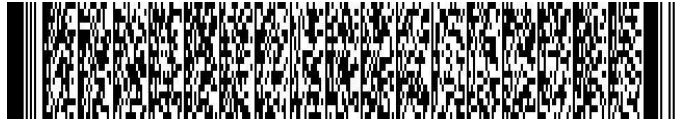
DENVILLE NJ 07834 1408

1038 12

781000760 782000760

S23051413

50001 00002



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

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

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

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

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

> _____
Your Signature Date

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

Fill in if NJ-1040-O is enclosed

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

Paid Preparer's Signature

Federal Identification Number
S23051413

Firm's Name PRACTICE LAB

Federal Employer Identification Number

15 PRACTICE LAB WAY WASHINGTON DC 20005



BROWN HENRY & MARY

781000760

1038

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

FILING STATUS

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

EXEMPTIONS

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

CHECKBOXES FOR EXEMPTIONS

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

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

Table with columns: LAST NAME, FIRST NAME, MIDDLE INITIAL, SOCIAL SECURITY NUMBER, BIRTH YEAR, HEALTH INS IND. Rows for A. BROWN GEORGE V, B. COX SUSAN B, C., D.

GOVERNATORIAL ELECTIONS FUND

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

Main tax form table with 36 rows. Columns include line numbers, descriptions of income and deductions, and amounts. Total taxable income is 30083.



BROWN HENRY & MARY

781000760

1038

37A.	TOTAL PROPERTY TAXES PAID (SEE INSTRUCTION PAGE 29)	37A.	6154 .
37B.	BLOCK, LOT, AND QUALIFIER (TO BE ENTERED ON PAGE 1)	37B.	
37C.	COUNTY/MUNICIPALITY CODE (TO BE ENTERED ON PAGE 1)	37C.	
38.	PROPERTY TAX DEDUCTION (SEE INSTRUCTION PAGE 32)	38.	6154 .
39.	NEW JERSEY TAXABLE INCOME (SUBTRACT LINE 38 FROM LINE 36) IF ZERO OR LESS, MAKE NO ENTRY	39.	23929 .
40.	TAX (FROM TAX TABLES, PAGE 53)	40.	349 .
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.	349 .
43.	SHELTERED WORKSHOP TAX CREDIT	43.	.
44.	BALANCE OF TAX AFTER CREDIT (SUBTRACT LINE 43 FROM LINE 42)	44.	349 .
45.	USE TAX DUE ON INTERNET, MAIL-ORDER, OR OTHER OUT-OF-STATE PURCHASES (SEE WKST AND INSTR. PAGE 36) IF NO USE TAX, ENTER ZERO	45.	0 .
46.	PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX	46.	.
46A.	FILL IN IF FORM 2210 IS ENCLOSED	46A.	
47.	TOTAL TAX AND PENALTY (ADD LINES 44, 45, AND 46)	47.	349 .
48.	TOTAL NEW JERSEY INCOME TAX WITHHELD (ENCLOSE FORMS W-2 AND 1099)	48.	550 .
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.	.
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.	550 .
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.	201 .
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.	201 .

DIRECT DEPOSIT INFORMATION

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

NJ e-file Signature Authorization

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

2015

Taxpayer's name HENRY BROWN	Social security number 781-00-0760
Spouse's name or Civil Union Prtnr's MARY BROWN	Spouse's social security number or Civil Union Prtnr's 782-00-0760

Part I Tax Return Information-Tax Year Ending December 31, 2015 (Whole Dollars Only)		
1 New Jersey Taxable income	1	23929
2 Total tax	2	349
3 New Jersey income tax withheld	3	550
4 Refund	4	201
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 ▶ 09/12/2016

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 ▶ 09/12/2016

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 ▶ 09/12/2016

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