

# 2016 INCOME TAX RETURN

Filing Status: O Sing	le O Married Filing Joint O Qualifying	g Widow(er) <sup>1</sup> O Head of Household <sup>2</sup>	O Married Filing Separate
In year 2016 only:	☐Married (date:) ☐ Divorce	d (date:) Death—Taxpay	er/Spouse (date:)
	TAXPAYER	SPOUSE	
Name		Name	
SSN	Date of Birth		
Home Phone	Disabled	Home Phone	Disabled
Work Phone	Blind	Work Phone	_ Blind
Cell Phone		Cell Phone	_
Best Time to Call		Best Time to Call	-
Email	Fax	Email	Fax
	741 177	County	/
	NA DECIME PRIME DEVICE DECIM		10000
Address on Last Year's	Tax Return (if different)	Date Address Ch	nanged
is the principal home of not live in your home of not need to live with you	considered unmarried) at the end of the of a qualifying person (generally your chil during the last six months of the tax year	ld or relative). You may be considered ur r. If you are maintaining the household o	nmarried if your spouse did f a parent, the parent does
	Name Charles and March Andrew Schools (Schools Address	1975 described for the second	HE FEMORES CONTROL STATE STATES AND
✓	1) All Forms W-2 (wages), 1095, 10 1099-B for sale of securities, 109	98 and 1099 (such as 1099-INT for intere 99-R for annuities, pensions, IRA or othe	r retirement plan withdraw-
CHECKLIST	als, 1099-G for state tax refunds,	, 1099-S for real estate sales, SSA-1099 n, 1099-K for merchant card and third-pa	for Social Security, 1099-G
Documents needed in addition		tnerships, S corporations, estates or trus ax appointment. You can provide them at	
to your completed organizer:	☐ 3) If you sold real estate, stock or m	nutual fund shares during the year, see S	STEP 4.
ē.	4) If you acquired, sold or refinance statement.	ed a home or other property in 2016, pro	ovide a copy of the closing
	☐ 5) If you are a new client, provide co	opies of tax returns for 2013, 2014 and 2	2015.
Note: When completing generally mean you or y	your organizer, round all amounts to thour spouse.	ne nearest dollar. For married couples, o	juestions referring to "you"

STEP	The following items may affect your tax return. Please answer carefully.
These question	ons pertain to calendar year 2016 unless otherwise noted.
1)YO NO	Did you pay or receive alimony (Tax Tip 1)? Do not include child support. (Select one.) Pay O Receive O
	To/From: Name Social Security Number Amount \$
2)YO NO	For the entire year, did you, your spouse and your dependents have health care coverage provided by either an employer or the government (Medicare, Medicaid or VA) or purchased through the Health Insurance Marketplace (Exchange) or directly from an insurance company?
3) YO NO	Did you move because of a job change?
**************************************	Distance from old house to old job: Distance from old house to new job:
4) YO NO	Did you (or do you plan to before April 18, 2017) contribute to a traditional IRA or Roth IRA for 2016? (Tax Tip 2)
96 00	Self: Traditional IRA \$ Roth IRA \$ Spouse: Traditional IRA \$ Roth IRA \$
5)YONO	Did you convert a traditional IRA or roll a qualified plan distribution to a Roth IRA in 2016?
	If yes, amount converted/rolled over: \$
6) YO NO	Did you (or do you plan to before April 18, 2017) contribute to a health savings account (HSA) for 2016? (Tax Tip 3)
	Amount of contribution: (Do not list employer contributions, including amounts you elected to contribute under a cafeteria plan, shown on your Form W-2.)  Self: \$ Spouse: \$ Type of health plan coverage: Self-only O Family O
7140110	Self: \$ Spouse: \$ Type of health plan coverage: Self-only O Family O  Did you receive any distributions from your health savings account (HSA)?
/)YONO	Amount of distributions: \$ Amount of unreimbursed qualified medical expenses (attach list): \$
8) VO NO	Are you a grade K–12 teacher?
0,10110	If yes, enter amount of out-of-pocket classroom costs you paid or incurred (Tax Tip 4): \$
9) YO NO	Did you pay child care costs for a dependent child under age 13, or costs of caring for a disabled dependent or spouse, so you could work, attend school or look for a job?
	If yes, provide the amounts paid for each individual and the names, addresses and taxpayer identification numbers of the care providers.
101.00	Amount, if any, that was reimbursed by an employer dependent care plan (Tax Tip 5): \$
10) YO NO	Did you pay expenses related to adopting a child?
	If yes, provide details of any expenses incurred:
11) YO NO	Did you pay any individual \$2,000 or more to perform household services during the year, such as a babysitter, care- taker, housekeeper, cook or gardener?
12) YO NO	Did you have any debts cancelled or reduced (including credit cards), property repossessed or foreclosed upon, or did you file for bankruptcy? (Tax Tip 6)
13) YO NO	Did you have a financial interest in, or signature authority over, a financial account (such as a bank or securities account) located in a foreign country at any time during 2016? A financial account is located in a foreign country if it is physically located outside of the U.S., including an account maintained with a branch of a U.S. bank that is physically located outside of the U.S.
	YONO If yes, did the aggregate value of all accounts located in a foreign country (other than accounts maintained on a U.S. military installation) exceed \$10,000 at any time during the year?
14) YO NO	Did you receive a distribution from, or were you the grantor of, or a transferor to, a foreign trust?
15) YO NO	Do you have financial accounts maintained by a foreign (non-U.S.) bank or financial institution that totaled more than \$50,000 on the last day of the year or more than \$75,000 at any time during the year (\$100,000 and \$150,000, respectively, if married filing a joint return)?
16) YO NO	Did you own any other foreign financial assets (such as stock in a foreign corporation or an interest in a foreign partnership) that are not held in a financial account?
17) YO NO	Did your children under age 19 (or age 19–23 and full-time students) have unearned income over \$1,050?
18) TO SO	Do you (or your spouse) want to designate \$3 to the Presidential Election Campaign Fund? (Does not change amount due or refund.) Leave blank if neither wishes to designate \$3.
19) YO NO	Do you want to allow your preparer or another individual to discuss your federal return with the IRS? Provide name, phone number and personal identification number of individual if not preparer.
31	Name: Phone Number: Identification Number:
20)YO NO	Did you make gifts to a trust or gifts totaling more than \$14,000 to any individual during the year? If so, provide recipient's name, address, relationship to you and the amount of the gift.

STEP 1 (Continued)	any of the	boxes bel	ow that apply	to you for 201	16:	
☐ Purchased health insurance for y			rough the Health Ins	urance Marketplac	e (Exchange). (	Attach Form
1095-A, Heath Insurance Market	•	100				
☐ Were granted stock options by yo			201 (2)	tions.		
Owned any securities or held any				404)		
Contributed to or received distrib						
☐ Traveled more than 100 miles from Performed services in the perform			•	is a National Guard	i member or re	servist.
Lived or worked in a foreign cour	_	ieasi iwo emp	iloyers.			
☐ Were issued an Identity Protection		00-				
☐ Were in the military (or reservist)						
☐ Received any notice from the IRS		ing authority				
☐ Contributed to or received distrib			etter Life Experience	(ABLE) account.		
☐ I can be claimed as a dependent				•		
Please provide any other				orted elsewhere	on this organiz	zer:
		•	•			
CTER 2 Domany	danta /Tav	Tim 7\ /				
	1,0,1		ch additional sheet			
Children age 18 or younger (age 19- than half the year and who did not p	–23 if attending rovide more that	school full ting an half of their	ne for at least five mo own support (or a po	onths during the ye ermanently and tot	ar) who lived w ally disabled ch	ith you more ild).
☐ Check if it is possible that a differ	rent taxpayer m	night claim a cl	nild listed below as a	dependent.		
1)		Birt	hdate	SSN		
2)			hdate	SSN		
3)			hdate	SSN		
4)						
150 1436		75		Is 2016 Gross	# Months	%
				Income less	Resided in	Support
Other Dependents (relatives and/or members of house	- h - 1-10 D - 1		Social	than \$4,050?	Your Home	Received
(relatives and/or members or nouse	enoid) Rei	ationship	Security #	(Yes or No)	in 2016	From You
			S	· <del></del>	(F) (B)	<del></del>
		-		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	<u> </u>	
-			( <u> </u>			<del></del>
☐ Check if you are divorced and eit	ther signed or r	eceived Form	8332 (release of exe	emption for child). (	Provide Form 8	3332.)
STEP 3 Income	•					
	N	nes—Prov	ide Forms W-2	)		
Number of employers (during the ye		JC3 1 10V	Spouse			
radiliber of employers (during the ye		dond ond				
Devide all Farma 1992 W.T. 1995 T.	1.00.2.00.00		nterest Incom		100	4b4 · ·
Provide all Forms 1099-INT, 1099-Di do not duplicate what's reported on					99 on a separa	te sneet, but
do not duplicate what's reported on			ayments Rece			
		The second		terment entry events		
Total Payments \$			a relative or related		No O	elice.
Interest \$		If payer	uses property as a p	rincipal residence,	provide payer's	5.
Principal \$		Name _	20 10 2 10 20	-		
Did sale occur in 2016? Yes O	No O					
If yes, complete STEP 4.	.10 0	Social S	ecurity Number			

STEP 3 Income	(Continued)		
R	etirement Plan and So	ocial Security Income	
1) Did you receive distributions from		1022	ding
amounts rolled over and in-plan		o O	
If yes, provide all Forms 1099-R re here			\$
2) Amount of distribution rolled over	r to qualified plan or traditional I	RA (Tax Tip 8)	
3) Amount of distribution rolled over	to a Roth IRA		
4) Amount of distribution rolled over	to a Designated Roth Account		
5) Amount of distribution made dire			
6) If you were under age 59½ when butions? (Tax Tip 9) Yes O Explain:		do you qualify for an exception	to the 10% penalty on early distri-
7) If age 70½ or older in 2016, did qualified retirement plans? Self		nimum distributions from your	IRAs (other than Roth IRAs) and
Did you receive Social Security of If yes, provide all Forms SSA-10	or railroad retirement benefits?	Yes O No O	
	nerships, Estates, Tru	ists and S Cornoration	ne
		•	
Provide a list of all the partnerships Indicate on the list whether you mate not engaged in a trade or business ( such as stocks and bonds). Provide	erially participated in that entity's for example, an entity whose or	s trade or business in 2016 (Tax nly activity is ownership of renta	Tip 10). Write "N/A" if the entity is
0	ther Income—Provide	Forms 1098 and 1099	).
Bartering Income			\$
Bonuses and Prizes not reported on			
Cancellation of Debt (Form 1099-A			
Commissions and Fees (Not reporte			
Disability Income not included on Fo			
Education Savings Account or Quali			
Gambling/Lottery Winnings			
Jury Duty-Election Board Fees			
Scholarships (Form 1098-T)			
State Income Tax Refund (Form 109			
Tips and Gratuities not reported on			
Unemployment Compensation (Form			
Veterans' Pension and Disability			
Workers' Compensation			505 COS
Other (attach separate sheets if nec	essary)		
STEP 4 Sales a	nd Exchanges		
Provide information about sales of s	tock, real estate or other prope	rty along with Forms 1099-B. 1	1099-S, closing statement or other
supporting information. Attach sepa provide, there is no need to complet	rate sheet if necessary. If all tr	ansactions, including basis, ar	re reported on Forms 1099-B you
	Asset #1	Asset #2	Asset #3
Description of Property		ADVIDAGE ADVINCTION	0.0000000000000000000000000000000000000
Date Acquired	100	33 (0	
Date Sold	139.		
Sales Price		\$	\$
Basis (Tax Tips 12 and 13)		_ [ •	_   -
Expenses of Sale		<del>-</del> [ -	
Expenses of Sale			

STEP 5 STEP 5 STEP 5 STEP 5 STEP 5 If more than one farm activity or busine any single-member limited liability comp	ss, list income	8 and 9) and expenses se	parately for ea	ch. Also includ
Business Activity/Product:				
Business Name:				
Did you begin or end the business in 2016? Begin O End O				
Gross Receipts (provide all Forms 1099-MISC and 1099-K)			\$	
Inventory—Beginning of Year				
Merchandise Purchases (less Product for Personal Use)				
Labor, Materials and Other Costs of Inventory				
nventory—End of Year				
Did you make any payments requiring Forms 1099 be filed?1			Yes O	10 O
f Yes, did you file Forms 1099?			Yes O	10 O
Generally, payments of \$600 or more made to noncorporate entities examples are payments for non-employee compensation and rent.		of a trade or busine	ess must be rep	oorted. Commo
STEP 6 Rental and Royalty Income		- 10:	W	-22
Physical Address (Street, City, State, Zip Code)	Type <sup>1</sup>	Rent/Royalty Received	Fair Rental Days	Personal Use Days
	8	-	<del>(</del>	( <del>)</del>
	38		8	S S
		100	(2)	
Did you make any payments requiring Forms 1099 be filed?			Yes O No	0
f Yes, did you file Forms 1099?				0
1—Single family residence; 2—Multi-family residence; 3—Vacat 7—Self-rental; 8—Other (describe).				
STEP 7 Travel, Meals and Entertainme	ent Expens	ses		
Travel expenses are deductible if you traveled away from home ownot traveling are also deductible (subject to limits), provided you havourpose. Employee expenses are not deductible if employee could he	e records show	ing date, amount,	persons prese	ertainment whe ent and busines
Use Correct Column <sup>©</sup>	Employ	ee Self-En	nployed F	Rental Activity
Travel:		200		
Airplane, Train, Taxi, Auto Rental	1 33/2 <del>2</del>	\$	\$_	
Meals (See Employee/Self-Employed Tax Tip C on Page 6)	- C-			
Lodging	45			
Telephone/Internet Connection		<u> </u>		
Cleaning and Laundry				
Baggage and Shipping Other:	1.00			
Other:	50.5			
Reimburs				
Kelilibulsi	inchia			

### STEP 8 Self-Employment and Rental Expenses If yes, attach list of expenses related to home. Do not duplicate below. Do you qualify for business use of home deductions? Business sq. ft. Yes O Total sq. ft. (See Employee/Self-Employed Tax Tip B below.) Part of home used for business: Use Correct Column F Rental<sup>1</sup> Self-Employed1 \$ Cleaning and Maintenance..... Commissions and Fees Paid..... Employee Benefit Programs (include health insurance for employees)..... Insurance (not including health) Interest Mortgage (Form 1098)...... Legal and Professional Fees Licenses ..... Management Fees..... Office Expenses ..... Pension/Profit-Sharing Plan Contributions Made for Employees ..... Rent Paid • Vehicles, Machinery and Equipment..... Other Business Property...... Repairs and Maintenance..... Supplies..... Taxes ..... Utilities ..... Wages Paid ..... Other Expenses (provide list) 1 If more than one business or rental property, provide information separately for each. Business or rental asset purchases or sales. Provide a separate schedule listing dates of purchase or sale, purchase/sales price and property description. Include copies of sales receipts or contracts if available.

STEP 9	Health Insurance and Retirement Plans for the Self-Employed
Insurance premiums paid	: Health \$ Long-Term Care \$
	for yourself, spouse, dependents and children under age 27, as well as Medicare premiums. Do not include hs self-employed person was eligible to participate under any subsidized employer's plan. Report in STEF
Contributions made to yo	ur SEP, SIMPLE or qualified retirement plan for 2016. See Employee/Self-Employed Tax Tip D below.
\$	

### **Employee/Self-Employed Tax Tips**

- A) First-Year Expensing Election. A certain amount of qualifying business assets purchased and placed in service in 2016 may be expensed currently. (Separate limits apply to business vehicles.)
- B) Business Use of Home Deduction. If an area of the home is used regularly and exclusively for business, a deduction for a portion of mortgage interest, taxes, insurance, other operating costs and depreciation may be allowed. Special rules apply for inventory storage and daycare. Ask for details.
- C) Per Diem Meal Rates. In lieu of using actual expenses incurred for meals and incidental expenses while travelling, self-employed individuals and employees may deduct IRS-approved per diem amounts. The amounts depend on location. Provide detailed list of dates and locations of business travel.
- D) Self-Employed Retirement Plans. Many retirement plans (funded with pre-tax dollars) are available to self-employed business owners. The deadlines for establishing and contributing to a retirement plan vary. If you have employees, matching contributions may be required.
- E) Small Employer Health Insurance Credit. A credit is available to qualified small employers that pay health insurance premiums for employees. Premiums paid for the business owner and his family members don't qualify. Ask us for details.

### STEP 10 Vehicle Expense

- · Commuting between your home and regular work location is not deductible.
- Commuting expenses for going between your home and a temporary work location outside the metropolitan area where you live and normally work are deductible. Travel expenses between your home and a temporary work location within your metropolitan area are not deductible unless either of the following tests are met:
  - 1) You have one or more regular work locations away from your home or
  - 2) Your home is your principal place of business.
- · A work location is considered temporary if employment is expected to last and actually does last for one year or less.
- There are two methods to determine the deduction for vehicles used for business: (1) actual expenses or (2) standard mileage rate (for 2016, 54¢ per mile).
- For each vehicle used for business, complete lines 1–6. If you know that you use standard mileage allowance, ignore lines 7–13. If you purchased a vehicle this year and *do not* use standard mileage allowance, provide a copy of the sales invoice.

	Vehicle	#	1	#:	2	#:	3
1)	Total miles driven this year: Business  Commuting  Other Personal	35 Q	72				
2)	Vehicle Description						
3)	Date Vehicle Was First Used for Business	888			-		
4)	Cost (cash paid, net of any trade allowance)	\$		\$		\$	
	Was a car traded in?	Yes O	No O	Yes O	No O	Yes O	No O
	or Lease Payments (for the year)						
5)	Interest Paid on Vehicle Loan (Self-Employed Only)	100	220				
6)	Parking and Tolls						
7)	Gasoline, Oil, Lubrication						
8)	Repairs, Maintenance, Car Washes						
9)	Tires and Supplies	92	22	82		8	
10)	Insurance	12				100	
11)	Tags and Licenses	·-		<u>-</u>			
12)	Garage Rent					8	
13)	Other:						
14)	Sold in 2016? If yes, date sold:	Yes O	No O	Yes O	No O	Yes O	No O
15)	If yes, provide sales price and any trade information	47					
Que	estions for All Taxpayers Claiming Vehicle Expenses:						
1)	Do you have evidence to support business use?					Yes O	No O
	If yes, is the evidence written?						No O
3)	Do you (or your spouse) have another vehicle available for person	onal use?				Yes O	No O
4)	Do you have an employer-provided vehicle that is available for p	ersonal use	during of	ff-duty hours	s?	Yes O	No O
5)	Were you reimbursed for any of above auto expenses?					Yes O	No O
6)	If yes, is the reimbursement included in your Form W-2?					Yes O	No O
	cordkeeping: Your vehicle expenses will not be allowed by the IRS s use. Daily records provide the best protection in case of an aud		lequate re	cords or su	fficient evi	idence verify	ying busi-

STEP 11 Education Expenses (	Attach Form	s 1098-E,	1098-T	and 10	99-Q)			
Include information about education exp	enses incum	ed for you,	your sp	ouse o	r your	depen	ndents.	
1) Student's Name								
2) If in college, was student enrolled at least half-time for		_	80	_		_		
at least one academic period beginning in 2016?	Yes O	No O	Y	es O	No (	)	Yes O	No O
3) Felony Conviction? <sup>1</sup>	Yes O	No O	Y	es O	No (	)	Yes O	No O
4) Educational Purpose (degree seeking, job related)	82		s s				10	
5) Name of Institution	100		a 1				<u> </u>	
6) Type of Expense (See Tax Tip 14)	S <del>.</del>		e   s-					
7) Amount Paid	\$		\$_			-	\$	
8) Paid By Whom?						- 20.		
9) Student's Grade or Year in College	1						2	
<sup>1</sup> Indicate whether or not student was convicted before 12/3	31/2016 of a 1	elony for p	ossessi	on or di	stributi	on of	a controlled s	ubstance.
STEP 12 Itemized Deductions								
Note: Complete this step only if you think your total iter status (see below).	nized deduct	ions might	exceed	the IR	S stan	dard	deduction fo	r your filin
	tandard [	Deduction	on					
Filing Status			Standa Deduct	12.777			Add for Blind nd/or Over 6	
Married Filing Jointly or Qualifying Widow(er)						<u>.</u>	\$ 1,250	
Single			6,3		+		1,550	
Head of Household			9,3				1,550	
Married Filing Separately			6,3				1,250	
	dical Exp		-,-				1,200	
Deductible only if net expenses born before January 2,	exceeds 109	6 (7.5% if	you (or oss Inc	your s ome (A	pouse GI)	) wer	e	
Note: Do not include amounts paid for or reimbursed by i	nsurance <i>or</i> l	nealth insu	rance p	remium	s paid	with p	ore-tax incom	ne.
Did you pay medical expenses for a person you cannot co	laim as a dep	endent? Y	es O	No C	) If	yes, a	ask your tax	preparer.
Health Insurance Premiums <sup>1</sup> (Include premiums for vision but not for disability or loss of income policies)						\$		
Medicare Insurance Premiums <sup>1</sup> (Form SSA-1099)					8			
Long-Term Care Insurance Premiums <sup>1</sup> (Tax Tip 15)					50			-
Prescribed Drugs and Insulin						_		
Doctors and Clinics								
Dentists and Orthodontists					9			
Glasses, Contact Lenses, Eye Exams, Laser Eye Surger	<i>y</i>				9	-		
Hospitals, Nurses, Ambulance					óq	_		
Nursing or Long-Term Care Facility					te A	_		
Other (please detail):					See Note Above			
NC PA					See			
						_		
· ·								
100 100						96		
Medical Miles Driven in 2016						120		
Parking Fees								
Lodging While Obtaining Medical Treatment Limited to \$5								
<sup>1</sup> Do not include any premiums included in STEP 9 (if self	11407 - 178 278 278 2	72						

Taxes  State and Local Income Taxes Paid in 2016 (include 2016 estimated tax payments and amounts paid with 2015 return).  \$
state and Local Sales Tax Paid for Major Purchases (motor vehicles, boats, airplanes, homes or home building materials, if rate same as general sales tax rate)  Toreign Taxes  Real Estate Taxes—Homestead (less special assessments).  Other Real Estate Taxes (second home, cabin, etc.)  Property Tax Refund  Special Assessments—Interest Portion Only  Dersonal Property Taxes (auto license tags, etc.)  Charitable Donations (Use separate sheet if needed.)  Monetary donations under \$250 each must be substantiated by either (1) a bank record (such as a cancelled check) or (2) a written receipt from the charity showing its name and the date and amount of the donation. For each donation of \$250 or more, the taxpayer must obtain a written acknowledgment from the charity. (See Tax Tip 16.)  Cash, Check or Credit Card (include payroll deductions):  Churches or Synagogues  Other:  Other:  Other:  Other:  Attach list of each item (or group of similar items) and its FMV (Tax Tip 17).  If a vehicle, boat or airplane donation over \$500, provide Form 1098-C.
State and Local Sales Tax Paid for Major Purchases (motor vehicles, boats, airplanes, nomes or home building materials, if rate same as general sales tax rate)  Foreign Taxes
Real Estate Taxes—Homestead (less special assessments)
Other Real Estate Taxes (second home, cabin, etc.)
Charitable Donations (Use separate sheet if needed.)  Monetary donations under \$250 each must be substantiated by either (1) a bank record (such as a cancelled check) or (2) a written receipt from the charity showing its name and the date and amount of the donation. For each donation of \$250 or more, the taxpayer must obtain a written acknowledgment from the charity. (See Tax Tip 16.)  Cash, Check or Credit Card (include payroll deductions):  Churches or Synagogues
Charitable Donations (Use separate sheet if needed.)  Monetary donations under \$250 each must be substantiated by either (1) a bank record (such as a cancelled check) or (2) a written receipt from the charity showing its name and the date and amount of the donation. For each donation of \$250 or more, the taxpayer must obtain a written acknowledgment from the charity. (See Tax Tip 16.)  Cash, Check or Credit Card (include payroll deductions):  Churches or Synagogues
Charitable Donations (Use separate sheet if needed.)  Monetary donations under \$250 each must be substantiated by either (1) a bank record (such as a cancelled check) or (2) a written receipt from the charity showing its name and the date and amount of the donation. For each donation of \$250 or more, the taxpayer must obtain a written acknowledgment from the charity. (See Tax Tip 16.)  Cash, Check or Credit Card (include payroll deductions):  Churches or Synagogues
Charitable Donations (Use separate sheet if needed.)  Monetary donations under \$250 each must be substantiated by either (1) a bank record (such as a cancelled check) or (2) a written receipt from the charity showing its name and the date and amount of the donation. For each donation of \$250 or more, the taxpayer must obtain a written acknowledgment from the charity. (See Tax Tip 16.)  Cash, Check or Credit Card (include payroll deductions):  Churches or Synagogues
Monetary donations under \$250 each must be substantiated by either (1) a bank record (such as a cancelled check) or (2) a written receipt from the charity showing its name and the date and amount of the donation. For each donation of \$250 or more, the taxpayer must obtain a written acknowledgment from the charity. (See Tax Tip 16.)  Cash, Check or Credit Card (include payroll deductions):  Churches or Synagogues
Churches or Synagogues
Other:  Other:  Other:  Noncash:  Fair Market Value (FMV) of Items Given to Charities
Other:
Other:
Other:
Noncash:  Fair Market Value (FMV) of Items Given to Charities
Attach list of each item (or group of similar items) and its FMV (Tax Tip 17).  If a vehicle, boat or airplane donation over \$500, provide Form 1098-C.
Attach list of each item (or group of similar items) and its FMV (Tax Tip 17).  If a vehicle, boat or airplane donation over \$500, provide Form 1098-C.
If a vehicle, boat or airplane donation over \$500, provide Form 1098-C.
_ 18 7 2 P - 4 P - 5 P -
Charitable Miles: Miles × 14¢ =
Other:
Miscellaneous Expenses Do Not Duplicate STEP 7
Deductible only if total exceeds 2% of Adjusted Gross Income (AGI)
Unreimbursed employee business expenses (for example, union dues, tools and supplies, special uniforms and safety equipment, professional dues and subscriptions, job-related education—see Tax Tip 18). List items on separate sheet. See STEP 7 for automobile expenses and travel and entertainment
Job-Seeking Expenses in Same Field (Tax Tip 19)
Travel/Air Fare/Lodging\$
Meals
Employment Agency Fees
Resume \$ Total =
Tax Prep, Financial Planning/Consultation Fees (Tax Tip 20)
Investment Expenses (Tax Tip 21)
Phone/Postage/Supplies for Investments\$
Safe Deposit Box
Investment Publications and Journals
IRA AND CIDECREDIEMENT PIAN FEES YOU PAID DIFFON
IRA and Other Retirement Plan Fees You Paid Directly
Other \$Total =
Other \$Total = Gambling Losses. Limited to Total Gambling Winnings Listed in STEP 3.
Other \$Total =

dence Second Home (Tax Tip 23) \$
i

ST	TEP 13	Principal Residence (attach any 2016 closing statements)
Yes O	No O	Did you sell your principal residence in 2016? If yes: (Tax Tip 25)
		Yes O No O • Did you own and use it as a principal residence for at least two of five years before the sale?
		Yes O No O • Did you sell a previous residence within two years before the sale date and exclude any gain?
Yes O	No O	Did you purchase a residence in 2016?
Yes O	No O	Did you refinance your mortgage or take out a home equity loan in 2016? Amount of proceeds used for something other than acquiring or improving your home: \$\(\)
Yes O	No O	Did you purchase any energy-efficient improvements such as solar water heaters, generators or fuel cells, small wind energy property, geothermal heat pump property or energy efficient exterior doors, windows, insulation, heat pumps, furnaces, central air conditioners or water heaters?
Yes O	No O	Did you received a first-time homebuyer credit for a home purchased in 2008? If yes, enter the amount of the credit: \$

	an a symbolic	2016 Estimated Tax Payments <sup>1</sup>						
	Federal	Date Paid	State	Date Paid				
5 overpayment, if any: \$	(1)		\$					
ade		8	an 100	2 2				
t Made								
lade		2		5 S				
Made	•							
	ade t t Made	5 overpayment, if any: \$ ade t Made	5 overpayment, if any: \$	5 overpayment, if any: \$ \$ \$ t Made				

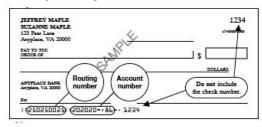
## STEP 15 Tax Refund—Direct Deposit Information

If you receive a 2016 federal tax refund, the refund can be routed to up to three of your checking or savings accounts. (Tax refunds may also be directly deposited to your IRA, myRA, Health Savings Account, Archer MSA or Education Savings Account or to a Treasury Direct online account.) If you prefer a direct deposit, please complete the following information. Otherwise a refund check will be mailed to you at the address on your tax return.

Type of Account (Checking, Savings, IRA, etc.)	Routing Number (Nine digits)	Account Number	Percent of Refund

#### Sample check:

**Note:** The routing and account numbers may be in different places on your check.



#### Privacy Policy:

We collect nonpublic information about you from the following sources:

- Information we receive from you on applications, tax organizers, worksheets and other forms,
- 2) Information about your transactions with us, our affiliates or others and
- 3) Information we receive from a consumer reporting agency.

We do not disclose any nonpublic personal information about our customers or former customers to anyone, except as required by law.

We restrict access to nonpublic personal information about you to those members of our firm who need to know that information in order to provide services to you. We maintain physical, electronic and procedural safeguards that comply with federal regulations to guard your nonpublic personal information.

#### Tax Tips

- Payments that meet specific requirements are treated as alimony for tax, regardless of how they are described in a divorce decree. One of the requirements is that the payments end upon the recipient's death. So, payments for maintenance or spousal support may be considered alimony for tax. Ask us for details.
- 2) IRA contributions are limited to the lesser of \$5,500 (\$6,500 if age 50 or older at year-end) or compensation. If you (and your spouse) are not covered by an employer retirement plan, traditional IRA contributions (up to the limit) are fully deductible. If you or your spouse are covered by an employer retirement plan, the deduction is phased out at higher income levels. Roth IRA contributions are not deductible. Also, regardless of whether you are covered by an employer retirement plan, the Roth IRA contribution limit is phased out at certain income levels. If only one spouse has compensation, a spousal IRA can be set up for the nonworking spouse. Each spouse (working and nonworking) can contribute up to \$5,500 (\$6,500 if age 50 or older) provided the working spouse's compensation is at least equal to the IRA contributions.
- Individuals covered only by a high deductible health plan (deductible of at least \$1,300 for individual coverage and \$2,600 for family coverage) can make deductible (subject to limits) HSA contributions.
- 4) Grade K-12 teachers may be able to deduct amounts paid for books, supplies (other than nonathletic supplies for health and PE courses), computer software and other equipment and materials used in the classroom as well as certain expenses for professional development courses.
- The child and dependent care credit is generally available to married taxpayers only if both spouses have earned income, unless a spouse is a full-time student or disabled.
- 6) Cancellation of debt (COD) generally results in taxable income. However, exceptions are available for bankrupt and insolvent taxpayers as well as for cancellations or reductions of student loans, farm-related loans and loans related to business real property.
- A person who files a joint return (other than a return filed solely to claim a refund) cannot be claimed as a dependent.
   Also, special rules apply to children of divorced parents.
- 8) To be tax free, IRA and qualified plan distributions must be rolled over to another traditional IRA or qualified plan within 60 days. Also, for IRAs, there is a one-year waiting period between tax-free rollovers.
- 9) IRA (but not qualified plan) withdrawals before age 59½ are not subject to the 10% penalty if the funds are used for (a) medical expenses that are deductible as an itemized deduction (b) certain higher educational expenses (c) a first-time home purchase for distributions up to \$10,000 or (d) medical insurance by individuals who are unemployed for at least 12 weeks. Other exceptions may apply to IRA and qualified plan withdrawals.
- 10) Material participation in a trade or business generally means the taxpayer spends more than 500 hours participating in the activity during the year. However, the test can also be met in other situations, such as when the taxpayer is the only one who substantially participates in the activity or spends more than 100 hours participating and no one else spends more time.
- 11) If "allocated tips" are listed on year-end Form W-2, the amount will be subject to both Social Security and income tax unless records (tip log) verify that a lesser amount was actually received.

- 12) Improvement costs may reduce taxable gain upon sale of property. Keep records of improvement costs made to all real property at least four years after the property is sold.
- 13) If stock or mutual fund dividends are automatically reinvested instead of received in cash, these reinvestments increase cost basis, and reduce gain or increase loss upon sale.
- 14) Tax benefits such as a credit, deduction or income exclusion for interest on certain U.S. savings bonds may be available for certain education expenses. Benefits may be phased out at certain income levels. List the following expenses: (a) tuition and required fees, (b) books, supplies and equipment required for attendance, (c) computer equipment and internet access, (d) room and board (if at least half-time attendance) and (e) student loan interest.
- Qualified long-term care insurance premiums are deductible subject to age and annual dollar limits.
- 16) Charitable contributions of \$250 or more in any one day to any one organization must have written acknowledgment from the organization. The acknowledgment must state whether or not any goods or services were received in exchange for the donation.
- 17) When making contributions of used furniture, appliances and clothing to nonprofit organizations, attach a record of the items donated to the receipt for proof of this deductible contribution. Contributions must be in good or better condition to be deductible.
- Expenses incurred for education for improving your skills for your present job or maintaining your job may be deducted. Seminars, tuition, books and some travel expenses can be deducted.
- Job-seeking costs in the same field of employment are deductible. Successful job placement is not necessary.
- 20) Part of a legal fee incurred in a divorce or an estate plan may be deductible if it is for advice on the tax consequences. Have your attorney clearly indicate how much of the fee is for tax advice.
- Expenses incurred for attending conventions, seminars or other meetings that give investment advice to taxpayers are not deductible.
- 22) Generally, a net loss due to a casualty (such as flood, fire, theft, etc.) is deductible to the extent it exceeds 10% of your AGI. Special rules apply to federally declared disasters.
- 23) A home can be a house, condominium, cooperative, mobile home, boat or similar property. It must provide basic living accommodations including sleeping space, toilet, and cooking facilities.
- 24) Loan origination fees (points) paid on a loan to buy or build a principal residence are generally deductible as interest in the year paid. Points paid on refinancing an existing mortgage or on a loan to purchase or improve a second home must be deducted (amortized) over the life of the loan. Exception: If part of the proceeds were used to improve your main home, points related to the improvements may be deducted in the year paid.
- 25) You can exclude up to \$250,000 (\$500,000 if married and filing jointly or certain surviving spouses) of the gain on a sale of a principal residence if you owned and occupied the residence for two out of the five years before the date of sale. If the home was used other than as your principal residence any time after 2008, some of the gain may be taxable.
- 26) Keep receipts supporting tax deductions at least four years.

Taxpayer:									
	Taxpayer	Instruct	tions-	—Ite	ems check	ed ⊠ appl	ly to	you.	
IRA/SEP/SIMPL	E/HSA								
☐ IRA contributions	deducted on 2016	return: for You	1\$			, for Spouse	e \$		
All 2016 contribution									
☐ Self-employed reti	irement plan contri	butions deduc	ted on 20	16 ret	urn: for You \$_		for Spo	ouse \$	
All 2016 contribution									
☐ Health Savings Ad	count (HSA) amou	unts deducted	on 2016 r	eturn:	for You \$	, for	Spouse	e \$	
All 2016 contribution	ons to HSAs must	be made by A	pril 18, 20	17. <i>(</i> N	lo extensions)				
Federal Tax Re	turn								
☐ Your federal tax re	Your federal tax return shows an overpayment of \$				. Of this amou	ınt, \$		has been a	applied
toward your estima	ward your estimated tax payments for 2017, \$ will be direct						ur		account,
and \$									
☐ You have to pay a	balance due of \$		Make c	heck	payable to "Un	ited States Tr	easury.	п	
☐ You will be billed s	separately by the II	RS for any inte	erest and/o	or pen	alty on the bala	ance due.			
☐ Your return has be	en filed electronic	ally.							
Mail by	. Mail to								
State Tax Retur		170							
☐ Your state tax retu	ım shows an overr	avment of \$			Of this amou	unt \$		has been	n applied
toward your estimate	Your state tax return shows an overpayment of \$toward your estimated tax payments for 2017, \$								
and \$	will be refur	ded to you.				2			
☐ You have to pay a	balance due of \$			. Mal	ke check payab	le to			
☐ You will be billed s	separately by the s	tate for any in	terest and	or pe	nalty on the ba	lance due.			
☐ Your return has be	en filed electronic	ally.							
☐ Mail by	. Mail to								
Estimated Taxe									
☐ Pay 2017 estimate		to payment s	chedule pi	rovide	ed below				
Payment Instru		to paymont o	onoudio pi	oriac	a bolott.				
On all checks or payn		ar and form nu	ımber of th	ne retu	urn. vour Social	Security num	ber an	d a davtime i	ohone number.
Federal tax payments	can also be made	e by debit or c	redit card	or via	the IRS electro	onic federal ta	ax payn	nent system	(EFTPS)—call
for more information.									
				en la granta					
2017	7 Estimated T	ax Payme	nts—In	ıstrı	ictions and	Record (	of Pa	yments <sup>1</sup>	
					Federa	d		Stat	е
Estimated Tax Liability for 2017			0.7			\$			
Estimated Tax Withholding from 2017 Wages <sup>2</sup>			207		>	<		>	
Amount Credited from 2016 Return			<		>	<		>	
Total Amount to Be Pa	aid in Quarterly Es	timates		\$			\$		
<sup>1</sup> If your income, dedu <sup>2</sup> If your state or feder	uctions or filing sta ral tax withholding	tus change, pl for the year is	ease conta less than	act us estim	s so that these of ated, your estin	estimates can nated paymer	be rev	ised. / need to be	adjusted.
Federal Payment Record					State Payment Record				
Date Due	Amount	Check Number	Date S	ent	Date Due	Amoun	ıt	Check Number	Date Sent
April 18, 2017	\$					\$			
June 15, 2017			1						

September 15, 2017 January 16, 2018

## - Quickfinder® Handbook Theft Prevention and You! -

As Quickfinder mania sweeps the country, the incidence of Quickfinder handbook theft continues to rise. Increasing numbers of tax preparers across the United States are experiencing the devastation of leaving their Quickfinder handbooks momentarily unattended, only to return to their desk and find that their handy and easy-to-use publication has vanished.

### What You Can Do to Protect Yourself From Quickfinder Handbook Theft:

- 1. **Understand your situation.** You own a Quickfinder handbook. As difficult as it may be to comprehend, some tax preparers do not own such a handy tax reference tool. If you're a tax preparer with a Quickfinder handbook, the first step is to understand that you are a target.
- 2. Keep your Quickfinder handbook with you at all times. It may seem like a hassle, but once you understand the peril your Quickfinder handbook is constantly in, it will be a small price to pay to protect it. Keep it under your pillow when you sleep. Take it with you to the grocery store. Keep it close by your side at work. Tax preparers without Quickfinder handbooks are constantly looking for opportunities to strike. By keeping your Quickfinder handbook with you at all times, they don't stand a chance of taking it.
- 3. **Note suspicious activity.** Be wary of a tax preparer who loiters near your desk, asking tax questions that are answered in the Quickfinder handbook. Although it is common for tax preparers without Quickfinder handbooks to be in a neverending search for solutions to tax problems, the behavior can be a warning sign that something amiss is afoot.
- 4. **Beware of juvenile ruses.** Some tax preparers may be so desperate for answers to their tax questions that they will resort to childish pranks to divert your attention long enough to swipe your Quickfinder handbook. During what seems like a normal conversation they will suddenly yell, "Hey, look, a giant, distracting thing," while pointing to an area behind you. When your back is turned to see the aforementioned distracting thing, they will make off with the Quickfinder handbook, leaving you alone and Quickfinderless.
- 5. **Security systems.** Most hardware stores carry inexpensive motion detector alarms that can be easily installed and operated by consumers. The alarm can be as subtle as a small flashing light, or as sophisticated as an elaborate arrangement of lasers, surveillance cameras, bright strobe lighting and loud sirens that trip when an intruder sneaks too close to your Quickfinder handbook. A band of trained ninjas surrounding your handbook is an excellent deterrent for potential Quickfinder handbook thieves. Bear traps are also a viable option, especially for practices in high-risk areas.
- 6. **Reduce attention to your Quickfinder handbook.** If you own a Quickfinder handbook and there are other tax preparers nearby who do not, there is no way to avoid receiving a steady stream of questions, especially during tax season. However, it is best not to draw attention to the Quickfinder handbook. An effective means of dealing with these situations is to keep the publication in a safe location and out of sight. Or if you want to be especially sly, you can disguise it as a cookbook. When a tax preparer without a Quickfinder handbook searches your desk for one, they will be dumbfounded. If they ever ask you about it, give them your famous coleslaw recipe and coyly ask, "What Quickfinder handbook?"
- 7. **The ultimate defense.** The best way to protect yourself from tax preparers without Quickfinder handbooks is to make sure that every tax preparer you come in contact with has a Quickfinder handbook of their own. Tax preparers without Quickfinder handbooks tend to be a little slower than tax preparers with Quickfinder handbooks, so you will have to be direct.

Even if you need to raise your voice, an emphatic demand that the offending tax preparer visit the Quickfinder website to order his or her own book is the best means of protecting yourself against Quickfinder handbook theft. We suggest you use the Buy Your Own Quickfinder Handbook Ordering Guide below.

Buy Your Own Quickfinder Handbook Ordering Guide

I,\_\_\_\_\_\_, wish you would buy your own Quickfinder handbook instead of running to me every time you have a tax question, which, frankly, is quite often. You're a full-grown tax professional for crying out loud, and you should get into the habit of looking up answers for yourself. The Quickfinder handbook will answer most tax questions that arise, in plain language even you will understand. Please contact Quickfinder Handbooks to order your own copy. Thank you.

Quickfinder Handbooks

Buy Your Own Quickfinder Program

Toll-Free 800-510-8997

Website: tax.thomsonreuters.com/Quickfinder

Quickfinder<sup>®</sup>

2016 Thomson Reuters