

----- ▼ Detach Here and Mail With Your Payment ▼ -----

Department of the Treasury
Internal Revenue Service

Calendar Year —
Due **04/18/2016**

2016 Form 1040-ES Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and 2016 Form 1040-ES on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order ▶

1,965.

REV 07/11/16 INTUIT.CG.CFP.SP

1555

041-80-2377
KRISTIAN D SECOR
DEBORAH L SECOR
3437 46TH ST
SAN DIEGO CA 92105

350-50-3135

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

041802377 JI SEC0 30 0 201612 430

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Department of the Treasury
Internal Revenue Service

Calendar Year—
Due **06/15/2016**

2016 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and 2016 Form 1040-ES on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order ▶

1,965.

REV 07/11/16 INTUIT.CS.CFP.SP

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SAN FRANCISCO CA 94151-5100

041802377 JI SEC0 30 0 201612 430

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Department of the Treasury
Internal Revenue Service

Calendar Year—
Due **09/15/2016**

2016 Form 1040-ES Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **'United States Treasury.'** Write your social security number and 2016 Form 1040-ES on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order ▶

1,965.

REV 07/11/16 INTUIT.CS.CFP.SP

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SAN FRANCISCO CA 94151-5100

041802377 JI SEC0 30 0 201612 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury
Internal Revenue Service

Calendar Year—
Due 01/17/2017

2016 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the 'United States Treasury.' Write your social security number and 2016 Form 1040-ES on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax
you are paying by check
or money order ▶

1,965.

REV 07/11/16 INTUIT.CS.CFP.SP

1555

041-80-2377
KRISTIAN D SECOR
DEBORAH L SECOR
3437 46TH ST
SAN DIEGO CA 92105

350-50-3135

INTERNAL REVENUE SERVICE
PO BOX 510000
SAN FRANCISCO CA 94151-5100

041802377 JI SECOR 30 0 201612 430

IF you live in . . .**THEN use this address to send in your payment . . .**

Florida, Louisiana, Mississippi, Texas

Internal Revenue Service
P.O. Box 1214
Charlotte, NC 28201-1214Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada,
New Mexico, Oregon, Utah, Washington, WyomingInternal Revenue Service
P.O. Box 7704
San Francisco, CA 94120-7704Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota,
Montana, Nebraska, North Dakota, Ohio, Oklahoma,
South Dakota, WisconsinInternal Revenue Service
P.O. Box 802501
Cincinnati, OH 45280-2501Alabama, Georgia, Kentucky, New Jersey, North Carolina, South
Carolina, Tennessee, VirginiaInternal Revenue Service
P.O. Box 931000
Louisville, KY 40293-1000Connecticut, Delaware, District of Columbia, Maine, Maryland,
Massachusetts, Missouri, New Hampshire, New York,
Pennsylvania, Rhode Island, Vermont, West VirginiaInternal Revenue Service
P.O. Box 37008
Hartford, CT 06176-7008A foreign country, American Samoa, or Puerto Rico (or are
excluding income under Internal Revenue Code 933), or use an
APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are
a dual-status alien or nonpermanent resident of Guam or the U.S.
Virgin Islands.Internal Revenue Service
P.O. Box 1303
Charlotte, NC 28201-1303

TO PAY YOUR TAXES DUE BY CHECK, MAIL THIS FORM TO THE ADDRESS LISTED BELOW.

▼ Detach Here and Mail With Your Payment and Return ▼

Form 1040-V (2015)

Department of the Treasury
Internal Revenue Service (99)**2015****Form 1040-V Payment Voucher**

- ▶ Use this voucher when making a payment with Form 1040.
- ▶ Do not staple this voucher or your payment to Form 1040.
- ▶ Make your check or money order payable to the 'United States Treasury.'
- ▶ Write your social security number (SSN) on your check or money order.

Enter the amount
of your payment ▶**500 .**

REV 07/11/16 INTUIT.CG. 1555

KRISTIAN D SECOR
DEBORAH L SECOR
3437 46TH ST
SAN DIEGO CA 92105INTERNAL REVENUE SERVICE
P.O. BOX 7704
SAN FRANCISCO, CA 94120-7704

041802377 JI SEC0 30 0 201512 610

Installment Agreement Request

► Information about Form 9465 and its separate instructions is at www.irs.gov/form9465.
► If you are filing this form with your tax return, attach it to the front of the return.
► See separate instructions.

OMB No. 1545-0074

Tip: If you owe \$50,000 or less, you may be able to establish an installment agreement online, even if you have not yet received a bill for your taxes. Go to IRS.gov to apply to pay online. **Caution:** Do not file this form if you are currently making payments on an installment agreement or can pay your balance in full within 120 days. Instead, call 1-800-829-1040. Do not file if your business is still operating and owes employment or unemployment taxes. Instead, call the telephone number on your most recent notice. If you are in bankruptcy or we have accepted your offer-in-compromise, see **Bankruptcy or offer-in-compromise**, in the instructions.

Part I

This request is for Form(s) (for example, Form 1040 or Form 941) ► **FORM 1040** and for tax year(s) (for example, 2012 and 2013) ► **2015**

1a Your first name and initial Kristian D	Last name Secor	Your social security number 041-80-2377
If a joint return, spouse's first name and initial Deborah L	Last name Secor	Spouse's social security number 350-50-3135
Current address (number and street). If you have a P.O. box and no home delivery, enter your box number. 3437 46th St		Apt. number
City, town or post office, state, and ZIP code. If a foreign address, also complete the spaces below (see instructions) San Diego CA 92105		
Foreign country name	Foreign province/state/county	Foreign postal code

1b If this address is new since you filed your last tax return, check here ☒

2 Name of your business (must be no longer operating)	Employer identification number (EIN)
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3 (619) 727-8541 Your home phone number	6:00PM Best time for us to call	4 _____ Your work phone number	Ext. _____	Best time for us to call
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5 Name of your bank or other financial institution: Union Bank of California Address 3777 Sports Arena Blvd City, state, and ZIP code San Diego CA 92110	6 Your employer's name: Carling Communications Address 2550 5th Avenue City, state, and ZIP code San Diego CA 92103
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7 Enter the total amount you owe as shown on your tax return(s) (or notice(s))	7	5,242.
8 Enter the amount of any payment you are making with your tax return(s) (or notice(s)). See instructions	8	500.
9 Subtract line 8 from line 7 and enter the result	9	4,742.
10 Enter the amount you can pay each month. Make your payments as large as possible to limit interest and penalty charges. The charges will continue until you pay in full. If no payment amount is listed on line 10, a payment will be determined for you by dividing the balance due by 72 months . . .	10	300.
11 Divide the amount on line 9 by 72 and enter the result	11	66.

- If the amount on line 10 is less than the amount on line 11 and you are unable to increase your payment to the amount on line 11, complete and attach Form 433-F, Collection Information Statement.
- If the amount on line 10 is equal to or greater than the amount on line 11 but the amount you owe is greater than \$25,000 but not more than \$50,000, you must complete either line 13 or 14, if you do not wish to complete Form 433-F.
- If the amount on line 9 is greater than \$50,000, complete and attach Form 433-F, Collection Information Statement.

12 Enter the date you want to make your payment each month. **Do not** enter a date later than the 28th ► **16**

13 If you want to make your payments by direct debit from your checking account, see the instructions and fill in lines 13a and 13b. This is the most convenient way to make your payments and it will ensure that they are made on time.

► **a** Routing number **1 2 2 0 0 0 4 9 6**

► **b** Account number **0 0 1 0 6 4 6 3 2 4**

I authorize the U.S. Treasury and its designated Financial Agent to initiate a monthly ACH debit (electronic withdrawal) entry to the financial institution account indicated for payments of my Federal taxes owed, 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 payment, I must contact the U.S. Treasury Financial Agent at **1-800-829-1040** no later than 14 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payments of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payments.

14 If you want to make your payments by payroll deduction, check this box and attach a completed Form 2159, Payroll Deduction Agreement ☐

Your signature	Date	Spouse's signature. If a joint return, both must sign.	Date
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Part II Additional information. Complete this part only if you have defaulted on an installment agreement within the past 12 months and the amount you owe is greater than \$25,000 but not more \$50,000 and the amount on line 10 is equal to or greater than the amount on line 11. If you owe more than \$50,000, complete and attach Form 433-F, Collection Information Statement.

- 15** In which county is your primary residence?
- 16a** Marital status:
☐ Single. Skip question 16b and go to question 17.
☐ Married. Go to question 16b.
- b** Do you share household expenses with your spouse?
☐ Yes.
☐ No.
- 17** How many dependents will you be able to claim on this year's tax return? **17** |
- 18** How many people in your household are 65 or older? **18** |
- 19** How often are you paid?
☐ Once a week.
☐ Once every two weeks.
☐ Once a month.
☐ Twice a month.
- 20** What is your net income per pay period (take home pay)? **20** | \$
- 21** How often is your spouse paid?
☐ Once a week.
☐ Once every two weeks.
☐ Once a month.
☐ Twice a month.
- 22** What is your spouse's net income per pay period (take home pay)? **22** | \$
- 23** How many vehicles do you own? **23** |
- 24** How many car payments do you have each month? **24** |
- 25a** Do you have health insurance?
☐ Yes. Go to question 25b.
☐ No. Skip question 25b and go to question 26a.
- b** Are your premiums deducted from your paycheck?
☐ Yes. Skip question 25c and go to question 26a.
☐ No. Go to question 25c.
- c** How much are your monthly premiums? **25c** | \$
- 26a** Do you make court-ordered payments?
☐ Yes. Go to question 26b.
☐ No. Go to question 27.
- b** Are your court-ordered payments deducted from your paycheck?
☐ Yes. Go to question 27.
☐ No. Go to question 26c.
- c** How much are your court-ordered payments each month? **26c** | \$
- 27** Not including any court-ordered payments for child and dependent support, how much do you pay for child or dependent care each month? **27** | \$

For the year Jan. 1–Dec. 31, 2015, or other tax year beginning

, 2015, ending

, 20

See separate instructions.

Your first name and initial

Kristian D

Last name

Secor

Your social security number

041-80-2377

If a joint return, spouse's first name and initial

Deborah L

Last name

Secor

Spouse's social security number

350-50-3135

Home address (number and street). If you have a P.O. box, see instructions.

3437 46th St

Apt. no.

▲ 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).

San Diego CA 92105

Foreign country name

Foreign province/state/county

Foreign postal code

Presidential Election Campaign

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

☐ You
☐ Spouse

Filing Status

1 ☐ Single

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

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

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

5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

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

b ☒ Spouse

c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ if child under age 17 qualifying for child tax credit (see instructions)

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

d Total number of exemptions claimed

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a 8b

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends 9b

10 Taxable refunds, credits, or offsets of state and local income taxes

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐

14 Other gains or (losses). Attach Form 4797

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

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits 20a

b Taxable amount 20b

21 Other income. List type and amount

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Adjusted Gross Income

23 Educator expenses 23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24

25 Health savings account deduction. Attach Form 8889 25

26 Moving expenses. Attach Form 3903 26

27 Deductible part of self-employment tax. Attach Schedule SE 27

28 Self-employed SEP, SIMPLE, and qualified plans 28

29 Self-employed health insurance deduction 29

30 Penalty on early withdrawal of savings 30

31a Alimony paid b Recipient's SSN ▶ 31a

32 IRA deduction 32

33 Student loan interest deduction 33

34 Tuition and fees. Attach Form 8917 34

35 Domestic production activities deduction. Attach Form 8903 35

36 Add lines 23 through 35 36

37 Subtract line 36 from line 22. This is your adjusted gross income ▶ 37

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,300
Married filing jointly or Qualifying widow(er), \$12,600
Head of household, \$9,250

38	Amount from line 37 (adjusted gross income)	38	155,833.
39a	Check <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a <input type="checkbox"/>		
	if: <input type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind.		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	12,600.
41	Subtract line 40 from line 38	41	143,233.
42	Exemptions. If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instructions	42	8,000.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	135,233.
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	25,396.
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	25,396.
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
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	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	25,396.

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
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	763.
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 checked="" 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	26,159.

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	20,917.
65	2015 estimated tax payments and amount applied from 2014 return	65	
66a	Earned income credit (EIC) No	66a	
b	Nontaxable combat pay election 66b	66b	
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
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 checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	20,917.

Refund

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75																					
76a	Amount of line 75 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	76a																					
b	Routing number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
d	Account number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
77	Amount of line 75 you want applied to your 2016 estimated tax ▶ 77	77																					
78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ▶	78	5,242.																				
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) ▶
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Sign Here

Joint return? See instructions. Keep a copy for your records.

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	Your occupation Instructor, Developer	Daytime phone number (619) 727-8541
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation None	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Self-Prepared		Firm's EIN ▶	
Firm's address ▶			Phone no.	

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 Kristian D Secor		Social security number (SSN) 041-80-2377
A	Principal business or profession, including product or service (see instructions) Web Development	B Enter code from instructions ► 9 9 9 9 9 9
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.) ► 3437 46th St City, town or post office, state, and ZIP code San Diego, CA 92105	
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	664.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	664.
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	664.
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	664.

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

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions).	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals and entertainment (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	1,068.
28	Total expenses before expenses for business use of home. Add lines 8 through 27a			28	1,068.		
29	Tentative profit or (loss). Subtract line 28 from line 7			29	-404.		
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	0.		
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	-404.		
32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a	<input checked="" type="checkbox"/> All investment is at risk.		
				32b	<input type="checkbox"/> Some investment is not at risk.		

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input 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 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) ▶
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
b	Commuting (see instructions)
c	Other
45	Was your vehicle available for personal use during off-duty hours? <input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No
47a	Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No

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

.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	
48	Total other expenses. Enter here and on line 27a 48

**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

OMB No. 1545-0074

2015Department of the Treasury
Internal Revenue Service (99)▶ **Attach to Form 1040 or Form 1040NR.**▶ **Information about Form 5329 and its separate instructions is at www.irs.gov/form5329.**Attachment
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Kristian D Secor

Your social security number

041-80-2377

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

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

If this is an amended
return, check here ▶ ☐

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 57.**Part I Additional Tax on Early Distributions.** Complete this part if you took a taxable distribution before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	12,375.
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: <u>08</u>	2	4,745.
3	Amount subject to additional tax. Subtract line 2 from line 1	3	7,630.
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57. Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).	4	763.

Part II Additional Tax on Certain Distributions From Education Accounts and ABLER Accounts. Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABLER account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLER account	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs. Complete this part if you contributed more to your traditional IRAs for 2015 than is allowable or you had an amount on line 17 of your 2014 Form 5329.

9	Enter your excess contributions from line 16 of your 2014 Form 5329 (see instructions). If zero, go to line 15	9	
10	If your traditional IRA contributions for 2015 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2015 traditional IRA distributions included in income (see instructions)	11	
12	2015 distributions of prior year excess contributions (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2015 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2015 (including 2015 contributions made in 2016). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	17	

Part IV Additional Tax on Excess Contributions to Roth IRAs. Complete this part if you contributed more to your Roth IRAs for 2015 than is allowable or you had an amount on line 25 of your 2014 Form 5329.

18	Enter your excess contributions from line 24 of your 2014 Form 5329 (see instructions). If zero, go to line 23	18	
19	If your Roth IRA contributions for 2015 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2015 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Excess contributions for 2015 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23	24	
25	Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2015 (including 2015 contributions made in 2016). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	25	

Part V Additional Tax on Excess Contributions to Coverdell ESAs. Complete this part if the contributions to your Coverdell ESAs for 2015 were more than is allowable or you had an amount on line 33 of your 2014 Form 5329.

26	Enter the excess contributions from line 32 of your 2014 Form 5329 (see instructions). If zero, go to line 31	26	
27	If the contributions to your Coverdell ESAs for 2015 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27	
28	2015 distributions from your Coverdell ESAs (see instructions)	28	
29	Add lines 27 and 28	29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30	
31	Excess contributions for 2015 (see instructions)	31	
32	Total excess contributions. Add lines 30 and 31	32	
33	Additional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2015 (including 2015 contributions made in 2016). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	33	

Part VI Additional Tax on Excess Contributions to Archer MSAs. Complete this part if you or your employer contributed more to your Archer MSAs for 2015 than is allowable or you had an amount on line 41 of your 2014 Form 5329.

34	Enter the excess contributions from line 40 of your 2014 Form 5329 (see instructions). If zero, go to line 39	34	
35	If the contributions to your Archer MSAs for 2015 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35	
36	2015 distributions from your Archer MSAs from Form 8853, line 8	36	
37	Add lines 35 and 36	37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	38	
39	Excess contributions for 2015 (see instructions)	39	
40	Total excess contributions. Add lines 38 and 39	40	
41	Additional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2015 (including 2015 contributions made in 2016). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	41	

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs). Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2015 than is allowable or you had an amount on line 49 of your 2014 Form 5329.

42	Enter the excess contributions from line 48 of your 2014 Form 5329. If zero, go to line 47	42	
43	If the contributions to your HSAs for 2015 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43	
44	2015 distributions from your HSAs from Form 8889, line 16	44	
45	Add lines 43 and 44	45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	46	
47	Excess contributions for 2015 (see instructions)	47	
48	Total excess contributions. Add lines 46 and 47	48	
49	Additional tax. Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 2015 (including 2015 contributions made in 2016). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	49	

Part VIII Additional Tax on Excess Contributions to an ABLE Account. Complete this part if contributions to your ABLE account for 2015 were more than is allowable.

50	Excess contributions for 2015 (see instructions)	50	
51	Additional tax. Enter 6% (.06) of the smaller of line 50 or the value of your ABLE account on December 31, 2015. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	51	

Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs). Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

52	Minimum required distribution for 2015 (see instructions)	52	
53	Amount actually distributed to you in 2015	53	
54	Subtract line 53 from line 52. If zero or less, enter -0-	54	
55	Additional tax. Enter 50% (.50) of line 54. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	55	

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Your signature

▶ Date

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

Tuition and Fees Deduction

▶ Attach to Form 1040 or Form 1040A.

▶ Information about Form 8917 and its instructions is at www.irs.gov/form8917.

Name(s) shown on return

Kristian D & Deborah L Secor

Your social security number

041-80-2377



You **cannot** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the **same student** for the same tax year.

Before you begin: ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.

✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2015 Form 1040 instructions for line 36.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Adjusted qualified expenses (see instructions)
	First name Kristian D	Last name Secor	
		041-80-2377	10,831.
2	Add the amounts on line 1, column (c), and enter the total		2 10,831.
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15		3 157,948.
4	Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or • Form 1040A, lines 16 through 18.		4 115.
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), stop ; you cannot take the deduction for tuition and fees		5 157,833.
*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, chapter 6, to figure the amount to enter on line 5.			
6	Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)? <input checked="" type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000. } <input type="checkbox"/> No. Enter the smaller of line 2, or \$4,000. }		6 2,000.

Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.

Tax History Report

► Keep for your records

2015

Name(s) Shown on Return

Kristian D & Deborah L Secor

	Five Year Tax History:				
	2011	2012	2013	2014	2015
Filing status				MFJ	MFJ
Total income					157,948.
Adjustments to income					2,115.
Adjusted gross income					155,833.
Tax expense					7,600.
Interest expense . . .					
Contributions					
Miscellaneous deductions					0.
Other Itemized Deductions					0.
Total itemized/ standard deduction . .				12,400.	12,600.
Exemption amount . .				7,900.	8,000.
Taxable income					135,233.
Tax					25,396.
Alternative min tax . .					
Total credits					
Other taxes					763.
Payments					20,917.
Form 2210 penalty . .					
Amount owed					5,242.
Applied to next year's estimated tax .					
Refund					
Effective tax rate % . .					16.30
**Tax bracket % . . .					25.0

**Tax bracket % is based on Taxable income.

IMPORTANT DISCLOSURES

If you are owed a federal tax refund, you have a right to choose how you will receive the refund. There are several options available to you. Some options cost money and some options are free. Please read about these options below.

You can file your tax return electronically or by paper and obtain your refund directly from the IRS for free. If you file your tax return electronically, you can receive a refund check directly from the IRS through the U.S. Postal Service in 21 to 28 days from the time you file your tax return or the IRS can deposit your refund directly into your bank account in less than 21 days from the time you file your tax return unless there are delays by the IRS. If you file a paper return through the U.S. Postal Service you can receive a refund check directly from the IRS through the U.S. Postal Service in 6 to 8 weeks from the time the IRS receives your return or the IRS can deposit your refund directly into your bank account in 6 to 8 weeks from the time the IRS receives your return.

You can file your tax return electronically, select the Refund Processing Service ("RPS") for an additional fee of \$34.99, and have your federal income tax refund processed through a bank and processor. The RPS allows your refund to be deposited into a bank account intended for one-time use at Civista Bank of Sandusky, OH ("BANK") and deducts your TurboTax fees and other fees you authorize from your refund. The balance is delivered to you via the disbursement method you select. If you file your tax return electronically and select the RPS, the IRS will deposit your refund with BANK. Upon receipt of your refund, Santa Barbara Tax Products Group, LLC ("TPG"), a processor, will deduct and pay from your refund the RPS fee, any fees charged by TurboTax for the preparation and filing of your tax return and any other amounts authorized by you and disburse the balance of your refund proceeds to you. Unless there are delays by the IRS, refunds are received in less than 21 days from the time you file your tax return electronically.

The RPS is not necessary to obtain your refund. If you have an existing bank account, you do not need to use the RPS, which requires the payment of a fee, in order to receive a direct deposit from the IRS. You may consult the IRS website ([irs.gov](https://www.irs.gov)) for information about tax refund processing.

If you select the RPS, no prior debt you may owe to BANK will be deducted from your refund.

You can change your income tax withholdings which might result in you receiving additional funds throughout the year rather than waiting to receive these funds potentially in a tax refund next year. Please consult your employer or tax advisors for additional details.

Information regarding low-cost deposit accounts may be available at www.mymoney.gov .

The below chart shows the options for filing your tax return (e-file or paper return), the RPS product, refund disbursement options, estimated timing for obtaining your tax refund proceeds, and costs associated with the various options.

WHAT TYPE OF FILING METHOD?	WHAT ARE YOUR DISBURSEMENT OPTIONS?	WHAT IS THE ESTIMATED TIME TO RECEIVE REFUND?	WHAT COSTS DO YOU INCUR IN ADDITION TO TAX PREPARATION FEES?
PAPER RETURN No Refund Processing Service	IRS Direct Deposit to your personal bank account.	Approximately 6 to 8 weeks	No additional cost.
	Check mailed by IRS to address on tax return.	Approximately 6 to 8 weeks	
ELECTRONIC FILING (E-FILE) No Refund Processing Service	IRS Direct Deposit to your personal bank account.	Usually within 21 days	No additional cost.
	Check mailed by IRS to address on tax return.	Approximately 21 to 28 days	
ELECTRONIC FILING (E-FILE) Refund Processing Service	(a) Direct Deposit to your personal bank account, or (b) Load to your prepaid card ¹ .	Usually within 21 days	\$34.99

¹You may incur additional charges from the issuer of the prepaid card if you select to have your tax refund loaded on a prepaid card.

Questions? Call 1-877-908-7228

Consent to Use of Tax Return Information

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

If you are requesting use of personal information from a joint return, you are representing that we have consent for both parties on the return.

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.

The following statements apply:

Sign this agreement by entering your name and the date below.

First Name

Last Name

Date

Name(s) Shown on Return Kristian D & Deborah L Secor	Your SSN 041-80-2377
---	-------------------------

Line 4b - Adjustment for trade or business income or loss

(a) Activity name	(b) Gain or loss
Enter additional adjustments not included above:	
Adjustment for trade or business income not subject to net investment tax	

Line 5b - Adjustment for gain or loss on dispositions

(a) Activity name	(b) Gain or loss
Capital loss carryover adjustment from 2014 for net investment tax purposes	
Enter additional adjustments not included above and check the box if a capital gain or loss:	
	<input type="checkbox"/>
	<input type="checkbox"/>
Net gain or loss from disposition of property not subject to net investment tax	

Capital gain/loss not included in net investment income

(a) Activity name	(b) Capital Gain or Loss
Capital gain or loss from sale of property not subject to net investment income tax	

Calculation of line 5b adjustment due to capital loss carryforward

1	Net capital loss not included in net investment income	1	0 .
2	Capital loss carryover to next year	2	
3	Lesser of line 1 or line 2 (Included as an adjustment on line 5b table above). . .	3	0 .

Line 7 - Other modifications to investment income

1	Casualty and theft losses reported on Schedule A, line 20.	1	
2	Amounts reported on Form 8814, line 21	2	
3	Adjustment for distributions from estates and trusts	3	
4	Schedules C and F income/loss included in net investment income.	4	
5	Substitute interest and dividend payments	5	
6	Recovery of a prior year deduction	6	
7		7	
8	Total other modifications to investment income	8	

Line 9b - State income tax allocable to net investment income

1	State, local, and foreign income taxes	1	
2	Investment income.	2	
3	Total adjusted gross income	3	
4	Divide line 2 by line 3. Enter result as a decimal amount	4	
5	State, local and foreign income taxes allocable to investment income	5	

Line 10 - Tax preparations fees allocable to net investment income

1	Tax preparations fees	1	
2	Investment income.	2	
3	Total adjusted gross income	3	
4	Divide line 2 by line 3. Enter result as a decimal amount	4	
5	Tax preparations fees allocable to investment income	5	

Lines 9 and 10 - Application of Itemized Deduction Limitations Worksheet**Part I - Application of Section 67 to Deductions Properly Allocable to Investment Income**

1	Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income before any itemized deductions limitations: _____ _____ _____		
2	Enter the total of all items listed on line 1	2	
3	Enter the amount of all Miscellaneous Itemized Deductions after the application of the section 67 limitation (Schedule A (Form 1040), line 27)	3	
4	Enter the lesser of the total reported on line 2 or line 3	4	

Part II - Application of Section 67 Limitation to Specific Deductions

(A)	(B)	(C)
Reenter the amounts and descriptions from Part I, line 1	Fraction (see Help)	Column A times B
_____ x _____ = _____		
_____ x _____ = _____		
_____ x _____ = _____		
_____ x _____ = _____		

Part III - Application of Section 68 to Deductions Properly Allocable to Investment Income

1	Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income from Column(C) of Part II: _____ _____ _____	1	
2	Enter the amount of state, local, and foreign income taxes that are properly allocable to investment income	2	
3	Enter the amount of other Itemized Deductions subject to the section 68 limitation and properly allocable to investment income before any itemized deduction limitation: _____ _____ _____	3	
4	Enter the total deductions properly allocable to investment income subject to the section 68 limitation. Enter the sum of lines 1 through 3.	4	
5	Enter the amount of total itemized deductions allowed after the section 68 limitation. Form 1040, line 40	5	
6	Enter all other itemized deductions allowed but not subject to the section 68 deduction limitation:	6	
7	Subtract line 6 from line 5	7	
8	Enter the lesser of line 7 or line 4	8	

Part IV - Reconciliation of Schedule A Deductions to Form 8960 plus additional expenses, lines 9 and 10

(A)		(B)	(C)
Reenter the amounts and descriptions from Part III, lines 1-3		Fraction (see Help)	Column A times B
Miscellaneous Itemized Deductions properly allocable to Investment Income reportable on Form 8960, line 9c:			
1		x	=
		x	=
		x	=
		x	=
Total miscellaneous investment expenses to Form 8960, line 9c			
2	State, local, and foreign income taxes	x	=
Itemized Deductions Subject to Section 68 reportable on Form 8960, line 10:			
3		x	=
		x	=
		x	=
		x	=
Penalty on early withdrawal of savings			
Other modifications:			
Total additional modifications to Form 8960, line 10			

Calculation of Former Passive Activity Suspended Losses Allowed as Deduction Against NII**1) Former Passive Activity Suspended Losses**

(a) Activity name	(b) Suspended 12/31/2014	(c) Suspended 12/31/2015	(d) Used against activity	(e) Used against other passive

2) Former Passive Activity Suspended Losses - Schedule D

(a) Activity name	(b) Suspended 12/31/2014	(c) Suspended 12/31/2015	(d) Used against activity	(e) Used against other passive

3) Former Passive Activity Suspended Losses - Form 4797

(a) Activity name	(b) Suspended 12/31/2014	(c) Suspended 12/31/2015	(d) Used against activity	(e) Used against other passive

Name(s) Shown on Return Kristian D & Deborah L Secor	Your SSN 041-80-2377
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Was the recovery taken into account in computing a section 1411 net operating loss? YES ☐ NO ☐

- 1 Enter total amount of recovery included in gross income _____
 * Do not include recoveries of items that are included in net investment income in the year of recovery (included on lines 1-6)
 * Do not include recoveries of items if the amount relates to a deduction taken in a tax year beginning before 2013
 * Do not include recoveries of items if the amount relates to a deduction taken in a tax year beginning after 2012, and you were not subject to the NIIT solely because your MAGI was below the applicable threshold.
- 2 Amount of the recovery that would have been included in gross income but for the application of the tax benefit rule under section 111 20,300.
- 3 Total amount of the recovery (add lines 1 and 2) 20,300.
- 4 Enter as a decimal the percentage of the deduction allocated to net investment income in the prior year. (If the deduction was not allocated between investment income and non-investment income, enter 1.0000) _____
- 5 Enter the lesser of (a) line 3 multiplied by line 4, or (b) the total amount deducted on the prior year Form 8960 attributable to item recovered (after any deduction limitations imposed by section 67 or 68) _____

Calculation of recoveries when the deduction is not taken into account in computing your section 1411 NOL

- 6 Multiply line 5 by .038 _____
- 7 Enter the amount of net investment income in the year of the deduction (previous year's Form 8960, line 12, unless line 12 is zero, then previous year's Form 8960, line 8 minus line 11) _____
- 8 Add the amount of line 5 to line 7. _____
- 9 Using the previous year's Form 8960, recalculate the NIIT for the year of the deduction by replacing the amount reported on line 12 with the amount reported on line 8 of this worksheet (do not use the net investment income reported on that year's Form 8960, line 12). Enter your recalculated NIIT here _____
- 10 Enter the NIIT reported for the year of the deduction 0.
- 11 Subtract line 10 from line 9 _____
- 12 Enter the smaller of line 6 or line 11 _____
- 13 Divide line 12 by 3.8%. Enter the result here and include on Form 8960, line 7 _____

Calculation of recoveries when the deduction is taken into account in computing your section 1411 NOL

- 14 Enter the amount of the section 1411 NOL in the year of the deduction (entered as a positive number) _____
- 15 Enter the amount of the section 1411 NOL in the year of the deduction recomputed without the amount on line 5 (entered as a positive number, but not less than zero) _____
- 16 Subtract line 15 from line 14. Enter the result here and include on Form 8960, line 7 _____

Name(s) Shown on Return
Kristian D & Deborah L SecorSocial Security Number
041-80-2377

	(a) Taxpayer	(b) Spouse
1 Child's investment income, from Form 8814.		
2 Gambling winnings:		
a From Form W-2G		
b Winnings (prizes, etc.) from Form 1099-MISC, box 3.		
c Not reported on Form W-2G or Form 1099-MISC.		
3 Taxable income from Form 1099-MISC:		
a Substitute payments in lieu of interest or dividends.		
b Other income from box 3		
c Alaska Permanent Fund.		
d Tribal Gaming		
e Non-Employee Compensation from Form 1099-MISC box 7		
f Rent from personal property from Form 1099-MISC box 1.		
4 Taxable income from Form 1099-Q or 1099-QA:		
a Qualified tuition program distributions		
b Coverdell ESA distributions		
c ABL account distributions		
5 Taxable income from Form 1099-G:		
a Grants		
b RTAA payments		
6 Foreign earned income and housing exclusion, from Form 2555 .		
7 Net operating loss carryover from a prior year		
8 Other income, from Schedule(s) K-1		
9 Taxable distribution from:		
a Form 8853:		
1 Taxable Archer MSA distributions MSA		
2 Taxable Medicare Advantage distributions Med MSA		
3 Taxable long term care distributions LTC.		
4 Total Form 8853		
b Form 8889, Health Savings Accounts		
10 Refunds or reimbursements of deductions claimed in a prior year:		
a Reimbursement for deducted medical expenses		
b Refunds of deducted taxes (not state or local income taxes)		
Type of Tax State or Local ID		
c Recapture of deducted moving expenses		
d Reimbursement for deducted casualty or theft loss.		
e Reimbursement for deducted employee business expenses.		
f Other refunds or reimbursements		
11 Recoveries of bad debts deducted in a prior year.		
12 Jury duty pay.		
13 Bartering income not reported elsewhere		
14 Income from the rental of personal property.		
15 Income from the Cancellation of Debt:		
a From Form 1099-C:		
1 Amount of debt canceled from box 2		
2 Amount of canceled debt excluded from income		
3 Taxable amount of canceled debt.		
b From Schedule(s) K-1		
16 Income from "not for profit" activities (hobbies):.		
17 Other taxable income:		
18 Income from Community Property:		
a Positive community property adjustment.		
b Negative community property adjustment (enter as positive)		
19 Total. Add lines 1 through 14, 15a(3), 15b, 16, 17 and 18. Enter here and on Form 1040 or Form 1040NR, line 21		

Federal Information Worksheet

► Keep for your records

2015

Part I – Personal Information

Information in Part I is **completely calculated** from entries on Personal Information Worksheets.

Taxpayer:

First name Kristian
Middle initial D Suffix
Last name Secor
Social security no. 041-80-2377
Occupation Instructor, Developer
Date of birth 08/13/1970 (mm/dd/yyyy)
Age as of 1-1-2016 45
Daytime phone (619) 727-8541 Ext
Legally blind ☐
Date of death

Dependent of Someone Else:

Can taxpayer be claimed as dependent of another person (such as parent)? . . . ☐ Yes ☒ No
If yes, **was** taxpayer claimed as dependent on that person's return? ☐ Yes ☒ No

Credit for the Elderly or Disabled (Schedule R):

Is the taxpayer retired on total and permanent disability? . . ☐ Yes ☐ No

Presidential Election Campaign Fund:

Does the taxpayer want \$3 to go to the Presidential Election Campaign Fund? . . ☐ Yes ☐ No

Spouse:

First name Deborah
Middle initial L Suffix
Last name Secor
Social security no. 350-50-3135
Occupation None
Date of birth 06/01/1961 (mm/dd/yyyy)
Age as of 1-1-2016 54
Daytime phone Ext
Legally blind ☐
Date of death

Dependent of Someone Else:

Can spouse be claimed as dependent of another person (such as parent)? . . ☐ Yes ☒ No
If yes, **was** spouse claimed as dependent on that person's return? ☐ Yes ☒ No

Credit for the Elderly or Disabled (Schedule R):

Is the spouse retired on total and permanent disability? . . ☐ Yes ☐ No

Presidential Election Campaign Fund:

Does the spouse want \$3 to go to the Presidential Election Campaign Fund? . . ☐ Yes ☐ No

Part II – Address and Federal Filing Status (enter information in this section)

Address 3437 46th St Apt no.
City San Diego State CA ZIP code 92105
Foreign code Foreign country
Foreign province/county Foreign postal code

APO/FPO/DPO address, check if appropriate APO ☐ FPO ☐ DPO ☐

Home phone
Check to print phone number on Form 1040 . . . ☐ Home ☒ Taxpayer daytime ☐ Spouse daytime

Federal filing status:

☐ 1 Single
☒ 2 Married filing jointly
☐ 3 Married filing separately
Check this box if you **did not** live with your spouse at any time during the year ☐
Check this box if you are eligible to claim your spouse's exemption (see Help) ☐
☐ 4 Head of household
If the 'qualifying person' is your child but **not** your dependent:
Child's First name MI Last Name Suff
Child's social security number
☐ 5 Qualifying widow(er)
Check the appropriate box for the year your spouse died 2013 ☐
2014 ☐

Part III – Dependent/Earned Income Credit/Child and Dependent Care Credit Information

Information in Part III is completely calculated from entries on Dependent/Nondependent Info Worksheets.

First name Last name	MI Suff	Social security number Relationship	Date of birth (mm/dd/yyyy)			Date of death (mm/dd/yyyy)	E I C	Lived with taxpyr in U.S.	Educ Tuitn and Fees	* D e p
			Age	C o d e	Not qual for child tax cr	Qualified child/dep care exps incurred and paid 2015				

* "Yes" - qualifies as dependent, "No" - does not qualify as dependent

Part IV – Earned Income Credit Information (you must answer these questions to calculate EIC)

Is the taxpayer or spouse a qualifying child for EIC for another person? ☐ Yes ☐ No

Was the taxpayer's (and spouse's if married filing jointly) home in the United States for more than half of 2015? ☐ Yes ☐ No

If the SSN of the taxpayer, or spouse if married filing jointly, was obtained to get a federally funded benefit, such as Medicaid, and the Social Security card contains the legend **Not Valid for Employment**, check this box (see Help) ☐

Check if you are filing head of household **and** your spouse is a nonresident alien **and** you lived with your spouse during the last six months of 2015 ☐

Was EIC disallowed or reduced in a previous year and are you required to file Form 8862 this year? ☐ Yes ☐ No

Check if you were notified by the IRS that EIC cannot be claimed in 2015 or if you are ineligible to claim the EIC in 2015 for any other reason ☐

Part V – Direct Deposit or Direct Debit Information (not applicable for Form 9465)

Do you want to elect **direct deposit** of any federal tax refund? ☐ Yes ☒ No

Do you want to elect **direct debit** of federal balance due (Electronic filing only)? . . . ☐ Yes ☒ No

If you selected either of the options above, fill out the information below:

Name of Financial Institution (optional) ☐

Check the appropriate box ☐ Checking ☐ Savings

Routing number ☐ Account number ☐

Enter the following information only if you are requesting direct debit of balance due:

Enter the payment date to withdraw from the account above ☐

Balance-due amount from this return ☐

Part VI – Additional Information for Your Federal Return**Standard Deduction/Itemized Deductions:**

Check this box if you are itemizing for state tax or other purposes even though your itemized deductions are less than your standard deduction ☐

Check this box if you are married filing separately and your spouse itemized deductions ☐

Check this box to take the standard deduction even if less than itemized deductions ☐

Main Form Selection:

Check this box to calculate Form 1040 even if you qualify to use Form 1040A or 1040EZ. ☐

Real Estate Professionals:

Do you or your spouse qualify for the special passive activity rules for taxpayers in real property business? (see Help) ☐ Yes ☐ No

Credit for Qualified Retirement Savings Contributions (Form 8880):

Is the taxpayer a full-time student? ☐ Yes ☐ No

Is the spouse a full-time student? ☐ Yes ☐ No

Foreign Tax Credit (Form 1116):

Check this box to file Form 1116 even if you're not required to file Form 1116 ☐

Resident country ☐ USA

Excludable Income from Am. Samoa, Guam, Commonwealth of the N. Mariana Islands, or Puerto Rico:

Excludable income of bona fide residents of American Samoa, Guam, or the Commonwealth of the Northern Mariana Islands ☐

Excludable income from Puerto Rico ☐

Dual Status Alien Return:

Check this box if you are a dual-status alien ☐

Third Party Designee:

Caution: Review transferred information for accuracy.

Do you want to allow another person to discuss this return with the IRS? ☐ Yes ☐ No

If Yes, complete the following:

Third party designee name ☐

Third party designee phone number . . . ☐

Personal Identification number (enter any 5 numbers) . . . ☐

If you are entitled to a filing extension or other disaster relief provision as declared by the IRS, enter the appropriate information (see Help) ☐

Part VI – Additional Information for Your Federal Return - Continued**Personal Representative for deceased taxpayers:**

Name of personal representative required for E-filed
returns when Form 1310 is not filed or it is not the
surviving spouse ▶ _____

Part VII – State Filing Information**Identity Protection PIN:**

If the IRS sent the taxpayer an Identity Protection PIN, enter it here ▶ _____

If the IRS sent the spouse an Identity Protection PIN, enter it here ▶ _____

Taxpayer:

Enter the taxpayer's state of residence as of December 31, 2015 ▶ CA

Check the appropriate box:

Taxpayer is a resident of the state above for the entire year ▶ ☒

Taxpayer is a resident of the state above for only part of year ▶ ☐

Date the taxpayer established residence in state above ▶ _____

In which state (or foreign country) did the taxpayer reside before this change? ▶ _____

Spouse:

Enter the spouse's state of residence as of December 31, 2015 ▶ CA

Check the appropriate box:

Spouse is a resident of the state above for the entire year ▶ ☒

Spouse is a resident of the state above for only part of year ▶ ☐

Date the spouse established residence in state above ▶ _____

In which state (or foreign country) did the spouse reside before this change? ▶ _____

Nonresident states:

Nonresident State(s)	Taxpayer/Spouse/Joint
_____	_____
_____	_____
_____	_____
_____	_____

Check this box if you are in a Registered Domestic Partnership or a civil union ▶ ☐

If you checked the box on the line above, also check the appropriate box below:

Check if this is your individual federal return you are filing with the IRS ▶ ☐

Check if this is the joint return created to file joint state tax return (see Help) ▶ ☐

Use the IRS web site or call the IRS automated response system to get your Electronic Filing PIN

Electronic Filing PIN assigned to the taxpayer by the IRS _____

Electronic Filing PIN assigned to the spouse by the IRS _____

These signature PINs are chosen by the taxpayer and spouse and used for e-filing your tax return

Taxpayer's PIN used to sign the return 04150

Spouse's PIN used to sign the return 04150

Taxpayer:

Drivers license or state ID number D6262121

Issued by what state CA

Expiration Date 08/13/2021

Issued Date 08/15/2016

License or ID license . . . ► ☐ ID . . . ► ☐

Spouse

Drivers license or state ID number

Issued by what state

Expiration Date

Issued Date

License or ID license . . . ► ☐ ID . . . ► ☐

- Keep for your records

- Keep for your records

Part I – Taxpayer's Personal Information

Social security no. . . 041-80-2377 Member of U.S. Armed Forces in 2015? . . ☐ Yes ☒ No

OccupationInstructor, Developer Daytime phone(619)727-8541 Ext

If widowed, check the appropriate box for the year your spouse died:

Are you retired on total and permanent disability? (for Schedule R, see Help). ☐ Yes ☐ No

Check if this person is legally blind ☐ Yes ☒ No

If deceased, enter the date of death ▶ (mm/dd/yyyy)

Were you under the age of 16 as of 1-1-2016 and this is the first year you are filing a tax return? ☐ Yes ☐ No

Do you want \$3 to go to Presidential Election Campaign Fund? ▶ ☐ Yes ☐ No

1 **Can** someone (such as your parent) claim you as a dependent? ☐ Yes ☒ No

2 If you answered 'Yes' to question 1, are you actually claimed as a dependent ☐ Yes ☐ No

on that person's tax return? ☐ Yes ☒ No

Questions 3 through 5 are only required for individuals who claim the American Opportunity Credit.

3 Were you a full-time student during any part of five months during 2015? ☐ Yes ☒ No

4 Did your earned income exceed one-half of your support? ▶ ☐ Yes ☐ No

5 Was at least one of your parents alive on December 31, 2015? ☐ Yes ☐ No

Enter this person's state of residence as of December 31, 2015 CA

Check the appropriate box:

This person is a resident of the state above for the entire year ☒

This person is a resident of the state above for only part of year

Date this person established residence in state above ▶

In which state (or foreign country) did this person reside before this change? ▶

Qualified dependent care expenses incurred and paid for this person in 2015

Unreimbursed medical expenses paid for qualifying person in 2015

Employment taxes paid for dependent care providers in 2015

Full-time student for 5 calendar months during 2015? ☐ Yes ☐ No

Disabled person who was not physically or mentally capable of self-care? ▶ ☐ Yes ☐ No

This person is a qualifying person for the child and dependent care credit ☐ Yes ☒ No

Does coverage in prior year qualify January and February for eligibility for short gap exemption? See help for additional details. ☐ Yes ☒ No

Prior year covered or exempt other than short gap exemption for November and December, supports answer to January and February eligible for short gap exemption above.

Check if covered or exempt (other than short gap) for prior year November ☐

Check if covered or exempt (other than short gap) for prior year November	
Check if covered or exempt (other than short gap) for prior year December	

Check the appropriate box below to indicate the healthcare coverage for this person. Select 12 months if they were covered all year, select the individual months if they were not covered all year and leave blank if they did not have minimum essential during any month of the year.

12 months	<input type="checkbox"/>	<input checked="" type="checkbox"/> Jan	<input checked="" type="checkbox"/> Feb	<input checked="" type="checkbox"/> Mar	<input checked="" type="checkbox"/> Apr	<input checked="" type="checkbox"/> May	<input checked="" type="checkbox"/> Jun	<input checked="" type="checkbox"/> Jul	<input checked="" type="checkbox"/> Aug	<input checked="" type="checkbox"/> Sep	<input checked="" type="checkbox"/> Oct	<input checked="" type="checkbox"/> Nov	<input checked="" type="checkbox"/> Dec
-----------	--------------------------	---	---	---	---	---	---	---	---	---	---	---	---

Enter any Marketplace-granted coverage exemption for this person below:

Exemption Certificate Number	Exemption Start Month	Exemption End Month

Enter any other insurance coverage exemption requested for this person below:

Exemption Type										Check Full Year or Months Exempt for Each Type											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec									
							Full Year . . . ▶														
							Full Year . . . ▶														
							Full Year . . . ▶														

Healthcare coverage information has been completed for this person.. . . . ☒

Student Information Worksheet

2015

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Name of Student
Kristian D Secor

Social Security Number
041-80-2377

Part I – Student Status

- 1 Was this person a student during 2015? ☒ Yes ☐ No
- 2 What kind of school did the student attend during 2015? (Check all that apply.)
 - a ☐ Elementary
 - b ☐ High school (secondary)
 - c ☒ College (postsecondary)
 - d ☐ Vocational school
 - e ☐ Military academy
 - f ☐ Not applicable
- 3 Did the student receive scholarships or other education assistance? ☐ Yes ☐ No

Part II – College Student Information

- 1 Did the student complete the first 4 years of postsecondary education as of 1/1/2015? ☒ Yes ☐ No ☐ NA
- 2 Was this student enrolled at an eligible education institution during 2015? ☒ Yes ☐ No ☐ NA
- 3 Was this student enrolled in a program that leads to a degree, certificate, or credential? ☐ Yes ☒ No ☐ NA
- 4 Was this student taking courses as part of a postsecondary degree program or to acquire or improve job skills? ☒ Yes ☐ No ☐ NA
- 5 Did this student take at least one-half the normal full-time workload for one academic period? ☒ Yes ☐ No ☐ NA
- 6 Has this student been convicted of a felony for possessing or distributing a controlled substance? ☐ Yes ☒ No ☐ NA
- 7 Is this student an eligible dependent of the taxpayer? ☐ Yes ☐ No ☒ NA
- 8 In how many prior years has an American Opportunity Credit been claimed for this student? ☐ Yes ☐ No ☒ NA
- 9 In how many prior years has a Hope Credit been claimed for this student ☐ Yes ☐ No ☒ NA

Part III – Education Credit and Deduction Qualifications (Determined based entries in Part II)

- 1 Is this student qualified for the American Opportunity Credit? ☐ Yes ☒ No
 Already completed 4 years of college
 Not enrolled in program leading to degree, certificate, or credential
- 2 Is this student qualified for the Lifetime Learning Credit? ☐ Yes ☒ No
 Income exceeds \$130,000
- 3 Is this student qualified for the Tuition and Fees Deduction? ☒ Yes ☐ No

Part IV – Educational Institution and Tuition Summary

Received 2014 1098T with Box 2 filled and box 7 checked?					
School Name EIN	Address (number, street, apt no., city, state, and ZIP Code)	Tuition paid	Scholar- ships or grants	On Form 1098-T	
Argosy University	333 City Boulevard West, Suite 1810, Orange CA 92868	10,831.	0.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If a foreign address: foreign province/state: _____ Postal code: _____ Country: _____					
				Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If a foreign address: foreign province/state: _____ Postal code: _____ Country: _____					
Totals		10,831.	0.		

Part V – Education Assistance (Scholarships, Fellowships, Grants, etc.)

	Total	Taxable	Tax-free
1 Educational assistance that is always tax-free:			
a Veteran or employer assistance from Form 1098-T Worksheets . . .	_____		
b Other veteran assistance or certain Indian tribal payments	_____		
c Other tax-free employer-provided assistance	_____		
d Total			_____
2 Scholarships, fellowships, and grants not reported on Form W-2:			
a Scholarships and grants from Part IV above	_____		
b Other scholarships, fellowships and grants	_____		
c Total	_____		
3 Scholarship reported in 2015 not allocable to 2015 expense	_____		
4 Amount required to be used for other than qualified education expenses		_____	
5 Subtract line 3 and 4 from line 2c.	_____		
6 Total qualified education expenses from Part VI below.	10,831.		
7 If student is a candidate for a degree, enter the amount used for qualified education expenses, otherwise, enter -0-.			_____
8 Subtract line 7 from line 5.		_____	
9 Taxable part. Add lines 4 and 8.		_____	
10 Tax-free educational assistance. Add lines 1d and 7			_____

Part VI – Education Expenses

[illegible]

Part VII – Education Credit or Deduction Election

1	Elect credit or deduction which results in best tax outcome.	<input checked="" type="checkbox"/>
2	Elect the American Opportunity Credit	<input type="checkbox"/>
3	Elect the Lifetime Learning Credit	<input type="checkbox"/>
4	Elect the tuition and fees deduction	<input type="checkbox"/>
5	Not applicable	<input type="checkbox"/>

Part VIII – Qualified Tuition Program (Section 529 Plan)

	For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Total Qualified Tuition Plan (QTP) distributions from Form 1099-Q	
2	Adjusted Qualified Higher Education Expenses	
3	Qualified Higher Education Expenses applied to QTP distributions	
4	Excess distributions. Subtract line 3 from line 1. If line 4 is greater than zero, complete lines 5 through 8.	
5	Total distributed earnings from Form 1099-Q box 2	
6	Fraction. Divide line 3 by line 1.	
7	Multiply line 5 by line 6.	
8	Earnings taxable to recipient. Subtract line 7 from line 5.	

Part IX – Education Savings Account (ESA)

	For Purposes of Regular Tax	For Purposes of 10% Additional Tax
1	Total Education Savings Account (ESA) distributions from Form 1099-Q. . .	
2	Qualified Elementary and Secondary Education Expenses	
3	Qualified Elementary and Secondary Education Expenses applied	
4	Subtract line 3 from line 1.	
5	Adjusted Qualified Higher Education Expenses	
6	Qualified Higher Education Expenses applied to ESA distributions	
7	Excess distributions. Subtract line 6 from line 4.	
8	Distributions taxable to recipient	

Part X – Series EE and I U.S. Savings Bonds Issued After 1989

1	Total proceeds from U.S. Savings Bonds cashed during 2015 for this student.	_____
2	Adjusted Qualified Higher Education Expenses.	_____
3	Qualified Higher Education Expenses applied to exclusion of U.S. bond interest	_____
4	Interest included in line 1	_____
5	Name and address of eligible educational institution(s) attended:	
	Institution Name	Institution Name
	Street address	Street address
	City	City
	State	State
	Zip Code	Zip Code

2015

- Keep for your records

QuickZoom to another copy of Personal Information Worksheet ►
QuickZoom to Federal Information Worksheet ►

Part I – Spouse's Personal Information

First name . . . Deborah Middle initial . L Last name . . Secor
Suffix

Social security no. . . 350-50-3135 Member of U.S. Armed Forces in 2015? . . ☐ Yes ☒ No

Date of birth 06/01/1961 (mm/dd/yyyy) age as of 1-1-2016. 54

OccupationNone Daytime phone Ext

Marital status . . .

If widowed, check the appropriate box for the year your spouse died:

After 2015 ▶ 2015 . ▶ 2014 . ▶ 2013 . ▶ Before 2013 . ▶

Are you retired on total and permanent disability? (for Schedule R, see Help). ☐ Yes ☐ No

Check if this person is legally blind	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
---	--------------------------	-----	-------------------------------------	----

If deceased, enter the date of death ▶ (mm/dd/yyyy)

Were you under the age of 16 as of 1-1-2016 and this is the first year you are filing a tax return? ☐ Yes ☐ No

Do you want \$3 to go to Presidential Election Campaign Fund? ☐ Yes ☐ No

Part II – Questions for Individuals Who Could Be Or Are Dependents of Another Taxpayer

1 **Can** someone (such as your parent) claim you as a dependent? ☐ Yes ☒ No

2 If you answered 'Yes' to question 1, are you actually claimed as a dependent ☐ Yes ☒ No

on that person's tax return? ☐ Yes ☒ No

Questions 3 through 5 are only required for individuals who claim the American Opportunity Credit.

3 Were you a full-time student during any part of five months during 2015? ☐ Yes ☐ No

4 Did your earned income exceed one-half of your support? ▶ ☐ Yes ☐ No

5 Was at least one of your parents alive on December 31, 2015? ☐ Yes ☐ No

Part III – Spouse's State Residency Information

Enter this person's state of residence as of December 31, 2015 CA

Check the appropriate box:

This person is a resident of the state above for the entire year ☒

This person is a resident of the state above for only part of year

Date this person established residence in state above ▶

In which state (or foreign country) did this person reside before this change? ▶

Part IV – Dependent Care Expenses

Qualified dependent care expenses incurred and paid for this person in 2015

Unreimbursed medical expenses paid for qualifying person in 2015

Employment taxes paid for dependent care providers in 2015

Full-time student for 5 calendar months during 2015? ☐ Yes ☐ No

Disabled person who was not physically or mentally capable of self-care? ▶ ☐ Yes ☐ No

This person is a qualifying person for the child and dependent care credit ☐ Yes ☒ No

Part VI – Healthcare Coverage

Does coverage in prior year qualify January and February for eligibility for short gap exemption? See help for additional details. ☐ Yes ☒ No

Prior year covered or exempt other than short gap exemption for November and December, supports answer to January and February eligible for short gap exemption above.

Check if covered or exempt (other than short gap) for prior year November ☐

Check if covered or exempt (other than short gap) for prior year November	
Check if covered or exempt (other than short gap) for prior year December	

Check the appropriate box below to indicate the healthcare coverage for this person. Select 12 months if they were covered all year, select the individual months if they were not covered all year and leave blank if they did not have minimum essential during any month of the year.

[illegible]

Enter any Marketplace-granted coverage exemption for this person below:

Exemption Certificate Number	Exemption Start Month	Exemption End Month

Enter any other insurance coverage exemption requested for this person below:

Exemption Type										Check Full Year or Months Exempt for Each Type											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec									
							Full Year . . . ▶														
							Full Year . . . ▶														
							Full Year . . . ▶														

Healthcare coverage information has been completed for this person.. . . . ☒

► Keep for your records

Name(s) Shown on Return

Kristian D & Deborah L Secor

Social Security Number

041-80-2377

Form W-2 Summary

Box No.	Description	Taxpayer	Spouse	Total
1	Total wages, tips and compensation:			
	Non-statutory & statutory wages not on Sch C . . .	145,977.		145,977.
	Statutory wages reported on Schedule C			
	Foreign wages included in total wages.			
	Unreported tips.			
2	Total federal tax withheld	19,679.		19,679.
3 & 7	Total social security wages/tips	90,635.		90,635.
4	Total social security tax withheld	5,619.		5,619.
5	Total Medicare wages and tips	152,031.		152,031.
6	Total Medicare tax withheld	2,204.		2,204.
8	Total allocated tips			
9	Not used			
10 a	Total dependent care benefits			
b	Offsite dependent care benefits			
c	Onsite dependent care benefits			
11	Total distributions from nonqualified plans . . .			
12 a	Total from Box 12	8,871.		8,871.
b	Elective deferrals to qualified plans	1,450.		1,450.
c	Roth contributions to 401(k) & 403(b) plans . .	1,450.		1,450.
d	Deferrals to government 457 plans			
e	Deferrals to non-government 457 plans			
f	Deferrals 409A nonqual deferred comp plan . .			
g	Income 409A nonqual deferred comp plan . . .			
h	Uncollected Medicare tax			
i	Uncollected social security and RRTA tier 1 . .			
j	Uncollected RRTA tier 2			
k	Income from nonstatutory stock options			
l	Non-taxable combat pay			
m	Total other items from box 12	5,971.		5,971.
14 a	Total deductible mandatory state tax	779.		779.
b	Total deductible charitable contributions			
c	This line does not apply to TurboTax			
d	Total RR Compensation			
e	Total RR Tier 1 tax			
f	Total RR Tier 2 tax			
g	Total RR Medicare tax			
h	Total RR Additional Medicare tax			
i	Total RRTA tips.			
j	Total other items from box 14	4,642.		4,642.
16	Total state wages and tips	141,905.		141,905.
17	Total state tax withheld	6,397.		6,397.
19	Total local tax withheld.			

Name
Kristian D SecorSocial Security Number
041-80-2377☐**Spouse's W-2****Do not transfer this W-2 to next year****Military:** Complete **Part VI** on Page 2 below

a Employee's social security No. 041-80-2377
b Employer's ID number 33-0419431
c Employer's name, address, and ZIP code
Coleman University
 Street 8888 Balboa St
 City San Diego
 State CA ZIP Code 92107
 Foreign Country _____

d Control number . _____☒**Transfer employee information from the Federal Information Worksheet**

e Employee's name
 First Kristian M.I. D
 Last Secor Suff. _____
f Employee's address and ZIP code
 Street 3437 46th St
 City San Diego
 State CA ZIP Code 92105
 Foreign Country _____

1 Wages, tips, other compensation
4,072.00

3 Social security wages
4,072.00

5 Medicare wages and tips
4,072.00

7 Social security tips

Verification Code

11 Nonqualified plans

12 Enter box 12 below

13 ☐ Statutory employee
☐ Retirement plan
☐ Third-party sick pay

14 Enter box 14 below **after** entering boxes 18, 19, and 20.
NOTE: Enter box 15 **before** entering box 14.

2 Federal income tax withheld
53.20

4 Social security tax withheld
252.46

6 Medicare tax withheld
59.04

8 Allocated tips

10 Dependent care benefits

 Distributions from sect. 457 and nonqualified plans
(Important, see Help)

Box 12
 Code

Box 12
 Amount

If Box 12 code is:

A: Enter amount attributable to RRTA Tier 2 tax _____

M: Enter amount attributable to RRTA Tier 2 tax _____

P: Double click to link to Form 3903, line 4. . . _____

R: Enter MSA contribution for Taxpayer . . . _____

Spouse _____

W: Enter HSA contribution for Taxpayer . . . _____

Spouse _____

G: ☐ Employer is **not** a state or local government

Box 15
 State

Employer's state I.D. no.

Box 16

State wages, tips, etc.

Box 17

State income tax

Box 20

Locality name

Box 18

Local wages, tips, etc.

Box 19

Local income tax

Associated State

Box 14

Description or Code on Actual Form W-2

Amount

TurboTax Identification of Description or Code
 (Identify this item by selecting the identification from the drop down list. If not on the list, select Other).

SDI

36.66

Other (not classified)

Name
Kristian D SecorSocial Security Number
041-80-2377☐**Spouse's W-2****Do not transfer this W-2 to next year****Military:** Complete **Part VI** on Page 2 below

a Employee's social security No. 041-80-2377
b Employer's ID number 65-0161093
c Employer's name, address, and ZIP code
ADP TOTALSOURCE XVI
INC
Street 10200 SUNSET DRIVE
City MIAMI
State FL ZIP Code 33173
Foreign Country _____

d Control number .000126NCTS/23V☐**Transfer employee information from the Federal Information Worksheet**

e Employee's name
First KRISTIAN M.I. D
Last SECOR Suff. _____
f Employee's address and ZIP code
Street 4653 NARRAGANSETT AV
City SAN DIEGO
State CA ZIP Code 92107
Foreign Country _____

1 Wages, tips, other compensation
85,113.13**3** Social security wages
86,563.13**5** Medicare wages and tips
86,563.13**7** Social security tips
_____Verification Code
_____**11** Nonqualified plans
_____**12** Enter box 12 below

13 ☐ Statutory employee
☒ Retirement plan
☐ Third-party sick pay

14 Enter box 14 below **after** entering boxes 18, 19, and 20.
NOTE: Enter box 15 **before** entering box 14.

2 Federal income tax withheld
12,606.75**4** Social security tax withheld
5,366.91**6** Medicare tax withheld
1,255.17**8** Allocated tips

10 Dependent care benefits
Distributions from sect. 457 and nonqualified plans
(Important, see Help)

Box 12Code
AA
D
DD

_____**Box 12**Amount
1,450.00
1,450.00
5,971.00

If Box 12 code is:

A: Enter amount attributable to RRTA Tier 2 tax _____
M: Enter amount attributable to RRTA Tier 2 tax _____
P: Double click to link to Form 3903, line 4. . . _____
R: Enter MSA contribution for Taxpayer . . . _____
Spouse _____
W: Enter HSA contribution for Taxpayer . . . _____
Spouse _____
G: ☐ Employer is **not** a state or local government

Box 15State
CA

_____Employer's state I.D. no.
31515083

_____**Box 16**State wages, tips, etc.
85,113.13

_____**Box 17**State income tax
4,212.01

_____**Box 20**Locality name

_____**Box 18**Local wages, tips, etc.

_____**Box 19**Local income tax

_____Associated State

_____**Box 14**Description or Code on Actual Form W-2
SDI

_____Amount
779.07

TurboTax Identification of Description or Code
(Identify this item by selecting the identification from the drop down list. If not on the list, select Other).
California SDI tax

► Keep for your records

Name
Kristian D SecorSocial Security Number
041-80-2377☐**Spouse's W-2****Do not transfer this W-2 to next year****Military:** Complete **Part VI** on Page 2 below

a Employee's social security No. 041-80-2377
b Employer's ID number 95-6006144
c Employer's name, address, and ZIP code
UNIV OF CALIF - SAN DIEGO
 Street PAYROLL - 0952
 City LA JOLLA
 State CA ZIP Code 92093-0952
 Foreign Country _____

d Control number . _____☒**Transfer employee information from the Federal Information Worksheet**

e Employee's name
 First Kristian M.I. D
 Last Secor Suff. _____
f Employee's address and ZIP code
 Street 3437 46th St
 City San Diego
 State CA ZIP Code 92105
 Foreign Country _____

1 Wages, tips, other compensation
56,791.53

3 Social security wages

5 Medicare wages and tips
61,396.25

7 Social security tips

Verification Code

11 Nonqualified plans

12 Enter box 12 below

13 ☐ Statutory employee
☐ Retirement plan
☐ Third-party sick pay

14 Enter box 14 below **after** entering boxes 18, 19, and 20.
NOTE: Enter box 15 **before** entering box 14.

2 Federal income tax withheld
7,019.08

4 Social security tax withheld

6 Medicare tax withheld
890.25

8 Allocated tips

10 Dependent care benefits

Distributions from sect. 457 and nonqualified plans
(Important, see Help)

Box 12
 Code

Box 12
 Amount

If Box 12 code is:

A: Enter amount attributable to RRTA Tier 2 tax _____

M: Enter amount attributable to RRTA Tier 2 tax _____

P: Double click to link to Form 3903, line 4. . . _____

R: Enter MSA contribution for Taxpayer . . . _____

Spouse _____

W: Enter HSA contribution for Taxpayer . . . _____

Spouse _____

G: ☐ Employer is **not** a state or local government

Box 15
 State

Employer's state I.D. no.

Box 16

State wages, tips, etc.

Box 17

State income tax

CA 93505055 56,791.53 2,185.45

Box 20

Locality name

Box 18

Local wages, tips, etc.

Box 19

Local income tax

Associated
State**Box 14**Description or Code
on Actual Form W-2

Amount

TurboTax Identification of Description or Code
 (Identify this item by selecting the identification from
 the drop down list. If not on the list, select Other).

DCP-CAS 4,604.72 Other (not classified)

Healthcare Entry Sheet

► Keep for your records

2015

The forms associated with healthcare (8965, 8962, 1095-A, 1095-B, 1095-C, and this Healthcare Entry Sheet) all interact with information from the information worksheet. Be sure to enter all personal information including dependents listed on the return **before** using this sheet to track health insurance coverage.

Yes No/Partial

☐ ☐ Everyone on the tax return was covered by health insurance all year.

If everyone on the return was covered and there was no Market Place coverage (Form 1095-A) then check the YES box above - no other action is required. The 1095-B or 1095-C can be used to verify coverage but you do not need to enter the information if everyone on the return was covered.

Health Insurance Coverage for Individuals: Use this form to report healthcare coverage for individuals for months:

- not reported on 1095-A, 1095-B or 1095-C
- not covered by employer
- months not covered by an exemption

Note: The 1095-A information **must** be entered on Form 1095-A in order to correctly calculate any Premium Tax Credit. The 1095-B or the 1095-C months can be entered directly in the table below.

If applicable enter information on form 1095-A, Health Insurance Marketplace Statement

Note: The IRS is not requiring the 1095-B or 1095-C be filed with the returns. To track the months covered you can either enter on the 1095-B and/or 1095-C or check the boxes below

If applicable enter information on form 1095-B, Health Coverage

If applicable enter information on form 1095-C, Employer-Provided Health Insurance Offer and Coverage

If applicable enter Market Place exemptions (ECNs) or Request exemptions on form 8965

Note: Do not enter the name, SSN, or date of birth directly on the table below. Instead, enter the information at the bottom of the Personal Information Worksheet or Dependent and Nondependent Information Worksheet.

Or if you check the box at the top "Yes" that "Everyone on the tax return was covered by health insurance all year." the covered all 12 months box will be marked for all the individuals below regardless of what is entered on the Personal Information or Dependent and Nondependent Information Worksheet.

Short Gap
Eligible*
Yes No

a. Name of covered individual(s)	b. SSN	c. DOB	Covered all 12 months	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1 Kristian Secor	041-80-2377	08/13/70	<input type="checkbox"/>	Short gap: <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes <input type="checkbox"/>	<input type="checkbox"/>	No <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	T
2 Deborah Secor	350-50-3135	06/01/61	<input type="checkbox"/>	Short gap: <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes <input type="checkbox"/>	<input type="checkbox"/>	No <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	S
3			<input type="checkbox"/>	Short gap: <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes <input type="checkbox"/>	<input type="checkbox"/>	No <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4			<input type="checkbox"/>	Short gap: <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes <input type="checkbox"/>	<input type="checkbox"/>	No <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5			<input type="checkbox"/>	Short gap: <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes <input type="checkbox"/>	<input type="checkbox"/>	No <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6			<input type="checkbox"/>	Short gap: <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes <input type="checkbox"/>	<input type="checkbox"/>	No <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

* See help for explanation of short gap Yes/No box function. It affects the calculation of short gap coverage for January and February based on answer, which indicates whether coverage at end of prior year qualify months for short gap eligibility.

To review the detail of each person listed on the return (covered, not covered, exempt) and to see any penalty calculation go to the **Health Care Individual Responsibility Smart Worksheet** on Form 8965. ►

Completion checkbox:

☐ Check this box once you are finished with all the healthcare related entries.

1098-T

Worksheet

Tuition Statement

► Keep for your records

2015

Taxpayer's name <u>Kristian D & Deborah L Secor</u>	Social Security No. <u>041-80-2377</u>
--	---

1098-T Information (Required):

A A Form 1098-T was received from this institution Yes ☐ No ☒

B A Form 1098-T was received from this institution for **2014** with Box 2 filled in and Box 7 checked Yes ☐ No ☒

Identify Student (Required):

A If student is Kristian or Deborah
Double-click to link this 1098-T to the applicable Taxpayer or Spouse Student Information Worksheet ► Kristian

B If student is _____
Double-click to link this 1098-T to the applicable Dependent Student Information Worksheet ► _____

Filer's name <u>Argosy University</u> Street address <u>333 City Boulevard West, Suite 1810,</u> City <u>Orange</u> State <u>CA</u> Zip Code <u>92868</u> Foreign province/county _____ Foreign postal code _____ Foreign country _____		1 Payments received for qualified tuition and related expenses \$ <u>10,831.</u>	
Filer's Federal identification number _____		Student's Social Security Number. <u>041-80-2377</u>	
Student's name <u>Kristian</u> Street address _____ Apt. No. _____ <u>3437 46th St</u> City <u>San Diego</u> State <u>CA</u> Zip Code <u>92105</u>		4 Adjustments made for a prior year \$ _____	5 Scholarships or grants \$ _____
Service Provider/ Acct No _____		6 Adjustments to scholarships or grants for a prior year \$ _____	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2016 ► <input type="checkbox"/>
8 Check if at least half-time student ► <input type="checkbox"/>		9 Checked if a graduate student . . ► <input type="checkbox"/>	10 Ins. contract reimb./refund \$ _____

Reconciliation of Box 1, Payments Received for Qualified Tuition and Related Expenses

A Enter box 1 amount **not** paid during 2015 0.
B Enter box 1 amount actually paid during 2015 10,831.

Reconciliation of Box 2, Amounts Billed for Qualified Tuition and Related Expenses

A Enter box 2 amount **not** paid during 2015 _____
B Enter box 2 amount actually paid during 2015 _____

Reconciliation of Box 5, Scholarships or Grants

A Enter portion of box 5 amount from veteran- or tax free employer-provided assistance . . . _____
B Enter portion of box 5 amount already included in income (on Forms W-2, 1099-MISC) . . . _____
C Portion of box 5 amount from scholarships or grants _____
D Box 5 amount includes veteran- or employer-provided educational assistance ☐

Form 1099-Q Summary**2015**

► Keep for your records

Name(s) Shown on Return

Kristian D & Deborah L Secor

Social Security No.

041-80-2377

Coverdell Educational Savings Account (ESA) Distributions**Recipient
Taxpayer****Recipient
Spouse**

- 1** Total gross distributions from box 1 of Form 1099-Q
- a** Less: Rollover to another ESA of beneficiary
- b** Less: Transfer to another family member
- c** Less: Transfer to a non-family member
- d** Less: Return of 2015 contributions
- e** Less: Return of pre 2015 contributions. These are
reported on the tax return in the year the
contribution was made, not on the 2015 tax return
- 2** Balance of gross Coverdell ESA distributions
- 3** Education expenses not used as basis for credits
- 4** Amount of ESA distributions after return of basis
- 5** Earnings on return of 2015 contributions
- 6** Earnings on non-family member transfer
- 7** Taxable amount of ESA distributions on line 2
- 8** Taxable amount included on Form 1040, line 21
- 9** Non-taxable ESA distributions

Gross State Qualified Tuition Plan (QTP) Distributions

- 10** Total gross distributions from box 1 of Form 1099-Q
- a** Less: Rollover to another QTP of beneficiary
- b** Less: Transfer to another family member
- c** Less: Transfer to a non-family member
- d** Less: Expenses refunded and recontributed
- 11** Balance of gross state QTP distributions
- 12** Earnings on state QTP distributions on line 11

Gross Private Qualified Tuition Plan (QTP) Distributions

- 13** Total gross distributions from box 1 of Form 1099-Q
- a** Less: Rollover to another QTP of beneficiary
- b** Less: Transfer to another family member
- c** Less: Transfer to a non-family member
- d** Less: Expenses refunded and recontributed
- 14** Balance of gross private QTP distributions
- 15** Earnings on private QTP distributions on line 14

Taxable Qualified Tuition Plan (QTP) Distributions

- 16** Balance of gross QTP distributions.
- 17** Earnings on QTP distributions on line 16
- 18** Education expenses not used as basis for credits
- 19** Non-taxable QTP distributions
- 20** Taxable amount of earnings on line 17
- 21** Earnings on non-family member transfer (state)
- 22** Earnings on non-family member transfer (private)
- 23** Taxable amount included on Form 1040, line 21

Qualified Tuition Plan (QTP) Distributions for Other Beneficiaries (included in page 1)

T S	Beneficiary	Distribution	Earnings	Expenses	Taxable amount	Recipient Taxpayer	Recipient Spouse
0 Total.							

Educational Savings Account (ESA) Distributions for Other Beneficiaries (included in page 1)

T S	Beneficiary	Distribution	Taxable amount	Recipient Taxpayer	Recipient Spouse
0 Total.					

Form 1099-MISC Summary

2015

► Keep for your records

Name(s) Shown on Return

Kristian D & Deborah L Secor

Social Security Number

041-80-2377

Form 1099-MISC Summary

Box	Description	Taxpayer	Spouse	Total
1	Total Rents			
	► Schedule C			
	► Schedule E			
	► Form 4835			
	► Other Income			
2	Total Royalties			
	► Schedule C			
	► Schedule E			
3	Total Other income			
	► Schedule C			
	► Schedule F			
	► Form 4835			
	For Form 1040:			
	► Winnings (Prizes, etc.)			
	► Tribal Gaming			
	► Alaska Permanent Fund			
	► Other Income			
4	Federal tax withheld			
5	Fishing boat proceeds			
6	Medical and health care payments			
7	Total Nonemployee compensation	664.		664.
	► Schedule C	664.		664.
	► Schedule F			
	► Wages			
	► Other Income			
8	Substitute payments			
10	Total Crop insurance proceeds			
	► Schedule F			
	► Form 4835			
13	Excess golden parachute payments			
14	Gross proceeds paid to an attorney			
	► Taxable amount			
15a	Section 409A deferrals			
15b	Section 409A income			
16	State tax withheld - total			

► Keep for your records

Name Kristian D Secor	Social Security Number 041-80-2377
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Payer's Name Ballast Point
Payer's Identification No. EIN . 33-0592546 or SSN .
Account number (for your records only)

☐ Spouse's 1099-MISC ☐ Do not transfer this 1099-MISC to next year

For each type of 1099-MISC income, select the appropriate form or schedule in your return on which to report this income. Double-click in the field next to the form's name and when the window appears, either "select or create" the copy on which you want to report the 1099-MISC income. See Help.

Box 1	Rents. Required: double-click to select the form on which to report this income: <div style="display: flex; justify-content: space-between;"> <div> <input type="text"/> Schedule C <input type="text"/> Schedule E </div> <div> <input type="text"/> Form 4835 <input type="text"/> Other Income </div> </div>
Box 2	Royalties. Required: double-click to select the form on which to report this income: <div style="display: flex; justify-content: space-between;"> <div> <input type="text"/> Schedule C <input type="text"/> Schedule E </div> </div>
Box 3	Other income Required: double-click to select the form on which to report this income: <div style="display: flex; justify-content: space-between;"> <div> <input type="text"/> Schedule C <input type="text"/> Schedule F <input type="checkbox"/> Winnings (Prizes, etc.) <input type="checkbox"/> Tribal Member Gaming Payments <input type="checkbox"/> From Alaska Permanent Fund <input type="checkbox"/> Other Income <input type="checkbox"/> Back Wages from Lawsuit. Amount: </div> <div> <input type="text"/> Form 4835 </div> </div>
Box 4	Federal income tax withheld
Box 5	Fishing boat proceeds Required: double-click to select the Schedule C on which to report this income: <input type="text"/> Schedule C
Box 6	Medical and health care payments Required: double-click to select the Schedule C on which to report this income: <input type="text"/> Schedule C
Box 7	Nonemployee compensation 664.00 Required: double-click to select the form on which to report this income: <div style="display: flex; justify-content: space-between;"> <div> <input type="text"/> Web Development <input type="text"/> </div> <div> <input type="text"/> Schedule C <input type="text"/> Schedule F <input type="checkbox"/> Wages subject to Social Security & Medicare tax If checked, enter Reason Code for Form 8919 (see Help) . . . If Reason Code A or C, enter determination date <input type="checkbox"/> Other Income <input type="checkbox"/> Back Wages from Lawsuit. Amount: </div> </div>
Box 8	Substitute payments in lieu of dividends or interest
Box 10	Crop insurance proceeds. Required: double-click to select the form on which to report this income: <div style="display: flex; justify-content: space-between;"> <div> <input type="text"/> Schedule F <input type="text"/> Form 4835 </div> </div>
Box 13	Excess golden parachute payments. Report 20% excise tax on Form 1040
Box 14	Gross proceeds paid to an attorney Taxable amount from box 14 to Schedule C Required: double-click to select the Schedule C on which to report this income: <input type="text"/> Schedule C
Boxes 15a & b	Section 409A deferrals Section 409A income
Boxes 16-18	State tax withheld - 1st state State name (two letters) - 1st state State ID number - 1st state State income - 1st state State tax withheld - 2nd state State name (two letters) - 2nd state State ID number - 2nd state State income - 2nd state

FATCA filing requirement ☐

Additional Payer Information

Only required if filing certain states electronically, and state tax was withheld for the state.

Payer's address and ZIP code

Street
City
State ZIP Code
Foreign Country

Recipient's address and ZIP code

Transfer address from Federal Information Wks . ☐
Street
City
State ZIP Code
Foreign Country

Form 1099-R Summary

2015

► Keep for your records

Name(s) Shown on Return

Kristian D & Deborah L Secor

Social Security No.

041-80-2377

Traditional IRA Distributions			Taxpayer	Spouse
Gross	1	Total gross distributions from box 1 of Form 1099-R . .	12,375.	
	a	Less: Amounts rolled over		
	b	Less: Inherited and treat as own		
	c	Less: Other inherited IRA amount		
	d	Less: Return of contributions		
	e	Less: Qualified charitable distributions		
	f	Less: HSA funding distributions		
	2	Balance of gross traditional IRA distributions	12,375.	
	3	Amount of line 2 converted to a Roth IRA		
	a	Less: Amount recharacterized		
4	Net amount of line 2 converted to a Roth IRA			
5	Amount of line 2 not converted to a Roth IRA	12,375.		
Taxable	6	Earnings on return of contributions		
	7	Taxable amount of inherited IRAs on line 1c		
	8	Taxable amount not converted to Roth IRA	12,375.	
	9	Taxable amount of Roth IRA conversions		
	10	Taxable amount included on Form 1040, line 15b . . .	12,375.	
	11	If checked, taxable amount calculated on Form 8606 . .	<input type="checkbox"/>	<input type="checkbox"/>
Roth IRA Distributions				
Gross	12	Total gross distributions from box 1 of Form 1099-R . .		
	a	Less: Rollover to another Roth IRA		
	b	Less: Inherited and treat as own		
	c	Less: Other inherited Roth IRA amount		
	d	Less: Return of contributions		
13	Roth IRA distributions subject to distribution rules . . .			
Qualified	14	Total gross qualified distributions		
	a	Less: Rollover to another Roth IRA		
	b	Less: Inherited and treat as own		
	c	Less: Other inherited Roth IRA amount		
15	Qualified distributions subject to distribution rules . . .			
Taxable	16	Net nonqualified distributions for Form 8606		
	17	Earnings on return of contributions		
	18	Taxable amount of inherited Roth IRAs on line 12c . . .		
	19	Taxable earnings on nonqualified distributions		
	20	Taxable amount included on Form 1040, line 15b . . .		
Recharacterizations (See Help)				
Gross	21 a	2015 form code N (included on Form 1040, line 15a) . .		
	21 b	2016 form code R (not included on 1040, line 15a) . . .		

Pensions and Annuities			Taxpayer	Spouse
Gross	22	Total gross distributions from box 1 of Form 1099-R . . .		
	a	Less: Lump sum transferred to Form 4972		
	b	Less: Amount not reported on Form 1040, line 16		
	c	Designated Roth distribution allocated to an IRR		
	23	Amount of line 22 converted to a Roth IRA		
	a	Less: Amount recharacterized		
	b	Net amount of line 23 converted to a Roth IRA		
	24	Distributions from Canada RRP Wks, line 7a		
	25	Gross distribution transferred to Form 1040, line 16a . .		
	a	Less: Amount rolled over		
b	Amount attributable to an in-plan Roth rollover			
Taxable	26	Taxable amount in box 2a, Form 1099-R		
	a	Taxable amount rolled over		
	b	Non-taxable amount rolled over		
	c	Designated Roth contribution basis rolled to Roth IRA .		
	d	Insurance premiums for retired public safety officers . .		
	27	Lump sum amount transferred to Form 4972		
	28	Amount transferred to Form 1040, line 7		
	a	Disability before minimum retirement age		
	b	Return of contributions		
	c	Insurance premiums for retired public safety officers . .		
	29	Nontaxable amount from Simplified Method		
	30	Capital gains from charitable gift annuities		
	a	Capital gain subject to the 28% rate		
	b	Unrecaptured section 1250 gain		
	31	Taxable amount of Roth IRA conversions		
	a	Taxable amount of in-plan Roth rollovers		
	32 a	Taxable amount of distributions		
	b	Taxable distributions from Canada RRP Wks, line 7b . .		
	c	Taxable amount transferred to Form 1040, line 16b . .		
	Section 1035 Tax-free Exchange			
Pensions IRAs	33	Total gross distributions from box 1 of Form 1099-R . .		
	34	Total gross distributions from box 1 of Form 1099-R . .		
Distributions on 2015 1099-Rs Not Reported on the 2015 Return				
Code P Code R	35	Distribution reported on 2014 tax return		
	36	Recharacterizations of prior year contributions or conversions. Need not be reported on tax return.		
Tax Withholding				
Box 4	37	Total federal tax withheld	1,238.	
Box 10	38	Total state tax withheld	124.	
Box 13	39	Total local tax withheld		
Nontaxable Distributions for Sales Tax Deduction				
	40	Nontaxable IRA distributions	0.	
	41	Nontaxable pension distributions		
Health Insurance Premiums				
	42	Health insurance deductible on Schedule A		
Taxable Distributions included in Net Investment Income				
	43	Annuity payments and other distributions that may be subject to the net investment income tax		

Name Kristian D Secor	Social Security Number 041-80-2377
--------------------------	---------------------------------------

Source Form : 1099-R . ☒ CSA-1099-R . ☐ CSF-1099-R . ☐ RRB-1099-R . ☐If Spouse's 1099-R, check this box . ☐
Do not transfer this 1099-R to next year ☐Corrected ☐

This section is for RRB-1099-R use only

Payer's name, street address, city, state, and ZIP code. FIDELITY INVESTMENTS		1 Gross distribution \$ 12,375.00	
P. O. BOX 673000		2a Taxable amount (See Help) \$ 12,375.00	
Dallas TX 75267		2b Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input type="checkbox"/>	
Payer's country			
Payer's Federal identification number 04-3523567	Recipient's identification number 041-80-2377	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,237.50
Check to transfer Recipient's information from Federal Information Worksheet <input checked="" type="checkbox"/>			
Recipient's name Kristian D Secor		5 Employee contributions /Designated Roth contributns or insurance premiums \$	
Street address (including apartment number) 3437 46th St		6 Net unrealized appreciation in employer securities \$	
City San Diego		7 Distribn code(s) 1st code <input type="checkbox"/> 1 2nd code <input type="checkbox"/> IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	
State CA		8 Other % \$	
ZIP code 92105		9a Your percentage of total distribution % \$	
Recipient's country		9b Total employee contributions \$	
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib. _____	
Account number		12 State tax withheld \$ 123.75	
Special use code for first state (See Help) <input type="checkbox"/>		13 Payer's State / state no. CA / 804--9168 1	
Special use code for second state (See Help) <input type="checkbox"/>		14 State distribution \$	
		15 Local tax withheld \$	
		16 Name of locality \$	
		17 Local distribution \$	

- ☒ Check if NOT from a qualified retirement plan or IRA (see Help)
☒ If box 7 code is J or T, check if a qualified distribution (see Help)
☒ If box 7 code is J, enter amount used for first time home purchase
☒ If box 7 code is 2 or 5, check if this distribution is from a Roth IRA (See Help)

☒ **Inherited IRA** If this distribution is from an inherited IRA, indicate the distribution is from the IRA of

<input checked="" type="checkbox"/> Treat as recipient's own (this is treated as a rollover)	
<input checked="" type="checkbox"/> Recipient, but was originally inherited from a spouse (treated as recipient's IRA)	
<input checked="" type="checkbox"/> Spouse and not treat as recipient's own (taxable amount must be in box 2a)	
<input checked="" type="checkbox"/> Someone other than a spouse (taxable amount must be in box 2a)	
<input checked="" type="checkbox"/> From a traditional IRA	
<input checked="" type="checkbox"/> From a Roth IRA	
<input checked="" type="checkbox"/> From a SIMPLE plan (first two years of participation only)	
<input checked="" type="checkbox"/> From a SIMPLE plan (more than two years of participation)	
<input checked="" type="checkbox"/> From a SEP IRA	
<input checked="" type="checkbox"/> None	
<input checked="" type="checkbox"/> Subject to the penalty of early withdrawal	
<input checked="" type="checkbox"/> Not subject to the penalty of early withdrawal	

☒ **Insurance** Amount of insurance premiums deductible on Schedule A
Amount of health savings account (HSA) funding distributions
Amount of qualified insurance premiums paid subtracted from an eligible retired public safety officer's distribution

☒ **Qualified Charitable Distribution** Enter IRA distributions made directly by the trustee to a qualified charitable organization

☒ **RMD** If this is a distribution from a traditional IRA or qualified retirement plan, and if this is a Required Minimum Distribution (RMD) (See Help),
Entire gross is RMD . ☐ or the amount of gross distbn that is the RMD

Wages, Salaries, & Tips Worksheet

2015

► Keep for your records

Name(s) Shown on Return Kristian D & Deborah L Secor	Social Security Number 041-80-2377
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The following amounts are included in the total entered on line 7 of Form 1040 (or Form 1040A), on line 1 of Form 1040EZ, on line 8 of Form 1040NR:

	Taxpayer	Spouse	Total
1 Wages, from Form W-2	145,977.		145,977.
2 Miscellaneous income, from Form 8919			
3 Items from Form 1099-R:			
a Disability before minimum retirement age			
b Return of contributions			
4 Excess reimbursement, from Form 2106			
5 a Taxable tips, from Form 4137.			
b Noncash tips			
6 Excess moving expense reimbursement, from Form 3903			
7 Wages earned as a household employee (if less than \$1,900 and without a Form W-2)			
8 Items not on Form W-2 or Form 1099-R:			
a Sick pay or disability payments			
b Total foreign source income			
c Check this box if the amount on line 8b is eligible for the foreign exclusion/deduction . ► <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d Ordinary income from employer stock transactions not reported on Form W-2			
9 Other earned income			
10 Subtotal.			
Add lines 1 through 9	145,977.		145,977.
11 Taxable employer-provided dependent care benefits, from Form 2441			
12 Taxable employer-provided adoption benefits less any excluded benefits from Form 8839			
13 Scholarship/fellowship income not on Form W-2.			
14 Other non-earned income			
15 Total of lines 10 through 14.	145,977.		145,977.

Schedule D
Line 19

Unrecaptured Section 1250 Gain Worksheet

2015

► Keep for your records

Name(s) Shown on Return
Kristian D & Deborah L Secor

Social Security Number
041-80-2377

		Regular Tax	Alternative Minimum Tax
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 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.	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 lines 26 or 37 of Form(s) 6252 from installment sales of trade or business property held more than one year	4	
5	Enter the total of any amounts reported 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 sale of an interest in a partnership attributable to unrecaptured section 1250 gain.	10	
11	Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" from an estate, trust, real estate investment trust or mutual fund		
	Regular AMT		
a	On Form 1099-DIV		
b	On Form 2439		
c	On Schedule(s) K-1		
d	On Form 1099-R		
e	From Form 8814		
f	Other.		
	Total	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	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 thru 4 of the 28% Rate Gain Worksheet . Otherwise, enter -0-	14	0.
15	Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0-	15	0.
16	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), line 11, code C	16	
a	Enter your capital gain excess, if you are filing Form 2555	a	0.
17	Combine lines 14 through 16a. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0-	17	0.
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	

Schedule D
Line 18

28% Rate Gain Worksheet

► Keep for your records

2015

Name(s) Shown on Return <u>Kristian D & Deborah L Secor</u>	Social Security Number <u>041-80-2377</u>
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				Regular Tax	Alternative Minimum Tax
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 amount of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 50% of the gain, plus 2/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 60% of the gain, plus 1/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 75% of the gain.				
	<div style="display: flex; justify-content: space-around;"> <div>50 % Exclusion</div> <div>60 % Exclusion</div> <div>75% Exclusion</div> </div>				
a	Schedule D . . .				
b	Form 8814 . . .				
c	Schedule B . . .				
d	Form 6252 . . .				
e	Form 2439 . . .				
f	Other				
	Total	2			
3	Enter the total of all collectibles gain or (loss) from:				
	<div style="display: flex; justify-content: space-around;"> <div>Regular</div> <div>AMT</div> </div>				
a	Form 4684, line 4 (but only if line 15 is more than zero)				
b	Form 6252				
c	Form 6781, Part II				
d	Form 8824				
	Total	3			
4	Enter the total of any collectibles gain reported to you on:				
	<div style="display: flex; justify-content: space-around;"> <div>Regular</div> <div>AMT</div> </div>				
a	Form 1099-DIV, box 2d . . .				
b	Form 2439, box 1d				
c	Schedule K-1 from a partnership, S corporation, estate, or trust				
d	Disposition of interest in partnership or S corporation				
e	Other				
	Total	4			
5	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), line 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			
8	Enter the amount of any capital gain excess	8			0.
9	Subtract line 8 from line 7. If zero or less, enter -0-. Enter this amount on Schedule D Tax Worksheet, line 11a	9	0.		0.

Name(s) Shown on Return Kristian D & Deborah L Secor	Social Security Number 041-80-2377
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1 a	Enter your taxable income from Form 1040, line 43	1 a	135,233.
b	Enter the amount from your (and your spouse's) Form 2555, line 45	b	
c	Add lines 1a and 1b	1 c	135,233.
2 a	Enter your qualified dividends from Form 1040, line 9b	2 a	
b	Enter any capital gain excess attributable to qualified dividends	b	
c	Subtract line 2b from line 2a	2 c	
3	Amount from Form 4952, line 4g	3	
4 a	Amount from Form 4952, line 4e	4 a	
b	Amount from the dotted line next to Form 4952, line 4e	b	
c	Line 4b, if applicable, 4a, if not	c	
5	Subtract line 4c from line 3	5	0.
6	Subtract line 5 from line 2c. If zero or less, enter -0-	6	0.
7 a	Enter line 15 of Schedule D	7 a	
b	Enter line 16 of Schedule D	b	
c	Enter the smaller of line 7a or line 7b	7 c	0.
8	Enter the smaller of line 3 or line 4c	8	
9 a	Subtract line 8 from line 7	9 a	0.
b	Enter any capital gain excess attributable to capital gains	b	
c	Subtract line 9b from line 9a	9 c	0.
10	Add lines 6 and 9c	10	0.
11 a	Enter the amount from Schedule D, line 18	11 a	0.
b	Enter the amount from Schedule D, line 19	b	
c	Add lines 11a and 11b	11 c	0.
12	Enter the smaller of line 9c or line 11c	12	0.
13	Subtract line 12 from line 10	13	0.
14	Subtract line 13 from line 1c. If zero or less, enter -0-	14	135,233.
15	Enter: • \$37,450 if single or married filing separately; • \$74,900 if married filing jointly or qualifying widow(er); or • \$50,200 if head of household.	15	74,900.
16	Enter the smaller of line 1c or line 15	16	74,900.
17	Enter the smaller of line 14 or line 16	17	74,900.
18	Subtr in 10 from in 1c. If zero or less, enter -0-	18	135,233.
19	Enter the larger of line 17 or line 18	19	135,233.
20	Subtract line 17 from line 16. This amount is taxed at 0% If lines 1c and 16 are the same, skip lines 21 through 41 and go to line 42. Otherwise, go to line 21.	20	0.
21	Enter the smaller of line 1c or line 13	21	0.
22	Enter the amount from line 20 (if line 20 is blank, enter -0-)	22	0.
23	Subtract line 22 from line 21. If zero or less, enter -0-	23	0.
24	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.	24	464,850.
25	Enter the smaller of line 1c or line 24	25	135,233.
26	Add lines 19 and 20	26	135,233.
27	Subtract line 26 from line 25. If zero or less, enter -0-	27	0.
28	Enter the smaller of line 23 or line 27	28	0.
29	Multiply line 28 by 15% (.15)	29	0.
30	Add lines 22 and 28	30	0.
31	Subtract line 30 from line 21	31	0.
32	Multiply line 31 by 20% (.20)	32	0.
If Schedule D, line 19, is zero or blank, skip lines 33 through 38 and go to line 39. Otherwise, go to line 33.			
33	Enter the smaller of line 9c above or Schedule D, line 19	33	
34	Add lines 10 and 19	34	
35	Enter the amount from line 1c above	35	
36	Subtract line 35 from line 34. If zero or less, enter -0-	36	
37	Subtract line 36 from line 33. If zero or less, enter -0-	37	
38	Multiply line 37 by 25% (.25)	38	

If Schedule D, line 18, is zero or blank, skip lines 39 through 41 and go to line 42. Otherwise, go to line 39.

39	Add lines 19, 20, 28, 31, and 37	39	_____
40	Subtract line 39 from line 1c	40	_____
41	Multiply line 40 by 28% (.28)	41	_____
42	Figure the tax on the amount on line 19 . If the amount on line 19 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 19 is \$100,000 or more, use the Tax Computation Worksheet	42	<u>25,396.</u>
43	Add lines 29, 32, 38, 41, and 42	43	<u>25,396.</u>
44	Figure the tax on the amount on line 1c . If the amount on line 1c is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1c is \$100,000 or more, use the Tax Computation Worksheet	44	<u>25,396.</u>
45	Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 43 or line 44. Also include this amount on Form 1040, line 44.	45	<u>25,396.</u>

Form 1040 Qualified Dividends and Capital Gain Tax Worksheet

2015

Line 44

► Keep for your records

Name(s) Shown on Return Kristian D & Deborah L Secor	Social Security Number 041-80-2377
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1	Enter the amount from Form 1040, line 43	1	_____
2	Enter the amount from Form 1040, line 9b	2	_____
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 16 is blank or loss, enter -0-	3	_____
	<input type="checkbox"/> No. Enter the amount from Form 1040, line 13.		
4	Add lines 2 and 3	4	_____
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	_____
6	Subtract line 5 from line 4. If zero or less, enter -0-	6	_____
7	Subtract line 6 from line 1. If zero or less, enter -0-	7	_____
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	_____
9	Enter the smaller of line 1 or line 8	9	_____
10	Enter the smaller of line 7 or line 9	10	_____
11	Subtract line 10 from line 9 (this amount taxed at 0%)	11	_____
12	Enter the smaller of line 1 or line 6	12	_____
13	Enter the amount from line 11	13	_____
14	Subtract line 13 from line 12.	14	_____
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	_____
16	Enter the smaller of line 1 or line 15	16	_____
17	Add lines 7 and 11	17	_____
18	Subtract line 17 from line 16. If zero or less, enter -0-	18	_____
19	Enter the smaller of line 14 or line 18	19	_____
20	Multiply line 19 by 15% (.15)	20	_____
21	Add lines 11 and 19	21	_____
22	Subtract line 21 from line 12	22	_____
23	Multiply line 22 by 20% (.20)	23	_____
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	_____
25	Add lines 20, 23, and 24	25	_____
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 this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet.	26	_____
27	Tax on all taxable income. Enter the smaller of line 25 or line 26 here and on Form 1040, line 44.	27	_____

IRA Contributions Worksheet

2015

► Keep for your records

Name(s) Shown on Return Kristian D & Deborah L Secor	Social Security Number 041-80-2377
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Traditional IRA Contributions

Regular Traditional IRA Contributions		Taxpayer	Spouse
1	Enter traditional IRA contributions made for 2015, including any made between 1/1/2016 and 4/18/2016, any amounts later recharacterized to a Roth IRA, and any excess contributions, but not including any rollovers. Also include any contributions to deemed IRAs under an employer plan		
2	Contributions recharacterized from a Roth IRA (from line 24) . . .		
3	Traditional IRA contributions, from Schedule(s) K-1		
4	Contributions recharacterized (not converted) to a Roth IRA . . .		
►	If there is a recharacterization indicated on line 4, an explanation must be attached to the tax return.		
5	Traditional IRA contributions. Combine lines 1 through 4		
6	Enter any contribution included on line 5 withdrawn before the due date of the tax return. <i>See Help</i>		
7	Excess traditional IRA contribution credit.		
8	Repayments of qualified reservist distributions		
9	Total traditional IRA contributions.		
Additional Traditional IRA Contribution Information		Taxpayer	Spouse
10	Check if covered by a retirement plan at work. If married filing a separate return, check box in spouse column, if applicable . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11	Enter any contributions included on line 9 that were made during 1/1/2016 to 4/18/2016 (<i>See Help</i>).		
12	Age 70-1/2 or older in tax year		
Deductible and Non-deductible Traditional IRA Contributions		Taxpayer	Spouse
13	Deductible traditional IRA contributions from worksheet.		
14	Nondeductible traditional IRA contributions from worksheet. . . .		
	QuickZoom to worksheet indicated by the check: <input type="checkbox"/> IRA deduction worksheet ► <input type="checkbox"/> Worksheet for social security recipients ►		
15	Amount on line 13 you elect to make nondeductible		
16	Excess traditional IRA contributions, to Form 5329, line 15 Note: You may avoid a penalty by withdrawing the amount on line 16 before due date of return, including extensions.		
17	Deductible traditional IRA contributions, to Form 1040, line 32 . .		
18	Qualified reservist repayments		
19	Nondeductible traditional IRA contributions, to Form 8606, ln 1. .		

IRA Contributions Worksheet

2015

► Keep for your records

Kristian D & Deborah L Secor

041-80-2377

Page 2

Roth IRA Contributions

Regular Roth IRA Contributions		Taxpayer	Spouse
20	Enter regular Roth IRA contributions made for 2015, including any made between 1/1/2016 and 4/18/2016, any amounts later recharacterized to a traditional IRA, and any excess contributions, but not including any rollovers or conversions. Also include any contributions to deemed Roth IRAs under an employer plan.		
21	Contributions recharacterized from a traditional IRA, (from In 4). . .		
22	Roth IRA contributions, from Schedule(s) K-1		
23	Enter contributions recharacterized to a traditional IRA.		
►	If there is a recharacterization indicated on line 23, an explanation must be attached to the tax return.		
24	Disallowed Roth IRA conversions		
25	Roth IRA contributions. Combine lines 20 through 24		
26	Enter any contribution included on line 25 withdrawn before the due date of the tax return. <i>See Help</i>		
27	Excess Roth IRA contribution credit		
28	Total Roth IRA contributions		
29	Repayments of qualified Roth reservist distributions		

Roth IRA Contributions After Limitations		Taxpayer	Spouse
30	Roth IRA contributions after limitation		
31	Excess Roth IRA contributions, to Form(s) 5329, line 23		
	Note: You may avoid a penalty by withdrawing the amount on line 31 before due date of return, including extensions.		

Coverdell Education Savings Account (Education IRA) Contributions

Excess Coverdell Education Savings Account Contributions		Taxpayer	Spouse
32	Enter any excess contributions made to Coverdell Education Savings Accounts (ESAs) of which you are the beneficiary.		
	Note: You do not need to report any Coverdell ESA contributions which are not excess contributions..		

Schedule A
Line 1

Medical Expenses Worksheet

► Keep for your records

2015

Name(s) Shown on Return <u>Kristian D & Deborah L Secor</u>	Social Security Number <u>041-80-2377</u>
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<p>1 Prescription medications</p> <p>2 Health insurance premiums:</p> <p>a Premiums other than self-employed health insurance or reported on a 1095-A . . .</p> <p>b From Form(s) 1095-A - net of adjustments</p> <p style="padding-left: 20px;">Taxpayer's portion of 1095-A premiums (total less spouse) . . . _____</p> <p style="padding-left: 20px;">Spouse's portion of 1095-A premiums, enter the amount for the spouse, the remaining goes to the taxpayer _____</p> <p>c Medicare premiums</p> <p>d From Form(s) 1099-R</p> <p>NOTE: If LTC premiums are associated with a specific business activity, enter them directly on the applicable Self-Employed Health and Long-Term Care Insurance Deduction Worksheet, not on lines 2e - 2j below.</p> <p>e Taxpayer's gross long-term care premiums 2 e _____</p> <p>f Taxpayer's allowable long-term care premiums f _____</p> <p>g Spouse's gross long-term care premiums g _____</p> <p>h Spouse's allowable long-term care premiums h _____</p> <p>i Dep or child under 27 gross long-term care premiums . . . i _____</p> <p>j Dep or child under 27 allowable long-term care prem. . . j _____</p> <p>k Total allowable long-term care premiums, sum of lines 2f, 2h, and 2j k _____</p> <p>l Taxpayer's long-term care premiums not deducted as an adjustment to income. . . l _____</p> <p>m Spouse's long-term care premiums not deducted as an adjustment to income. . . m _____</p> <p>n Dependent's long-term care premiums not deducted as an adj to income n _____</p> <p>o Other self-employed health insurance not deducted as an adj to income o _____</p> <p>3 Fees for doctors, dentists, etc 3 <u>537.00</u></p> <p>4 Fees for hospitals, clinics, etc. 4 _____</p> <p>5 Lab and x-ray fees 5 _____</p> <p>6 Expenses for qualified long-term care 6 _____</p> <p>7 Eyeglasses and contact lenses 7 <u>225.00</u></p> <p>8 Medical equipment and supplies 8 _____</p> <p>9 Medical transportation expenses:</p> <p>a Medical miles driven 9 a _____</p> <p>b Multiply the number of miles on line 9a by 23 cents per mile b _____</p> <p>c Other medical transportation costs not included above for example: ambulance fees c _____</p> <p>d Total medical transportation expenses (add lines 9b and 9c) 9 d _____</p> <p>10 Lodging for medical purposes (up to \$50 per night per person) 10 _____</p> <p>11 Other medical and dental expenses:</p> <p>a _____ 11 a _____</p> <p>b _____ b _____</p> <p>c _____ c _____</p> <p>d _____ d _____</p> <p>e _____ e _____</p> <p>f _____ f _____</p> <p>g _____ g _____</p> <p>h _____ h _____</p> <p>i _____ i _____</p> <p>j _____ j _____</p> <p>12 Total of medical and dental expenses (add lines 1 through 11j) 12 <u>762.00</u></p> <p>13 a Less: insurance reimbursement for any expenses listed 13 a _____</p> <p>b Less: medical savings account (MSA) or health savings account (HSA) distributions b _____</p> <p>14 Total deductible medical and dental expenses. Subtract lines 13a plus 13b from line 12 (to Schedule A, line 1). 14 <u>762.00</u></p>	<div style="border-left: 1px solid black; border-right: 1px solid black; padding: 0 10px;"> <p>1 _____</p> <p>2 a _____</p> <p>b _____</p> <p>c _____</p> <p>d _____</p> <p>k _____</p> <p>l _____</p> <p>m _____</p> <p>n _____</p> <p>o _____</p> <p>3 <u>537.00</u></p> <p>4 _____</p> <p>5 _____</p> <p>6 _____</p> <p>7 <u>225.00</u></p> <p>8 _____</p> <p>9 d _____</p> <p>10 _____</p> <p>11 a _____</p> <p>b _____</p> <p>c _____</p> <p>d _____</p> <p>e _____</p> <p>f _____</p> <p>g _____</p> <p>h _____</p> <p>i _____</p> <p>j _____</p> <p>12 <u>762.00</u></p> <p>13 a _____</p> <p>b _____</p> <p>14 <u>762.00</u></p> </div>
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2015

Name(s) Shown on Return
Kristian D & Deborah L Secor

Social Security Number
041-80-2377

	Federal		State			Local		
	Date	Amount	Date	Amount	ID	Date	Amount	ID
1	04/15/15		04/15/15			04/15/15		
2	06/15/15		06/15/15			06/15/15		
3	09/15/15		09/15/15			09/15/15		
4	01/15/16		01/15/16			01/15/16		
5								
Tot Estimated Payments . . .								

Tax Payments Other Than Withholding (If multiple states, see Tax Help)		Federal	State	ID	Local	ID
6	Overpayments applied to 2015					
7	Credited by estates and trusts					
8	Totals Lines 1 through 7					
9	2015 extensions					

Taxes Withheld From:					Federal	State	Local
10	Forms W-2				19,679.	6,397.	
11	Forms W-2G						
12	Forms 1099-R				1,238.	124.	
13	Forms 1099-MISC and 1099-G						
14	Schedules K-1						
15	Forms 1099-INT, DIV and OID						
16	Social Security and Railroad Benefits						
17	Form 1099-B	St		Loc			
18 a	Other withholding	St		Loc			
b	Other withholding	St		Loc			
c	Other withholding	St		Loc			
d	Positive Adjustment	St		Loc			
e	Negative Adjustment	St		Loc			
f	Additional Medicare Tax						
19	Total Withholding Lines 10 through 18f						
					20,917.	6,521.	
20	Total Tax Payments for 2015				20,917.	6,521.	

Prior Year Taxes Paid In 2015 (If multiple states or localities, see Tax Help)		State	ID	Local	ID
21	Tax paid with 2014 extensions				
22	2014 estimated tax paid after 12/31/2014				
23	Balance due paid with 2014 return				
24	Other (amended returns, installment payments, etc) . .				

Schedule A
Lines 5 - 12

Tax and Interest Deduction Worksheet

2015

► Keep for your records

Name(s) Shown on Return <u>Kristian D & Deborah L Secor</u>	Social Security Number <u>041-80-2377</u>
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Tax Deductions

1 State and local taxes:

Optional Sales Tax Tables

a Available Income:

(1) Income from Form 1040, line 38.	155,833.
(2) Nontaxable income entered elsewhere on return	0.
(3) Available income: 2014 refundable credits in excess of tax.	0.
(4) Enter any additional nontaxable income	
(5) Total available income	155,833.

b Sales Tax Per State of Residence:

Enter state in column (1), then enter total (combined) state and local sales tax rate in column (4).

Colorado, Illinois, Louisiana, New Jersey, New York or South Carolina only:

Double-click in column (4) to select your locality for each state entered.

(1) State	(2) Date Lived in State From	(3) Date Lived in State To	(4) Enter Total State & Local Rate (%)	(5) State Sales Tax Rate (%)	(6) Local Sales Tax Rate (%) (4) - (5)	(7) State Sales Tax Table Amount	(8) Local Sales Tax Amount	(9) Prorated or Total Amount

c Total general sales tax using tables

d Sales Tax Paid on Specific Items (see help):

(1) ST	(2) Total State & Local Rate	(3) Description	(4) Type	(5) Cost	(6) Rate if Different	(7) Actual Sales Tax Amount Paid	(8) Specific Item Deduction

e Total sales tax deduction on specific items

f Total general sales tax per tables plus sales tax on specific items

g Actual State and Local General Sales Tax:

Actual sales taxes (enter the total sales taxes paid during the year on all items).

h State and Local Income Taxes:

State and Local Income taxes 7,300.00

i State and Local Tax Deduction to Schedule A, line 5:

Greater of line 1f, line 1g, or line 1h (to Schedule A, line 5) 7,300.00

j Check a box to choose to use income taxes paid, sales taxes paid, or whichever provides the greater deduction:

Income Taxes . . ☐ Sales Taxes . . . ☐ Greater amount . ☒

2 Real estate taxes:

a Real estate taxes paid on principal residence **not** entered on Form 1098

b	Real estate taxes paid on principal residence entered on Form 1098	_____
c	Real estate taxes paid on additional homes or land	_____
	Personal portion of real estate taxes from Schedule E Worksheet for:	
d	Principal residence	_____
e	Vacation home	_____
f	Less real estate taxes deducted on Form 8829	_____
g	Add lines 2a through 2f (to Schedule A, line 6)	_____
3	Personal property taxes:	
a	Auto registration fees based on the value of the vehicle.	
	2014 Amount Enter 2015 description:	
	_____ Volkswagen Beetle	190.00
	_____ Volkswagen Bus	110.00
	_____	_____
b	Non-business portion of personal property taxes from Car & Truck Exp Wks	_____
c	Other personal property taxes	_____
d	Add lines 3a through 3c (to Schedule A, line 7)	300.00
4	Other taxes:	
a	Other taxes from Schedule(s) K-1	_____
b	Foreign taxes from interest and dividends	_____
c	Foreign taxes from Schedule(s) K-1	_____
d	Other foreign taxes (not used to claim a foreign tax credit)	_____
e	Other taxes.	
	2014 Amount Enter 2015 description:	
	_____	_____
	_____	_____
	_____	_____
f	Add lines 4a through 4e (to Schedule A, line 8)	_____

Interest Deductions

5	Home mortgage interest and points reported on Form 1098:	
a	Mortgage interest and points from the Home Mortgage Interest Worksheet	_____
b	Qualified mortgage interest from Schedule E Worksheet	_____
c	Less home mortgage interest/points deducted on Form 8829	_____
d	Less home mortgage interest from Form 8396, line 3	_____
e	Add lines 5a through 5d (to Sch A, line 10) or line A2 from above	_____
6	Home mortgage interest not reported on Form 1098:	
a	Mortgage interest from the Home Mortgage Interest Worksheet	_____
b	Less home mortgage interest deducted on Form 8829	_____
c	Add lines 6a and 6b (to Sch A, line 11) or line B2 from above	_____
7	Points not reported on Form 1098:	
a	Amortizable points from the Home Mortgage Interest Worksheet	_____
b	Other points not on Form 1098 from the Home Mortgage Interest Worksheet	_____
c	Less points deducted on Form 8829	_____
d	Add lines 7a through 7c (to Schedule A, line 12) or line C2 from above	_____

Schedule A
Line 5

State and Local Tax Deduction Worksheet

2015

► Keep for your records

Name(s) Shown on Return <u>Kristian D & Deborah L Secor</u>	Social Security Number <u>041-80-2377</u>
--	--

State and Local Income Taxes

State income taxes:		
1 State income tax withheld	1	6,521.
2 2015 state estimated taxes paid in 2015	2	
3 2014 state estimated taxes paid in 2015	3	
4 Amount paid with 2014 state application for extension	4	
5 Amount paid with 2014 state income tax return	5	
6 Overpayment on 2014 state income tax return applied to 2015 tax	6	
7 Other amounts paid in 2015 (amended returns, installment payments, etc.)	7	
8 State estimated tax from Schedule(s) K-1 (Form 1041)	8	
Local income taxes:		
9 Local income tax withheld	9	
10 2015 local estimated taxes paid in 2015	10	
11 2014 local estimated taxes paid in 2015	11	
12 Amount paid with 2014 local application for extension	12	
13 Amount paid with 2014 local income tax return	13	
14 Overpayment on 2014 local income tax return applied to 2015 tax	14	
15 Other amounts paid in 2015 (amended returns, installment payments, etc.)	15	
16 Local estimated tax from Schedule(s) K-1 (Form 1041)	16	
Other:		
17 <u>State mandatory taxes</u>	17	779.
18 Total Add lines 1 through 17	18	7,300.
19 State and local refund allocated to 2015.	19	
20 Nondeductible state income tax from line 28	20	
21 Total reductions Add lines 19 and 20.	21	
22 Total state and local income tax deduction Line 18 less line 21	22	7,300.

Nondeductible State Income Tax (Hawaii Only)

23 Nontaxable federal employee cost of living allowance	23	
24 Adjusted gross income	24	
25 Add lines 23 and 24	25	
26 Nondeductible percent. Line 23 divided by line 25	26	%
27 Hawaii state income tax included in line 18	27	
28 Nondeductible Hawaii state income tax. Multiply line 26 by line 27.	28	

Charitable Deduction Limits Worksheet For Current Year Contributions

2015

► Keep for your records

Name(s) Shown on Return Kristian D & Deborah L Secor	Social Security Number 041-80-2377
---	---------------------------------------

Step 1. List your qualified charitable contributions made during the year.

1 **RESERVED** for future use

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

2 Enter your contributions to 50% limit organizations. Do not include contributions of capital gain property deducted at fair market value. Do not include contributions entered on line 1. . . .

3 Enter your contributions to 50% limit organizations of capital gain property deducted at fair market value

4 Enter your contributions (other than of capital gain property) to organizations that are not 50% limit organizations

5 Enter your contributions "for the use" of any qualified organization

6 Add lines 4 and 5

7 Enter your contributions of capital gain property to or for the use of any qualified organization. (But do not enter here any amount entered on line 1 or 2).

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

8 Enter your adjusted gross income 155,833.

9 Multiply line 8 by 0.5. This is your 50% limit. 77,917.

	Limits				Deduct this year	Carryover to next year
	Cash and Other		Capital gain			
	50% Org	Other	50% Org	Other		
Contributions to 50% limit organizations						
10 Enter the smaller of line 2 or line 9					0.	
11 Subtract line 10 from line 2						0.
12 Subtract line 10 from line 9			77,917.			
Contributions not to 50% limit organizations						
13 Add lines 2 and 3						
14 Multiply line 8 by 0.3. This is your 30% limit.		46,750.	46,750.			
15 Subtract line 13 from line 9		77,917.				
16 Enter the smallest of line 6, 14, or 15 . .					0.	
17 Subtract line 16 from line 6						0.
18 Subtract line 16 from line 14				46,750.		
Capital gain property to 50% limit organizations						
19 Enter the smallest of line 3, 12, or 14 . .					0.	
20 Subtract line 19 from line 3						0.
21 Subtract line 16 from line 15				77,917.		
22 Subtract line 19 from line 14				46,750.		
Capital gain property not to 50% limit organizations						
23 Multiply line 8 by 0.2. This is your 20% limit.				31,167.		
24 Enter the smaller of line 7, 18, 21, 22, or 23					0.	
25 Subtract line 24 from line 7						0.
26 Add lines 10, 16, 19, and 24. Amount for Schedule A, Line 19					0.	
27 Reserved for future use						
28 Reserved for future use						
29 Reserved for future use						
30 Add lines 11, 17, 20, and 25. Carry to next year.						0.

Charitable Deduction Limits Worksheet For Carryover Contributions

2015

► Keep for your records

Name(s) Shown on Return Kristian D & Deborah L Secor	Social Security Number 041-80-2377
---	---------------------------------------

Step 1. List your qualified charitable contributions made during the year.

1 RESERVED for future use

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

2 Enter your contributions to 50% limit organizations. Do not include contributions of capital gain property deducted at fair market value. Do not include contributions entered on line 1. . . .

3 Enter your contributions to 50% limit organizations of capital gain property deducted at fair market value

4 Enter your contributions (other than of capital gain property) to organizations that are not 50% limit organizations

5 Enter your contributions "for the use" of any qualified organization

6 Add lines 4 and 5

7 Enter your contributions of capital gain property to or for the use of any qualified organization. (But do not enter here any amount entered on line 1 or 2).

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

8 Enter your adjusted gross income 155,833.

9 Multiply line 8 by 0.5. This is your 50% limit. 77,917. less. 0.

	Limits				Deduct this year	Carryover to next year
	Cash and Other		Capital gain			
	50% Org	Other	50% Org	Other		
Contributions to 50% limit organizations						
10 Enter the smaller of line 2 or line 9					0.	
11 Subtract line 10 from line 2						0.
12 Subtract line 10 from line 9			77,917.			
Contributions not to 50% limit organizations						
13 Add lines 2 and 3		0.				
14 Multiply line 8 by 0.3. This is your 30% limit.		46,750.	46,750.			
15 Subtract line 13 from line 9		77,917.				
16 Enter the smallest of line 6, 14, or 15 . .					0.	
17 Subtract line 16 from line 6						0.
18 Subtract line 16 from line 14				46,750.		
Capital gain property to 50% limit organizations						
19 Enter the smallest of line 3, 12, or 14 . .					0.	
20 Subtract line 19 from line 3						0.
21 Subtract line 16 from line 15				77,917.		
22 Subtract line 19 from line 14				46,750.		
Capital gain property not to 50% limit organizations						
23 Multiply line 8 by 0.2. This is your 20% limit.				31,167.		
24 Enter the smaller of line 7, 18, 21, 22, or 23					0.	
25 Subtract line 24 from line 7						0.
26 Add lines 10, 16, 19, and 24. Amount for Schedule A, Line 19					0.	
27 Reserved for future use						
28 Reserved for future use						
29 Reserved for future use						
30 Add lines 11, 17, 20, and 25. Carry to next year.						0.

Charitable Contributions Summary

► Keep for your records

2015

Name(s) Shown on Return Kristian D & Deborah L Secor	Social Security Number 041-80-2377
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Part I Cash Contributions Summary

Name of Charitable Organization	(a) Total	(b) 50% Limit	(c) 30% Limit	(d) RESERVED for future use
Totals:				

Part II Non-Cash Contributions Summary

Name of Charitable Organization	Total	Other Property		Capital Gain Property	
	(a) Total	(b) 50% Limit	(c) 30% Limit	(d) 30% Limit	(e) 20% Limit
Totals:					

Part III Contribution Carryovers to 2016

	Total	Cash and Other Non-Capital Gain Property			Capital Gain Property	
	(a) Total	(b) RESERVED	(c) 50% Limit	(d) 30% Limit	(e) 30% Limit	(f) 20% Limit
1 2015 contributions . . .						
2 2015 contributions allowed	0 .		0 .	0 .	0 .	0 .
3 Carryovers from:						
a 2014 tax year						
b 2013 tax year						
c 2012 tax year						
d 2011 tax year						
e 2010 tax year						
4 Carryovers allowed in 2015	0 .		0 .	0 .	0 .	0 .
5 Carryovers disallowed in 2015	0 .		0 .	0 .	0 .	0 .
6 Carryovers to 2016:						
a From 2015	0 .		0 .	0 .	0 .	0 .
b From 2014						
c From 2013						
d From 2012						
e From 2011						
f From 2010						

Part IV Special Situations in Your Return for Current Year Donations

- Was the **entire interest** given for all property donated to all charities? ☒ Yes ☐ No
- Were **restrictions** attached to any charities' right to use or dispose of any property donated to any charity? ☐ Yes ☒ No
- Did you give to anyone other than the charity the right to income from any of the donated property or to possession of any of the donated property? ☐ Yes ☒ No
- Was any charity other than a 50% charity? ☐ Yes ☒ No

Schedule A
Lines 21, 23, 28

Miscellaneous Itemized Deductions Worksheet

2015

► Keep for your records

Name(s) Shown on Return <u>Kristian D & Deborah L Secor</u>	Social Security Number <u>041-80-2377</u>
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Employee Business Expenses – Subject to 2% Limitation

1	Deductible expenses from Form 2106, line 10 less deductions for performing artists and armed forces reservists claimed elsewhere	1	<u>1,500.</u>
2 a	Qualified Educator Expenses (from Educator Expenses Worksheet)	2a	
b	Educator Expense Deduction (from 1040, line 23)	2b	
c	Excess Educator Expenses (line 2a less line 2b).	2c	
3	Union and professional dues	3	
4	Professional subscriptions	4	
5	Uniforms and protective clothing	5	
6	Job search costs	6	
7	Other: _____ _____ _____	7	
8	Combine lines 1 through 7 (to Schedule A, line 21)	8	<u>1,500.</u>

Miscellaneous Expenses – Subject to 2% Limitation

Check the box in investment column if an investment expense

Investment
expense ↓

9	Depreciation and amortization deductions	<input checked="" type="checkbox"/>	9	
10	Casualty/theft losses of property used in services as an employee	<input type="checkbox"/>	10	
11	REMIC expenses, from Schedule E	<input checked="" type="checkbox"/>	11	
12	Investment expenses related to interest and dividend income	<input checked="" type="checkbox"/>	12	
13	Expenses related to portfolio income, from Schedule(s) K-1	<input checked="" type="checkbox"/>	13	
14	Miscellaneous deductions, from Schedule(s) K-1	<input type="checkbox"/>	14	
15	Excess deductions on termination, from Schedule(s) K-1	<input type="checkbox"/>	15	
16	Investment counsel and advisory fees	<input checked="" type="checkbox"/>	16	
17	Certain attorney and accounting fees	<input checked="" type="checkbox"/>	17	
18	Safe deposit box rental fees	<input checked="" type="checkbox"/>	18	
19	IRA custodial fees	<input checked="" type="checkbox"/>	19	
20	Loss incurred from total distribution of all traditional IRAs	<input type="checkbox"/>	20	
21	Loss incurred from total distribution of all Roth IRAs	<input type="checkbox"/>	21	
22	Loss incurred from final distribution of a QTP investment	<input type="checkbox"/>	22	
23	Hobby expense (limited to hobby income)	<input type="checkbox"/>	23	
24	Other: _____ _____ _____	<input type="checkbox"/>	24	
25	Combine lines 9 through 24 (to Schedule A, line 23)		25	

Other Miscellaneous Deductions – Not Subject to 2% Limitation

26	Expenses related to portfolio income, from Schedule(s) K-1	<input checked="" type="checkbox"/>	26	
27	Federal estate tax paid on decedent's income reported on this return		27	
28	Impairment-related expenses of a handicapped employee, from Form 2106		28	
29	Amortizable bond premiums on bonds acquired before 10/23/86		29	
30	Gambling losses		30	
31	Deduction for repayment of amounts under claim of right if over \$3,000		31	
32	Casualty/theft losses of income-producing property		32	
33	Unrecovered investment in annuity		33	
34	Ordinary loss attributable to certain debt instruments		34	
35	Combine lines 26 through 34 (to Schedule A, line 28)		35	

Schedule A
Line 29

Itemized Deductions Worksheet

2015

► Keep for your records

Name(s) Shown on Return <u>Kristian D & Deborah L Secor</u>		Social Security Number <u>041-80-2377</u>	
1	Add the amounts on Schedule A, lines 4, 9, 15, 19, 20, 27 and 28	1	<u>7,600.</u>
2	Add the amounts on Schedule A, lines 4, 14 and 20, plus any gambling and casualty or theft losses included on line 28 CAUTION: Be sure your total gambling and casualty or theft losses are clearly identified on the Miscellaneous Itemized Deductions Statement.	2	<u>0.</u>
3	Is the amount on line 2 less than the amount on line 1? <input type="checkbox"/> No. STOP. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 29. <input checked="" type="checkbox"/> Yes. Subtract line 2 from line 1	3	<u>7,600.</u>
4	Multiply line 3 by 80% (.80)	4	<u>6,080.</u>
5	Enter the amount from Form 1040, line 38	5	<u>155,833.</u>
6	Enter \$258,250 if single; \$309,900 if married filing jointly or qualifying widow(er); \$284,050 if head of household, \$154,950 if married filing separately	6	<u>309,900.</u>
7	Is the amount on line 6 less than the amount on line 5? <input checked="" type="checkbox"/> No. STOP. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 29. <input type="checkbox"/> Yes. Subtract line 6 from line 5	7	
8	Multiply line 7 by 3% (.03)	8	
9	Enter the smaller of line 4 or line 8	9	
10	Total itemized deductions. Subtract line 9 from line 1. (to Schedule A, line 29)	10	

- Keep for your records

Name(s) Shown on Return <u>Kristian D & Deborah L Secor</u>	Social Security Number <u>041-80-2377</u>
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Use this worksheet only if someone can claim you, or your spouse if filing jointly, as a dependent.

1	Is your earned income* more than \$700? <input type="checkbox"/> Yes. Add \$350 to your earned income. Enter the total <input type="checkbox"/> No. Enter \$1,050		1	
2	Enter the amount shown below for your filing status. • Single or married filing separately — \$6,300 • Married filing jointly or Qualifying widow(er) — \$12,600 • Head of household — \$9,250		2	12,600.
3	Standard deduction.			
3 a	Enter the smaller of line 1 or line 2. If born after January 1, 1951, and not blind, stop here and enter this amount on Form 1040, line 40. Otherwise go to line 3b		3 a	
3 b	If born before January 2, 1951, or blind, multiply the number on Form 1040, line 39a, by \$1,250 (\$1,550 if single or head of household)		3 b	
3 c	Add lines 3a and 3b. Enter the total here and on Form 1040, line 40		3 c	

***Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27; or on Form 1040A, line 7.

Form 1040
Line 42

Deduction for Exemptions Worksheet

2015

► Keep for your records

Name(s) Shown on Return <u>Kristian D & Deborah L Secor</u>		Social Security Number <u>041-80-2377</u>
1	Multiply \$4,000 by the total number of exemptions claimed on Form 1040, line 6d	1 <u>8,000.</u>
2	Enter the amount from Form 1040, line 38	2 <u>155,833.</u>
3	Enter the amount shown below for your filing status: <ul style="list-style-type: none"> • Single, enter \$258,250 • Married filing jointly or qualifying widow(er), enter \$309,900 • Married filing separately, enter \$154,950 • Head of household, enter \$284,050 	3 <u>309,900.</u>
4	Subtract line 3 from line 2. If zero or less, stop ; enter the amount from line 1 above on Form 1040, line 42.	4 <u>-154,067.</u>
5	Is line 4 more than \$122,500 (\$61,250 if married filing separately)? <input type="checkbox"/> Yes. You cannot take a deduction for exemptions. Enter zero here and on Form 1040, line 42. Do not complete the rest of this worksheet. <input type="checkbox"/> No. Divide line 4 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, increase it to the next whole number (for example, increase .0004 to 1)	5 _____
6	Multiply line 5 by 2% (.02) and enter the result as a decimal.	6 _____
7	Multiply line 1 by line 6	7 _____
8	Deduction for exemptions. Subtract line 7 from line 1. Enter the result here and on Form 1040, line 42	8 _____

Earned Income Worksheet**2015**

► Keep for your records

Name(s) Shown on Return

Kristian D & Deborah L Secor

Social Security Number

041-80-2377

Part I – Earned Income Credit Wks Computation

	Taxpayer	Spouse	Total
1 If filing Schedule SE:			
a Net self-employment income			
b Optional Method and Church Employee income			
c Add lines 1a and 1b			
d One-half of self-employment tax			
e Subtract line 1d from line 1c			
2 If not required to file Schedule SE:			
a Net farm profit or (loss)			
b Net nonfarm profit or (loss)	-404.		-404.
c Add lines 2a and 2b	-404.		-404.
3 If filing Schedule C or C-EZ as a statutory employee, enter the amount from line 1 of that Schedule C or C-EZ			
4 Add lines 1e, 2c and 3. To EIC Wks, line 5	-404.		-404.

Part II – Form 2441 and Standard Deduction Worksheet Computations

5 Net self-employment earnings (line 4 above)	-404.		-404.
6 Wages, salaries, and tips less distributions from nonqualified or section 457 plans, etc	145,977.		145,977.
7 a Taxable employer-provided adoption benefits.			
b Foreign earned income exclusion			
8 Add lines 5 through 7b. To Form 2441, lines 19 and 20	145,573.		145,573.
9 a Taxable dependent care benefits.			
b Nontaxable combat pay			
10 Add lines 8, 9a & 9b. To Form 2441, lines 4 and 5	145,573.		145,573.
11 Scholarship or fellowship income not on W-2			
12 SE exempt earnings less nontaxable income			
13 Distributions from nonqualified/Sec. 457 plans			
14 Add lines 5, 6, 7a, 9a and 11 through 13. To Standard Deduction Worksheet	145,573.		145,573.

Part III – IRA Deduction Worksheet Computation

15 Net self-employment income or (loss)	-404.		-404.
16 Wages, salaries, tips, etc	145,977.		145,977.
17 Net self-employment loss	404.		404.
18 Alimony received.			
19 Nontaxable combat pay			
20 Foreign earned income exclusion			
21 Keogh, SEP or SIMPLE deduction			
22 Combine lines 15 through 21. To IRA Wks, ln 2.	145,977.		145,977.

Part IV – Schedule 8812 and Child Tax Credit Line 11 Worksheet Computations

23 Self-employed, church and statutory employees	-404.		-404.
24 Wages, salaries, tips, etc	145,977.		145,977.
25 Nontaxable combat pay			
26 Combine lines 23 through 25. To Schedule 8812, line 4a & Line 11 Wks, line 2.	145,573.		145,573.

► Keep for your records

Name(s) Shown on Return

Kristian D & Deborah L Secor

Social Security Number

041-80-2377

Investment Interest Expense (Form 4952, line 1)

1	Investment interest expense, from Schedule K-1	1	
2	Investment interest expense from royalties	2	
3	Other investment interest expense:		
a	-----	3 a	
b	-----	b	
c	-----	c	
d	-----	d	
4	Total investment interest expense. Add lines 1 through 3.	4	

Gross Income from Property Held for Investment (Form 4952, line 4a)

5	Taxable investment income:		
a	From Schedule B, Interest and Dividend Income	5 a	
b	From Schedules K-1, Partnerships, S Corporations, Estates and Trusts	b	
c	From Form 8814, Parents' Election to Report Child's Interest and Dividends	c	
d	Total	d	
6	Royalty income, from Schedule E	6	
7	Net passive income from publicly traded partnerships	7	
8	Income from nonpassive trade or business without material participation	8	
9	Other investment income:		
a	-----	9 a	
b	-----	b	
c	-----	c	
d	-----	d	
10	Total investment income. Add lines 5d through 9.	10	

Net Capital Gain Income (Form 4952, lines 4d and 4e)

		Regular Tax	Alt Min Tax
11 a	Net gains from Schedule D, line 16	11 a	
b	Less net gains from property not held for investment	b	
c	Net gains from property held for investment.	c	
12 a	Net capital gains from Schedule D, lesser of ln 15 or ln 16.	12 a	
b	Less net capital gains from property not held for investment.	b	
c	Net capital gains from property held for investment.	c	

Investment Expenses (Form 4952, line 5)

13	Royalty expenses	13	
14	Investment expenses included as itemized deductions (after the 2% limitation)	14	
15	Investment expenses included as itemized deductions (no 2% limitation)	15	
16	Expenses from nonpassive trade or business without material participation	16	
17	Other investment expenses:		
a	-----	17 a	
b	-----	b	
c	-----	c	
d	-----	d	
18	Total investment expenses. Add lines 13 through 17.	18	

Allocation of Investment Interest Expense (Schedule A, line 14)

		Regular Tax	Alt Min Tax
19	Allowed investment interest expense, Form 4952, line 8	19	
20	Less amount deducted on other forms and schedules:	20	
a	Deducted on Schedule E, page 2 for passthru entities	a	
b	Deducted on Schedule E, page 1 for royalties	b	
c	Other amounts deducted on other forms and schedules	c	
d	Total amount deducted on other forms and schedules	d	
21	Investment interest expense.	21	

Name(s) Shown on Return

Kristian D & Deborah L Secor

Social Security Number

041-80-2377

QuickZoom to Schedule EIC ►**QuickZoom** to Dependent Information Worksheet to enter qualifying children information. ►**QuickZoom** to Wages, Salaries, & Tips Worksheet to enter earned and non-earned income ►**QuickZoom** to page 2 of this worksheet, if credit is not calculated on line 7. ►

1	Enter the amount from Form 1040 or 1040A, line 7, or Form 1040EZ, line 1, less amounts considered not earned for EIC purposes	1	145,977.
2	Adjustments to line 1 amount:		
a	Income reported as wages and as self-employment income.	2 a	
b	Other income entered as wages that is not considered earned income	b	
c	Distributions from section 457 and other nonqualified plans reported on W-2	c	
3	Subtract lines 2a, 2b and 2c from line 1	3	145,977.
4 a	Taxpayer's nontaxable combat pay election for EIC	4 a	
b	Spouse's nontaxable combat pay election for EIC	b	
c	Total nontaxable combat pay election	4 c	
5	If you were self-employed or used Schedule C or Schedule C-EZ as a statutory employee, enter the amount from the Earned Income Worksheet, line 4	5	-404.
6	Earned income. Add lines 3, 4c, and 5	6	145,573.
7	Enter the credit, from the EIC Table , for the amount on line 6. Be sure to use the correct column for filing status and number of children.	7	0.
If line 7 is zero, stop . You cannot take the credit. Enter "No" on the dotted line next to Form 1040, line 66a.			
8	Enter your AGI from Form 1040, line 38	8	
9	If you have: <ul style="list-style-type: none">• 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)?		
<input checked="" type="checkbox"/>	Yes. Go to line 10 now.		
<input type="checkbox"/>	No. Enter the credit, from the EIC Table , for the amount on line 8. Be sure to use the correct column for filing status and number of children	9	
10	Earned income credit. <ul style="list-style-type: none">• If 'Yes' on line 9, enter the amount from line 7• If 'No' on line 9, enter the smaller of line 7 or line 9	10	

Enter line 10 amount on Form 1040, line 66a, Form 1040A, line 42a, or Form 1040EZ, line 8a.

If one or more of the boxes below are checked, the earned income credit is not allowed.

- 1 The total taxable earned income (line 6 above) is equal to or more than:
- | | |
|--|---|
| <input checked="checked" type="checkbox"/> | \$14,820 (\$20,330 if married filing jointly) without a qualifying child. |
| <input type="checkbox"/> | \$39,131 (\$44,651 if married filing jointly) with one qualifying child. |
| <input type="checkbox"/> | \$44,454 (\$49,974 if married filing jointly) with two qualifying children. |
| <input type="checkbox"/> | \$47,747 (\$53,267 if married filing jointly) with more than two qualifying children. |
- 2 The Adjusted Gross Income (line 8 above) is equal to or more than:
- | | |
|--|---|
| <input checked="checked" type="checkbox"/> | \$14,820 (\$20,330 if married filing jointly) without a qualifying child. |
| <input type="checkbox"/> | \$39,131 (\$44,651 if married filing jointly) with one qualifying child. |
| <input type="checkbox"/> | \$44,454 (\$49,974 if married filing jointly) with two qualifying children. |
| <input type="checkbox"/> | \$47,747 (\$53,267 if married filing jointly) with more than two qualifying children. |
- 3 ☐ Investment income is more than \$3,400.
(Investment Income Smart Worksheet, item H above)
- 4 ☐ The married filing separate return status is checked.
(Information Worksheet, Part II)
- 5 ☐ Taxpayer (or spouse if filing joint) is a qualifying child of another person.
(Information Worksheet, Part IV)
- 6 ☐ Without a qualifying child, and your (or your spouse's, if married filing jointly) main home is in the U.S. less than half the year.
(Information Worksheet, Part IV)
- 7 ☐ Without a qualifying child, and taxpayer (and spouse if filing joint) are under age 25 or over age 64.
(Information Worksheet, Part I)
- 8 ☐ Without a qualifying child, and taxpayer (or spouse if filing joint) is eligible to be claimed as a dependent on someone else's return.
(Information Worksheet, Part I)
- 9 ☐ Social Security Number is invalid for EIC purposes, for taxpayer, (or spouse, if married filing joint).
(Information Worksheet, Part I)
- 10 Have qualifying children, but all are either
- | | | |
|---|--------------------------|---|
| a | <input type="checkbox"/> | qualifying children of another person, or |
| b | <input type="checkbox"/> | invalid social security numbers for EIC purposes. |
- (Information Worksheet, Part III)
- 11 ☐ Disallowed by IRS to claim Earned Income Credit in 2015.
(Information Worksheet, Part IV)
- 12 ☐ Filing Form 2555, Foreign Earned Income.
- 13 ☐ Not a citizen or resident alien for the entire year, claiming dual status.
(Information Worksheet, Part VI)
- 14 ☐ Head of household filing status and lived with nonresident alien spouse during the last six months of the year.
(Information Worksheet, Part IV)
-

Compliance and Due Diligence Information

1 Is this how long your dependents lived with you in the U.S in 2015?

- ☐ Yes, all of the above is correct.
- ☐ No, I'll go back and review my dependent information.

The IRS may ask you for documents to prove you lived with anyone you're claiming for the Earned Income Credit.

Is this where you lived with your dependents the longest in 2015?

- 2 ☐ Yes, my dependents lived with me at this address.
- ☐ No, I'd like to add an additional address where I lived with my dependents. Use the Interview to add an additional address where you lived with your dependents the longest in 2015.

Compliance and Due Diligence Indicator☐ X

Disqualified from Earned Income Credit.☒ Yes ☐ No

Potential qualifying child count▶ 0

Non dependent potential qualifying child count▶ 0

Qualifying child count (max 3)▶ 0

Schedule SE Adjustments Worksheet

2015

► Keep for your records

Name(s) Shown on Return Kristian D & Deborah L Secor	Social Security Number 041-80-2377
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	(a) Taxpayer	(b) Spouse
QuickZoom to the Short Schedule SE (Schedule SE, page 1) ►	<input checked="" type="checkbox"/>	<input type="checkbox"/>
QuickZoom to the Long Schedule SE (Schedule SE, page 2) ►	<input type="checkbox"/>	<input type="checkbox"/>
A Use Long Schedule SE, even if qualified to use Short Schedule SE .	<input type="checkbox"/>	<input type="checkbox"/>
B Approved Form 4029. Exempt from SE tax on all income	<input type="checkbox"/>	<input type="checkbox"/>
C Chapter 11 bankruptcy net profit or loss for Schedule SE, line 3 . . .		
D QuickZoom to the Explanation statement for any adjustment to SE income/loss shown on a partnership K-1. (See Help).		
Part I Farm Profit or (Loss) Schedule SE, line 1		
1 Total Schedules F		
2 Farm partnerships, Schedules K-1		
3 Other SE farm profit or (loss) (See Help)		
4 Less SE exempt farm profit or (loss) (See Help)		
5 Total for Schedule SE, line 1		
6 Conservation Reserve Program payments not subject to self- employment tax reported on:		
a Schedule F, line 4b		
b Schedule K-1 (Form 1065), box 20, code Z		
c Total CRP payments not subject to SE tax		
Part II Nonfarm Profit or (Loss) Schedule SE, line 2		
1 a Total Schedules C	-404.	
b Less SE exempt Schedules C (approved Form 4361)		
2 Nonfarm partnerships, Schedules K-1		
3 Forms 6781		
4 Other SE income reported as income on Form 1040, line 7		
5 a Clergy Form W-2 wages		
b Clergy housing allowance		
c Less clergy business deductions		
d QuickZoom to the Explanation statement for entry on line 5c.		
6 Other SE nonfarm profit or (loss) (See Help)		
7 Less other SE exempt nonfarm profit or (loss) (See Help)		
8 Total for Schedule SE, line 2	-404.	
9 Exempt Notary Public income for Schedule SE, line 3 (See Help). . .		
Part III Farm Optional Method Schedule SE, page 2, Part II		
1 Use Farm Optional Method	<input type="checkbox"/>	<input type="checkbox"/>
2 Gross farm income from Schedules F		
3 Gross farming or fishing income from partnership Schedules K-1 . .		
4 Other gross farming or fishing self-employment income		
5 Total gross income for Farm Optional Method		
Part IV Nonfarm Optional Method Schedule SE, page 2, Part II		
1 Use Nonfarm Optional Method (Must have had net SE earnings of \$400 or more in 2 of prior 3 years and used the Nonfarm Optional Method less than 5 times)	<input type="checkbox"/>	<input type="checkbox"/>
2 Gross nonfarm income from Schedules C		
3 Gross nonfarm income from partnership Schedules K-1		
4 Other gross nonfarm self-employment income		
5 Total gross income for Nonfarm Optional Method		

Name(s) Shown on Return

Kristian D & Deborah L Secor

Social Security Number

041-80-2377

Part I Information from Form(s) 1098-E, Student Loan Interest Statement

(a) Lender's name	(b) Borrower (Taxpayer, Spouse)	(c) Borrower's social security number	(d) Prior Year Student Loan Interest	(e) Student loan interest (Box 1)
Navient	Taxpayer	041-80-2377		1,601.
Navient	Taxpayer	041-80-2377		83.
Total student loan interest.				1,684.

Part II Computation of Student Loan Interest Deduction

1	Enter the total interest you paid in 2015 on qualified student loans (see Form 1040 instructions).	1	1,684.
2	Enter the smaller of line 1 or \$2,500.	2	1,684.
3	Modified AGI Note: If line 3 is \$80,000 or more if single, head of household, or qualifying widow(er) or \$160,000 or more if married filing jointly, stop here . You cannot take the deduction.	3	157,948.
4	Enter: \$65,000 if single, head of household, or qualifying widow(er); \$130,000 if married filing jointly.	4	130,000.
5	Subtract line 4 from line 3. If zero or less, enter -0- here and on line 7, skip line 6, and go on to line 8	5	27,948.
6	Divide line 5 by \$15,000 or \$30,000 if married filing jointly. Enter the result as a decimal (rounded to at least three places)	6	0.9316
7	Multiply line 2 by line 6	7	1,569.
8	Student loan interest deduction. Subtract line 7 from line 2. Enter the result here and on Form 1040, line 33. Do not include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)	8	115.

* **Modified AGI** is the amount from Form 1040, line 22, increased by any excludable income from Puerto Rico, or of bona fide residents of American Samoa, Guam, or the Commonwealth of the Northern Mariana Islands, and foreign earned income/housing exclusion, and decreased by amounts on Form 1040, lines 23 through 32 and any write-in amount next to line 36, not including the Foreign housing deduction on line A of the Other Adjustments to Income Smart Worksheet.

Education Tuition and Fees Summary

2015

► Keep for your records

Name(s) Shown on Return <u>Kristian D & Deborah L Secor</u>	Your Social Security No. <u>041-80-2377</u>
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Part I - Qualified Education Expense Summary

(a) Student's name <u>First Name</u> <u>MI</u> <u>Last Name</u> <u>Suffix</u> <u>Social Security Number</u>	(b) Qualified Education Expenses	(c) Qualified for: Yes No	(d) Elected Credit or Deduction if manual	(e) Elected Credit or Deduction if automatic
Kristian D	10,831.	Amer Opp Cr . . . ► <input type="checkbox"/> <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Secor	10,831.	Lifetime Cr . . . ► <input type="checkbox"/> <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
041-80-2377	10,831.	Tuition Ded . . . ► <input checked="" type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	X
	10,831.	Total Qualified Expenses		
		Amer Opp Cr . . . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Lifetime Cr . . . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Tuition Ded . . . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Total Qualified Expenses		
		Amer Opp Cr . . . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Lifetime Cr . . . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Tuition Ded . . . ► <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Total Qualified Expenses		
Total qualified expenses	10,831. 10,831. 10,831.	Amer Opp Cr Lifetime Cr Tuition Ded		

Part II - Optimize Education Expenses for the Lowest Tax

Automatic

- 1 **Launch OPTIMIZER** - Check to launch Automatic Education Expense Optimizer now ► ☐
- 2 **Automatic** - Check to use the Credit choices calculated in Part I, column (e) above ► ☒
- or
- 3 **Manual** - Check to use the Credit choices you entered in Part I, column (d) above ► ☐

Part III - Summary of Deduction and Credits

Tuition and Fees Deduction Summary

1	Total 2015 tuition and fees paid for purposes of deduction.	1	10,831.
2	Modified adjusted gross income	2	157,833.
3	Maximum deduction allowed	3	2,000.
4	Allowable Tuition and Fees Deduction (lesser of line 1 or line 3)	4	2,000.

American Opportunity, Lifetime Learning Credits Summary

5	Tentative American Opportunity Credit	5	
6	Tentative Lifetime Learning Credit	6	
7	Total Education Credits (after limitations)	7	0.

Schedule D Tax Worksheet
as refigured for the
Alternative Minimum Tax

2015

► Keep for your records

Name(s) Shown on Return Kristian D & Deborah L Secor		Social Security Number 041-80-2377	
	(a) Before Allocation of Capital Gain Excess *	(b) Allocation of Capital Gain Excess *	(c) After Allocation of Capital Gain Excess
1 Not applicable			
2 Enter your total qualified dividends as refigured for the Alternative Minimum Tax (AMT):			
a Total qualified dividends.			
b Adjustment from Schedules K-1			
c Other adjustments to qualified dividends			
d Total. Combine lines 2a, 2b, and 2c.		0.	0.
3 Enter the amount from Form 4952 for AMT, line 4g.			
4 Enter the amount from Form 4952 for AMT, line 4e.			
5 Subtract line 4 from line 3. If zero or less, enter -0-	0.		0.
6 Subtract line 5 from line 2. If zero or less, enter -0-	0.		0.
7 Net long-term capital gain:			
a Enter the gain from line 15 of Schedule D as refigured for the AMT	0.		
b Enter the gain from line 16 of Schedule D as refigured for the AMT	0.		
c Enter the smaller of line 7a or line 7b	0.		0.
8 Enter the smaller of line 3 or line 4			
9 Subtract line 8 from line 7c. If zero or less, enter -0-	0.	0.	0.
10 Add lines 6 and 9	0.		0.
A Enter the amount from Form 6251, line 30.	72,433.		
B Capital gain excess. Subtract line A from line 10. *	0.		
11 Total 28% rate and unrecaptured section 1250 gain:			
a Enter the gain from line 18 of Schedule D as refigured for the AMT	0.		
b Enter the gain from line 19 of Schedule D as refigured for the AMT			
c Add lines 11a and 11b.			0.
12 Enter the smaller of line 9 or line 11c			0.
13 Subtract line 12 from line 10. Also enter this amount on Form 6251, line 37.			0.

* Capital gain excess applies only if filing Form 2555, Foreign Earned Income.

► Keep for your records

Name(s) Shown on Return Kristian D & Deborah L Secor	Social Security Number 041-80-2377
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Taxable Income – Line 1

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41. Otherwise, enter the amount from Form 1040, line 38. (If less than zero, enter as a negative amount.)	1	155,833.
2	Additions to income	2	
3	Add lines 1 and 2	3	155,833.
4	Subtractions from income	4	
5	Subtract line 4 from line 3. Enter on Form 6251, line 1	5	155,833.

Taxes – Line 3

1	Generation skipping transfer taxes included on Schedule A, line 8	1	
---	---	---	--

Home Mortgage Interest Adjustment – Line 4

	(a) Deductible for AMT Purposes	(b) NOT Deductible for AMT Purposes	(c) Total Home Mortgage Interest
1	Attributable to mortgage used to purchase, build, or improve:		
a	Main home or second home that is house, apartment, condominium or non-transient mobile home		
b	Second home that is transient mobile home or boat		
c	Total		
2	Attributable to mortgage used to refinance:		
a	To pay off mortgage		
b	For other purposes		
c	Total		
3	Attributable to other mortgage deductible for AMT:		
a	Pre-July 1, 1982 mortgage		
4	Total column (a)		
5	Total column (b). Enter result on Form 6251, line 4.		
6	Total mortgage interest from Schedule A		

Refund of Taxes – Line 7

1	Taxable refund of state and local income tax	1	
2	Amount and description of any refund of state and local personal property taxes, foreign income or real property taxes deducted after 1986	2	
3	Total tax refund adjustment. Enter on Form 6251, line 7	3	

Alternative Tax Net Operating Loss Deduction (ATNOLD) – Line 11

1	Alternative minimum taxable income (AMTI) without ATNOLD	1	155,833.
2	Enter adjustments	2	
3	Adjustment for domestic production activities deduction	3	
4	Adjusted AMTI without ATNOLD. Add lines 1-3	4	155,833.
5	ATNOLD limitation. Multiply line 4 by 90%.	5	140,250.
6	Enter ATNOL carried to 2014 from other year(s)	6	
7	Enter ATNOL included above attributable to qualified disaster losses	7	
8	ATNOL above not attributable to qualified disaster losses. Line 6 minus 7	8	
9	ATNOL deduction other than qualified disaster losses. Lesser of line 5 or 8	9	
10	ATNOL Disaster Deduction. Lesser of line 7 or (line 4 minus line 9)	10	
11	ATNOLD. Add lines 9 and 10. Enter on Form 6251, line 11, as neg.	11	

Incentive Stock Options – Line 14

1	Incentive stock options adjustment from Schedule K-1 worksheets	1	
2	Incentive stock options from Employer Stock Transaction Worksheets	2	
3	Incentive stock options from Exercise of Stock Options Worksheets	3	
4	Other incentive stock options	4	
5	Total incentive stock options. Enter on Form 6251, line 14	5	

Alternative Minimum Taxable Income – Line 28

If married filing separately and Form 6251, line 28, is more than \$246,250:		
1	Alternative minimum taxable income, Form 6251	1
2	Threshold amount	2
3	Subtract line 2 from line 1	3
4	Multiply line 3 by 25% (.25)	4
5	Smaller of line 4 or \$41,700	5
6	Add line 1 and line 5. Enter on Form 6251, line 28.	6

Exemption – Line 29

1	Enter \$53,600 if single or head of household, \$83,400 if married filing jointly or qualifying widow(er), \$41,700 if married filing separately	1	83,400.
2	Enter your alternative minimum taxable income from Form 6251, line 28.	2	155,833.
3	Enter \$119,200 if single or head of household, \$158,900 if married filing jointly or qualifying widow(er), \$79,450 if married filing separately	3	158,900.
4	Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Multiply line 4 by 25% (.25)	5	0.
6	Subtract line 5 from line 1. If zero or less, enter -0-	6	83,400.
If any of the three conditions under Certain Children Under Age 24 apply, go to line 7. Otherwise, enter this amount on Form 6251, line 29.			
7	Minimum exemption amount for certain children under age 24	7	
8 a	Enter the child's earned income , if any	8 a	
b	Enter any adjustments.	b	
9	Add lines 7, 8a and 8b. If zero or less, enter -0-	9	
10	Enter the smaller of line 6 or line 9 here and on Form 6251, line 29.	10	

Form 6251
Line 31

Foreign Earned Income
Alternative Minimum Tax Worksheet

2015

► Keep for your records

Name(s) Shown on Return Kristian D & Deborah L Secor		Social Security Number 041-80-2377
1	Enter amount from Form 6251, line 30.	1
2 a	Enter amount from Form(s) 2555, lines 45 and 50	2a
b	Enter the total amount of any itemized deductions or exclusions you could not claim because they are related to excluded income	2b
c	Subtract line 2b from line 2a. If zero or less, enter 0	2c
3	Add line 1 and line 2c. Enter the result here and on Form 6251 line 36	3
4	Tax on amount on line 3. <ul style="list-style-type: none"> • If you reported capital gain distributions directly on Form 1040, line 13; or you reported qualified dividends on Form 1040, line 9b; or you had a gain on both line 15 and 16 of Schedule D (Form 1040), enter the amount from line 3 of this worksheet on Form 6251, line 36. Complete the rest of Part III of Form 6251. However, before completing Part III, see Form 2555 to see if you must complete Part III with certain modifications. Then enter the amount from Form 6251, line 64 here. • All Others: If line 3 is \$185,400 or less (\$92,700 or less if married filing separately), multiply line 3 by 26% (.26). Otherwise, multiply line 3 by 28% (.28) and subtract \$3,708 (\$1,854 if married filing separately) from the result. 	4
5	Tax on amount on line 2c. If line 2c is \$185,400 or less (\$92,700 or less if married filing separately), multiply line 2c by 26% (.26). Otherwise, multiply line 2c by 28% (.28) and subtract \$3,708 (\$1,854 if married filing separately) from the result	5
6	Subtract line 5 from line 4. Enter here and on Form 6251, line 31. If zero or less, enter 0	6

Federal Carryover Worksheet

2015

► Keep for your records

Name(s) Shown on Return

Kristian D & Deborah L Secor

Social Security Number

041-80-2377

2014 State and Local Income Tax Information (See Tax Help)

(a) State or Local ID	(b) Paid With Extension	(c) Estimates Pd After 12/31	(d) Total With- held/Pmts	(e) Paid With Return	(f) Total Over- payment	(g) Applied Amount
CA			0.			
Totals . .			0.			

Other Tax and Income Information

			2014	2015
1	Filing status	1	2 MFJ	2 MFJ
2	Number of exemptions for blind or over 65 (0 - 4)	2		
3	Itemized deductions	3	0.	7,600.
4	Check box if required to itemize deductions	4	<input type="checkbox"/>	<input type="checkbox"/>
5	Adjusted gross income	5		155,833.
6	Tax liability for Form 2210 or Form 2210-F	6	0.	26,159.
7	Alternative minimum tax	7		
8	Federal overpayment applied to next year estimated tax	8		

QuickZoom to the IRA Information Worksheet for IRA information ►

Excess Contributions

			2014	2015
9 a	Taxpayer's excess Archer MSA contributions as of 12/31	9 a		
b	Spouse's excess Archer MSA contributions as of 12/31	b		
10 a	Taxpayer's excess Coverdell ESA contributions as of 12/31	10 a		
b	Spouse's excess Coverdell ESA contributions as of 12/31	b		
11 a	Taxpayer's excess HSA contributions as of 12/31	11 a		
b	Spouse's excess HSA contributions as of 12/31	b		

Loss and Expense Carryovers

Note: Enter all entries as a positive amount

			2014	2015
12 a	Short-term capital loss	12 a		
b	AMT Short-term capital loss	b		
13 a	Long-term capital loss	13 a		
b	AMT Long-term capital loss	b		
14 a	Net operating loss available to carry forward	14 a		
b	AMT Net operating loss available to carry forward	b		
15 a	Investment interest expense disallowed	15 a		
b	AMT Investment interest expense disallowed	b		
16	Nonrecaptured net Section 1231 losses from:	16 a		
	a 2015	b		
	b 2014	c		
	c 2013	d		
	d 2012	e		
	e 2011	f		
	f 2010			

Kristian D & Deborah L Secor

041-80-2377

Loss and Expense Carryovers (cont'd)						2014	2015
17	AMT Nonrecap'd net Sec 1231 losses from:	a	2015 . . .	17 a			
		b	2014 . . .	b			
		c	2013 . . .	c			
		d	2012 . . .	d			
		e	2011 . . .	e			
		f	2010 . . .	f			
Credit Carryovers						2014	2015
18	General business credit			18			
19	Adoption credit from:	a	2015	19 a			
		b	2014	b			
		c	2013	c			
		d	2012	d			
20	Mortgage interest credit from:	a	2015	20 a			
		b	2014	b			
		c	2013	c			
		d	2012	d			
21	Credit for prior year minimum tax			21			
22	District of Columbia first-time homebuyer credit			22			
23	Residential energy efficient property credit			23			
Other Carryovers						2014	2015
24	Section 179 expense deduction disallowed			24			
25	Excess foreign housing deduction:	a	Taxpayer (Form 2555, line 46)	25 a			
		b	Taxpayer (Form 2555, line 48)	b			
		c	Spouse (Form 2555, line 46)	c			
		d	Spouse (Form 2555, line 48)	d			

Charitable Contribution Carryovers

26 2014 Carryover of charitable contributions from:		Other Property		Capital Gain		
		(a) 50%	(b) 30%	(c) 30%	(d) 20%	
a	2014					
b	2013					
c	2012					
d	2011					
e	2010					
27 2015 Carryover of charitable contributions from:		Other Property		Capital Gain		
		(a) 50%	(b) 30%	(c) 30%	(d) 20%	
a	2015					
b	2014					
c	2013					
d	2012					
e	2011					
28	Amount overpaid less earned income credit					0.

2014 State Capital Loss Carryovers (For users **not** transferring from the prior year)

State ID	Short-term Capital Loss for State	AMT Short-term Capital Loss for State	Long-term Capital Loss for State	AMT Long-term Capital Loss for State	Capital Loss (combined) for State	AMT Capital Loss (combined) for State

IRA Information Worksheet

2015

► Keep for your records

Name(s) Shown on Return Kristian D & Deborah L Secor	Social Security Number 041-80-2377
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Part I Traditional IRA		Taxpayer	Spouse
Basis and Value			
1	Total basis in traditional IRAs		
2	Year-end value on 12/31/2015.		
3	Basis carryover as of 12/31/2015		
Excess Contributions			
4	Excess contributions as of 12/31/2014		
5	Carryover of excess contributions to 2016		
Part II Roth IRA		Taxpayer	Spouse
Basis (Contribution and Conversion History)			
6	Basis in Roth IRA contributions		
7	Basis in Roth IRA conversions.		
8	Contribution basis carryover as of 12/31/2015		
9	Conversion basis carryover as of 12/31/2015		
Excess Contributions			
10	Excess contributions as of 12/31/2014		
11	Carryover of excess contributions to 2016		
Part III Traditional IRA Basis Detail		Taxpayer	Spouse
12	Basis for 2014 and earlier years		
13	Adjustment due to return of excess contributions		
14	Rollover of nontaxable portion of a qualified retirement plan		
15	Basis received from former spouse due to divorce or inherited. . .		
16	Basis transferred to former spouse due to divorce		
17	Adjusted total basis in Traditional IRAs.		
Part IV Traditional IRA Year-end Value Detail		Taxpayer	Spouse
18	Enter the combined value of all traditional IRAs (including SIMPLE IRAs) on 12/31/2015 (<i>See Help</i>)		
19	If any amounts were recharacterized either to or from any traditional IRA, enter the net amounts recharacterized after 12/31/2015. qualified charitable distributions (QCD) made in Jan. 2016 to be treated as made in December 2015 (<i>See Help</i>).		
20	Enter the total amount of any traditional IRA distributions that you rolled over, or intend to roll over, to another traditional IRA, but the rollover was (or will be) made after 12/31/2015		
21	Check this box if you converted all of the traditional IRAs you had in 2015 to Roth IRAs in 2015.	<input type="checkbox"/>	<input type="checkbox"/>

IRA Information Worksheet

► Keep for your records

2015

Page 2

Name(s) Shown on Return

Kristian D & Deborah L Secor

Social Security Number

041-80-2377

Part V Roth IRA Contribution and Conversion Balances		Taxpayer	Spouse
22	Opened a Roth IRA before 2011	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
2014 Balances (Basis - Before 2015 Transactions)			
23	Cumulative regular Roth IRA contributions, including rollovers from Roth 401(k) and Roth 403(b)		
24	Cumulative pre 2011 conversions - taxable and nontaxable		
25	2011 conversion contributions taxable at conversion		
26	2011 conversion contributions not taxable at conversion		
27	2012 conversion contributions taxable at conversion		
28	2012 conversion contributions not taxable at conversion		
29	2013 conversion contributions taxable at conversion		
30	2013 conversion contributions not taxable at conversion		
31	2014 conversion contributions taxable at conversion		
32	2014 conversion contributions not taxable at conversion		
2015 Transactions - Contributions		Taxpayer	Spouse
33	Regular Roth IRA contributions		
34	Rollover from Roth 401(k) and Roth 403(b)		
35	Conversion contributions taxable at conversion		
36	Conversion contributions not taxable at conversion		
37	Repayments of qualified Roth reservist distributions		
2015 Transactions - Distributions			
38	Distributions from regular Roth IRA contributions and from rollovers from Roth 401(k) and Roth 403(b)		
39	Distributions from cumulative pre 2011 conversions		
40	Distributions from 2011 conversions taxable at conversion		
41	Distribs. from 2011 conversions not taxable at conversion		
42	Distributions from 2012 conversions taxable at conversion		
43	Distribs. from 2012 conversions not taxable at conversion		
44	Distributions from 2013 conversions taxable at conversion		
45	Distribs. from 2013 conversions not taxable at conversion		
46	Distributions from 2014 conversions taxable at conversion		
47	Distribs. from 2014 conversions not taxable at conversion		
48	Distributions from 2015 conversions taxable at conversion		
49	Distribs. from 2015 conversions not taxable at conversion		
50	Did you have any open Roth IRA accounts on 12/31/2015?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Balance c/over to 2016 (Basis - After 2015 Transactions)			
51	Cumulative regular Roth IRA contributions, including rollovers from Roth 401(k) and Roth 403(b)		
52	Cumulative pre 2012 conversions - taxable and nontaxable		
53	2012 conversion contributions taxable at conversion		
54	2012 conversion contributions not taxable at conversion		
55	2013 conversion contributions taxable at conversion		
56	2013 conversion contributions not taxable at conversion		
57	2014 conversion contributions taxable at conversion		
58	2014 conversion contributions not taxable at conversion		
59	2015 conversion contributions taxable at conversion		
60	2015 conversion contributions not taxable at conversion		

IRA Information Worksheet

► Keep for your records

2015

Page 3

Name(s) Shown on Return

Kristian D & Deborah L Secor

Social Security Number

041-80-2377

Part VI Roth IRA Basis Adjustments		Taxpayer	Spouse
	Received From Former Spouse due to Divorce or Inheritance		
	Cumulative regular Roth IRA contributions, including rollovers		
61	from Roth 401(k) and Roth 403(b)		
62	Cumulative pre 2011 conversions - taxable and nontaxable		
63	2011 conversion contributions taxable at conversion		
64	2011 conversion contributions not taxable at conversion		
65	2012 conversion contributions taxable at conversion		
66	2012 conversion contributions not taxable at conversion		
67	2013 conversion contributions taxable at conversion		
68	2013 conversion contributions not taxable at conversion		
69	2014 conversion contributions taxable at conversion		
70	2014 conversion contributions not taxable at conversion		
71	2015 conversion contributions taxable at conversion		
72	2015 conversion contributions not taxable at conversion		
	Transferred To Former Spouse due to Divorce		
	Cumulative regular Roth IRA contributions, including rollovers		
73	from Roth 401(k) and Roth 403(b)		
74	Cumulative pre 2011 conversions - taxable and nontaxable		
75	2011 conversion contributions taxable at conversion		
76	2011 conversion contributions not taxable at conversion		
77	2012 conversion contributions taxable at conversion		
78	2012 conversion contributions not taxable at conversion		
79	2013 conversion contributions taxable at conversion		
80	2013 conversion contributions not taxable at conversion		
81	2014 conversion contributions taxable at conversion		
82	2014 conversion contributions not taxable at conversion		
83	2015 conversion contributions taxable at conversion		
84	2015 conversion contributions not taxable at conversion		

Form 8582
Line 7

Modified Adjusted Gross Income Worksheet

2015

► Keep for your records

Name(s) Shown on Return

Kristian D & Deborah L Secor

Social Security Number

041-80-2377

Description	Amount
Income	
Wages	145,977.
Interest income before Series EE bond exclusion	
Dividend income	
Tax refund	
Alimony received	
Nonpassive business income or loss	-404.
Royalty and nonpassive rental activities income or loss	
Nonpassive partnership income or loss	
Nonpassive S corporation income or loss	
Nonpassive farm rental income or loss	
Nonpassive farm income or loss	
Nonpassive estate and trust income or loss	
Real estate mortgage investment conduits	
Business gains and losses from nonpassive activities	
Capital gains and losses	
Taxable IRA distributions	12,375.
Taxable pension distributions	
Unemployment compensation	
Other income	
Total income	157,948.
Adjustments	
Educator expenses	
Certain business expenses of reservists, performing artists, and government officials	
Health savings account deduction	
Moving expenses	
Self-employed SEP, SIMPLE, and qualified plans	
Self-employed health insurance deduction	
Penalty on early withdrawals of savings	
Alimony paid	
Other adjustments	
Total adjustments	
Modified adjusted gross income	157,948.

Two-Year Comparison

2015

Name(s) Shown on Return

Kristian D & Deborah L Secor

Social Security Number

Income	2014	2015	Difference	%
Wages, salaries, tips, etc		145,977.	145,977.	
Interest and dividend income				
State tax refund				
Business income (loss)		-404.	-404.	
Capital and other gains (losses)				
IRA distributions		12,375.	12,375.	
Pensions and annuities				
Rents and royalties				
Partnerships, S Corps, etc				
Farm income (loss)				
Social security benefits				
Income other than the above				
Total Income		157,948.	157,948.	
Adjustments to Income		2,115.	2,115.	
Adjusted Gross Income		155,833.	155,833.	
Itemized Deductions				
Medical and dental		0.	0.	
Income or sales tax		7,300.	7,300.	
Real estate taxes				
Personal property and other taxes		300.	300.	
Interest paid				
Gifts to charity				
Casualty and theft losses				
Miscellaneous		0.	0.	
Phaseout of itemized deductions				
Total Itemized Deductions		7,600.	7,600.	
Standard or Itemized Deduction		12,600.	12,600.	
Exemption Amount		8,000.	8,000.	
Taxable Income		135,233.	135,233.	
Income tax		25,396.	25,396.	
Additional income taxes				
Alternative minimum tax				
Total Income Taxes		25,396.	25,396.	
Nonbusiness credits				
Business credits				
Total Credits				
Self-employment tax				
Other taxes		763.	763.	
Total Tax After Credits		26,159.	26,159.	
Withholding		20,917.	20,917.	
Estimated and extension payments				
Earned income credit				
Additional child tax credit				
Other payments				
Total Payments		20,917.	20,917.	
Form 2210 penalty				
Applied to next year's estimated tax				
Refund				
Balance Due		5,242.	5,242.	

Current year effective tax rate 16.30 %

Tax Summary
► Keep for your records

2015

Name (s)

Kristian D & Deborah L Secor

Total income	157,948.
Adjustments to income	2,115.
Adjusted gross income	155,833.
Itemized/standard deduction	12,600.
Exemption amount	8,000.
Taxable income	135,233.
Tentative tax	25,396.
Additional taxes	
Alternative minimum tax	
Total credits	
Other taxes	763.
Total tax	26,159.
Total payments	20,917.
Estimated tax penalty	
Amount Overpaid	0.
Refund	0.
Amount Applied to Estimate	0.
Balance due	5,242.

Which Form 1040 to file?

You must use Form 1040 because
you have Profit or Loss From Business (Schedule C).

Compare to U. S. Averages

► Keep for your records

2015

Name(s) Shown on Return Kristian D & Deborah L Secor	Social Security No 041-80-2377
---	-----------------------------------

Your 2015 adjusted gross income (AGI) 155,833.
National adjusted gross income range used below from 100,000. to 199,999.

Note: National average amounts have been adjusted for inflation. See Help for details.

Selected Income, Deductions, and Credits	Actual Per Return	National Average
Salaries and wages	145,977.	116,415.
Taxable interest		1,345.
Tax-exempt interest		8,113.
Dividends		5,514.
Business net income		30,367.
Business net loss	-404.	6,554.
Net capital gain		12,415.
Net capital loss		2,343.
Taxable IRA	12,375.	25,866.
Taxable pensions and annuities		40,575.
Rent and royalty net income		13,837.
Rent and royalty net loss		8,399.
Partnership and S corporation net income		39,065.
Partnership and S corporation net loss		12,334.
Taxable social security benefits		22,134.
Medical and dental expenses deduction	0.	12,188.
Taxes paid deduction	7,600.	11,230.
Interest paid deduction		9,667.
Charitable contributions deduction		4,162.
Total itemized deductions	7,600.	26,058.
Child care credit		587.
Education tax credits		1,489.
Child tax credit		1,411.
Retirement savings contributions credit		0.
Earned income credit		0.
Other Information	Actual Per Return	National Average
Adjusted gross income	155,833.	137,396.
Taxable income	135,233.	103,540.
Income tax	25,396.	17,427.
Alternative minimum tax		2,300.
Total tax liability	26,159.	18,188.

Name: Kristian D & Deborah L Secor		
SSN: 041-80-2377		

Choose the Method You Will Use to Pay Your 2016 Federal Income Taxes

☐ By withholding from my paychecks. (You will also need to complete the **Additional Information for Form W-4 Worksheet**. QuickZoom below.)

☒ By making estimated tax payments. If estimated payments are in addition to withholding, my estimated 2016 withholding will be _____.

Overpayment from my 2015 return. 0.

Amount of my 2015 overpayment to apply to 2016 instead of refunding it _____.

Enter Your Filing Status and Other Information for Your 2016 Tax Return

Choose your filing status 2 - Married filing jointly

Taxpayer age as of the end of 2016 46

Spouse age as of the end of 2016 55

Do you qualify for an additional standard deduction?

Taxpayer: _____

Spouse: _____ **Total** 0

☐ Check if you must itemize in 2016. (See Tax Help.)

Enter the Number of Dependent Exemptions You Will Claim on Your 2016 Tax Return

☐ Check if you will be the dependent of another person (but not if married filing jointly).

Enter the number of **dependents** you will claim, do not include yourself or your spouse . . . 0

Total exemptions 2

Enter Your 2016 Income and Deductions in 2nd column	2015 Actual	2016 Expected
Compensation:		
Annual wages and salary for taxpayer	145,977.	
Medicare wages for taxpayer (W-2 box 5)	152,031.	
Annual wages and salary for spouse		
Medicare wages for spouse (W-2 box 5).		
Annual net income from self-employment for taxpayer	-404.	
Annual net income from self-employment for spouse		
Other Tax Information:		
Note: Include this income in the Other Income section below.		
Net Investment Income for 3.8% tax	0.	
Qualified dividends		
Maximum Capital Gains Rate Tax Information:		
Net short-term capital gains or losses		
Net long-term capital gains or losses		
Net 28%-rate capital gains included in long-term		
Unrecap'd Sec 1250 gains incl in long-term (<i>see Tax Help</i>)		
Investment income election (<i>see Tax Help</i>)		
Other Income:		
Total of your other taxable income and losses (<i>see Tax Help</i>)	12,375.	
Foreign income or housing exclusions		
Adjustments:		
Deductible IRA contributions, alimony, etc	2,115.	
Itemized Deductions:		
Total medical expenses	762.	
Real estate tax		
Other deductible taxes	7,600.	
Deductible mortgage interest		
Charitable contributions		
Deductible investment interest expense, casualty or theft losses (<i>see Tax Help</i>)		
Miscellaneous itemized deductions subject to 2% of AGI	1,500.	
Deductible gambling losses		
Other misc itemized deductions not subject to 2% of AGI		

Income Tax Calculation for Your 2016 Tax Return	2015 Actual	2016 Expected
Taxable income	135,233.	0.
Income tax	25,396.	
Alternative minimum tax (Enter Alt Min tax expected in 2016) . . .		
Premium tax credit repayment (Enter amt expected for 2016) . . .		
Total credits (Enter credits expected in 2016)		
Tax on self-employment income and add'l 0.9% Medicare tax . . .		0.
New 3.8% net investment income tax		0.
Other taxes (Enter other taxes expected in 2016)	763.	
Total federal income tax	26,159.	0.

Enter the Tax Payments You've Already Made for Your 2016 Tax Return	
The federal income tax actually withheld from your paychecks to date	
Taxpayer	
Spouse	
Federal estimated tax payments you've already made	
Payment number 1 (April 18, 2016)	
Payment number 2 (June 15, 2016)	
Payment number 3 (September 15, 2016)	
2015 federal overpayment credited to 2016 (<i>from page 1 above</i>)	
Total taxes paid to date	
Balance of payments needed or (expected refund)	0.

Summary of Taxes to be Paid for 2016	
Federal income taxes to be withheld from your paychecks	
Your 2015 federal overpayment you applied to 2016	
Your 2016 federal estimated taxes,	
based on <u>110% of your 2015 actual tax</u>	7,860.
Estimate of total payments you will need to make for 2016	7,860.

Estimated Tax Payment Options

Name:	<u>Kristian D & Deborah L Secor</u>
SSN:	<u>041-80-2377</u>

Prepare My 2016 Estimated Taxes Based on	Tax Amount
<input type="checkbox"/> 90% of tax on your 2016 estimated taxable income	<u>0.</u>
<input type="checkbox"/> 100% of tax on your 2016 estimated taxable income	<u>0.</u>
<input type="checkbox"/> 66-2/3% of tax on your 2016 estimated taxable income (for farmers and fishermen only, see Tax Help)	<u>0.</u>
<input checked="" type="checkbox"/> 100% (110%) of your 2015 taxes (prior-year exception) Note: If your 2015 taxes were less than \$1000, see Tax Help	<u>28,775.</u>

Amount of Estimated Taxes to Pay in 2016	
Taxes based on method above	<u>28,775.</u>
Expected withholding for 2016 . . .(.2015 .actual .withholding).	<u>20,917.</u>
Taxes due after withholding	<u>7,858.</u>
Estimates you've already paid	<u> </u>
Last year's overpayment you applied to this year	<u> </u>
Balance of estimated taxes due	<u>7,858.</u>

Round My Payments Up
<input type="checkbox"/> To the next \$10
<input type="checkbox"/> To the next \$100

Prepare Estimated Tax Payment Vouchers
<input checked="" type="checkbox"/> The amount of estimated taxes due is \$1,000 or more (see Tax Help)
<input type="checkbox"/> Even if the amount of estimated taxes due is less than \$1,000
<input type="checkbox"/> No, do not prepare estimated tax payment vouchers

Schedule of Estimated Tax Payments for 2016	
Check the box for the payment date due next. We will prepare your vouchers based on your choice.	
<input type="checkbox"/> Payment number 1, due April 18, 2016	<u>1,965.</u>
<input type="checkbox"/> Payment number 2, due June 15, 2016	<u>1,965.</u>
<input type="checkbox"/> Payment number 3, due September 15, 2016	<u>1,965.</u>
<input type="checkbox"/> Payment number 4, due January 17, 2017	<u>1,965.</u>

Total estimated tax payments for 2016	<u>7,860.</u>
---	---------------

Print Estimated Tax Vouchers
<input checked="" type="checkbox"/> Yes, print those prepared by program
<input type="checkbox"/> No, I will use those supplied by the I.R.S. and write in the amounts

Additional Information for Form W-4

Name:	<u>Kristian D & Deborah L Secor</u>
SSN:	<u>041-80-2377</u>

<input type="checkbox"/> This box will be checked if your entries on the Estimated Taxes and Form W-4 Worksheet indicate that this worksheet and Form W-4 are necessary for your next year's plan.		
Enter Salary and Pay Periods for 2016	Taxpayer	Spouse
Your annual salary for this year	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
Salary you have already received in 2016	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
Your remaining salary for this year	0.	<div style="border-bottom: 1px solid black; height: 15px;"></div>
Number of paychecks you have remaining this year	<div style="border: 1px solid black; width: 40px; height: 15px;"></div>	<div style="border: 1px solid black; width: 40px; height: 15px;"></div>
How often you are paid	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
Your gross salary per pay period	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>

Form W-4 Personal Allowances and Withholding	Taxpayer	Spouse
Withholding status	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
Personal allowances (see Tax Help if more than 10)	<div style="border: 1px solid black; width: 40px; height: 15px;"></div>	<div style="border: 1px solid black; width: 40px; height: 15px;"></div>
Additional withholding per pay period	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
Estimated future withholding per pay period	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
Estimated future withholding through remainder of year	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
Top tax rate being withheld	%	%

Change in Federal Income Tax Withholding per Pay Period	Taxpayer	Spouse
See tax help for more information.		
Current withholding per pay period	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
Estimated future withholding per pay period	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
Increase/(decrease) in net pay per pay period	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>

Summary of Federal Income Taxes to be Withheld in 2016: Total taxes withheld to date, entered on ES & Form W4 Worksheet and future withholding from above.	
Taxpayer's withholding	<div style="border-bottom: 1px solid black; height: 15px;"></div>
Spouse's withholding	<div style="border-bottom: 1px solid black; height: 15px;"></div>
Total withholding	<div style="border-bottom: 1px solid black; height: 15px;"></div>

ELECTRONIC POSTMARK - CERTIFICATION OF ELECTRONIC FILING

Taxpayer: Kristian D & Deborah L Secor

Primary SSN: 041-80-2377

Federal Return Submitted: _____

Federal Return Acceptance Date: _____

Your return has not been electronically transmitted yet

The Intuit Electronic Postmark shows the date and time Intuit received your federal tax return. The Intuit Electronic Postmark documents the filing date of your income tax return, and the electronic postmark information should be kept on file with your tax return and other tax-related documentation.

There are two important aspects of the Intuit Electronic Postmark:

1. THE INTUIT ELECTRONIC POSTMARK.

The electronic postmark shows the date and time Intuit received the federal return, and is deemed the filing date if the date of the electronic postmark is on or before the date prescribed for filing of the federal individual income tax return.

TIMELY FILING:

For your federal return to be considered filed on time, your return must be postmarked on or before midnight April 18, 2016. Intuit's electronic postmark is issued in the Pacific Time (PT) zone. If you are not filing in the PT zone, you will need to add or subtract hours from the Intuit Electronic Postmark time to determine your local postmark time. For example, if you are filing in the Eastern Time (ET) zone and you electronically file your return at 9 AM on April 18, 2016, your Intuit electronic postmark will indicate April 18, 2016, 6 AM. If your federal tax return is rejected, the IRS still considers it filed on time if the electronic postmark is on or before April 18, 2016, and a corrected return is submitted and accepted before April 23, 2016. If your return is submitted after April 23, 2016, a new time stamp is issued to reflect that your return was submitted after the IRS deadline and, consequently, is no longer considered to have been filed on time.

If you request an automatic six-month extension, your return must be electronically postmarked by midnight October 17, 2016. If your federal tax return is rejected, the IRS will still consider it filed on time if the electronic postmark is on or before October 17, 2016, and the corrected return is submitted and accepted by October 22, 2016.

2. THE ACCEPTANCE DATE.

Once the IRS accepts the electronically filed return, the acceptance date will be provided by the Intuit Electronic Filing Center. This date is proof that the IRS accepted the electronically filed return.

We need your consent - Early Access

This is an IRS requirement

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.

To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

<hr/> <hr/> <hr/> <hr/>

First Name

Last Name

Please type the date below:

Date

F7216U01 SBIA5001

Read and accept this Disclosure Consent

This is an IRS requirement

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.

To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

--

Sign this agreement by entering your name:

Please type the date below:

Date

Read and accept this Disclosure Consent

This is an IRS requirement

To, enable the Tax Identity restoration protection service that you purchased as part of the MAX bundle, we need your consent to send some of your personal information to our partner, ID Notify.

Entering your name and date below allows us to disclose the data below to ID Notify's parent company, CSIdentity Corporation. With your consent, we will send the following:
First Name, Middle Initial, Last Name, Date of Birth, Phone Number, Street Address, City, State, Zip, Social Security Number, Email Address, Username, and a randomly generated Subscriber Number.

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

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To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

I authorize Intuit to send my information listed above to CSIdentity Corporation.

Sign this agreement by entering your name:

Please type the date below:

Date

IMPORTANT DISCLOSURES

If you are owed a federal tax refund, you have a right to choose how you will receive the refund. There are several options available to you. Please read about these options below.

You can file your tax return electronically or by paper and obtain your refund directly from the IRS for free. If you file your tax return electronically, you can receive a refund check directly from the IRS through the U.S. Postal Service in 21 to 28 days from the time you file your tax return or the IRS can deposit your refund directly into your bank account in less than 21 days from the time you file your tax return unless there are delays by the IRS. If you file a paper return through the U.S. Postal Service you can receive a refund check directly from the IRS through the U.S. Postal Service in 6 to 8 weeks from the time the IRS receives your return or the IRS can deposit your refund directly into your bank account in 6 to 8 weeks from the time the IRS receives your return.

You can file your tax return electronically, select the Refund Processing Service ("RPS"), and have your federal income tax refund processed through a bank and processor. The RPS allows your refund to be deposited into a bank account intended for one-time use at Civista Bank of Sandusky, OH ("BANK") and deducts your TurboTax fees and other fees you authorize from your refund. The balance is delivered to you via the disbursement method you select. If you file your tax return electronically and select the RPS, the IRS will deposit your refund with BANK. Upon receipt of your refund, Santa Barbara Tax Products Group, LLC ("TPG"), a processor, will deduct and pay from your refund any fees charged by TurboTax for the preparation and filing of your tax return and any other amounts authorized by you and disburse the balance of your refund proceeds to you. Unless there are delays by the IRS, refunds are received in less than 21 days from the time you file your tax return electronically.

The RPS is not necessary to obtain your refund. If you have an existing bank account, you do not need to use the RPS in order to receive a direct deposit from the IRS. You may consult the IRS website ([irs.gov](https://www.irs.gov)) for information about tax refund processing.

If you select the RPS, no prior debt you may owe to BANK will be deducted from your refund.

You can change your income tax withholdings which might result in you receiving additional funds throughout the year rather than waiting to receive these funds potentially in a tax refund next year. Please consult your employer or tax advisors for additional details.

Information regarding low-cost deposit accounts may be available at www.mymoney.gov .

The below chart shows the options for filing your tax return (e-file or paper return), the RPS product, refund disbursement options, estimated timing for obtaining your tax refund proceeds, and costs associated with the various options.

WHAT TYPE OF FILING METHOD?	WHAT ARE YOUR DISBURSEMENT OPTIONS?	WHAT IS THE ESTIMATED TIME TO RECEIVE REFUND?	WHAT COSTS DO YOU INCUR IN ADDITION TO TAX PREPARATION FEES?
PAPER RETURN No Refund Processing Service	IRS Direct Deposit to your personal bank account.	Approximately 6 to 8 weeks	Free
	Check mailed by IRS to address on tax return.	Approximately 6 to 8 weeks	
ELECTRONIC FILING (E-FILE) No Refund Processing Service	IRS Direct Deposit to your personal bank account.	Usually within 21 days	Free
	Check mailed by IRS to address on tax return.	Approximately 21 to 28 days	
ELECTRONIC FILING (E-FILE) Refund Processing Service	(a) Direct Deposit to your personal bank account, or (b) Load to your prepaid card ¹ .	Usually within 21 days	Free option with your purchase of TurboTax Premium or TurboTax MAX ²

¹You may incur additional charges from the issuer of the prepaid card if you select to have your tax refund loaded on a prepaid card.

²The cost of TurboTax Premium and TurboTax MAX ranges depending on the edition of TurboTax purchased. See Section 3 of the Refund Processing Agreement on the next page for the cost of the service you have chosen.

Questions? Call 1-877-908-7228

Smart Worksheets from your 2015 Federal Tax Return

SMART WORKSHEET FOR: Form 9465: Installment Agreement Request

Filing Address Smart Worksheet	
Mail Form 9465 separately only if you are not filing a current year return.	
Send Form 9465 to:	<div style="border-bottom: 1px solid black; margin-bottom: 2px;">Department of the Treasury</div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;">Internal Revenue Service</div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;">P.O. Box 9941</div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;">Stop 5500</div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;">Ogden, UT 84409</div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; margin-bottom: 2px;"></div>

SMART WORKSHEET FOR: Form 1040: Individual Tax Return

Tax Smart Worksheet	
A Tax	25,396.
Check if from:	
1 Tax table	<input type="checkbox"/>
2 Tax Computation Worksheet (see instructions)	<input checked="" type="checkbox"/>
3 Schedule D Tax Worksheet	<input type="checkbox"/>
4 Qualified Dividends and Capital Gain Tax Worksheet	<input type="checkbox"/>
5 Schedule J	<input type="checkbox"/>
6 Form 8615	<input type="checkbox"/>
7 Foreign Earned Income Tax Worksheet	<input type="checkbox"/>
B Additional tax from Form 8814	
C Additional tax from Form 4972	
D Tax from additional Form(s) 4972	
E Recapture tax from Form 8863	
F IRC Section 197(f)(9)(B)(ii) election for an additional tax	
G Tax. Add lines A through F. Enter the result here and on line 44	25,396.

SMART WORKSHEET FOR: Schedule C (Web Development): Profit or Loss from Business

Business Address Information Smart Worksheet	
Business street address . 3437 46th St	
City, State and Zip Code (do not enter State and Zip Code if foreign address)	
San Diego	CA 92105
Or, foreign country information:	

SMART WORKSHEET FOR: Schedule C (Web Development): Profit or Loss from Business

Domestic Production Activities Smart Worksheet

- Amounts have been gathered from the Schedule C as a starting point for the Domestic Production Activities deduction calculation. Make adjustments as necessary, taking care not to duplicate amounts on lines B, C and D. Be sure the amount on line E is also included on line(s) B, C and D, as appropriate.
- If you qualify for the deduction, complete the Domestic Production column and the Oil-Related Production column (if applicable). For the small business simplified overall method, enter gross receipts. For the simplified deduction method, enter gross receipts and cost of goods sold. For the Section 861 method, enter all amounts.

	Total	Domestic Production	Oil-Related Production
A Gross receipts	664.		
B Cost of goods sold			
C Directly allocable deductions, expenses, or losses			
D Indirectly allocable deductions, expenses, or losses	1,068.		
E W-2 wages (adjust for wages from COGS, if necessary)			

QuickZoom to Form 8903, Domestic Production Activities Deduction . . . ►

SMART WORKSHEET FOR: Schedule C (Web Development): Profit or Loss from Business

Activity Summary Smart Worksheet

Supporting information provided by program. NO ENTRIES ARE NEEDED.

	Regular Tax	Alternative Minimum Tax
A Ownership	Taxpayer	
B At risk status	All	
C Passive status	Nonpassive	
Schedule C		
D Tentative profit (loss)	-404.	-404.
E Other preferences and adjustments		
F At risk disallowed loss		
G Passive carryover loss		
H Passive disallowed loss		
I Net profit (loss) allowed	-404.	-404.
Related Dispositions		
J Tentative profit (loss)		
K At risk disallowed loss		
L Passive carryover loss		
M Passive disallowed loss		
N Net profit (loss) allowed		

SMART WORKSHEET FOR: Form 5329: Additional Tax on Retirement Distributions (Taxpayer)

Early Distributions Included in Gross Income Smart Worksheet		
Complete column B for distributions from SIMPLE plans in first 2 years. Complete column A for all other distributions, including distributions from SIMPLE plans after first 2 years.		
	Column A Non SIMPLE Distributions	Column B SIMPLE Distributions
A Qualified retirement plans (including IRAs) with code '1' on Form 1099-R reduced by rollovers, Roth conversions, and nontaxable part of IRA distributions	12,375.	
B SIMPLE plan distributions with a code 'S' on Form 1099-R reduced by rollovers, Roth conversions, and nontaxable part of distributions		
C Prohibited transaction with code '5' on Form 1099-R. If this distribution is from a SIMPLE plan, see <i>Help</i>		
D Other early distributions (Form 1099-R does not show a code '1', '5' or 'S')		
E Roth IRA distributions		
F Total.	12,375.	

SMART WORKSHEET FOR: Form 5329: Additional Tax on Retirement Distributions (Taxpayer)

Distributions Not Subject to Additional Tax Smart Worksheet		
Complete column B for distributions from SIMPLE plans in first 2 years. Complete column A for all other distributions, including distributions from SIMPLE plans after first 2 years.		
	Column A Non SIMPLE Distributions	Column B SIMPLE Distributions
A Separation from service in or after year reaching age 55 (age 50 for qualified public safety employees)		
B Equal periodic payments		
C Total and permanent disability		
D Death (does not apply to modified endowment contracts)		
E Extent of medical expenses *		
F Paid alternate payee under a QDRO **		
G Unemployed individuals for health insurance premiums *		
H Higher education expenses *	4,745.	
I First home purchases *		
J IRS levy of the qualified plan		
K Qualified distributions to reservists		
L Other (including over age 59-1/2)		
* Does not apply to annuities or modified endowment contracts.		
** Does not apply to distributions from IRAs or annuity or modified endowment contracts.		
G, H, and I apply only to IRA distributions.		

SMART WORKSHEET FOR: Form 5329: Additional Tax on Retirement Distributions (Taxpayer)

Line 3 Smart Worksheet

- A** Amount subject to the 10% additional tax 7,630.
- B** Amount subject to the 25% additional tax _____

SMART WORKSHEET FOR: Form 8960 Deduction Recoveries Worksheet

Line 9 - Recalculated Prior Year Net Investment Income Tax Smart Worksheet

- A** Prior year Form 8960, line 13, modified adjusted gross income _____
- B** Prior year Form 8960, line 14, threshold based on filing status 250,000.
- C** Prior year Form 8960, line 15, Subtract line B from A, not less than zero _____
- D** Smaller of line 8 or line C _____
- E** Recomputed net investment income tax. Multiply line D by 3.8% (.038) _____

SMART WORKSHEET FOR: Misc Itemized Deductions Wks

Depreciation Smart Worksheet

- A** Enter Section 179 carryover from prior year _____
- B** **QuickZoom** to the Asset Entry Worksheet ►
- C** **QuickZoom** to the Depreciation/Amortization Reports ►
- D** **QuickZoom** to Form 4562 for Schedule A. ►
- E** Treat all MACRS assets for activity as qualified Indian reservation property? . . . ☐ Yes ☒ No
- F** Treat all assets acquired after Aug. 27, 2005 as
qualified GO Zone property? ☐ Regular ☐ Extension ☒ No
- G** Treat all assets acquired after May 4, 2007 as
qualified Kansas Disaster Zone property? ☐ Yes ☒ No
- H** Was this property located in a Qualified Disaster Area? ☐ Yes ☒ No

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Nontaxable Combat Pay Election Smart Worksheet

QuickZoom to enter nontaxable combat pay on Form W-2 ►

A Taxpayer:

1 Taxpayer, nontaxable combat pay

2 Election for earned income credit (EIC):

Elect taxpayer's nontaxable combat pay as earned income for EIC? ► ☐ Yes ☐ No

3 Election for dependent care benefits (DCB):

Elect taxpayer's nontaxable combat pay as earned income for DCB? ► ☐ Yes ☐ No

4 Election for child and dependent care credit:

Elect taxpayer's nontaxable combat pay as earned income
for child and dependent care credit? ► ☐ Yes ☐ No

B Spouse:

1 Spouse, nontaxable combat pay

2 Election for earned income credit (EIC):

Elect spouse's nontaxable combat pay as earned income for EIC? ► ☐ Yes ☐ No

3 Election for dependent care benefits (DCB):

Elect spouse's nontaxable combat pay as earned income for DCB? ► ☐ Yes ☐ No

4 Election for child and dependent care credit:

Elect spouse's nontaxable combat pay as earned income
for child and dependent care credit? ► ☐ Yes ☐ No

C You may compare the tax benefit of electing or not electing by checking a box on line A or line B and reviewing the overpayment or amount due below:

Overpayment _____

Amount due 5,242.

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Investment Income Smart Worksheet

A Taxable and tax exempt interest

B Dividend income

C Capital gain net **income**

D Royalty and rental of personal property net **income**

E Passive activity net income:

1 Rental real estate net income or loss

2 Farm rental net income or loss

3 Partnerships and S corporations net income or loss

4 Estates and trusts net income or loss

5 Total of lines 1 through 4

6 Total passive activity net **income**, line 5 if greater than zero

F Interest and dividends from Forms 8814

G Adjustments

H Total investment income, add lines A through G 0.

Is line H, **total investment income** over \$3,400?

☒ **No.** You may take the credit.

☐ **Yes. Stop.** You **cannot** take the credit.

Form at bottom of page.

Payment Form 1 – File and Pay by April 18, 2016. **If amount of payment is zero, do not mail this form.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

*Due to the Emancipation Day holiday on April 16, 2016, tax returns filed and payments mailed or submitted on April 18, 2016, will be considered timely.

WHERE TO FILE: Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2016 Form 540-ES" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267- 0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service. Go to **ftb.ca.gov** for more information. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

✂ — DETACH HERE — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — DETACH HERE — ✂

CAUTION: You may be required to pay electronically. See instructions.

File and Pay by April 18, 2016

TAXABLE YEAR

CALIFORNIA FORM

2016 Estimated Tax for Individuals

540-ES

041-80-2377 SECO 350-50-3135
KRISTIAN D SECOR
DEBORAH L SECOR

16 APE 0

3437 46TH ST
SAN DIEGO CA 92105

Amount of payment 383.

Form at bottom of page.

Payment Form 2 – File and Pay by June 15, 2016. **If amount of payment is zero, do not mail this form.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

WHERE TO FILE: Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2016 Form 540-ES" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267- 0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service. Go to **ftb.ca.gov** for more information. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

✂ — DETACH HERE — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — DETACH HERE — ✂

CAUTION: You may be required to pay electronically. See instructions.

File and Pay by June 15, 2016

TAXABLE YEAR

CALIFORNIA FORM

2016 Estimated Tax for Individuals

540-ES

041-80-2377 SECO 350-50-3135
KRISTIAN D SECOR
DEBORAH L SECOR

16 APE 0

3437 46TH ST
SAN DIEGO CA 92105

Amount of payment 510.

Form at bottom of page.

Payment Form 3 – File and Pay by Sept. 15, 2016. **If amount of payment is zero, do not mail this form.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

WHERE TO FILE: Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2016 Form 540-ES" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267- 0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service. Go to **ftb.ca.gov** for more information. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

✂ — DETACH HERE — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — DETACH HERE — ✂

CAUTION: You may be required to pay electronically. See instructions.

File and Pay by Sept. 15, 2016

TAXABLE YEAR

CALIFORNIA FORM

2016 Estimated Tax for Individuals

540-ES

041-80-2377 SECO 350-50-3135
KRISTIAN D SECOR
DEBORAH L SECOR

16 APE 0

3437 46TH ST
SAN DIEGO CA 92105

Amount of payment 0.

Form at bottom of page.

Payment Form 4 – File and Pay by Jan. 17, 2017. **If amount of payment is zero, do not mail this form.**

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

WHERE TO FILE: Using black or blue ink, make check or money order payable to the "Franchise Tax Board." Write the taxpayer's social security number (SSN) or individual taxpayer identification number (ITIN) and "2016 Form 540-ES" on the check or money order. Detach the form below. Enclose, but **do not** staple, payment with the form and mail to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267- 0008**

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

ONLINE SERVICES: Use Web Pay and enjoy the ease of our free online payment service. Go to **ftb.ca.gov** for more information. You can schedule your payments up to one year in advance.
Do not mail this form if you use Web Pay.

✂ — DETACH HERE — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — DETACH HERE — ✂

CAUTION: You may be required to pay electronically. See instructions.

File and Pay by Jan. 17, 2017

TAXABLE YEAR

CALIFORNIA FORM

2016 Estimated Tax for Individuals

540-ES

041-80-2377 SECO 350-50-3135
KRISTIAN D SECOR
DEBORAH L SECOR

16 APE 0

3437 46TH ST
SAN DIEGO CA 92105

Amount of payment 383.

2015 California Resident Income Tax Return**540**

APE

ATTACH FEDERAL RETURN

A
R
RP

041-80-2377 SECO 350-50-3135
 KRISTIAN D SECOR
 DEBORAH L SECOR

15 PBA 999999

3437 46TH ST
 SAN DIEGO CA 92105

08-13-1970 06-01-1961

Filing Status	1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). See instructions.	
	2 <input checked="" type="checkbox"/> Married/RDP filing jointly. See inst.	5 <input type="checkbox"/> Qualifying widow(er) with dependent child. Enter year spouse/RDP died	<input type="text"/>
	3 <input type="checkbox"/> Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here <input type="text"/>		

If your California filing status is different from your federal filing status, check the box here ☐

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst. ☐ 6 ☐

► For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2, in the box. If you checked the box on line 6, see instructions. ☒ 7 X \$109 = ☒ \$

8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 ☒ 8 X \$109 = ☒ \$

9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 ☒ 9 X \$109 = ☒ \$

10 Dependents: Do not include yourself or your spouse/RDP.

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
SSN	<input type="text"/>	<input type="text"/>	<input type="text"/>
Dependent's relationship to you	<input type="text"/>	<input type="text"/>	<input type="text"/>

Total dependent exemptions. ☒ 10 X \$337 = ☒ \$

11 Exemption amount: Add line 7 through line 10. Transfer this amount to line 32 ☒ 11 \$

Your name: SECOR

Your SSN or ITIN: 041-80-2377

Taxable Income

- 12 State wages from your Form(s) W-2, box 16. ● 12 141905.00
- 13 Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4. ● 13 155833.00
- 14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B . . . ● 14 .00
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 155833.00
- 16 California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C ● 16 2000.00
- 17 California adjusted gross income. Combine line 15 and line 16 ● 17 157833.00
- 18 Enter the **larger of:**
Your California **itemized deductions** from Schedule CA (540), line 44; **OR**
Your California **standard deduction** shown below for your filing status:
• Single or Married/RDP filing separately. \$4,044
• Married/RDP filing jointly, Head of household, or Qualifying widow(er) \$8,088
If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions ● 18 8088.00
- 19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0-. ● 19 149745.00

Tax

- 31 Tax. Check the box if from: ☐ Tax Table ☒ Tax Rate Schedule
● ☐ FTB 3800 ● ☐ FTB 3803. ● 31 8879.00
- 32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$178,706, see instructions. ● 32 218.00
- 33 Subtract line 32 from line 31. If less than zero, enter -0-. ● 33 8661.00
- 34 Tax. See instructions. Check the box if from: ● ☐ Schedule G-1 ● ☐ FTB 5870A. ● 34 .00
- 35 Add line 33 and line 34. ● 35 8661.00

Special Credits

- 40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. ● 40 .00
- 43 Enter credit name code ● and amount . . . ● 43 .00
- 44 Enter credit name code ● and amount . . . ● 44 .00
- 45 To claim more than two credits, see instructions. Attach Schedule P (540). ● 45 .00
- 46 Nonrefundable renter's credit. See instructions ● 46 .00
- 47 Add line 40 through line 46. These are your total credits. ● 47 .00
- 48 Subtract line 47 from line 35. If less than zero, enter -0-. ● 48 8661.00

Other Taxes

- 61 Alternative minimum tax. Attach Schedule P (540) ● 61 .00
- 62 Mental Health Services Tax. See instructions ● 62 .00
- 63 Other taxes and credit recapture. See instructions. 3805P ● 63 191.00
- 64 Add line 48, line 61, line 62, and line 63. This is your total tax. ● 64 8852.00

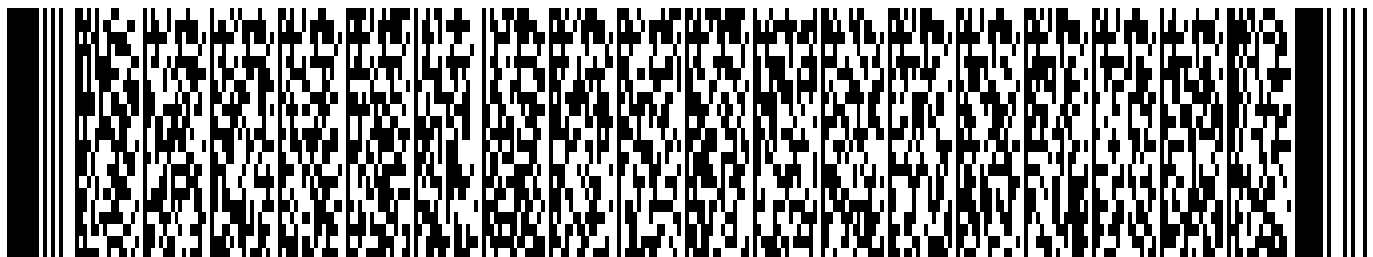
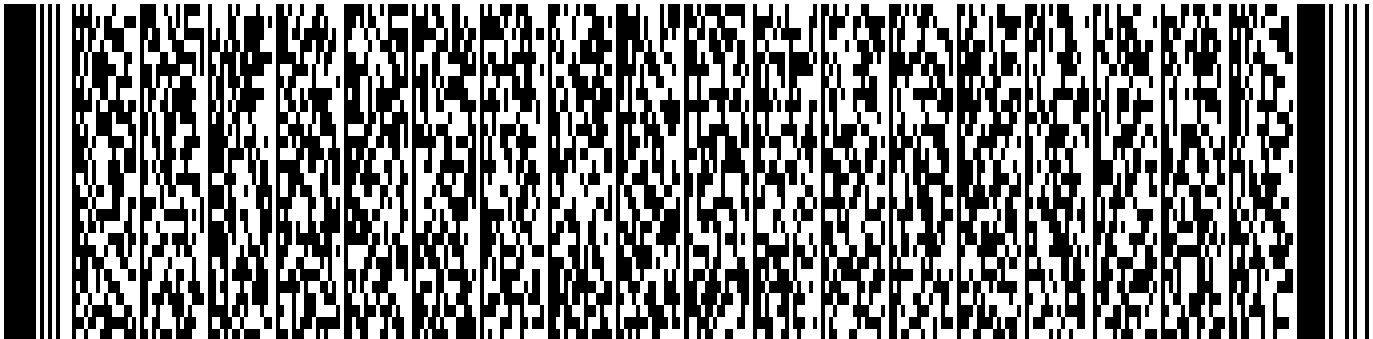
Your name: SECOR

Your SSN or ITIN: 041-80-2377

Payments	71	California income tax withheld. See instructions	71	6521	.00
	72	2015 CA estimated tax and other payments. See instructions	72		.00
	73	Withholding (Form 592-B and/or 593). See instructions	73		.00
	74	Excess SDI (or VPD) withheld. See instructions	74		.00
	75	Earned Income Tax Credit (EITC)	75		.00
	76	Add lines 71 through 75. These are your total payments. See instructions	76	6521	.00

Use Tax	91	Use Tax. This is not a total line. See instructions	91		.00
---------	----	--	----	--	-----

Overpaid Tax/ Tax Due	92	Payments balance. If line 76 is more than line 91, subtract line 91 from line 76.	92	6521	.00
	93	Use Tax balance. If line 91 is more than line 76, subtract line 76 from line 91.	93		.00
	94	Overpaid tax. If line 92 is more than line 64, subtract line 64 from line 92.	94		.00
	95	Amount of line 94 you want applied to your 2016 estimated tax	95		.00
	96	Overpaid tax available this year. Subtract line 95 from line 94	96		.00
	97	Tax due. If line 92 is less than line 64, subtract line 92 from line 64.	97	2331	.00



Your name: **SECOR**

Your SSN or ITIN: **041-80-2377**

Contributions

	Code	Amount
California Seniors Special Fund. See instructions.	● 400	<input type="text"/> .00
Alzheimer's Disease/Related Disorders Fund	● 401	<input type="text"/> .00
Rare and Endangered Species Preservation Program	● 403	<input type="text"/> .00
California Breast Cancer Research Fund	● 405	<input type="text"/> .00
California Firefighters' Memorial Fund	● 406	<input type="text"/> .00
Emergency Food for Families Fund	● 407	<input type="text"/> .00
California Peace Officer Memorial Foundation Fund	● 408	<input type="text"/> .00
California Sea Otter Fund	● 410	<input type="text"/> .00
California Cancer Research Fund	● 413	<input type="text"/> .00
Child Victims of Human Trafficking Fund	● 419	<input type="text"/> .00
School Supplies for Homeless Children Fund	● 422	<input type="text"/> .00
State Parks Protection Fund/Parks Pass Purchase	● 423	<input type="text"/> .00
Protect Our Coast and Oceans Fund	● 424	<input type="text"/> .00
Keep Arts in Schools Fund	● 425	<input type="text"/> .00
California Senior Legislature Fund	● 427	<input type="text"/> .00
Habitat for Humanity Fund	● 428	<input type="text"/> .00
California Sexual Violence Victim Services Fund	● 429	<input type="text"/> .00
State Children's Trust Fund for the Prevention of Child Abuse	● 430	<input type="text"/> .00
Prevention of Animal Homelessness & Cruelty Fund	● 431	<input type="text"/> .00
110 Add code 400 through code 431. This is your total contribution	● 110	<input type="text"/> .00

Your name: SECOR

Your SSN or ITIN: 041-80-2377

Amount
You Owe**111 AMOUNT YOU OWE.** If you do not have an amount on line 96, add line 93, line 97, and line 110. See instructions. **Do not send cash.**Mail to: **FRANCHISE TAX BOARD****PO BOX 942867****SACRAMENTO CA 94267-0001**

● 111

2331.00

Pay online – Go to **ftb.ca.gov** for more information.Interest and
Penalties**112** Interest, late return penalties, and late payment penalties **112**

.00

113 Underpayment of estimated tax. Check the box: ● ☐ **FTB 5805 attached** ● ☐ **FTB 5805F attached** ● **113**

.00

114 Total amount due. See instructions. Enclose, but **do not** staple, any payment **114**

2331.00

115 REFUND OR NO AMOUNT DUE. Subtract the sum of line 110, line 112 and line 113 from line 96. See instructions.Mail to: **FRANCHISE TAX BOARD****PO BOX 942840****SACRAMENTO CA 94240-0001**

● 115

.00

Refund and Direct Deposit

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions.**Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type

● Routing number

☐

Checking

● Account number

● **116** Direct deposit amount

.00

☐

Savings

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type

● Routing number

☐

Checking

● Account number

● **117** Direct deposit amount

.00

☐

Savings

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to **ftb.ca.gov** and search for **privacy notice**. To request this notice by mail, call 800.852.5711. Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

X

Date

Spouse's/RDP's signature (if a joint tax return, both must sign)

X

Your email address (optional). Enter only one email address.

Daytime phone number (optional)

6197278541

**Sign
Here**It is unlawful
to forge a
spouse's/RDP's
signature.Joint tax return?
(See instructions)Paid preparer's signature (**declaration of preparer is based on all information of which preparer has any knowledge**)

Firm's name (or yours, if self-employed)

SELF PREPARED

● PTIN

Firm's address

● FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. . . . ● ☐ Yes ☒ No

Print Third Party Designee's Name

Telephone Number

2015**Wage and Tax Statement****W-2****Important: Attach this form to the back of your Form 540, 540 2EZ, or Form 540NR (Long or Short).**

Name(s) as shown on tax return

SSN or ITIN

KRISTIAN D & DEBORAH L SECOR

0 4 1 8 0 2 3 7 7

Caution: If this form is filled out, **do not** send your Form(s) W-2 to the Franchise Tax Board. If your Form(s) W-2 are from multiple states, **attach** copies showing California tax withheld to this schedule. If this schedule is blank, attach your Form(s) W-2 to the lower front of your tax return.

All fields must be completed. DO NOT ATTACH PAYMENT TO THIS SCHEDULE.

*Employee's social security number, name, and address must be the same as the information on the Form(s) W-2.

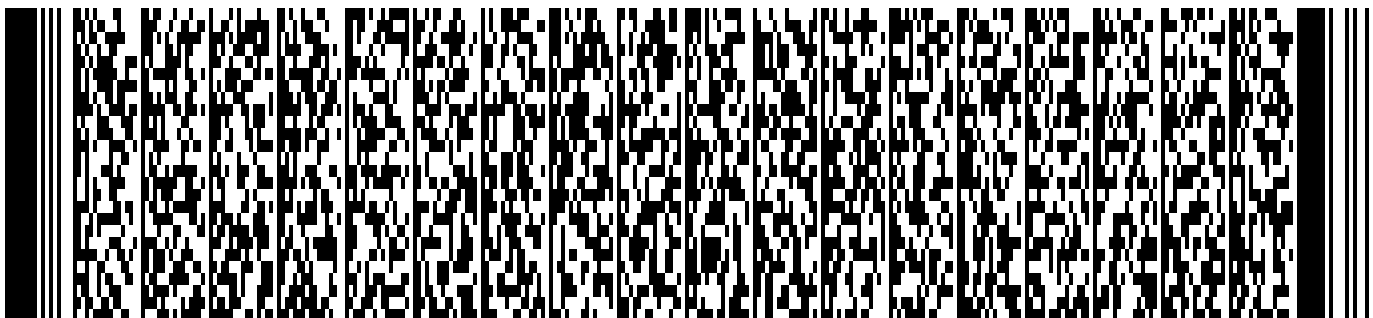
W-2 Information**1st W-2****2nd W-2**

a. Employee's social security number*	<input type="radio"/> 041-80-2377	<input type="radio"/> 041-80-2377
b. Employer identification number (EIN)	<input type="radio"/> 65-0161093	<input type="radio"/> 95-6006144
c. Employer's name	ADP TOTALSOURCE XVI INC	UNIV OF CALIF - SAN DIEGO
Address	10200 SUNSET DRIVE	PAYROLL - 0952
City	MIAMI	LA JOLLA
State	FL	CA
Zip code	33173	92093-0952
e. Employee's first name*	KRISTIAN	KRISTIAN
Middle initial*	D	D
Last name*	SECOR	SECOR
Suffix*		
f. Employee address*	4653 NARRAGANSETT AV	3437 46TH ST
City*	SAN DIEGO	SAN DIEGO
State*	CA	CA
Zip code*	92107	92105
1. Wages, tips, other compensation	85,113.	56,792.
2. Federal income tax withheld	12,607.	7,019.
3. Social security wages	86,563.	
4. Social security tax withheld	5,367.	
6. Medicare tax withheld	1,255.	890.



W-2 Information		1 st W-2		2 nd W-2	
7. Social security tips	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>	
8. Allocated tips (not included in box 1)	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>	
10. Dependent care benefits	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>	
11. Nonqualified plans	<input checked="" type="radio"/>	<input type="text"/>	<input checked="" type="radio"/>	<input type="text"/>	
12. Codes and amounts		Codes	Amounts	Codes	Amounts
12a.	<input checked="" type="radio"/>	<input type="text"/>	<input type="text"/>	<input checked="" type="radio"/> AA	<input type="text" value="1,450."/>
12b.	<input checked="" type="radio"/>	<input type="text"/>	<input type="text"/>	<input checked="" type="radio"/> D	<input type="text" value="1,450."/>
12c.	<input checked="" type="radio"/>	<input type="text"/>	<input type="text"/>	<input checked="" type="radio"/> DD	<input type="text" value="5,971."/>
12d.	<input checked="" type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
13. Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay	<input checked="" type="radio"/>	<input type="checkbox"/> Statutory employee	<input checked="" type="radio"/>	<input type="checkbox"/> Statutory employee	
	<input checked="" type="radio"/>	<input checked="" type="checkbox"/> Retirement plan	<input checked="" type="radio"/>	<input type="checkbox"/> Retirement plan	
	<input checked="" type="radio"/>	<input type="checkbox"/> Third-party sick pay	<input checked="" type="radio"/>	<input type="checkbox"/> Third-party sick pay	
14. SDI, VPDI, or CA SDI (from box 14 or 19)		Type	Amount	Type	Amount
	<input checked="" type="radio"/>	<input type="text" value="SDI"/>	<input type="text" value="779."/>	<input checked="" type="radio"/>	<input type="text"/>
15. State and employer's state ID number		State	Employer's state ID number	State	Employer's state ID number
	<input checked="" type="radio"/>	<input type="text" value="CA"/>	<input type="text" value="31515083"/>	<input checked="" type="radio"/>	<input type="text" value="93505055"/>
16. State wages, tips, etc.	<input checked="" type="radio"/>	<input type="text" value="85,113."/>	<input checked="" type="radio"/>	<input type="text" value="56,792."/>	
17. State income tax	<input checked="" type="radio"/>	<input type="text" value="4,212."/>	<input checked="" type="radio"/>	<input type="text" value="2,185."/>	

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2015 California Adjustments — Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

K R I S T I A N D & D E B O R A H L S E C O R

0 4 1 8 0 2 3 7 7

Part I Income Adjustment Schedule

Section A — Income

	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C 7	<input type="radio"/> 145,977.	<input type="radio"/>	<input type="radio"/>
8 Taxable interest (b) 8(a)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9 Ordinary dividends. See instructions. (b) 9(a)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10 Taxable refunds, credits, offsets of state and local income taxes 10	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
11 Alimony received 11	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12 Business income or (loss) 12	<input type="radio"/> -404.	<input type="radio"/>	<input type="radio"/>
13 Capital gain or (loss). See instructions 13	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Other gains or (losses) 14	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15 IRA distributions. See instructions. (a) 12,375. 15(b)	<input type="radio"/> 12,375.	<input type="radio"/>	<input type="radio"/>
16 Pensions and annuities. See instructions. (a) 16(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 17	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18 Farm income or (loss) 18	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19 Unemployment compensation 19	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20 Social security benefits (a) <input type="radio"/> 20(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21 Other income.			
a California lottery winnings		<input type="radio"/>	<input type="radio"/>
b Disaster loss deduction from FTB 3805V		<input type="radio"/>	<input type="radio"/>
c Federal NOL (Form 1040, line 21)		<input type="radio"/>	<input type="radio"/>
d NOL deduction from FTB 3805V		<input type="radio"/>	<input type="radio"/>
e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809		<input type="radio"/>	<input type="radio"/>
f Other (describe):		<input type="radio"/>	<input type="radio"/>
22 Total. Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B. 22	<input type="radio"/> 157,948.	<input type="radio"/>	<input type="radio"/>

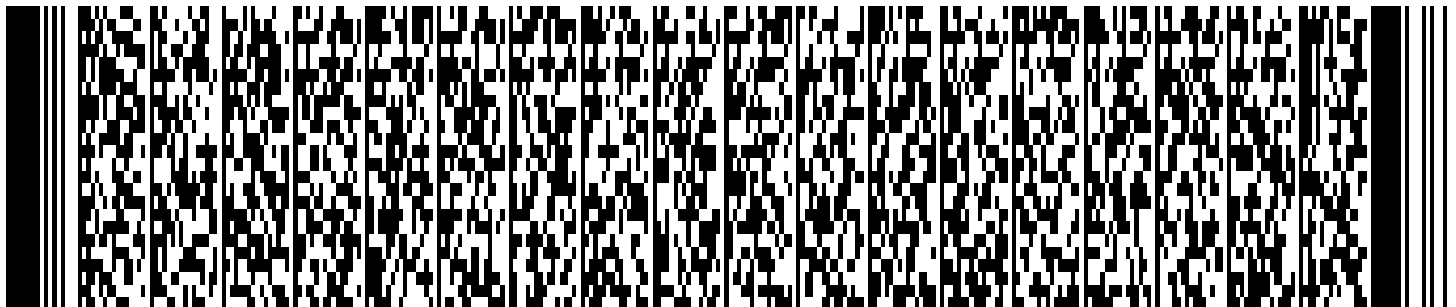
Section B — Adjustments to Income

23 Educator expenses 23	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. 24	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
25 Health savings account deduction 25	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
26 Moving expenses 26	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
27 Deductible part of self-employment tax 27	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
28 Self-employed SEP, SIMPLE, and qualified plans 28	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
29 Self-employed health insurance deduction. 29	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
30 Penalty on early withdrawal of savings. 30	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
31a Alimony paid. (b) Recipient's: SSN <input type="radio"/> 31a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Last name <input type="radio"/> 31a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
32 IRA deduction. 32	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
33 Student loan interest deduction 33	<input type="radio"/> 115.	<input type="radio"/>	<input type="radio"/>
34 Tuition and fees 34	<input type="radio"/> 2,000.	<input type="radio"/> 2,000.	<input type="radio"/>
35 Domestic production activities deduction. 35	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
36 Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions 36	<input type="radio"/> 2,115.	<input type="radio"/> 2,000.	<input type="radio"/>
37 Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions 37	<input type="radio"/> 155,833.	<input type="radio"/> -2,000.	<input type="radio"/>

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Part II Adjustments to Federal Itemized Deductions

38	Federal itemized deductions. Enter the amount from federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28	<input checked="" type="radio"/> 38	<input type="text" value="7,600."/>
39	Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax) and line 8 (foreign income taxes only). See instructions	<input checked="" type="radio"/> 39	<input type="text" value="7,300."/>
40	Subtract line 39 from line 38	<input checked="" type="radio"/> 40	<input type="text" value="300."/>
41	Other adjustments including California lottery losses. See instructions. Specify <input type="text"/>	<input checked="" type="radio"/> 41	<input type="text"/>
42	Combine line 40 and line 41	<input checked="" type="radio"/> 42	<input type="text" value="300."/>
43	Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?		
	Single or married/RDP filing separately \$178,706		
	Head of household \$268,063		
	Married/RDP filing jointly or qualifying widow(er) \$357,417		
	No. Transfer the amount on line 42 to line 43.		
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43	<input checked="" type="radio"/> 43	<input type="text" value="300."/>
44	Enter the larger of the amount on line 43 or your standard deduction listed below		
	Single or married/RDP filing separately. See instructions. \$4,044		
	Married/RDP filing jointly, head of household, or qualifying widow(er) \$8,088		
	Transfer the amount on line 44 to Form 540, line 18	<input checked="" type="radio"/> 44	<input type="text" value="8,088."/>



2015

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

3805P

First name K R I S T I A N	Initial D	Last name S E C O R	SSN or ITIN 0 4 1 8 0 2 3 7 7
Address (number and street, PO Box, or PMB no.)		Apt. no. /Ste. no.	Check this box if this is an amended return <input type="checkbox"/>
City		State	ZIP Code

Part I Additional Tax on Early Distributions – Complete this part if you received a taxable distribution, before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract. You also may have to complete this part if you received a federal Form 1099-R that incorrectly indicates an early distribution or you received a Roth IRA distribution (see instructions).

1 Early distributions included in income. For Roth IRA distributions, see instructions	1	12,375	00
2 Early distributions included on line 1 that are not subject to additional tax. See instructions. Enter the appropriate exception number from instructions <input type="checkbox"/> 8	2	4,745	00
3 Amount subject to additional tax. Subtract line 2 from line 1*	3	7,630	00
4 Tax due. Multiply line 3 by 2½% (.025). Enter the amount here and include this amount in the total on Form 540, line 63 or Long Form 540NR, line 73. If you are not required to file a California income tax return, sign this form below and refer to the instructions	4	191	00

* If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 6% (.06) of that amount on line 4 instead of 2½% (.025). See instructions.

Part II Additional Tax on Distributions from Coverdell Education Savings Accounts (ESAs) or Qualified Tuition Programs (QTPs) Not Used for Educational Expenses – Complete this part if a distribution was made from your Coverdell ESA or QTP and was not used for educational expenses.

5 Distributions included in income from Coverdell ESAs or QTPs. Enter the amount from federal Publication 970, Worksheet 7-3, line 16.	5		00
6 Distributions included on line 5 that are not subject to additional tax. See instructions	6		00
7 Amount subject to additional tax. Subtract line 6 from line 5.	7		00
8 Tax due. Multiply line 7 by 2½% (.025). Enter the amount here and include this amount in the total on Form 540, line 63 or Long Form 540NR, line 73. If you are not required to file a California income tax return, sign this form below and refer to the instructions	8		00

Part III Additional Tax on Distributions from Archer and Medicare Advantage Medical Savings Accounts (MSAs) – Complete this part if you reported a taxable distribution from an MSA on federal Form 8853.

9 Taxable Archer MSA distribution from federal Form 8853, line 8	9		00
10 a If you meet any of the exceptions to the 10% tax (see instructions), check here	10a	<input type="checkbox"/>	
b Otherwise, multiply line 9 by 10% (.10). Enter the amount here and include this amount in the total on Form 540, line 63 or Long Form 540NR, line 73. If you are not required to file a California income tax return, sign this form below and refer to the instructions	10b		00
11 Additional tax due from Medicare Advantage MSA distributions. Enter the amount from federal Form 8853, line 13b. Also include this amount in the total on Form 540, line 63 or Long Form 540NR, line 73. If you are not required to file a California income tax return, sign this form below and refer to the instructions. Long Form 540NR filers, see instructions.	11		00

Signature. Complete **only** if you are filing this form by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. It is unlawful to forge a spouse's/registered domestic partner's signature.

Your signature

Date

X

Signature of paid preparer (declaration of preparer is based on all information of which preparer has any knowledge.)

PTIN

Firm's name (or yours if self-employed) and address

FEIN

Name Kristian D & Deborah L Secor		Social Security Number 041-80-2377		
	(a) Credit amount	(b) Credit used this year	(c) Tax that may be offset by credits	(d) Credit carryover
I Schedule P/P(540NR), Part III, Section A, line 5, column (c)			3,747.	
II Credits that reduce excess tax and have carryover provisions.				
Code Credit Name				
223 Motion Picture and Television Production			3,747.	
209 Community Development Financial Institution Deposits Credit			3,747.	
205 Disabled Access			3,747.	
204 Donated Agricultural Products Transportation			3,747.	
224 Donated Fresh Fruits or Vegetables Credit			3,747.	
190 Employer Childcare Contribution			3,747.	
189 Employer Child Care Program			3,747.	
203 Enhanced Oil Recovery			3,747.	
218 Environmental Tax			3,747.	
207 Farmworker Housing			3,747.	
198 Local Agency Military Base Recovery Area Hiring			3,747.	
198 Local Agency Military Base Recovery Area Sales or Use Tax			3,747.	
211 Manufacturing Enhancement Area Hiring			3,747.	
220 New Jobs			3,747.	
234 New Employment			3,747.	
175 Agricultural Products			3,747.	
194 Employee Ridesharing			3,747.	
191 Employer Ridesharing (Large)			3,747.	
192 Employer Ridesharing (Small)			3,747.	
193 Employer Ridesharing (Transit Passes)			3,747.	
182 Energy Conservation			3,747.	
215 Joint Strike Fighter Wages			3,747.	
216 Joint Strike Fighter Property Costs			3,747.	
160 Low Emission Vehicles			3,747.	
184 Political Contributions			3,747.	
174 Recycling Equipment			3,747.	
186 Residential Rental and Farm Sales			3,747.	
206 Rice Straw			3,747.	
171 Ridesharing			3,747.	
200 Salmon and Steelhead Trout Habitat Restoration			3,747.	
179 Solar Pump			3,747.	
217 Solar or Wind Energy System			3,747.	
178 Water Conservation			3,747.	
161 Young Infant			3,747.	

	(a) Credit amount	(b) Credit used this year	(c) Tax that may be offset by credits	(d) Credit carryover
III Schedule P/P(540NR), Part III, Section B, line 15, column (c)			8,661.	
IV Credits that reduce net tax and have carryover provisions.				
Code Credit Name				
233 California Competes			8,661.	
235 College Access			8,661.	
197 Child Adoption			8,661.	
176 Enterprise Zone Hiring			8,661.	
176 Enterprise Zone Sales or Use Tax . .			8,661.	
172 Low-Income Housing			8,661.	
213 Natural Heritage Preservation			8,661.	
183 Research			8,661.	
210 Targeted Tax Area Hiring			8,661.	
210 Targeted Tax Area Sales or Use Tax .			8,661.	
196 Commercial Solar Electric System . .			8,661.	
181 Commercial Solar Energy			8,661.	
199 Manufacturers' Investment			8,661.	
185 Orphan Drug			8,661.	
180 Solar Energy			8,661.	

California Information Worksheet

► Keep for your records

2015

Part I — Personal Information

Taxpayer:

First Name Kristian
 Middle Initial D Suffix
 Last Name Secor
 Social Security No. 041-80-2377
 Date of Birth 08/13/1970 (mm/dd/yyyy)
 or age as of 1-1-2016 45
 Date of Death (mm/dd/yyyy)
 Legally blind ☐
 Daytime Phone (619) 727-8541 Ext
 Home phone

Spouse/RDP:

First Name Deborah
 Middle Initial L Suffix
 Last Name Secor
 Social Security No. 350-50-3135
 Date of Birth 06/01/1961 (mm/dd/yyyy)
 or age as of 1-1-2016 54
 Date of Death (mm/dd/yyyy)
 Legally blind ☐
 Daytime Phone Ext

Your email address to print on Form 540, 540 2EZ or 540NR (optional)
 Check to print phone number on Form 540. ☒ Taxpayer daytime ☐ Spouse/RDP day ☐ Home

c/o Address
 Street Address 3437 46th St
 Unit Description Unit Number Private Mailbox (PMB)
 City San Diego State CA ZIP Code 92105
 Foreign province/country Foreign postal code
 Foreign country

Military Filers:

☐ APO ☐ FPO
 For Military Extension:
 Military indicator ► Taxpayer Spouse/RDP

Part II — Main Form

☒ Form 540: Resident Income Tax Return (Long form) ►
☐ Form 540 2EZ: Resident Income Tax Return ►
☐ Form 540NR: Nonresident or Part-Year Resident Income Tax Return ►
 Enter your state of residence as of December 31, 2015 CA
☒ Resident entire year
☐ Resident part of year
 Date you established residence in state above
 In which state (or foreign country) did you reside before this change?
QuickZoom to enter Part-Year and Nonresident income allocations on Schedule CA(NR) ►

Part III — Filing Status

☐ Single
☒ Married/RDP filing joint return
☐ Married/RDP filing separate return
☐ You **did not** live with spouse at any time during the year
Yes No
☐ ☐ If filing electronically, is spouse a CA Nonresident?
☐ ☐ If filing electronically, is spouse Active Duty Military?
☐ Head of household (with qualifying person) **Stop.** See instructions.
 If the 'qualifying person' is your child but **not** your dependent:
 Child's name
 Child's social security number
☐ Qualifying widow(er)
 Year spouse/RDP died ☐ 2013 ☐ 2014
☐ Check the box if your California filing status is different from your federal filing status.

Part IV — Dependent Information

First Name	I	Last Name	Social Security Number	Relationship

Part V – Standard Deduction/Itemized Deductions

- ☐ Calculate California itemized deductions even if itemized deductions are less than the standard deduction
- ☐ You are married filing separately and your spouse itemized deductions
- ☐ Take the standard deduction even if less than itemized deductions

Part VI – Other Information**Prior Name:**

If you filed your 2014 return under a different last name, enter the last name **only** from the 2014 return ▶ Taxpayer . _____ Spouse/RDP _____

Dependent of Someone Else:

Taxpayer Spouse

☐ ☐ Can someone (such as a parent) claim you and/or your spouse/RDP as a dependent?

Interest and Penalties:

Returns filed late: Enter interest, late return and late payment penalties _____

Farmers and Fishermen:

- ☐ At least two-thirds of your 2014 or 2015 gross income is from farming or fishing
- ☐ Return will be filed and tax due will be paid by March 1, 2016

Mandatory Electronic Payments

- ☐ You are required to make California tax payments electronically
- ☐ A waiver is or will be in effect for the current year
- ☐ Force print all payment vouchers even if required to pay electronically

Schedule W-2:

☐ You do **not** want to complete Schedule W-2

Executor/Guardian Information:

First Name

MI

Last Name

Suf.

Executor/Guardian _____

Executor type (if filing electronically) . _____

Third Party Designee:

Yes No

☐ ☐ Do you want to allow another person to discuss your return with the Franchise Tax Board?

If yes, enter the person's name _____

Telephone _____

First _____

Middle init . _____

Last Name _____

Suffix _____

Disasters:

☐ Claiming a disaster loss (see FTB Publication 1034)

QuickZoom to enter disaster explanation ▶ _____

Outside of the USA:

☐ You were living or travelling outside the United States on April 15, 2016

Special Condition Text (prints at the top of Form 540, 540 2EZ or 540NR)**Part VII – Direct Deposit Information or Direct Debit Information**

Yes No

☐ ☒ Do you want to elect direct deposit of state tax refund?

☐ ☒ Do you want direct debit of state tax payment (Electronic Filing Only)?

Bank Information:

Enter the following information if you want to directly deposit any state tax refund or direct debit of state tax payment:

Name of Financial Institution (optional) Union Bank of California

Account type Checking . ☒ Savings . ☐

Routing number 122000496

Account number 0010646324

Enter the following information only if you are requesting direct debit of balance due:

Enter the payment date to debit the account above 10/26/2016

State balance-due amount from this return _____

International ACH Transactions

Yes No

☐☒

Will the funds for this refund (or payment) go to (or come from) an account outside the U.S.?

Part VIII – California Contributions

1	California Seniors Special Fund (Taxpayer)	1	_____
2	California Seniors Special Fund (Spouse/RDP)	2	_____
3	Alzheimer's Disease and Related Disorders Fund	3	_____
4	Rare and Endangered Species Preservation Program	4	_____
5	California Breast Cancer Research Fund	5	_____
6	California Firefighters' Memorial Fund	6	_____
7	Emergency Food For Families Fund	7	_____
8	California Peace Officer Memorial Foundation Fund	8	_____
9	California Sea Otter Fund	9	_____
10	California Cancer Research Fund	10	_____
11	Child Victims of Human Trafficking Fund	11	_____
12	School Supplies for Homeless Children Fund	12	_____
13	State Parks Protection Fund/Parks Pass Purchase	13	_____
14	Protect Our Coast and Oceans Fund	14	_____
15	Keep Arts in Schools Fund	15	_____
16	California Senior Legislature Fund	16	_____
17	Habitat for Humanity Fund	17	_____
18	California Sexual Violence Victim Services Fund	18	_____
19	State Children's Trust Fund for the Prevention of Child Abuse	19	_____
20	Prevention of Animal Homelessness & Cruelty Fund	20	_____

Part IX – Extension Status

Yes No

☐☒

Have you filed Form 3519 - "Payment Voucher for Automatic Extension for Individuals" or extended the federal tax return?

If Yes, enter the extended due date

QuickZoom to Form 3519: Payment voucher for automatic extension**Automatic extension information for military filers (Electronic Filing Only):**

	Taxpayer	Spouse
Beginning Military Date	_____	_____
Ending Military Date	_____	_____
Combat zone/QHDA Operation or Area Served	_____	_____

Part X – Amended Return☐

Are you filing a California amended return?

Enter the tax year you are amending

Previous California payment made

Previous California refund received

QuickZoom here to Form 540X.**QuickZoom** to Form 540**QuickZoom** to Form 540 2EZ.**QuickZoom** to Form 540NR.

Name(s) Shown on Return

Kristian D & Deborah L Secor

Your Social Security Number

041-80-2377

Part I 2016 Estimated Tax Amount Options**1 Select One of Six Ways to Calculate the Required Annual Payment for 2016 Estimates:**

- a 100% (110%) of **2015** taxes. ☐ 9,737.
b 100% of tax on **2016** estimated taxable income. ☐ 8,661.
c 90% of tax on **2016** estimated taxable income. ☒ 7,795.
d 66-2/3% of tax on **2016** estimated taxable income (farmers and fishermen). ☐ 5,774.
e Equal to 100% of overpayment (no vouchers). ☐ 0.
f Enter total amount you want to use for estimates and check box. ☐ ►

2 Selected estimated tax amount:

- a 2016 Required Annual Payment based on your choice above. 7,795.
b Estimated amount of 2016 state income tax withholding. 6,521.
c **Total of estimated tax payments required for 2016** (line 2a less line 2b). 1,274.

3 Select Estimated Tax Payment option:

- a Calculate estimates if \$500 or more (\$250 or more if married filing separately). ☒ X
b Calculate estimates if _____ (specify amount) or more. ☐
c Calculate estimates regardless of amount. ☐
d Do **not** calculate estimates. ☐

Part II Overpayment Application Options

- 1 Amount of overpayment available. 0.

2 Select Overpayment Application Option:

- a Apply none (refund entire overpayment). ☒ X
b Apply all (increase estimate if required). ☐
c Apply to extent of total estimated tax and refund excess. 1,276.
d Apply to extent of first quarter amount and refund excess. 383.
e Enter amount you want to apply. ☐ ►
f Amount applied to 2016 estimated tax. 0.
g Overpayment to be refunded (line 1 less line 2f). 0.

3 Select Overpayment Application Sequence:

- a ☒ X ◀ Consecutively b ☐ ◀ Evenly

Part III Rounding and Printing Options**1 Select Rounding Option:**

- a ☒ X ◀ Round up to next \$1 b ☐ ◀ Round up to next \$10 c ☐ ◀ Round up to next \$100 d ☐ ◀ Round to nearest \$1

2 Select Voucher Printing Option:

- a ☒ X ◀ Print (per Part I, lines 3a - c) b ☐ ◀ Print only name, etc. c ☐ ◀ Do **not** print vouchers

Part IV Estimated Tax Payment Summary

	1 Apr 15, 2016	2 Jun 15, 2016	3 Sep 15, 2016	4 Jan 15, 2017	Total
1 If you have already made payments, enter amounts. . .					
2 Indicate which payment is due next. (e.g. if it is now May 10, 2016, check col. 2) . .	<input checked="" type="checkbox"/> X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3 Required Payment	383.	510.	0.	383.	1,276.
4 Overpayment applied	0.	0.	0.	0.	0.
5 Net payment due	383.	510.	0.	383.	1,276.
6 Voucher amounts	383.	510.	0.	383.	1,276.

Part V Filing Status and Residency Change for 2016

1 Choose 2016 filing status:

- ☐ Single
☒ Married filing jointly
☐ Married filing separately
☐ Head of Household
☐ Qualifying widow(er)

2 Check if you are a resident filer in 2015 and expect to be a nonresident in 2016 or vice versa ☐**Part VI Changes to Income, Deductions, Credits and Withholding for 2016**

2015 income and deductions are shown in the '2015 Actual' column below.

***Caution:** For each line in the '2016 Est' column, enter the estimated 2016 amount **if different** from 2015. Otherwise, the '2015 Actual' amount will be used for that line. If zero, you **must** enter zero.

	2015 Actual	*2016 Est
A Federal adjusted gross income	155,833.	
B Residents: Enter California adjusted gross income	157,833.	
C Nonresidents/Part-year residents:		
1 AGI from all sources (after all California adjustments)		
2 AGI from California sources.		
D Itemized Deductions: Use itemized deductions for 2016 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
1 Total itemized deductions (before phaseout)		
2 Total itemized deductions (after phaseout)		
3 Medical, investment interest, casualty and gambling losses, included in D1 (after all California adjustments)	0.	
E Number of personal, blind and senior exemptions	2	
F Number of dependent exemptions		
G Credits:		
1 Credits for joint custody head of household, dependent parent and senior head of household		
2 Child and dependent care expenses		
H Other credits (such as renter's credit and other state tax credit)		
I Tax on accumulation distribution of trusts from FTB 5870A		
J Interest on deferred tax from installment obligations under IRC Section 453 or 453A		
K Alternative minimum tax.		
L California income tax withheld	6,521.	

Part VII 2016 Estimated Taxable Income and Tax

1 Residents: Enter your estimated 2016 California AGI. Nonresidents and part-year residents: Enter your estimated 2016 total AGI from all sources		1	157,833.
2 a If you plan to itemize deductions, enter the estimated total of your itemized deductions	2 a		
b If you do not plan to itemize deductions, enter the standard deduction for your filing status: \$4,044 single or married filing separately \$8,088 married filing jointly, head of household, or qualifying widow(er)	b		8,088.
c Enter the amount from line 2a or line 2b, whichever applies		2 c	8,088.
3 Subtract line 2c from line 1		3	149,745.

4	Tax. Figure your tax on the amount on line 3 using 2015 tax table for Forms 540 or Long Form 540NR. Also include any tax from Form 3800, Tax Computation for Children with Investment Income; or Form 3803, Parents' Election to Report Child's Interest and Dividends.	4	8,879.
5	Residents: Skip to line 6a. Nonresidents and part-year residents:		
a	Enter your estimated California taxable income from Schedule CA (540NR), Part V, line 49	5 a	
b	Compute the CA Tax Rate: Tax on total taxable income from line 4	b	
	Total taxable income from line 3 =	b	
c	Multiply the amount on line 5a by the CA Tax Rate on line 5b.	c	
6 a	Residents: Enter the exemption credit amount from the 2015 instructions for Form 540 or Form 540A.	6 a	218.
b	Nonresidents or part-year residents: Enter the CA credit proration percentage. Divide line 5a by line 3. If more than 1 enter 1.0000	b	
7	Nonresidents: CA prorated exemption credits. Multiply the total exemption credit amount by line 6b.	7	
8	Residents: Subtract line 6a from line 4. Nonresidents or part-year residents subtract line 7 from line 5c	8	8,661.
9	Tax on accumulation distribution of trusts	9	
10	Add line 8 and line 9.	10	8,661.
11	Credits for joint custody head of household, dependent parent, senior head of household and child and dependent care expenses. Nonresidents or part-year residents: For the child and dependent care expenses credit, use the amount from your 2015 Long Form 540NR, line 50. For the other credits listed on line 11, multiply the total 2015 credit amount by the ratio on line 6b.	11	
12	Subtract line 11 from line 10	12	8,661.
13	Other credits (such as other state tax credit). See the 2015 instructions for Form 540 or Long Form 540NR	13	
14	Subtract line 13 from line 12	14	8,661.
15	Interest on deferred tax from installment obligations under IRC Sections 453 or 453A	15	
16	Alternative Minimum Tax	16	
17	Mental Health Services Tax.	17	
18	2016 estimated tax. Add line 14 through line 17. Enter the result, but not less than zero	18	8,661.

Interest and Dividend Adjustments Worksheet

2015

Name as Shown on Return <u>Kristian D & Deborah L Secor</u>	Social Security Number <u>041-80-2377</u>
--	--

Interest Income Adjustments	(B) Subtractions	(C) Additions
1 Bonds or obligations of the United States or any of its territories*		
2 Loans made in an enterprise zone		
3 Interest on obligations of District of Columbia issued after December 27, 1973		
4 Additional interest on state, county, city, town or other local government bonds issued by or in a state other than California		
5 California interest adjustments from K-1's		
6 Interest earned from Health Savings Account		
7 Interest from Ottoman Turkish Empire Settlement Payments		
8 Other interest income subtraction		
9 Tax exempt interest from other states or that do not meet 50% rule		
10 a Canadian RRSP undistributed interest income from Form 8891		
b RRSP total interest income for the year		
11 Interest from Build America Bond		
12 Other adjustments (itemize):		
a -----		
b -----		
c -----		
d -----		
Total adjustments from taxable interest income. Enter here and on Schedule CA (540/540NR), line 8.		

Dividend Income Adjustments	(B) Subtractions	(C) Additions
13 Controlled foreign corporation dividends		
14 Regulated investment company (RIC) capital gains		
15 Distributions of pre-1987 earnings from S Corporations		
16 U.S. obligations dividends adjustment		
17 California dividend adjustments from K-1's		
18 a Canadian RRSP undistributed dividend income from Form 8891		
b RRSP total interest dividend for the year		
19 Other adjustments (itemize):		
a -----		
b -----		
c -----		
d -----		
Total adjustments from taxable dividend income. Enter here and on Schedule CA (540/540NR), line 9.		

* Do not make adjustments in either column B or column C for the amount of interest you earned on Federal National Mortgage Association (Fannie Mae) Bonds, Government National Mortgage Association (Ginnie Mae) Bonds, and Federal Home Loan Mortgage Corporations (FHLMC) securities. California law is the same as federal law for these types of interest income.

Schedule CA
Line 21

California Other Income Statement

► Attach to return (after all other FTB forms)

2015

Name as Shown on Return

Kristian D & Deborah L Secor

Social Security Number

041-80-2377

	(B) Subtractions	(C) Additions
1 Student loan forgiveness debt relief		
2 Reward from a crime hotline		
3 Federal foreign earned income or housing exclusion, from Form 2555		
4 Beverage container recycling income		
5 Rebates or vouchers from a local water agency, energy agency or energy supplier		
6 Financial incentive for turf removal		
7 Financial incentive for seismic improvement		
8 Original issue discount (OID) for debt instruments issued in 1985 and 1986		
9 Foreign income of nonresident aliens		
10 Cost-share payments received by forest landowners		
11 Compensation for false imprisonment		
12 Coverdell (ESA) Distributions		
13 HSA Distributions		
14 Distributions rolled over from MSA to HSA account (Form 3805P) . .		
15 Grants paid to low-income individuals		
16 California National Guard Surviving Spouse & Children Relief Act of 2004		
17 Ottoman Turkish Empire Settlement Payments		
18 Federal form 8814/California form 3803 adjustment		
19 Other income, from Schedule(s) K-1		
20 Canceled debt income.		
21 a Canadian RRSP undistributed other income from Form 8891		
b RRSP total other income for the year		
Other taxable income:		
22 a		
b		
c		
d		
e		
f		
g		
23 Total. Add lines 1 through 22. Enter here and on Schedule CA or Schedule CA(NR), line 21f.		

Tax Payments Worksheet

2015

► Keep for your records

Name Kristian D & Deborah L Secor	Social Security Number 041-80-2377
--------------------------------------	---------------------------------------

Tax Payments for the Current Year

		State	
		Date	Payment
1	First Payment		
2	Second Payment		
3	Third Payment		
4	Fourth Payment		
Additional Payments			
5	Payment		
	Payment		
	Payment		
	Payment		
	Payment		
6	Overpayment from previous year applied to current year	6	
7	Amount paid with current year extension	7	
8	Total tax payments	8	

Income Taxes Withheld for the Current Year

9	State withholding on Forms W-2	9	6,397.
10	State withholding on Forms W-2G	10	
11	State withholding on Forms 1099-R	11	124.
12 a	State withholding on Forms 1099-MISC	12 a	
b	State withholding on Forms 1099-G	b	
13	Other state tax withholding	13	
14	Total income tax withheld	14	6,521.
15	Date return will be filed and balance paid	15	

Other Taxes and Credit Recaptures Worksheet

2015

► Keep for your records

Name as Shown on Return	Social Security Number
Kristian D & Deborah L Secor	041-80-2377

Part I – For Form 540, line 34 or 540NR, line 41

1	FTB 5870A (Tax on accumulation distribution of trusts)	1	
2	Schedule G-1 (Tax on lump-sum distributions)	2	
3	Total additional tax.	3	

Part II – For Form 540, line 63 or 540NR, line 73

1	FTB 3540 Employer Childcare Program/Farm Worker Housing	1	
2	FTB 3554 (New Employment Credit).	2	
3	FTB 3805P (Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts)	3	191.
4	FTB 3805Z (Enterprise Zone Deduction and Credit Summary)	4	
5	FTB 3807 (Local Agency Military Base Recovery Area Deduction and Credit Summary).	5	
6	FTB 3808 (Manufacturing Enhancement Area Credit Summary)	6	
7	FTB 3809 (Targeted Tax Area Deduction and Credit Summary)	7	
8	IRC Section 197 tax	8	
9	IRC Section 409A, tax on nonqualified deferred compensation plan	9	
	<input type="checkbox"/> IRC Section 453 interest		
	<input type="checkbox"/> IRC Section 453A interest		
10	Interest on deferred tax from installment obligations	10	
11	Other taxes/recaptures: Description	11	
12	Total other taxes and credits recaptures	12	191.

California Carryover Worksheet

2015

Use this worksheet to enter information from your 2014 tax return
which will be used on your 2015 tax return

► Keep for your records

Name as Shown on Return Kristian D & Deborah L Secor	Social Security Number 041-80-2377
---	---------------------------------------

2014 Tax and Income Information

1	Filing status:	<input type="checkbox"/> Single	<input type="checkbox"/> Married Filing Joint	<input type="checkbox"/> Married Filing Separate	
		<input type="checkbox"/> Head of Household	<input type="checkbox"/> Qualifying Widow(er)		
2	Tax liability (Form 540, lines 48, 61, 62; Form 540 2EZ, line 21; or Form 540NR, lines 63, 71 and 72; plus any IRC Section 453A interest from Form 540 line 63 or Form 540NR line 73)	2		0.	
3	Tax on lump-sum distributions (Schedule G-1)	3			
4	California income tax withheld (Form 540, lines 71 and 73; Form 540 2EZ, line 22 or Form 540NR, lines 81 and 83)	4			
5	California withholding from W-2's	5			
6	Excess California SDI withheld (Form 540, line 74; or Form 540NR, line 84)	6			
7	California adjusted gross income (Form 540, line 17; Form 540 2EZ, line 16; or Form 540NR, line 32)	7			
8	Refund (Form 540, line 115; Form 540 2EZ, line 28; or Form 540NR, line 125)	8		0.	
9	Balance Due (Form 540, line 114; Form 540 2EZ, line 27; or Form 540NR, line 124)	9			

Loss Carryovers (Non-passive)

		Regular Tax	AMT
10 a	Capital loss carryover	10 a	
b	Capital loss carryover (nonresidents)	b	
11	Schedule D-1 - Nonrecaptured net section 1231 losses from:		
a	2014	11 a	
b	2013	b	
c	2012	c	
d	2011	d	
e	2010	e	

Other Carryovers

12	Disallowed investment interest expense carryforward (Form 3526, line 7)	12	
13	Disallowed alternative minimum tax investment interest expense carryforward (Form 3526-AMT, line 7)	13	
14	Net operating loss carryforward from Form 3805V	14	
15	Disaster loss carryforward from Form 3805V	15	

Form 3510 (Credit for Prior Year Alternative Minimum Tax)

16 Form 3510 information - 2014 Resident filers		
a Schedule P, Part I, line 15 through line 18	16 a	
b Schedule P, Part I, line 1 through line 7, 13b, 13i, and any other exclusions on a line other than those listed	b	
c Schedule P, Part II, line 25	c	
d Schedule P, Part II, line 26	d	
e Schedule P, Part III, Section C, lines 22 and 23, column b.	e	
17 Form 3510 information - 2014 Nonresident or Part-year residents		
a Schedule P(NR), Part I, line 15 through line 18	17 a	
b Schedule P(NR), Part I, line 1 through line 7, 13b, 13i and any other exclusions on a line other than those listed	b	
c Schedule P(NR), Part II, line 35	c	
d Schedule P(NR), Part II, line 28	d	
e Schedule P(NR), Part II, line 29a and 29h	e	
f Schedule P(NR), Part II, line 44	f	
g Schedule P(NR), Part II, line 45	g	
h Schedule P(NR), Part III, Section C, lines 22 and 23, column b	h	

Schedule P/P(NR)
Line 17

AMT Exclusion Worksheet

► Keep for your records

2015

Name as Shown on Return Kristian D & Deborah L Secor		Social Security Number 041-80-2377
	(A) Gross Receipts Less Returns and Allowances	(B) AMT Exclusion
1 Schedule C	664.	-404.
2 Schedule D		
3 Schedule D-1		
4 Schedule E		
5 Schedule F		
6 Schedule K-1 (Partnerships)		
7 Schedule K-1 (S Corporations)		
8 Form 3805E		
9 Form 4684		
10 Form 4835		
11 Form 8824		
12 One-half self-employment tax and Keogh/SEP deduction		
13 Other		
14 Total	664.	0.

Credits Worksheet

► Keep for your records

2015

Name Kristian D & Deborah L Secor	Social Security Number 041-80-2377
--------------------------------------	---------------------------------------

Code	Current Credits	Carryover Amount	Available Credit
233	California Competes, FTB 3531		
223	Motion Picture and Television Production, FTB 3541		
197	Child Adoption		
232	Child and Dependent Care Expenses Credit, FTB 3506		
235	College Access, FTB 3592.		
209	Community Development Financial Institutions Investment		
173	Dependent Parent		
205	Disabled Access for Eligible Small Businesses, FTB 3548		
204	Donated Agricultural Products Transportation, FTB 3547		
224	Donated Fresh Fruits or Vegetables Credit, FTB 3811		
203	Enhanced Oil Recovery, FTB 3546		
176	Enterprise Zone Hiring, FTB 3805Z		
218	Environmental Tax, FTB 3511		
170	Joint Custody Head of Household		
198	Local Agency Military Base Recovery Area Hiring, FTB 3807		
172	Low-Income Housing, FTB 3521		
211	Manufacturing Enhancement Area Hiring, FTB 3808		
213	Natural Heritage Preservation, FTB 3503		
234	New Employment, FTB 3554		
None	Nonrefundable Renter's Credit		
187	Other State Tax, Schedule S		
188	Prior Year Alternative Minimum Tax, FTB 3510		
162	Prison Inmate Labor, FTB 3507		
183	Research, FTB 3523		
163	Senior Head of Household		
210	Targeted Tax Area Hiring, FTB 3809		
Repealed Credits with Carryover Provision — FTB 3540			
175	Agricultural Products		
196	Commercial Solar Electric System		
181	Commercial Solar Energy		
194	Employee Ridesharing		
190	Employer Childcare Contribution		
189	Employer Childcare Program		
191	Employer Ridesharing (Large Employer)		
192	Employer Ridesharing (Small Employer)		
193	Employer Ridesharing (Public Transit Passes)		
182	Energy Conservation		
176	Enterprise Zone Sales or Use Tax, FTB 3805Z		
207	Farmworker Housing		
215	Joint Strike Fighter Wages		
216	Joint Strike Fighter Property Costs		
198	Local Agency Military Base Recovery Area Sales or Use Tax, 3807		
160	Low-Emission Vehicles		
199	Manufacturers' Investment (MIC)		
220	New Jobs		
185	Orphan Drug		
184	Political Contributions		
174	Recycling Equipment		
186	Residential Rental and Farm Sales		

206	Rice Straw		
171	Ridesharing		
200	Salmon and Steelhead Trout Habitat Restoration		
180	Solar Energy		
179	Solar Pump		
217	Solar or Wind Energy System		
210	Targeted Tax Area Sales or Use Tax		
178	Water Conservation		
161	Young Infant		

Schedule C

California Profit or Loss from Business Worksheet

2015

► Keep for your records

Name of Proprietor
Kristian D Secor

Social Security Number
041-80-2377

A Principal business or profession, including product or service:
Web Development

B Principal business code ► 999999

C Business name. If no separate business name, leave blank.

D If this business was operated by spouse, check this box ☐
E If this business was operated jointly by taxpayer and spouse, check this box ☐
F Check this box if you completely disposed of this business during 2015 ☐
G Did you 'materially participate' in the operation of this business during 2015? Yes ☒ No ☐
H Check this box if all investment is at risk ☒
I Check this box if some of your investment is **not** at risk ☐
J Single member limited liability company ☐
K Federal profit (loss) before passive loss limitation, if any -404.
L If this activity is a passive activity, enter the current year net income or the current year net loss recorded on the federal Passive Activities Worksheet 1 **or** Passive Activities Worksheet 3, column A or column B, whichever is applicable
M Gross receipts less returns and allowances 664.

1 Federal tentative profit (loss)	1	-404.
2 Depreciation:		
a Federal 2 a		
b California b		
c Federal/California adjustment	2 c	
3 Amortization:		
a Federal 3 a		
b California b		
c Federal/California adjustment	3 c	
4 Car and truck expenses:		
a Federal 4 a		
b California b		
c Federal/California adjustment	4 c	
5 Other federal/California adjustments:		
a Reduction in federal wages due to work credits	5 a	
b Reduction in federal qualified pension plan startup costs due to Form 8881 credit	b	
c Reduction in federal employee benefits due to health insurance credit	c	
d At-risk suspended loss carryover (Section 465(d))	d	
e	e	
f	f	
g	g	
h	h	
i	i	
6 California tentative profit (loss). Add lines 1, 2c, 3c, 4c and 5a through 5i	6	-404.
7 Expenses for business use of your home	7	0.
8 At-risk adjustment	8	
9 Prior year suspended loss	9	
10 Current year unallowed passive loss	10	
11 Net California profit or (loss) allowed. Line 6 minus line 7, plus lines 8 - 10	11	-404.
12 Net federal profit or (loss) allowed	12	-404.
13 Federal/California adjustment. Subtract line 12 from line 11	13	0.

► Keep for your records

Name as Shown on Return

Kristian D & Deborah L Secor

Social Security Number

041-80-2377

	(a) Amount From Federal Form 4952	(b) California Adjustment, If Any

Investment Interest Expense (Form 3526, line 1)

1	Investment interest expense from Schedule K-1		
2	Investment interest expense from royalties		
3	Other investment interest expense:		
a	_____		
b	_____		
c	_____		
d	_____		
4	Total investment interest expense. Add lines 1 through 3		

Gross Income from Property Held for Investment (Form 3526, line 4a)

5	Taxable investment income from Schedule B, K-1s and Form 3803.		
6	Royalty income from Schedule E		
7	Net passive income from publicly traded partnerships		
8	Income from nonpassive trade or business without material participation		
9	Other investment income:		
a	_____		
b	_____		
c	_____		
d	_____		
10	Total investment income. Add lines 5 through 9		

Net Gain from the Disposition of Property Held for Investment (Form 3526, line 4b)

11 a	Net gains from Schedule D, line 8		
b	Less net gains from property not held for investment		
c	Net gains from property held for investment. Line 11a less line 11b		

Net Capital Gain from the Disposition of Property Held for Investment (Form 3526, line 4c)

12	Net capital gain from the disposition of property held for investment		
-----------	--	--	--

	(a) Amount From Federal Form 4952	(b) California Adjustment, If Any
--	--	--

Investment Expenses (Form 3526, line 5)

13	Royalty expenses		
14 a	Investment expenses included as itemized deductions (after the 2% limitation)		
b	Investment expenses included as itemized deductions (not 2% limitation)		
15	Expenses from nonpassive trade or business without material participation		
16	Other investment expenses:		
a	_____		
b	_____		
c	_____		
d	_____		
17	Total investment expenses. Add lines 13 through 16.		

	(a) Regular Tax	(b) Alternative Minimum Tax
--	-----------------------	-----------------------------------

Allocation of Investment Interest Expense

18	Allowed investment interest expense, from Form 3526, line 8		
19	Less interest expense deducted on other forms and schedules:		
a	Deducted on Schedule E, page 2 for passthru entities		
b	Deducted on Schedule E, page 1 for royalties		
c	Other amounts deducted on other forms and schedules		
d	Total amount deducted on other forms and schedules		
20	California investment interest expense.		
21	Allowed federal investment interest expense deducted elsewhere . .		
22	Allowed federal Schedule A investment interest expense		
23	Adjustment for interest expense deducted on other forms and schedules. Subtract line 21 from line 19		
24	Adjustment for itemized deductions. Subtract line 22 from line 20. Enter here and on Schedule CA, line 41		

California Depreciation Options

2015

Name as Shown on Return Kristian D & Deborah L Secor	Social Security Number 041-80-2377
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MACRS Convention

The program uses the half-year convention for all MACRS personal property assets placed in service in 2015 unless you check 'Mid-quarter convention' below.

- 1 ☒ Half-year convention
2 ☐ Mid-quarter convention

MACRS Computation

Use IRS tables for all MACRS property placed in service this year? ☐ Yes ☒ No

Section 179 Limitation

If more than one business activity is claiming a Section 179 expense deduction, the limitation must be computed on a separate copy of the Section 179 Worksheet. This is the copy that appears on the menu as Form 3885A:Section 179 Limitation. Please review Tax Help for instructions on allocating the allowable Section 179 back to the individual activities when the deduction is limited.

If only one business activity is claiming a Section 179 expense deduction, the limitation will be computed on the Section 179 Worksheet for that activity.

Section 179 Information

1 a	Calculated "Total cost of Section 179 property placed in service"	1 a	_____
b	Additions or subtractions to calculated value	b	_____
2	If Married Filing Separately, enter:		
a	Total cost of eligible property placed in service this year by spouse.	2 a	_____
b	Allocation percentage elected for your return, if other than 50%.	b	_____ %
3	Taxable Income for the Section 179 Limitation		
a	Federal taxable income for the Section 179 limitation	3 a	_____
b	California Adjustments (calculated)	b	_____
c	Other additions or subtractions to taxable income	c	_____
d	California Taxable Income for the Section 179 Limitation	d	_____

Two-Year Comparison

2015

Kristian D & Deborah L Secor

Income	2014	2015	Difference	%
Form 540 and 540NR Filers:				
Federal adjusted gross income		155,833.	155,833.	
California adjustments		2,000.	2,000.	
Form 540 2EZ Filers:				
Total income				
Adjusted Gross Income		157,833.	157,833.	
Standard or Itemized Deduction . . .	7,984.	8,088.	104.	1.30
Taxable Income	0.	149,745.	149,745.	
Tax	0.	8,879.	8,879.	
Exemption credits	216.	218.	2.	0.93
Tax less exemption credits	0.	8,661.	8,661.	
Schedule G-1 and Form 5870A tax . . .				
Tax before credits	0.	8,661.	8,661.	
Credits				
Tax after credits	0.	8,661.	8,661.	
Alternative minimum tax				
Other taxes and IRC interest		191.	191.	
Total Tax After Credits	0.	8,852.	8,852.	
Withholding		6,521.	6,521.	
Estimated payments				
Other payments				
Total Payments		6,521.	6,521.	
Use tax				
Contributions				
Form 5805/5805F penalty				
Other penalties and interest				
Applied to next year's estimated tax . .				
Amount Refund	0.		0.	
Amount Due		2,331.	2,331.	

Current year effective tax rate 5.49 %

Tax Summary
 ► Keep for your records

2015

Name(s) Kristian D & Deborah L Secor	
Federal adjusted gross income	155,833.
Net California adjustments	2,000.
California adjusted gross income	157,833.
Itemized/standard deduction	8,088.
California taxable income	149,745.
Tax	8,879.
Exemption credits	218.
Tax less exemptions	8,661.
Tax from Schedule G-1/FTB 5870A	
Credits	
Other taxes	191.
Total tax	8,852.
Total payments	6,521.
Use tax	
Contributions	
Underpayment penalty	
Interest, late filing and late payment penalties	
Refund	
Balance due	2,331.
Tax bracket	9.3%

Smart Worksheets from your 2015 California Tax Return

SMART WORKSHEET FOR: Form 540: California Resident Income Tax Return

Form 540 California Income Tax Withheld Smart Worksheet	
A	California income tax withheld from the Tax Payments Worksheet <u>6,521.</u>
B	Real estate and other withholding from Form(s) 592-B and 593 entered on the federal Tax Payments Worksheet and included on line A _____ Note: Make sure that the amount on line B is reported on the federal Tax Payments Worksheet line(s) 18a-c or you will not get the state income tax deduction on your federal Schedule A.
C	California income tax withheld for line 71. Subtract line B from line A <u>6,521.</u>

SMART WORKSHEET FOR: Form 3805P, TP: Retirement Plan Taxes

Line 1 Smart Worksheet	
<input type="checkbox"/>	Check this box to activate the Roth IRA Distribution calculations if: * you received a Roth IRA Distribution in 2015 or * you made a conversion from a traditional IRA to a Roth IRA in 2015 or prior year, and * the federal basis of the traditional IRA is different from the California basis
Roth IRA Distributions	
A 1	Enter the amount from 2015 FTB Pub. 1005, page 9, line 19. This is the 2015 California taxable amount of Roth IRA conversions _____
2	Enter the portion of the 2015 federal Form 8606, line 23 allocable to a prior year Roth IRA conversion _____
3	Refigure the amount from 2015 federal Form 8606, line 25 using California amounts, and enter the result _____
B	Add lines A1, A2 and A3. _____
C	Enter the amount from 2015 federal Form 8606, line 23 _____
D	Smaller of line B or line C _____
Other Non SIMPLE Distributions	
E	Early Non SIMPLE distributions included in gross income <u>12,375.</u>
SIMPLE Distributions	
F	Early SIMPLE distributions included in gross income _____
HSA Rollover	
G	IRA to HSA Rollover _____

SMART WORKSHEET FOR: Form 3805P, TP: Retirement Plan Taxes

Line 2 Smart Worksheet		
	Non SIMPLE Distributions	SIMPLE Distributions
A Distributions not subject to additional tax	4,745.	

SMART WORKSHEET FOR: Form 3805P, TP: Retirement Plan Taxes

Line 3 Smart Worksheet	
A Amount subject to the 2.5% tax	7,630.
B Amount subject to the 6% tax	0.

SMART WORKSHEET FOR: Form 3805P, TP: Retirement Plan Taxes

Line 10 Smart Worksheet	
A Taxable MSA distribution from line 9 above	
B Over age 65 exception to penalty	
C Exception due to disability	
D Exception due to death	
E Return of excess contributions made by employer	
F Death or disability exception with code 1 on 1099-SA	
G Distribution subject to penalty	
Line A minus lines B, C, D, E and F	0.

SMART WORKSHEET FOR: Sch C Wks (Web Development): Profit or Loss from Business

Activity Summary Smart Worksheet Supporting information provided by program. NO ENTRIES ARE NEEDED.		
	Regular Tax	Alternative Minimum Tax
A Ownership	<u>Taxpayer</u>	
B At risk status	<u>All</u>	
C Passive status	<u>Nonpassive</u>	
Schedule C		
D Tentative profit (loss)	-404.	-404.
E Other preferences and adjustments		
F At risk disallowed loss		
G Passive carryover loss		
H Passive disallowed loss		
I Net profit (loss) allowed	-404.	-404.
Related Dispositions		
J Tentative profit (loss)		
K At risk disallowed loss		
L Passive carryover loss		
M Passive disallowed loss		
N Net profit (loss) allowed		
AMT Exclusion		
O Schedule C income/loss	-404.	

For the year Jan. 1–Dec. 31, 2015, or other tax year beginning		, 2015, ending		, 20		See separate instructions.
Your first name and initial		Last name		Your social security number		
Kristian D		Secor		041-80-2377		
If a joint return, spouse's first name and initial		Last name		Spouse's social security number		
Deborah L		Secor		350-50-3135		
Home address (number and street). If you have a P.O. box, see instructions.					Apt. no.	<div>▲</div> Make sure the SSN(s) above and on line 6c are correct.
3437 46th St						
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).						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. <div> <input type="checkbox"/> You <input type="checkbox"/> Spouse </div>
San Diego CA 92105						
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:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ if child under age 17 qualifying for child tax credit (see instructions)

				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed

2

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

2

Income	7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	145,977.
	8a	Taxable interest. Attach Schedule B if required	8a	
	b	Tax-exempt interest. Do not include on line 8a	8b	
	9a	Ordinary dividends. Attach Schedule B if required	9a	
	b	Qualified dividends	9b	
	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	-404.
	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	
<div>Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.</div> <div>If you did not get a W-2, see instructions.</div>	15a	IRA distributions	15a	
	b	Taxable amount	15b	12,375.
	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	21		
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	157,948.	

Adjusted Gross Income	23	Educator expenses	23	
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
	25	Health savings account deduction. Attach Form 8889	25	
	26	Moving expenses. Attach Form 3903	26	
	27	Deductible part of self-employment tax. Attach Schedule SE	27	
	28	Self-employed SEP, SIMPLE, and qualified plans	28	
	29	Self-employed health insurance deduction	29	
	30	Penalty on early withdrawal of savings	30	
	31a	Alimony paid b Recipient's SSN ▶	31a	
	32	IRA deduction	32	
	33	Student loan interest deduction	33	115.
	34	Tuition and fees. Attach Form 8917	34	2,000.
	35	Domestic production activities deduction. Attach Form 8903	35	
	36	Add lines 23 through 35	36	2,115.
	37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	155,833.

REV 07/11/16 Intuit.ca.cfp.sp Form **1040** (2015)

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 Kristian D Secor		Social security number (SSN) 041-80-2377
A Principal business or profession, including product or service (see instructions) Web Development	B Enter code from instructions ► 9 9 9 9 9 9	
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.) ► 3437 46th St City, town or post office, state, and ZIP code San Diego, CA 92105		
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	664.
2 Returns and allowances		2	
3 Subtract line 2 from line 1		3	664.
4 Cost of goods sold (from line 42)		4	
5 Gross profit. Subtract line 4 from line 3		5	664.
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	664.

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

8 Advertising	8	18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions).	9	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20a	
12 Depletion	12	b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13	21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15	23 Taxes and licenses	23	
16 Interest:		24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a	a Travel	24a	
b Other	16b	b Deductible meals and entertainment (see instructions)	24b	
17 Legal and professional services	17	25 Utilities	25	1,068.
		26 Wages (less employment credits)	26	
		27a Other expenses (from line 48)	27a	
		b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	►	28		1,068.
29 Tentative profit or (loss). Subtract line 28 from line 7		29		-404.
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		0.
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		-404.
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.		32a <input checked="" type="checkbox"/> All investment is at risk. 32b <input type="checkbox"/> Some investment is not at risk.		

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input 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 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) ▶
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
b	Commuting (see instructions)
c	Other
45	Was your vehicle available for personal use during off-duty hours? <input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No
47a	Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No

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

.....	
.....	
.....	
.....	
.....	
.....	
.....	
.....	
48	Total other expenses. Enter here and on line 27a 48

**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

OMB No. 1545-0074

2015Department of the Treasury
Internal Revenue Service (99)▶ **Attach to Form 1040 or Form 1040NR.**▶ **Information about Form 5329 and its separate instructions is at www.irs.gov/form5329.**Attachment
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

Kristian D Secor

Your social security number

041-80-2377

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

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

If this is an amended
return, check here ▶ ☐

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 57.**Part I Additional Tax on Early Distributions.** Complete this part if you took a taxable distribution before you reached age 59½ from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	12,375.
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: <u>08</u>	2	4,745.
3	Amount subject to additional tax. Subtract line 2 from line 1	3	7,630.
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57. Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).	4	763.

Part II Additional Tax on Certain Distributions From Education Accounts and ABLER Accounts. Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABLER account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABLER account	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs. Complete this part if you contributed more to your traditional IRAs for 2015 than is allowable or you had an amount on line 17 of your 2014 Form 5329.

9	Enter your excess contributions from line 16 of your 2014 Form 5329 (see instructions). If zero, go to line 15	9	
10	If your traditional IRA contributions for 2015 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2015 traditional IRA distributions included in income (see instructions)	11	
12	2015 distributions of prior year excess contributions (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2015 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2015 (including 2015 contributions made in 2016). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	17	

Part IV Additional Tax on Excess Contributions to Roth IRAs. Complete this part if you contributed more to your Roth IRAs for 2015 than is allowable or you had an amount on line 25 of your 2014 Form 5329.

18	Enter your excess contributions from line 24 of your 2014 Form 5329 (see instructions). If zero, go to line 23	18	
19	If your Roth IRA contributions for 2015 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2015 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Excess contributions for 2015 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23	24	
25	Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2015 (including 2015 contributions made in 2016). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	25	

Part V Additional Tax on Excess Contributions to Coverdell ESAs. Complete this part if the contributions to your Coverdell ESAs for 2015 were more than is allowable or you had an amount on line 33 of your 2014 Form 5329.

26	Enter the excess contributions from line 32 of your 2014 Form 5329 (see instructions). If zero, go to line 31	26	
27	If the contributions to your Coverdell ESAs for 2015 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27	
28	2015 distributions from your Coverdell ESAs (see instructions)	28	
29	Add lines 27 and 28	29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30	
31	Excess contributions for 2015 (see instructions)	31	
32	Total excess contributions. Add lines 30 and 31	32	
33	Additional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2015 (including 2015 contributions made in 2016). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	33	

Part VI Additional Tax on Excess Contributions to Archer MSAs. Complete this part if you or your employer contributed more to your Archer MSAs for 2015 than is allowable or you had an amount on line 41 of your 2014 Form 5329.

34	Enter the excess contributions from line 40 of your 2014 Form 5329 (see instructions). If zero, go to line 39	34	
35	If the contributions to your Archer MSAs for 2015 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35	
36	2015 distributions from your Archer MSAs from Form 8853, line 8	36	
37	Add lines 35 and 36	37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	38	
39	Excess contributions for 2015 (see instructions)	39	
40	Total excess contributions. Add lines 38 and 39	40	
41	Additional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2015 (including 2015 contributions made in 2016). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	41	

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs). Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2015 than is allowable or you had an amount on line 49 of your 2014 Form 5329.

42	Enter the excess contributions from line 48 of your 2014 Form 5329. If zero, go to line 47	42	
43	If the contributions to your HSAs for 2015 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43	
44	2015 distributions from your HSAs from Form 8889, line 16	44	
45	Add lines 43 and 44	45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	46	
47	Excess contributions for 2015 (see instructions)	47	
48	Total excess contributions. Add lines 46 and 47	48	
49	Additional tax. Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 2015 (including 2015 contributions made in 2016). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	49	

Part VIII Additional Tax on Excess Contributions to an ABLE Account. Complete this part if contributions to your ABLE account for 2015 were more than is allowable.

50	Excess contributions for 2015 (see instructions)	50	
51	Additional tax. Enter 6% (.06) of the smaller of line 50 or the value of your ABLE account on December 31, 2015. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	51	

Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs). Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

52	Minimum required distribution for 2015 (see instructions)	52	
53	Amount actually distributed to you in 2015	53	
54	Subtract line 53 from line 52. If zero or less, enter -0-	54	
55	Additional tax. Enter 50% (.50) of line 54. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	55	

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Your signature

▶ Date

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

Tuition and Fees Deduction

▶ Attach to Form 1040 or Form 1040A.

▶ Information about Form 8917 and its instructions is at www.irs.gov/form8917.

Name(s) shown on return

Kristian D & Deborah L Secor

Your social security number

041-80-2377



You **cannot** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the **same student** for the same tax year.

Before you begin: ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.

✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2015 Form 1040 instructions for line 36.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Adjusted qualified expenses (see instructions)
	First name Last name		
	Kristian D Secor	041-80-2377	10,831.
2	Add the amounts on line 1, column (c), and enter the total	2	10,831.
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15	3	157,948.
4	Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or • Form 1040A, lines 16 through 18.	4	115.
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), stop ; you cannot take the deduction for tuition and fees	5	157,833.
*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, chapter 6, to figure the amount to enter on line 5.			
6	Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)? <input checked="" type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000. } <input type="checkbox"/> No. Enter the smaller of line 2, or \$4,000. }	6	2,000.

Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.

Tax History Report

► Keep for your records

2015

Name(s) Shown on Return

Kristian D & Deborah L Secor

	Five Year Tax History:				
	2011	2012	2013	2014	2015
Filing status				MFJ	MFJ
Total income					157,948.
Adjustments to income					2,115.
Adjusted gross income					155,833.
Tax expense					7,600.
Interest expense . . .					
Contributions					
Miscellaneous deductions.					0.
Other Itemized Deductions					0.
Total itemized/standard deduction . .				12,400.	12,600.
Exemption amount . .				7,900.	8,000.
Taxable income					135,233.
Tax.					25,396.
Alternative min tax . .					
Total credits					
Other taxes					763.
Payments					20,917.
Form 2210 penalty . .					
Amount owed					5,242.
Applied to next year's estimated tax .					
Refund.					
Effective tax rate % . .					16.30
**Tax bracket % . . .					25.0

**Tax bracket % is based on Taxable income.

Smart Worksheets from your 2015 California Attachment

SMART WORKSHEET FOR: Form 1040: Individual Tax Return

Tax Smart Worksheet	
A	Tax <u>25,396.</u>
	Check if from:
1	Tax table <input type="checkbox"/>
2	Tax Computation Worksheet (see instructions) <input checked="" type="checkbox"/>
3	Schedule D Tax Worksheet <input type="checkbox"/>
4	Qualified Dividends and Capital Gain Tax Worksheet <input type="checkbox"/>
5	Schedule J <input type="checkbox"/>
6	Form 8615 <input type="checkbox"/>
7	Foreign Earned Income Tax Worksheet <input type="checkbox"/>
B	Additional tax from Form 8814 _____
C	Additional tax from Form 4972 _____
D	Tax from additional Form(s) 4972 _____
E	Recapture tax from Form 8863 _____
F	IRC Section 197(f)(9)(B)(ii) election for an additional tax _____
G	Tax. Add lines A through F. Enter the result here and on line 44 <u>25,396.</u>

SMART WORKSHEET FOR: Schedule C : Profit or Loss from Business

Business Address Information Smart Worksheet	
Business street address .	<u>3437 46th St</u>
City, State and Zip Code (do not enter State and Zip Code if foreign address)	
<u>San Diego</u>	<u>CA</u> <u>92105</u>
Or , foreign country information:	

SMART WORKSHEET FOR: Schedule C : Profit or Loss from Business

Domestic Production Activities Smart Worksheet

- Amounts have been gathered from the Schedule C as a starting point for the Domestic Production Activities deduction calculation. Make adjustments as necessary, taking care not to duplicate amounts on lines B, C and D. Be sure the amount on line E is also included on line(s) B, C and D, as appropriate.
- If you qualify for the deduction, complete the Domestic Production column and the Oil-Related Production column (if applicable). For the small business simplified overall method, enter gross receipts. For the simplified deduction method, enter gross receipts and cost of goods sold. For the Section 861 method, enter all amounts.

	Total	Domestic Production	Oil-Related Production
A Gross receipts	664.		
B Cost of goods sold			
C Directly allocable deductions, expenses, or losses			
D Indirectly allocable deductions, expenses, or losses	1,068.		
E W-2 wages (adjust for wages from COGS, if necessary)			

QuickZoom to Form 8903, Domestic Production Activities Deduction . . . ►

SMART WORKSHEET FOR: Schedule C : Profit or Loss from Business

Activity Summary Smart Worksheet

Supporting information provided by program. NO ENTRIES ARE NEEDED.

	Regular Tax	Alternative Minimum Tax
A Ownership	Taxpayer	
B At risk status	All	
C Passive status	Nonpassive	
Schedule C		
D Tentative profit (loss)	-404.	-404.
E Other preferences and adjustments		
F At risk disallowed loss		
G Passive carryover loss		
H Passive disallowed loss		
I Net profit (loss) allowed	-404.	-404.
Related Dispositions		
J Tentative profit (loss)		
K At risk disallowed loss		
L Passive carryover loss		
M Passive disallowed loss		
N Net profit (loss) allowed		

SMART WORKSHEET FOR: Form 5329: Additional Tax on Retirement Distributions (Taxpayer)

Early Distributions Included in Gross Income Smart Worksheet		
Complete column B for distributions from SIMPLE plans in first 2 years. Complete column A for all other distributions, including distributions from SIMPLE plans after first 2 years.		
	Column A Non SIMPLE Distributions	Column B SIMPLE Distributions
A Qualified retirement plans (including IRAs) with code '1' on Form 1099-R reduced by rollovers, Roth conversions, and nontaxable part of IRA distributions	12,375.	
B SIMPLE plan distributions with a code 'S' on Form 1099-R reduced by rollovers, Roth conversions, and nontaxable part of distributions		
C Prohibited transaction with code '5' on Form 1099-R. If this distribution is from a SIMPLE plan, see <i>Help</i>		
D Other early distributions (Form 1099-R does not show a code '1', '5' or 'S')		
E Roth IRA distributions		
F Total.	12,375.	

SMART WORKSHEET FOR: Form 5329: Additional Tax on Retirement Distributions (Taxpayer)

Distributions Not Subject to Additional Tax Smart Worksheet		
Complete column B for distributions from SIMPLE plans in first 2 years. Complete column A for all other distributions, including distributions from SIMPLE plans after first 2 years.		
	Column A Non SIMPLE Distributions	Column B SIMPLE Distributions
A Separation from service in or after year reaching age 55 (age 50 for qualified public safety employees)		
B Equal periodic payments		
C Total and permanent disability		
D Death (does not apply to modified endowment contracts)		
E Extent of medical expenses *		
F Paid alternate payee under a QDRO **		
G Unemployed individuals for health insurance premiums *		
H Higher education expenses *	4,745.	
I First home purchases *		
J IRS levy of the qualified plan		
K Qualified distributions to reservists		
L Other (including over age 59-1/2)		
* Does not apply to annuities or modified endowment contracts. ** Does not apply to distributions from IRAs or annuity or modified endowment contracts. G, H, and I apply only to IRA distributions.		

SMART WORKSHEET FOR: Form 5329: Additional Tax on Retirement Distributions (Taxpayer)

Line 3 Smart Worksheet	
A	Amount subject to the 10% additional tax 7,630.
B	Amount subject to the 25% additional tax