

TAX YEAR: 2017

PROCESS DATE: 09/22/2018

CLIENT : 781-00-1234 HENRY BROWN
SPOUSE : 782-00-1234 MARY BROWN

BIRTH DATE : 09/09/1951 Age:66
BIRTH DATE : 07/15/1961 Age:56

ADDRESS : 25 DIAMOND ROAD
: DENVILLE NJ 07834

PREPARER : 995

Home : (973) 555-5556
Work : (973) 555-5557
Cell : -
STATUS : 2
FED TYPE: Direct Deposit
ST TYPE : Direct Deposit
E-MAIL : hbrown@mymail.com

PREPARER FEE:
ELECTRONIC :
TOTAL FEES :

DEPENDENT NAME	BIRTH DATE	AGE	SSN	RELATIONSHIP	MONTHS
GEORGE V BROWN	03/01/1995	22	783-00-1234	GRANDCHILD	12
SUSAN B COX	02/05/2000	17	784-00-1234	GRANDCHILD	12

LISTING OF FORMS FOR THIS RETURN

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

* QUICK SUMMARY *

SUMMARY	FEDERAL	NJ RESIDENT
FILING STATUS	2	2
TOTAL INCOME	58950	41727
TOTAL ADJUSTMENTS	144	0
ADJUSTED GROSS INCOME	58806	37227
DEDUCTIONS	13950	7298
EXEMPTIONS	16200	6000
TAXABLE INCOME	28656	23929
TAX	3256	349
CREDITS	0	0
PAYMENTS	5061	550
EARNED INCOME CREDIT	0	0
REFUND	1805	201
AMOUNT DUE	0	0

DIRECT DEPOSIT INFORMATION

RTN: 325070760 ACCOUNT: 987123654 AMOUNT: \$1,805.00

CLIENT : HENRY BROWN
SPOUSE : MARY BROWN

781-00-1234
782-00-1234

PREPARER : 995 DATE : 09/22/2018

* W-2 INCOME FORMS SUMMARY *

	T/S	EMPLOYER	WAGES	FED WITH	FICA	MED TAX	STATE WITH ST
1.	T	GREEN GRASS GO	15100	975	936	219	250 NJ
2.	S	JOES BAR AND G	20901	1400	1445	338	300 NJ
		TOTALS.....	36001	2375	2381	557	550

* FORM 1099-G INCOME FORMS SUMMARY *


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

* 1099-R INCOME FORMS SUMMARY *


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

* FORM SSA-1099 INCOME FORMS SUMMARY *

	[T/S]	PAYER	SSA BENEFITS	FED WITH	PREMIUMS
1.	T	U.S.	13333	1333	1889
		TOTALS.....	13333	1333	1889

a Employee's social security number 781-00-1234		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 70-9000752				1 Wages, tips, other compensation 15100		2 Federal income tax withheld 975			
c Employer's name, address, and ZIP code GREEN GRASS GOLF 25 WOOD LANE DENVER NJ 07834				3 Social security wages 15100		4 Social security tax withheld 936			
				5 Medicare wages and tips 15100		6 Medicare tax withheld 219			
				7 Social security tips		8 Allocated tips			
d Control number				9 Verification code		10 Dependent care benefits			
e Employee's first name and initial HENRY		Last name BROWN		Suff.		11 Nonqualified plans		12a See instructions for box 12	
25 DIAMOND ROAD DENVER NJ 07834				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b			
				14 Other WD HC 64 DI 36 FLI 15		12c			
						12d			
f Employee's address and ZIP code									
15 State NJ	Employer's state ID number 709000752	16 State wages, tips, etc. 15100	17 State income tax 250	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			

Form **W-2** Wage and Tax Statement **2017** Department of the Treasury—Internal Revenue Service

a Employee's social security number 782-00-1234		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 70-8000752				1 Wages, tips, other compensation 20901		2 Federal income tax withheld 1400			
c Employer's name, address, and ZIP code JOES BAR AND GRILL 34 FUDY CT DENVER NJ 07834				3 Social security wages 22797		4 Social security tax withheld 1445			
				5 Medicare wages and tips 23301		6 Medicare tax withheld 338			
				7 Social security tips 504		8 Allocated tips			
d Control number				9 Verification code		10 Dependent care benefits			
e Employee's first name and initial MARY		Last name BROWN		Suff.		11 Nonqualified plans		12a See instructions for box 12	
32145 LONG ROAD DOVER NJ 07801				13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b			
				14 Other WD HC 89 DI 50 FLI 21		12c			
						12d			
f Employee's address and ZIP code									
15 State NJ	Employer's state ID number 708000752	16 State wages, tips, etc. 20901	17 State income tax 300	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			

Form **W-2** Wage and Tax Statement **2017** Department of the Treasury—Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code FIDELITY INVESTMENTS PO BOX 673000 DALLAS TX 75267			1 Gross distribution \$ 4500 2a Taxable amount \$ 4500		OMB No. 1545-0119 2017 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
			2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>					
PAYER'S federal identification number 70-5000752		RECIPIENT'S identification number 781-00-1234		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 700				
RECIPIENT'S name HENRY BROWN Street address (including apt. no.) 25 DIAMOND ROAD City or town, state or province, country, and ZIP or foreign postal code DENVER NJ 07834			5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$					
			7 Distribution code(s) 7		IRA/SEP/SIMPLE <input type="checkbox"/>		8 Other \$ %		This information is being furnished to the Internal Revenue Service.	
			9a Your percentage of total distribution %		9b Total employee contributions \$					
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld \$		13 State/Payer's state no.		14 State distribution \$		
Account number (see instructions)			15 Local tax withheld \$		16 Name of locality		17 Local distribution \$			

Form 1099-R

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code			1 Gross distribution \$		OMB No. 1545-0119 2017 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.				
			2a Taxable amount \$		2b Taxable amount not determined <input type="checkbox"/>					Total distribution <input type="checkbox"/>	
PAYER'S federal identification number		RECIPIENT'S identification number		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$					
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code			5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$						
			7 Distribution code(s)		IRA/SEP/SIMPLE <input type="checkbox"/>		8 Other \$ %		This information is being furnished to the Internal Revenue Service.		
			9a Your percentage of total distribution %		9b Total employee contributions \$						
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld \$		13 State/Payer's state no.		14 State distribution \$			
Account number (see instructions)			15 Local tax withheld \$		16 Name of locality		17 Local distribution \$				

Form 1099-R

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

Consent to Disclose Tax Return Information to VITA/TCE Tax Prep Sites

Federal Disclosure

Federal law required this consent form be provided to you ("you" refers to each taxpayer, if more than one). Unless authorized by law, we cannot disclose, without your consent, your tax return information to third parties for purposes other than the preparation and filing of your tax return. 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.

I HENRY & MARY BROWN do not authorize The Practice Lab:

Terms Global Carry Forward-of data allows TaxSlayer, LLC, the provider of the software, to make your tax return information available to any active volunteer site participating in the IRS's VITA/TCE that you select to prepare a tax return in the next filing season.

Meaning:-You will be able to visit any active volunteer site using TaxSlayer Pro Online next year and have your tax return populate with your current year data, regardless of where you filed your tax return this year.

Duration of Consent-Valid through November 9, 2019

Disclosure of Tax return information includes but not limited to-demographic, financial and other personally identifiable information, about you, your tax return and your sources of income which was input for the purposes of preparing your return.

Examples of Taxpayer Information:-your name, address, date of birth, phone number, SSN, filing status, occupation, employer's name and address and sources of income, deductions and credits claimed on the tax return.

Dependent Information includes, but not limited to:-The name, SSN, date of birth,, and relationship of any dependent claimed on the tax return.

Limitation of the Duration of Consent:-I, the taxpayer, do not wish to limit the duration of the consent of the disclosure of tax return information to a date earlier than presented above. If I wish to limit the duration to an earlier date, I will deny consent.

Limitation of the Scope of Disclosure:-I, the taxpayer, do not wish to limit the scope of the disclosure of tax return information further than presented above. If I wish to limit the scope of the disclosure of tax return information further , I will deny consent.

Explanation of Denial-Taxpayer does not need to provide consent for the VITA/TCE partner preparing your tax return this year. Global Carry Forward will assist you only if you visit a different VITA/TCE Site next year.

Signature: _____ Date: _____

Spouse PIN: 12345

PIN Date 8/14/2018

Signature: _____ Date: _____

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

Department of the Treasury
Internal Revenue Service

▶ **Return completed Form 8879 to your ERO. (Do not send to IRS.)**
▶ **Go to www.irs.gov/Form8879 for the latest information.**

2017

Submission Identification Number (SID) ▶

Taxpayer's name HENRY BROWN	Social security number 781-00-1234
Spouse's name MARY BROWN	Spouse's social security number 782-00-1234

Part I Tax Return Information – Tax Year Ending December 31, 2017 (Whole dollars only)

1 Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37)	1	58806
2 Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61)	2	3256
3 Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7; Form 1040NR, line 62a)	3	5061
4 Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	1805
5 Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14; Form 1040NR, line 75)	5	

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

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2017, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- I authorize PRACTICE LAB to enter or generate my PIN

1	1	2	3	4
---	---	---	---	---

 as my signature on my tax year 2017 electronically filed income tax return. Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ 09/22/2018

Spouse's PIN: check one box only

- I authorize PRACTICE LAB to enter or generate my PIN

1	1	2	3	4
---	---	---	---	---

 as my signature on my tax year 2017 electronically filed income tax return. Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ 09/22/2018

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

3	6	9	2	5	8	9	8	7	6	5
---	---	---	---	---	---	---	---	---	---	---

 Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2017 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.**

ERO's signature ▶ IRS PREPARER Date ▶ 09/22/2018

ERO Must Retain This Form – See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning _____, 2017, ending _____, 20 See separate instructions.

Your first name and initial **HENRY** Last name **BROWN** Your social security number **781-00-1234**

If a joint return, spouse's first name and initial **MARY** Last name **BROWN** Spouse's social security number **782-00-1234**

Home address (number and street). If you have a P.O. box, see instructions. **25 DIAMOND ROAD** 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). **DENVILLE, NJ 07834** Presidential Election Campaign

Foreign country name _____ Foreign province/state/county _____ Foreign postal code _____ 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 4 Head of household (with qualifying person). (See instructions.)
 2 Married filing jointly (even if only one had income) If the qualifying person is a child but not your dependent, enter this child's name here. **▶**
 3 Married filing separately. Enter spouse's SSN above and full name here. **▶** 5 Qualifying widow(er) (see instructions)

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a } Boxes checked on 6a and 6b **2**
 b Spouse } No. of children on 6c who:
 • lived with you **2**
 • did not live with you due to divorce or separation (see instructions) **0**
 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)
 GEORGE BROWN 783-00-1234 GRANDCHILD
 SUSAN COX 784-00-1234 GRANDCHILD
 If more than four dependents, see instructions and check here
 Dependents on 6c not entered above **0**
 Add numbers on lines above **4**

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 **36001**
 8a Taxable interest. Attach Schedule B if required 8a **325**
 b Tax-exempt interest. Do not include on line 8a 8b _____
 9a Ordinary dividends. Attach Schedule B if required 9a **645**
 b Qualified dividends 9b **455**
 10 Taxable refunds, credits, or offsets of state and local income taxes 10 _____
 11 Alimony received 11 _____
 12 Business income or (loss). Attach Schedule C or C-EZ 12 _____
 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13 **256**
 14 Other gains or (losses). Attach Form 4797 14 _____
 15a IRA distributions 15a _____ b Taxable amount 15b _____
 16a Pensions and annuities 16a _____ b Taxable amount 16b **4500**
 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 _____
 18 Farm income or (loss). Attach Schedule F 18 _____
 19 Unemployment compensation 19 **5890**
 20a Social security benefits 20a **13333** b Taxable amount 20b **11333**
 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 **58950**

Adjusted Gross Income 23 Educator expenses 23 _____
 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 _____
 25 Health savings account deduction. Attach Form 8889 25 _____
 26 Moving expenses. Attach Form 3903 26 _____
 27 Deductible part of self-employment tax. Attach Schedule SE 27 _____
 28 Self-employed SEP, SIMPLE, and qualified plans 28 _____
 29 Self-employed health insurance deduction 29 _____
 30 Penalty on early withdrawal of savings 30 _____
 31a Alimony paid b Recipient's SSN **▶** 31a _____
 32 IRA deduction 32 _____
 33 Student loan interest deduction 33 **144**
 34 Tuition and fees. Attach Form 8917 34 _____
 35 Domestic production activities deduction. Attach Form 8903 35 _____
 36 Add lines 23 through 35 36 **144**
 37 Subtract line 36 from line 22. This is your adjusted gross income **▶** 37 **58806**

38	Amount from line 37 (adjusted gross income)	38	58806
39a	Check <input checked="" type="checkbox"/> You were born before January 2, 1953, <input type="checkbox"/> Blind. } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1953, <input type="checkbox"/> Blind. } checked ▶ 39a 1		
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	13950
41	Subtract line 40 from line 38	41	44856
42	Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	42	16200
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	28656
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	3256
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	3256
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	3256
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	
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	3256
64	Federal income tax withheld from Forms W-2 and 1099	64	5061
65	2017 estimated tax payments and amount applied from 2016 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 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	5061
75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	1805
76a	Amount of line 75 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	76a	1805
b	Routing number 3 2 5 0 7 0 7 6 0 ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number 9 8 7 1 2 3 6 5 4		
77	Amount of line 75 you want applied to your 2018 estimated tax ▶	77	
78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ▶	78	
79	Estimated tax penalty (see instructions)	79	

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

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

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

Your signature	Date	Your occupation	Daytime phone number
9/22/18	09/22/18	RETIRED	973-555-5556
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	09/22/18	BARTENDER	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
		09/22/2018		S23051413
Firm's name ▶ PRACTICE LAB	Firm's EIN ▶ -		Phone no. 202-202-2022	
Firm's address ▶ 15 PRACTICE LAB WAY WASHINGTON DC 20005				

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

▶ Go to www.irs.gov/ScheduleA for instructions and the latest information.

▶ Attach to Form 1040.

2017
Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 28.

Name(s) shown on Form 1040

Your social security number

HENRY & MARY BROWN

781-00-1234

Medical and Dental Expenses

Caution: Do not include expenses reimbursed or paid by others.

1	Medical and dental expenses (see instructions)	1	1889
2	Enter amount from Form 1040, line 38 2 58806		
3	Multiply line 2 by 7.5% (0.075)	3	4410
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	

Taxes You Paid

5 State and local (check only one box):

a	<input type="checkbox"/> Income taxes, or	5	849
b	<input checked="" type="checkbox"/> General sales taxes		
6	Real estate taxes (see instructions)	6	4534
7	Personal property taxes	7	
8	Other taxes. List type and amount ▶	8	
9	Add lines 5 through 8	9	5383

Interest You Paid

10 Home mortgage interest and points reported to you on Form 1098
11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶

Note:
Your mortgage interest deduction may be limited (see instructions).

12	Points not reported to you on Form 1098. See instructions for special rules	12	
13	Mortgage insurance premiums (see instructions).	13	
14	Investment interest. Attach Form 4952 if required. See instructions	14	
15	Add lines 10 through 14	15	

Gifts to Charity

16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions.	16	
17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	
18	Carryover from prior year	18	
19	Add lines 16 through 18	19	

If you made a gift and got a benefit for it, see instructions.

Casualty and Theft Losses

20 Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions

Job Expenses and Certain Miscellaneous Deductions

21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instructions. ▶	21	
22	Tax preparation fees	22	
23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	
24	Add lines 21 through 23	24	
25	Enter amount from Form 1040, line 38 25		
26	Multiply line 25 by 2% (0.02)	26	
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	

Other Miscellaneous Deductions

28 Other—from list in instructions. List type and amount ▶

Total Itemized Deductions

29	Is Form 1040, line 38, over \$156,900?		
	<input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.	29	5383
	<input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.		
30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶		

SCHEDULE B
(Form 1040A or 1040)

Interest and Ordinary Dividends

OMB No. 1545-0074

2017
Attachment
Sequence No. **08**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040A or 1040.**
▶ **Go to www.irs.gov/ScheduleB for instructions and the latest information.**

Name(s) shown on return

Your social security number
781-00-1234

HENRY & MARY BROWN

Part I
Interest

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

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

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶
NATIONAL CITY BANK
- 2** Add the amounts on line 1
- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶

		Amount
1		325
2		325
3		
4		325

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

Part II
Ordinary Dividends

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

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

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

		Amount
5		645
6		645

Part III

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Foreign Accounts and Trusts

(See instructions.)

- 7a** At any time during 2017, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
- If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements
- b** If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶
- 8** During 2017, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

	Yes	No
7a	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
b	<input type="checkbox"/>	<input type="checkbox"/>
8	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Credit for Qualified Retirement Savings Contributions

Department of the Treasury
Internal Revenue Service

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

▶ Go to www.irs.gov/Form8880 for instructions and the latest information.

Attachment
Sequence No. **54**

Name(s) shown on return

Your social security number

HENRY & MARY BROWN

781-00-1234

You **cannot** take this credit if **either** of the following applies.



- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$31,000 (\$46,500 if head of household; \$62,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 2000, **(b)** is claimed as a dependent on someone else's 2017 tax return, or **(c)** was a **student** (see instructions).

- Traditional and Roth IRA (including *myRA*) contributions for 2017. **Do not** include rollover contributions
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2017 (see instructions)
- Add lines 1 and 2
- Certain distributions received **after** 2014 and **before** the due date (including extensions) of your 2017 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception
- Subtract line 4 from line 3. If zero or less, enter -0-
- In each column, enter the **smaller** of line 5 or \$2,000
- Add the amounts on line 6. If zero, **stop**; you cannot take this credit
- Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37
- Enter the applicable decimal amount shown below.

	(a) You	(b) Your spouse
1		
2		2400
3		2400
4	4500	4500
5		
6		
7		
8	58806	

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$18,500	.5	.5	.5
\$18,500	\$20,000	.5	.5	.2
\$20,000	\$27,750	.5	.5	.1
\$27,750	\$30,000	.5	.2	.1
\$30,000	\$31,000	.5	.1	.1
\$31,000	\$37,000	.5	.1	.0
\$37,000	\$40,000	.2	.1	.0
\$40,000	\$46,500	.1	.1	.0
\$46,500	\$62,000	.1	.0	.0
\$62,000	---	.0	.0	.0

Note: If line 9 is zero, **stop**; you cannot take this credit.

- Multiply line 7 by line 9
- Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Form 1040, line 51; Form 1040A, line 34; or Form 1040NR, line 48

9	X . 10
10	
11	3256
12	

*See Pub. 590-A for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Keep for Your Records



Before you begin: ✓ See the earlier instructions for line 44 to see if you can use this worksheet to figure your tax.
 ✓ Before completing this worksheet, complete Form 1040 through line 43.
 ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1.	Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	<u>28656</u>
2.	Enter the amount from Form 1040, line 9b*	2.	<u>455</u>
3.	Are you filing Schedule D?*		
	<input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-.	}	3. <u>256</u>
	<input checked="" type="checkbox"/> No. Enter the amount from Form 1040, line 13.		
4.	Add lines 2 and 3	4.	<u>711</u>
5.	If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.	<u> </u>
6.	Subtract line 5 from line 4. If zero or less, enter -0-	6.	<u>711</u>
7.	Subtract line 6 from line 1. If zero or less, enter -0-	7.	<u>27945</u>
8.	Enter: \$37,950 if single or married filing separately, \$75,900 if married filing jointly or qualifying widow(er), \$50,800 if head of household.	}	8. <u>75900</u>
9.	Enter the smaller of line 1 or line 8		
10.	Enter the smaller of line 7 or line 9	10.	<u>27945</u>
11.	Subtract line 10 from line 9. This amount is taxed at 0%	11.	<u>711</u>
12.	Enter the smaller of line 1 or line 6	12.	<u>711</u>
13.	Enter the amount from line 11	13.	<u>711</u>
14.	Subtract line 13 from line 12	14.	<u> </u>
15.	Enter: \$418,400 if single, \$235,350 if married filing separately, \$470,700 if married filing jointly or qualifying widow(er), \$444,550 if head of household.	}	15. <u>470700</u>
16.	Enter the smaller of line 1 or line 15		
17.	Add lines 7 and 11	17.	<u>28656</u>
18.	Subtract line 17 from line 16. If zero or less, enter -0-	18.	<u> </u>
19.	Enter the smaller of line 14 or line 18	19.	<u> </u>
20.	Multiply line 19 by 15% (0.15)	20.	<u> </u>
21.	Add lines 11 and 19	21.	<u>711</u>
22.	Subtract line 21 from line 12	22.	<u> </u>
23.	Multiply line 22 by 20% (0.20)	23.	<u> </u>
24.	Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	24.	<u>3256</u>
25.	Add lines 20, 23, and 24	25.	<u>3256</u>
26.	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	26.	<u>3369</u>
27.	Tax on all taxable income. Enter the smaller of line 25 or 26. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, don't enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	27.	<u>3256</u>

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

Social Security Benefits Worksheet—Lines 20a and 20b

Keep for Your Records



Before you begin:

- ✓ Complete Form 1040, lines 21 and 23 through 32, if they apply to you.
- ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2017, enter “D” to the right of the word “benefits” on line 20a. If you don’t, you may get a math error notice from the IRS.
- ✓ Be sure you have read the **Exception** in the line 20a and 20b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1.	Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 . Also, enter this amount on Form 1040, line 20a	1.	13333
2.	Multiply line 1 by 50% (0.50)	2.	6667
3.	Combine the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21	3.	47617
4.	Enter the amount, if any, from Form 1040, line 8b	4.	
5.	Combine lines 2, 3, and 4	5.	54284
6.	Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36	6.	
7.	Is the amount on line 6 less than the amount on line 5?		
	<input type="checkbox"/> No. None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b.		
	<input checked="" type="checkbox"/> Yes. Subtract line 6 from line 5	7.	54284
8.	If you are:		
	<ul style="list-style-type: none"> • Married filing jointly, enter \$32,000 • Single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2017, enter \$25,000 • Married filing separately and you lived with your spouse at any time in 2017, skip lines 8 through 15; multiply line 7 by 85% (0.85) and enter the result on line 16. Then, go to line 17 	}	8. 32000
9.	Is the amount on line 8 less than the amount on line 7?		
	<input type="checkbox"/> No. None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. If you are married filing separately and you lived apart from your spouse for all of 2017, be sure you entered “D” to the right of the word “benefits” on line 20a.		
	<input checked="" type="checkbox"/> Yes. Subtract line 8 from line 7	9.	22284
10.	Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2017	10.	12000
11.	Subtract line 10 from line 9. If zero or less, enter -0-	11.	10284
12.	Enter the smaller of line 9 or line 10	12.	12000
13.	Enter one-half of line 12	13.	6000
14.	Enter the smaller of line 2 or line 13	14.	6000
15.	Multiply line 11 by 85% (0.85). If line 11 is zero, enter -0-	15.	8741
16.	Add lines 14 and 15	16.	14741
17.	Multiply line 1 by 85% (0.85)	17.	11333
18.	Taxable social security benefits. Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040, line 20b	18.	11333



If any of your benefits are taxable for 2017 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Lump-Sum Election in Pub. 915 for details.

QNA

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

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

1. Enter the total interest you paid in 2017 on qualified student loans. Don't enter more than \$2,500	1.	<u>144</u>
2. Enter the amount from Form 1040, line 22	2.	<u>58950</u>
3. Enter the total of the amounts from Form 1040, lines 23 through 32	3.	_____
4. Enter the total of any amounts entered on the dotted line next to Form 1040, line 36	4.	_____
5. Add lines 3 and 4	5.	_____
6. Subtract line 5 from line 2	6.	<u>58950</u>
7. Enter any foreign earned income exclusion and/or housing exclusion (Form 2555, line 45; or Form 2555-EZ, line 18)	7.	_____
8. Enter any foreign housing deduction (Form 2555, line 50)	8.	_____
9. Enter the amount of income from Puerto Rico you are excluding	9.	_____
10. Enter the amount of income from American Samoa you are excluding (Form 4563, line 15)	10.	_____
11. Add lines 6 through 10. This is your modified adjusted gross income	11.	<u>58950</u>
12. Enter the amount shown below for your filing status	12.	<u>135000</u>
• Single, head of household, or qualifying widow(er)—\$65,000		
• Married filing jointly—\$135,000		
13. Is the amount on line 11 more than the amount on line 12?		
<input checked="" type="checkbox"/> No. Skip lines 13 and 14, enter -0- on line 15, and go to line 16.		
<input type="checkbox"/> Yes. Subtract line 12 from line 11	13.	_____
14. Divide line 13 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	14.	_____
15. Multiply line 1 by line 14	15.	_____
16. Student loan interest deduction. Subtract line 15 from line 1. Enter the result here and on Form 1040, line 33. Don't include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)	16.	<u>144</u>

STATE OF NEW JERSEY INCOME TAX – RESIDENT RETURN

NJ-1040
2017
Page 1



For Privacy Act Notification, See Instructions
For Tax Year Jan. – Dec. 2017 or Other Tax Year
Beginning _____, 20__ Month Ending _____, 20__
On-line Federal Extension Confirmation # _____

BROWN HENRY & MARY

25 DIAMOND ROAD

DENVILLE NJ 07834- 1408

1038 12

781001234 782001234

S23051413

50001 0002 1408



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

> _____
Your Signature Date

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

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

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

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

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

Fill in if NJ-1040-O is enclosed

If enclosing copy of death certificate for deceased taxpayer, check box (See instruction page 12)

Paid Preparer's Signature

Federal Identification Number
S23051413

Firm's Name PRACTICE LAB

Federal Employer Identification Number

15 PRACTICE LAB WAY WASHINGTON DC 20005



BROWN HENRY & MARY

781001234

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

FILING STATUS

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

EXEMPTIONS

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

CHECKBOXES FOR EXEMPTIONS

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

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

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

GOVERNATORIAL ELECTIONS FUND

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

Main tax schedule table with 36 rows (14-36) listing various income and deduction categories and their corresponding amounts.



BROWN HENRY & MARY

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37A.	TOTAL PROPERTY TAXES PAID (SEE INSTRUCTION PAGE 30)	37A.	6154 .
37B.	BLOCK, LOT, AND QUALIFIER (TO BE ENTERED ON PAGE 1)	37B.	
37C.	COUNTY/MUNICIPALITY CODE (TO BE ENTERED ON PAGE 1)	37C.	
38.	PROPERTY TAX DEDUCTION (SEE INSTRUCTION PAGE 33)	38.	6154 .
39.	NEW JERSEY TAXABLE INCOME (SUBTRACT LINE 38 FROM LINE 36) IF ZERO OR LESS, MAKE NO ENTRY	39.	23929 .
40.	TAX (FROM TAX TABLES, PAGE 52)	40.	349 .
41.	CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS	41.	.
41A.	JURISDICTION CODE (SEE INSTRUCTIONS)	41A.	
42.	BALANCE OF TAX (SUBTRACT LINE 41 FROM LINE 40)	42.	349 .
43.	SHELTERED WORKSHOP TAX CREDIT	43.	.
44.	BALANCE OF TAX AFTER CREDIT (SUBTRACT LINE 43 FROM LINE 42)	44.	349 .
45.	USE TAX DUE ON INTERNET, MAIL-ORDER, OR OTHER OUT-OF-STATE PURCHASES (SEE WKST AND INSTR. PAGE 36) IF NO USE TAX, ENTER ZERO	45.	0 .
46.	PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX	46.	.
46A.	FILL IN IF FORM 2210 IS ENCLOSED	46A.	
47.	TOTAL TAX AND PENALTY (ADD LINES 44, 45, AND 46)	47.	349 .
48.	TOTAL NEW JERSEY INCOME TAX WITHHELD (ENCLOSE FORMS W-2 AND 1099)	48.	550 .
49.	PROPERTY TAX CREDIT (SEE INSTRUCTION PAGE 30)	49.	.
50.	NEW JERSEY ESTIMATED TAX PAYMENTS/CREDIT FROM 2016 TAX RETURN	50.	.
51.	NEW JERSEY EARNED INCOME TAX CREDIT (SEE INSTRUCTION PAGE 38)	51.	.
51B.	FILL IN THE BOX IF YOU HAD THE IRS FIGURE YOUR FEDERAL EARNED INCOME CREDIT	51B.	
51C.	FILL IN THE BOX IF YOU ARE A CU COUPLE CLAIMING THE NJ EARNED INCOME TAX CREDIT	51C.	
52.	EXCESS NEW JERSEY UI/SF/SWF WITHHELD (SEE INSTRUCTION PAGE 38) (ENCLOSE FORM NJ-2450)	52.	.
53.	EXCESS DISABILITY INSURANCE WITHHELD (SEE INSTRUCTION PAGE 38) (ENCLOSE FORM NJ-2450)	53.	.
54.	EXCESS NEW JERSEY FAMILY LEAVE WITHHELD (SEE INSTRUCTION PAGE 38) (ENCLOSE FORM NJ-2450)	54.	.
55.	TOTAL PAYMENTS/CREDITS (ADD LINES 48 THROUGH 54)	55.	550 .
56.	IF LINE 55 IS LESS THAN LINE 47, ENTER AMOUNT YOU OWE IF YOU OWE TAX, YOU MAY MAKE A DONATION BY ENTERING AN AMOUNT ON LINES 59, 60, 61, 62, 63, AND/OR 64 AND ADDING THIS TO YOUR PAYMENT AMOUNT	56.	.
57.	IF LINE 55 IS MORE THAN LINE 47, ENTER OVERPAYMENT DEDUCTIONS FROM OVERPAYMENT ON LINE 57 WHICH YOU ELECT TO CREDIT TO:	57.	201 .
58.	YOUR 2018 TAX	58.	.
59.	NEW JERSEY ENDANGERED WILDLIFE FUND	59.	.
60.	NEW JERSEY CHILDREN'S TRUST FUND	60.	.
61.	NEW JERSEY VIETNAM VETERANS' MEMORIAL FUND	61.	.
62.	NEW JERSEY BREAST CANCER RESEARCH FUND	62.	.
63.	U.S.S. NEW JERSEY EDUCATIONAL MUSEUM FUND	63.	.
64.	OTHER DESIGNATED CONTRIBUTION (SEE INSTRUCTION PAGE 39)	64.	.
64C.	DESIGNATION CODE	64C.	
65.	TOTAL DEDUCTIONS FROM OVERPAYMENT (ADD LINES 58 THROUGH 64)	65.	.
66.	REFUND (AMOUNT TO BE SENT TO YOU. SUBTRACT LINE 65 FROM LINE 57)	66.	201 .

DIRECT DEPOSIT INFORMATION

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

For more information, see Tax Topic Bulletin GIT-1, *Pensions and Annuities*.

Line 27c: Total Exclusion Amount

Add Lines 27a and 27b and enter the total on Line 27c.

Line 28: New Jersey Gross Income

Subtract Line 27c from Line 26 and enter the result on Line 28. If less than zero, make no entry.

Required to File a Return

If your income on Line 28 is more than \$20,000 (\$10,000 if your filing status is single or married/CU partner filing separate return), continue with Line 29.

Not Required to File a Return

If your income for the entire year is *not* more than \$20,000 (\$10,000 if your filing status is single or married/CU partner filing separate return), you have no tax liability to New Jersey and are not *required* to file a return.

Even if you have no tax liability, you need to file to claim a refund if you:

- ♦ Had New Jersey Income Tax withheld;
- ♦ Paid estimated taxes; or
- ♦ Are eligible for a New Jersey Earned Income Tax Credit or other credit.

Do not complete Lines 29 through 44. Continue completing the return with Line 45. (See instructions on page 36.)

Withholding Exemption. If you expect to have no New Jersey Income Tax liability for 2018, complete Form NJ-W4 and give it to your employer to claim an exemption from withholding.

Homeowners and Tenants Age 65 or Older or Disabled who do not have to file a New Jersey return, but who met the eligibility requirements for a Property Tax Credit on page 30, can file Form NJ-1040-H instead of Form NJ-1040 to claim the credit. (See instructions on page 48.)

Exemptions and Deductions (Lines 29–35)

New Jersey allows deductions only for:

- ♦ Personal exemptions (Line 29);
- ♦ Certain medical expenses (Line 30);
- ♦ Qualified Archer medical savings account (MSA) contributions (Line 30);
- ♦ Health insurance costs of the self-employed (Line 30);
- ♦ Alimony and separate maintenance payments (Line 31);
- ♦ Qualified conservation contributions (Line 32);
- ♦ A Health Enterprise Zone deduction for taxpayers who own a qualified medical or dental practice (Line 33); and
- ♦ An alternative business calculation adjustment for taxpayers with business losses (Line 34).

No deduction is allowed for adjustments taken on the federal return such as employee business expenses, IRA contributions, and Keogh Plan contributions. However, you should keep records of all contributions to IRAs and Keogh Plans. You will need this information when you make withdrawals. Part-year residents, see page 7.

Line 29: Total Exemption Amount

Calculate your total exemption amount as follows (part-year residents, see page 7):

- From Line 12a _____ × \$1,000 = _____
- From Line 12b _____ × \$1,500 = _____
- From Line 12c _____ × \$3,000 = _____
- Total Exemption Amount _____

Enter the number of exemptions from Line 12a, Form NJ-1040. Multiply the number by \$1,000 and enter the result.

Enter the number of exemptions from Line 12b, Form NJ-1040. Multiply the number by \$1,500 and enter the result.

Enter the number of exemptions from Line 12c, Form NJ-1040. Multiply the number by \$3,000 and enter the result.

Add the exemption amounts calculated above and enter the total on Line 29.

Line 30: Medical Expenses

You can deduct certain medical expenses that you paid during the year for yourself, your spouse or domestic partner, and your dependents. However, you cannot deduct expenses for which you were reimbursed. Only expenses that exceed 2% of your income can be deducted. You also can deduct qualified Archer MSA contributions and certain health insurance costs if you are self-employed. Use Worksheet E to calculate your deduction.

Allowable Medical Expenses. *Medical expenses* means nonreimbursed payments for costs such as:

Worksheet E	
Deduction for Medical Expenses	
1. Total unreimbursed medical expenses	1. <u>1889</u>
2. Enter Line 28, Form NJ-1040 <u>37227</u> × .02 =	2. <u>745</u>
3. Medical Expenses Deduction. Subtract line 2 from line 1 and enter result here. If zero or less, enter zero	3. <u>1144</u>
4. Enter the amount of your qualified Archer MSA contributions from federal Form 8853	4. _____
5. Enter the amount of your self-employed health insurance deduction	5. _____
6. Total Deduction for Medical Expenses. Add lines 3, 4, and 5. Enter the result here and on Line 30, Form NJ-1040. If zero, enter zero here and make no entry on Line 30, Form NJ-1040	6. <u>1144</u>
(Keep for your records)	

NJ e-file Signature Authorization

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

2017

Taxpayer's name HENRY BROWN	Social security number 781-00-1234
Spouse's name or Civil Union Prtnr's MARY BROWN	Spouse's social security number or Civil Union Prtnr's 782-00-1234

Part I Tax Return Information-Tax Year Ending December 31, 2017 (Whole Dollars Only)	
1 New Jersey Taxable income	1 23929
2 Total tax	2 349
3 New Jersey income tax withheld	3 550
4 Refund	4 201
5 Amount you owe	5

Part II Declaration and Signature Authorization of Taxpayer

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2017, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of my electronic income tax return. I acknowledge that I have read the Consent to Disclosure and, if applicable, Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return and I agree to the provisions contained therein. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize PRACTICE LAB to enter my PIN 11234 as my signature
ERO firm name do not enter all zeros
 on my tax year 2017 electronically filed income tax return.

I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ 09/22/2018

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

I authorize PRACTICE LAB to enter my PIN 11234 as my signature
ERO firm name do not enter all zeros
 on my tax year 2017 electronically filed income tax return.

I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature or Civil Union Prtnr's ▶ _____ Date ▶ 09/22/2018

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method

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

I certify that the above numeric entry is my PIN, which is my signature on the tax year 2017 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method.

ERO's signature ▶ _____ Date ▶ 09/22/2018

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