**KARL KENT & KARA BRYANT**
**123 ELM**
**PLUCKEMIN, NJ 07978**

**2018 INCOME TAX RETURN**

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

KARL R KENT &
KARA B BRYANT
123 ELM
PLUCKEMIN NJ 07978
(973) 555-1234

Preparer No.: 995
Client No.  : XXX-XX-0752
Invoice Date: 12/02/2018

# INVOICE

| Description | Amount |
|---|---|
| PREPARATION OF 2018 FEDERAL/STATE FORMS & WORKSHEETS: | |
| FORM 1040 | |
| FORM 1040 SCHEDULE 1 (ADDITIONAL INCOME AND ADJUSTMENTS | |
| FORM 1040 SCHEDULE 3 (NONREFUNDABLE CREDITS) | |
| FORM 1040 SCHEDULE 4 (OTHER TAXES) | |
| FORM 1040 SCHEDULE 5 (OTHER PAYMENTS AND REFUNDABLE CRE | |
| FORM 1040 SCHEDULE 6 (FOREIGN ADDRESS/THIRD PARTY DESIG | |
| SCHEDULE A (ITEMIZED DEDUCTIONS) | |
| SCHEDULE A MEDICAL BREAKDOWN | |
| SCHEDULE A SALES TAX WORKSHEET | |
| SCHEDULE A CONTRIBUTION WORKSHEET | |
| SCHEDULE B (INTEREST & DIVIDENDS) | |
| SCHEDULE C-EZ | |
| SCHEDULE D (CAPITAL GAINS & LOSS) | |
| FORM 8949 (SALES OF CAPITAL ASSETS) (3) | |
| CAPITAL GAIN TAX WORKSHEET | |
| SCHEDULE E (SUPPLEMENTAL INCOME) | |
| SCHEDULE SE (SELF-EMPLOYMENT TAX) | |
| FORM W-2 (WAGES AND TAX) (2) | |
| FORM W-2G (GAMBLING WINNINGS) (2) | |
| FORM 1040 ESTIMATES | |
| FORM 1099-C (CANCELLATION OF DEBT) | |
| FORM 1099-G (UNEMPLOYMENT COMPENSATION) | |
| FORM 1099-MISC (MISCELLANEOUS INCOME) | |
| FORM 1099-R (RETIREMENT DISTRIBUTIONS) (4) | |
| SSA WORKSHEET | |
| FORM 2441 (CHILD CARE CREDIT) | |
| FORM 4684 (CASUALTY LOSS) | |
| FORM 5695 (RESIDENTIAL ENERGY CREDIT) | |
| FORM 8879 (E-FILE SIGNATURE AUTHORIZATION) | |
| FORM 8453 (E-FILE DECLARATION) | |
| **Total Invoice** | |
| **Amount Paid** | |
| **Balance Due** | |

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

KARL R KENT &
KARA B BRYANT
123 ELM
PLUCKEMIN NJ 07978
(973) 555-1234

Preparer No.: 995
Client No.  : XXX-XX-0752
Invoice Date: 12/02/2018

# INVOICE

| Description | Amount |
|---|---|
| CONTINUATION OF 2018 FORMS & WORKSHEETS:<br>CHILD TAX CREDIT WORKSHEET<br>FORM 8863 (EDUCATION CREDIT)<br>FORM 8962 (PREMIUM TAX CREDIT)<br>FORM 8965 (HEALTH COVERAGE EXEMPTIONS)<br>SHARED RESPONSIBILITY PAYMENT WORKSHEET<br>STUDENT LOAN INTEREST WORKSHEET<br>IRA WORKSHEET | |

| | |
|---|---|
| **Total Invoice** | $0.00 |
| **Amount Paid** | $0.00 |
| **Balance Due** | $0.00 |

TAX YEAR: 2018 PROCESS DATE: 12/02/2018

CLIENT : 881-00-0752 KARL R KENT BIRTH DATE : 07/28/1947 Age:71
SPOUSE : 882-00-0752 KARA B BRYANT BIRTH DATE : 01/15/1957 Age:61

ADDRESS : 123 ELM PREPARER : 995
: PLUCKEMIN NJ 07978

Home : (973) 555-1234 PREPARER FEE :
Work : (862) 555-5678 ELECTRONIC :
Cell : - TOTAL FEES :
STATUS : 2
FED TYPE: Electronic Mail
ST TYPE : Regular Tax EFFECTIVE RATE: 3.07%
E-MAIL : NONE@TAXSLAYERPRO.COM

| DEPENDENT NAME | BIRTH DATE | AGE | SSN | RELATIONSHIP | MONTHS |
|---|---|---|---|---|---|
| KENDRA KENT | 03/10/1997 | 21 | 883-00-0752 | DAUGHTER | 12 |
| DAVID THOMAS | 05/08/2013 | 5 | 884-00-0752 | GRANDCHILD | 12 |
| CARMEN BRYANT | 03/01/1955 | 63 | 880-00-0752 | SISTER | 12 |

LISTING OF FORMS FOR THIS RETURN

FORM 1040
SCHEDULE 1 (ADDITIONAL INCOME AND ADJUSTMENTS TO INCOME)
SCHEDULE 3 (NONREFUNDABLE CREDITS)
SCHEDULE 4 (OTHER TAXES)
SCHEDULE 5 (OTHER PAYMENTS AND REFUNDABLE CREDITS)
SCHEDULE 6 (FOREIGN ADDRESS AND THIRD PARTY DESIGNEE)
FORM W-2
FORM W-2G
FORM 1040-ES (2019 ESTIMATES)
FORM 1099-C (CANCELLATION OF DEBT)
FORM 1099-G (UNEMPLOYMENT COMPENSATION)
FORM SSA-1099 (SOCIAL SECURITY BENEFITS)
STATE & LOCAL REFUNDS
FORM 1099-R (RETIREMENT DISTRIBUTIONS)
FORM 1099-MISC (Miscellaneous Income)
SCHEDULE A (ITEMIZED DEDUCTIONS)
FORM 4684 (CASUALTY LOSS)
SCHEDULE B (INTEREST/DIVIDEND INCOME)
SCHEDULE C-EZ (BUSINESS INCOME)
SCHEDULE D (CAPITAL GAINS/LOSSES)
SCHEDULE E (SUPPLEMENTAL INCOME/LOSS)
SCHEDULE SE (SELF EMPLOYMENT TAX)
FORM 2441 (CHILD CARE CREDIT)
FORM 5695 (RESIDENTIAL ENERGY CREDITS)
CHILD TAX CREDIT WORKSHEET
FORM 8863 (EDUCATION CREDITS)
FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)
FORM 8453 (E-FILE TRANSMITTAL ATTACHMENTS)
FORM 8949 (SALES AND OTHER DISPOSITIONS OF CAPITAL ASSETS)
FORM 8962 (PREMIUM TAX CREDIT)
FORM 8965 (HEALTH COVERAGE EXEMPTIONS)
SHARED RESPONSIBILITY PAYMENT WORKSHEET
FORM 1040-ES (ESTIMATED PAYMENT VOUCHER)

CLIENT : KARL KENT 881-00-0752
SPOUSE : KARA BRYANT 882-00-0752

PREPARER : 995 DATE : 12/02/2018

LISTING OF FORMS FOR THIS RETURN

STUDENT LOAN INTEREST DEDUCTION WORKSHEET
IRA DEDUCTION WORKSHEET

## * QUICK SUMMARY *

| SUMMARY | FEDERAL |
|---|---|
| FILING STATUS | 2 |
| TOTAL INCOME | 87228 |
| TOTAL ADJUSTMENTS | 7232 |
| ADJUSTED GROSS INCOME | 79996 |
| DEDUCTIONS | 26650 |
| EXEMPTIONS | 0 |
| TAXABLE INCOME | 53346 |
| TAX | 5982 |
| CREDITS | 5029 |
| PAYMENTS | 7257 |
| OTHER TAXES | 683 |
| EARNED INCOME CREDIT | 0 |
| REFUND | 5621 |
| AMOUNT DUE | 0 |

## * W-2 INCOME FORMS SUMMARY *

| | T/S | EMPLOYER | WAGES | FED WITH | FICA | MED TAX | STATE WITH | ST |
|---|---|---|---|---|---|---|---|---|
| 1. | S | ACME SCHOOL | 13817 | 987 | 857 | 200 | 693 | NJ |
| 2. | T | ACME CORP | 28134 | 2176 | 1927 | 451 | 1674 | NJ |
| | | TOTALS...... | 41951 | 3163 | 2784 | 651 | 2367 | |

## * W-2G INCOME FORMS SUMMARY *

| | [T/S] | PAYER | GROSS WINNING | FED WITH | STATE WITH | ST |
|---|---|---|---|---|---|---|
| 1. | S | NEW JERSEY LOTTERY | 200 | 0 | 0 | |
| 2. | S | ACME CASINO | 1100 | 110 | 0 | |
| | | TOTALS...... | 1300 | 110 | 0 | |

CLIENT : KARL KENT 881-00-0752
SPOUSE : KARA BRYANT 882-00-0752

PREPARER : 995 DATE : 12/02/2018

## * FORM 1099-G INCOME FORMS SUMMARY *

| | [T/S] | PAYER | UNEMPLOYMENT | FED WITH | STATE WITH ST |
|---|---|---|---|---|---|
| 1. | S | NEW JERSEY DEPARTMENT OF LABOR | 2550 | 120 | 0 |
| | | TOTALS...... | 2550 | 120 | 0 |

## * 1099-R INCOME FORMS SUMMARY *

| | [T/S] | PAYER | GROSS DIST | TAXABLE AMT | FED WITH | STATE WITH ST |
|---|---|---|---|---|---|---|
| 1. | T | ACME IRAS | 838 | 838 | 0 | 0 |
| 2. | T | ACME TRUST | 11755 | 0 | 0 | 0 |
| 3. | T | DEFENSE FINANCE & | 1200 | 1200 | 0 | 0 |
| 4. | T | ACME PENSIONS | 18625 | 18290 | 1715 | 0 |
| | | TOTALS...... | 32418 | 20328 | 1715 | 0 |

## * 1099-MISC INCOME FORMS SUMMARY *

| | [T/S] | PAYER | RENTS | ROYALTIES | OTHER INCOME | FEDERAL WITH | NONEMPLOYEE COMPENSATION |
|---|---|---|---|---|---|---|---|
| 1. | S | ACME SERVICES | 0 | 0 | 0 | 0 | 1637 |
| | | TOTALS...... | 0 | 0 | 0 | 0 | 1637 |

## * FORM SSA-1099 INCOME FORMS SUMMARY *

| | [T/S] | PAYER | SSA BENEFITS | FED WITH | PREMIUMS |
|---|---|---|---|---|---|
| 1. | T | U.S. | 13682 | 360 | 1985 |
| | | TOTALS...... | 13682 | 360 | 1985 |

## * ESTIMATED PAYMENT SUMMARY *

| ENTITY TYPE | AMOUNT APPLIED | 1ST PAYMENT | 2ND PAYMENT | 3RD PAYMENT | 4TH PAYMENT |
|---|---|---|---|---|---|
| FEDERAL | $0.00 | $120.00 | $120.00 | $120.00 | $120.00 |

| | | | |
|---|---|---|---|
| a Employee's social security number: 882-00-0752 | OMB No. 1545-0008 | Safe, accurate, FAST! Use IRS e-file | Visit the IRS website at www.irs.gov/efile |

| | | |
|---|---|---|
| b Employer identification number (EIN): 93-1000752 | 1 Wages, tips, other compensation: 13817 | 2 Federal income tax withheld: 987 |
| c Employer's name, address, and ZIP code: ACME SCHOOL<br>123 MAIN<br>PLUCKEMIN NJ 07978 | 3 Social security wages: 13817 | 4 Social security tax withheld: 857 |
| | 5 Medicare wages and tips: 13817 | 6 Medicare tax withheld: 200 |
| | 7 Social security tips | 8 Allocated tips |
| d Control number | 9 Verification code | 10 Dependent care benefits |
| e Employee's first name and initial / Last name / Suff.: KARA B BRYANT<br>123 ELM<br>PLUCKEMIN NJ 07978 | 11 Nonqualified plans | 12a See instructions for box 12: Code DD 765 |
| | 13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐ | 12b Code |
| f Employee's address and ZIP code | 14 Other<br>WD HC 59<br>DI 26<br>FLI 12<br>OTHER 123 | 12c Code<br>12d Code |

| 15 State | Employer's state ID number | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |
|---|---|---|---|---|---|---|
| NJ | 931000752 | 13940 | 693 | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Form **W-2** **Wage and Tax Statement** 2018

Department of the Treasury—Internal Revenue Service

| | | | |
|---|---|---|---|
| a Employee's social security number: 881-00-0752 | OMB No. 1545-0008 | Safe, accurate, FAST! Use IRS e-file | Visit the IRS website at www.irs.gov/efile |

| | | |
|---|---|---|
| b Employer identification number (EIN): 91-1000752 | 1 Wages, tips, other compensation: 28134 | 2 Federal income tax withheld: 2176 |
| c Employer's name, address, and ZIP code: ACME CORP<br>123 MAIN<br>PLUCKEMIN NJ 07978 | 3 Social security wages: 31088 | 4 Social security tax withheld: 1927 |
| | 5 Medicare wages and tips: 31088 | 6 Medicare tax withheld: 451 |
| | 7 Social security tips | 8 Allocated tips |
| d Control number | 9 Verification code | 10 Dependent care benefits |
| e Employee's first name and initial / Last name / Suff.: KARL R KENT<br>123 ELM<br>PLUCKEMIN NJ 07978 | 11 Nonqualified plans | 12a See instructions for box 12: Code D 2954 |
| | 13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐ | 12b Code DD 3252 |
| f Employee's address and ZIP code | 14 Other<br>DI 56<br>WD HC 125<br>FLI 26 | 12c Code<br>12d Code |

| 15 State | Employer's state ID number | 16 State wages, tips, etc. | 17 State income tax | 18 Local wages, tips, etc. | 19 Local income tax | 20 Locality name |
|---|---|---|---|---|---|---|
| NJ | 9110007529 | 29334 | 1674 | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Form **W-2** **Wage and Tax Statement** 2018

Department of the Treasury—Internal Revenue Service

Form **8879**

Department of the Treasury
Internal Revenue Service

# IRS *e-file* Signature Authorization

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

OMB No. 1545-0074

2018

Submission Identification Number (SID) ▶

| Taxpayer's name | Social security number |
|---|---|
| KARL R KENT | 881-00-0752 |
| Spouse's name | Spouse's social security number |
| KARA B BRYANT | 882-00-0752 |

**Part I** **Tax Return Information — Tax Year Ending December 31, 2018** (Whole dollars only)

| | | | |
|---|---|---|---|
| 1 | Adjusted gross income (Form 1040, line 7; Form 1040NR, line 35) | 1 | 79996 |
| 2 | Total tax (Form 1040, line 15; Form 1040NR, line 61) | 2 | 1636 |
| 3 | Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a) | 3 | 5713 |
| 4 | Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a) | 4 | 5621 |
| 5 | Amount you owe (Form 1040, line 22; 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, 2018, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

☒ I authorize PRACTICE LAB (**ERO firm name**) to enter or generate my PIN 1 0 7 5 2 (**Enter five digits, but don't enter all zeros**) as my signature on my tax year 2018 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2018 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ ____________ Date ▶ 12/02/2018

**Spouse's PIN: check one box only**

☒ I authorize PRACTICE LAB (**ERO firm name**) to enter or generate my PIN 1 0 7 5 2 (**Enter five digits, but don't enter all zeros**) as my signature on my tax year 2018 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2018 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ ____________ Date ▶ 12/02/2018

**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 2018 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 ▶ 12/02/2018

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

Form **8453**

Department of the Treasury
Internal Revenue Service

# U.S. Individual Income Tax Transmittal for an IRS *e-file* Return

For the year January 1–December 31, 2018

► **See instructions on back.**

► **Go to *www.irs.gov/Form8453* for the latest information.**

OMB No. 1545-0074

**2018**

Please print or type.

PRINT CLEARLY

| Your first name and initial | Last name | Your social security number |
|---|---|---|
| KARL R | KENT | 881-00-0752 |
| If a joint return, spouse's first name and initial | Last name | Spouse's social security number |
| KARA B | BRYANT | 882-00-0752 |
| Home address (number and street). If you have a P.O. box, see instructions. | Apt. no. | |
| 123 ELM | | |
| City, town or post office, state, and ZIP code (If a foreign address, also complete spaces below.) | | |
| PLUCKEMIN, NJ 07978 | | |
| Foreign country name | Foreign province/state/county | Foreign postal code |
| | | |

▲ **Important!** You **must** enter your SSN(s) above. ▲

**FILE THIS FORM ONLY IF YOU ARE ATTACHING ONE OR MORE OF THE FOLLOWING FORMS OR SUPPORTING DOCUMENTS.**

**Check the applicable box(es) to identify the attachments.**

- ☐ Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes (or equivalent contemporaneous written acknowledgement)
- ☐ Form 2848, Power of Attorney and Declaration of Representative (or POA that states the agent is granted authority to sign the return)
- ☐ Form 3115, Application for Change in Accounting Method
- ☐ Form 3468 - attach a copy of the first page of NPS Form 10-168, Historic Preservation Certification Application (Part 2—Description of Rehabilitation), with an indication that it was received by the Department of the Interior or the State Historic Preservation Officer, together with proof that the building is a certified historic structure (or that such status has been requested)
- ☐ Form 4136 - attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
- ☐ Form 5713, International Boycott Report
- ☐ Form 8283, Noncash Charitable Contributions, Section A (if any statement or qualified appraisal is required), or Section B, Donated Property, and any related attachments (including any qualified appraisal or partnership Form 8283)
- ☐ Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent (or certain pages from a divorce decree or separation agreement, that went into effect after 1984 and before 2009) (see instructions)
- ☐ Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)
- ☐ Form 8864 - attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
- ☐ Form 8885, Health Coverage Tax Credit, and all required attachments
- ☒ Form 8949, Sales and Other Dispositions of Capital Assets (or a statement with the same information), if you elect not to report your transactions electronically on Form 8949

**DON'T SIGN THIS FORM.**

# Estimated Tax Voucher Filing Instructions

**2018**

| Name(s) as shown on return | Your social security number |
|---|---|
| KARL R KENT & KARA B BRYANT | 881-00-0752 |

**Date to file by:** 04/17/2019

**Payment:** 120

**Payment Method:** Make your check or money order payable to "United States Treasury". Do not send cash. Enter "2018 Form 1040-ES" and your SSN on your check or money order. To pay by credit card, go to https://www.irs.gov/payments.

**Address to file:** Internal Revenue Service
Internal Revenue Service
P.O. BOX 931100
LOUISVILLE, KY 40293-1100

**Other Instructions:** Detach the appropriate voucher along the dotted line and mail it with your payment. Enclose, but do not staple or attach, your payment with the voucher.

**Taxpayer Records:**

**Amount Paid** ______________________

**Check Number** ______________________

**Date Mailed** ______________________

**Tear off here**

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Form **1040-ES**
Department of the Treasury
Internal Revenue Service

# 2018 Estimated Tax

**Payment Voucher 1**

OMB No. 1545-0074

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 **"United States Treasury."** Write your social security number and "2018 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.

**Calendar year--Due April 17, 2018**

Amount of estimated tax you are paying by check or money order. 120

1038

KARL R KENT & KARA B BRYANT
123 ELM
PLUCKEMIN NJ 07978

Internal Revenue Service
P.O. BOX 931100
LOUISVILLE, KY 40293-1100

881000752 UY KENT 30 0 201912 430

# Estimated Tax Voucher Filing Instructions

**2018**

| Name(s) as shown on return | Your social security number |
|---|---|
| KARL R KENT & KARA B BRYANT | 881-00-0752 |

**Date to file by:** 06/17/2019

**Payment:** 120

**Payment Method:** Make your check or money order payable to "United States Treasury". Do not send cash. Enter "2018 Form 1040-ES" and your SSN on your check or money order. To pay by credit card, go to https://www.irs.gov/payments.

**Address to file:** Internal Revenue Service
Internal Revenue Service
P.O. BOX 931100
LOUISVILLE, KY 40293-1100

**Other Instructions:** Detach the appropriate voucher along the dotted line and mail it with your payment. Enclose, but do not staple or attach, your payment with the voucher.

**Taxpayer Records:**

**Amount Paid** ______________________

**Check Number** ______________________

**Date Mailed** ______________________

**Tear off here**

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Form **1040-ES**
Department of the Treasury
Internal Revenue Service

# 2018 Estimated Tax

**Payment Voucher 2**

OMB No. 1545-0074

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 **"United States Treasury."** Write your social security number and "2018 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.

**Calendar year--Due June 15, 2018**

Amount of estimated tax you are paying by check or money order. 120

1038

KARL R KENT & KARA B BRYANT
123 ELM
PLUCKEMIN NJ 07978

Internal Revenue Service
P.O. BOX 931100
LOUISVILLE, KY 40293-1100

881000752 UY KENT 30 0 201912 430

# Estimated Tax Voucher Filing Instructions

**2018**

| Name(s) as shown on return | Your social security number |
|---|---|
| KARL R KENT & KARA B BRYANT | 881-00-0752 |

**Date to file by:** 09/17/2019

**Payment:** 120

**Payment Method:** Make your check or money order payable to "United States Treasury". Do not send cash. Enter "2018 Form 1040-ES" and your SSN on your check or money order. To pay by credit card, go to https://www.irs.gov/payments.

**Address to file:** Internal Revenue Service
Internal Revenue Service
P.O. BOX 931100
LOUISVILLE, KY 40293-1100

**Other Instructions:** Detach the appropriate voucher along the dotted line and mail it with your payment. Enclose, but do not staple or attach, your payment with the voucher.

**Taxpayer Records:**

**Amount Paid** ____________________

**Check Number** ____________________

**Date Mailed** ____________________

**Tear off here**

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Form **1040-ES**
Department of the Treasury
Internal Revenue Service

# 2018 Estimated Tax

**Payment Voucher 3**

OMB No. 1545-0074

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 **"United States Treasury."** Write your social security number and "2018 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.

**Calendar year--Due Sept. 17, 2018**

Amount of estimated tax you are paying by check or money order. 120

1038

KARL R KENT & KARA B BRYANT
123 ELM
PLUCKEMIN NJ 07978

Internal Revenue Service
P.O. BOX 931100
LOUISVILLE, KY 40293-1100

881000752 UY KENT 30 0 201912 430

# Estimated Tax Voucher Filing Instructions

2018

| Name(s) as shown on return | Your social security number |
|---|---|
| KARL R KENT & KARA B BRYANT | 881-00-0752 |

**Date to file by:** 01/15/2020

**Payment:** 120

**Payment Method:** Make your check or money order payable to "United States Treasury". Do not send cash. Enter "2018 Form 1040-ES" and your SSN on your check or money order. To pay by credit card, go to https://www.irs.gov/payments.

**Address to file:** Internal Revenue Service
Internal Revenue Service
P.O. BOX 931100
LOUISVILLE, KY 40293-1100

**Other Instructions:** Detach the appropriate voucher along the dotted line and mail it with your payment. Enclose, but do not staple or attach, your payment with the voucher.

**Taxpayer Records:**

**Amount Paid** ______________________

**Check Number** ______________________

**Date Mailed** ______________________

**Tear off here**

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Form **1040-ES**
Department of the Treasury
Internal Revenue Service

# 2018 Estimated Tax

**Payment Voucher 4**

OMB No. 1545-0074

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 **"United States Treasury."** Write your social security number and "2018 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.

**Calendar year--Due Jan. 15, 2019**

Amount of estimated tax you are paying by check or money order. 120

1038

KARL R KENT & KARA B BRYANT
123 ELM
PLUCKEMIN NJ 07978

Internal Revenue Service
P.O. BOX 931100
LOUISVILLE, KY 40293-1100

881000752 UY KENT 30 0 201912 430

Form **1040** Department of the Treasury—Internal Revenue Service (99)
# U.S. Individual Income Tax Return 2018
OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing status: ☐ Single ☒ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

| Your first name and initial | Last name | Your social security number |
|---|---|---|
| KARL R | KENT | 881-00-0752 |

Your standard deduction: ☐ Someone can claim you as a dependent ☒ You were born before January 2, 1954 ☐ You are blind

| If joint return, spouse's first name and initial | Last name | Spouse's social security number |
|---|---|---|
| KARA B | BRYANT | 882-00-0752 |

Spouse standard deduction: ☐ Someone can claim your spouse as a dependent ☐ Spouse was born before January 2, 1954 ☐ Full-year health care coverage or exempt (see inst.)

☐ Spouse is blind ☐ Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
123 ELM

Presidential Election Campaign (see inst.) ☒ You ☐ Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.
PLUCKEMIN, NJ 07978

If more than four dependents, see inst. and ✓ here ► ☐

**Dependents** (see instructions):

| (1) First name Last name | (2) Social security number | (3) Relationship to you | (4) ✓ if qualifies for (see inst.): Child tax credit | Credit for other dependents |
|---|---|---|---|---|
| KENDRA KENT | 883000752 | DAUGHTER | ☐ | ☒ |
| DAVID THOMAS | 884000752 | GRANDCHILD | ☒ | ☐ |
| CARMEN BRYANT | 880000752 | SISTER | ☐ | ☒ |
| | | | ☐ | ☐ |

## Sign Here

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

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

| Your signature | Date | Your occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |
|---|---|---|---|
| | 12/02/18 | CLERK | |
| 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.) |
| | 12/02/18 | SCHOOL TEACHER | |

## Paid Preparers

See Schedule 6

| Print/Type preparer's name | Preparer's signature | PTIN | Check if: |
|---|---|---|---|
| | | S12345678 | ☐ 3rd Party Designee |
| Firm's name ► PRACTICE LAB | | Firm's EIN ► - | ☐ Self-employed |

**For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.** Form **1040** (2018)

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| | | | | | |
|---|---|---|---|---|---|
| 1 | Wages, salaries, tips, etc. Attach Form(s) W-2 | | | 1 | 41951 |
| 2a | Tax-exempt interest | 2a | 859 | b Taxable interest 2b | 5939 |
| 3a | Qualified dividends | 3a | 325 | b Ordinary dividends 3b | 466 |
| 4a | IRAs, pensions, and annuities | 4a | 32418 | b Taxable amount 4b | 20328 |
| 5a | Social security benefits | 5a | 13682 | b Taxable amount 5b | 11630 |
| 6 | Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 | | 18544 | 6 | 87228 |
| 7 | Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6 | | | 7 | 79996 |
| 8 | **Standard deduction or itemized deductions** (from Schedule A) | | | 8 | 26650 |
| 9 | Qualified business income deduction (see instructions) | | | 9 | |
| 10 | Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0- | | | 10 | 53346 |
| 11 | a Tax (see inst) 5982 (check if any from: 1 ☐ Form(s) 8814 2 ☐ Form 4972 3 ☐ ) | | | | |
| | b **Add** any amount from Schedule 2 and check here ▶ ☐ | | | 11 | 5982 |
| 12 | a Child tax credit/credit for other dependents 3000 b **Add** any amount from Schedule 3 and check here ▶ ☒ | | | 12 | 5029 |
| 13 | Subtract line 12 from line 11. If zero or less, enter -0- | | | 13 | 953 |
| 14 | Other taxes. Attach Schedule 4 | | | 14 | 683 |
| 15 | Total tax. Add lines 13 and 14 | | | 15 | 1636 |
| 16 | Federal income tax withheld from Forms W-2 and 1099 FORM 1099 | | | 16 | 5713 |
| 17 | Refundable credits: a EIC (see inst.) ____ b Sch 8812 ____ c Form 8863 940 | | | | |
| | **Add** any amount from Schedule 5 604 | | | 17 | 1544 |
| 18 | Add lines 16 and 17. These are your total payments | | | 18 | 7257 |

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

**Standard Deduction for—**
- Single or married filing separately, $12,000
- Married filing jointly or Qualifying widow(er), $24,000
- Head of household, $18,000
- If you checked any box under Standard deduction, see instructions.

## Refund

| | | | |
|---|---|---|---|
| 19 | If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you **overpaid** | 19 | 5621 |
| 20a | Amount of line 19 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐ | 20a | 5621 |
| b | Routing number X X X X X X X X X ▶ c Type: ☐ Checking ☐ Savings | | |
| d | Account number X X X X X X X X X X X X X X X X X | | |
| 21 | Amount of line 19 you want **applied to your 2019 estimated tax** ▶ 21 | | |

Direct deposit? See instructions.

**Amount You Owe**

| | | | |
|---|---|---|---|
| 22 | **Amount you owe.** Subtract line 18 from line 15. For details on how to pay, see instructions ▶ | 22 | |
| 23 | Estimated tax penalty (see instructions) ▶ 23 | | |



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**SCHEDULE 1**
**(Form 1040)**

Department of the Treasury
Internal Revenue Service

# Additional Income and Adjustments to Income

▶ Attach to Form 1040.
▶ Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074
**2018**
Attachment Sequence No. **01**

Name(s) shown on Form 1040: KENT

Your social security number: 881-00-0752

| | | | | | | |
|---|---|---|---|---|---|---|
| **Additional Income** | 1–9b | Reserved | | | 1–9b | |
| | 10 | Taxable refunds, credits, or offsets of state and local income taxes | | | 10 | 34 |
| | 11 | Alimony received | | | 11 | |
| | 12 | Business income or (loss). Attach Schedule C or C-EZ | | | 12 | 2377 |
| | 13 | Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐ | | | 13 | -622 |
| | 14 | Other gains or (losses). Attach Form 4797 | | | 14 | |
| | 15a | Reserved | | | 15b | |
| | 16a | Reserved | | | 16b | |
| | 17 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | | | 17 | 650 |
| | 18 | Farm income or (loss). Attach Schedule F | | | 18 | |
| | 19 | Unemployment compensation | | | 19 | 2550 |
| | 20a | Reserved | | | 20b | |
| | 21 | Other income. List type and amount ▶ SEE STATEMENT | | | 21 | 1925 |
| | 22 | Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23 | | | 22 | 18544 |
| **Adjustments to Income** | 23 | Educator expenses | 23 | 240 | | |
| | 24 | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 | 24 | | | |
| | 25 | Health savings account deduction. Attach Form 8889 | 25 | | | |
| | 26 | Moving expenses for members of the Armed Forces. Attach Form 3903 | 26 | | | |
| | 27 | Deductible part of self-employment tax. Attach Schedule SE | 27 | 168 | | |
| | 28 | Self-employed SEP, SIMPLE, and qualified plans | 28 | | | |
| | 29 | Self-employed health insurance deduction | 29 | | | |
| | 30 | Penalty on early withdrawal of savings | 30 | 46 | | |
| | 31a | Alimony paid **b** Recipient's SSN ▶ 886-00-0752 | 31a | 3500 | | |
| | 32 | IRA deduction | 32 | 3000 | | |
| | 33 | Student loan interest deduction | 33 | 278 | | |
| | 34 | Reserved | 34 | | | |
| | 35 | Reserved | 35 | | | |
| | 36 | Add lines 23 through 35 | | | 36 | 7232 |

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



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**SCHEDULE 3**
**(Form 1040)**

Department of the Treasury
Internal Revenue Service

# Nonrefundable Credits

▶ **Attach to Form 1040.**
▶ **Go to *www.irs.gov/Form1040* for instructions and the latest information.**

OMB No. 1545-0074

**2018**

Attachment Sequence No. **03**

Name(s) shown on Form 1040: KENT

**Your social security number**: 881-00-0752

**Nonrefundable Credits**

| | | | |
|---|---|---|---|
| 48 | Foreign tax credit. Attach Form 1116 if required | 48 | 4 |
| 49 | Credit for child and dependent care expenses. Attach Form 2441 | 49 | 220 |
| 50 | Education credits from Form 8863, line 19 | 50 | 1610 |
| 51 | Retirement savings contributions credit. Attach Form 8880 | 51 | |
| 52 | Reserved | 52 | |
| 53 | Residential energy credit. Attach Form 5695 | 53 | 195 |
| 54 | Other credits from Form a ☐ 3800 b ☐ 8801 c ☐ | 54 | |
| 55 | Add the amounts in the far right column. Enter here and include on Form 1040, line 12 | 55 | 2029 |

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



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**SCHEDULE 4**
**(Form 1040)**

Department of the Treasury
Internal Revenue Service

# Other Taxes

▶ **Attach to Form 1040.**
▶ **Go to *www.irs.gov/Form1040* for instructions and the latest information.**

OMB No. 1545-0074

**2018**

Attachment Sequence No. **04**

Name(s) shown on Form 1040: KENT

**Your social security number**: 881-00-0752

## Other Taxes

| | | | |
|---|---|---|---|
| **57** | Self-employment tax. Attach Schedule SE | **57** | 336 |
| **58** | Unreported social security and Medicare tax from: Form **a** ☐ 4137 **b** ☐ 8919 | **58** | |
| **59** | Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required | **59** | |
| **60a** | Household employment taxes. Attach Schedule H | **60a** | |
| **b** | Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required | **60b** | |
| **61** | Health care: individual responsibility (see instructions) | **61** | 347 |
| **62** | Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s) | **62** | |
| **63** | Section 965 net tax liability installment from Form 965-A — **63**: 0 | | |
| **64** | Add the amounts in the far right column. These are your **total other taxes.** Enter here and on Form 1040, line 14 | **64** | 683 |



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**SCHEDULE 5**
**(Form 1040)**

Department of the Treasury
Internal Revenue Service

# Other Payments and Refundable Credits

▶ **Attach to Form 1040.**
▶ **Go to *www.irs.gov/Form1040* for instructions and the latest information.**

OMB No. 1545-0074
**2018**
Attachment Sequence No. **05**

Name(s) shown on Form 1040: KENT

**Your social security number:** 881-00-0752

**Other Payments and Refundable Credits**

| | | | |
|---|---|---|---|
| 65 | Reserved | 65 | |
| 66 | 2018 estimated tax payments and amount applied from 2017 return | 66 | 400 |
| 67a | Reserved | 67a | |
| b | Reserved | 67b | |
| 68–69 | Reserved | 68–69 | |
| 70 | Net premium tax credit. Attach Form 8962 | 70 | 204 |
| 71 | Amount paid with request for extension to file (see instructions) | 71 | |
| 72 | Excess social security and tier 1 RRTA tax withheld | 72 | |
| 73 | Credit for federal tax on fuels. Attach Form 4136 | 73 | |
| 74 | Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8885 **d** ☐ | 74 | |
| 75 | Add the amounts in the far right column. These are your total **other payments and refundable credits.** Enter here and include on Form 1040, line 17 | 75 | 604 |

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



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**SCHEDULE 6**
**(Form 1040)**

Department of the Treasury
Internal Revenue Service

# Foreign Address, Third Party Designee, and Other Information

▶ **Attach to Form 1040.**
▶ **Go to *www.irs.gov/Form1040* for instructions and the latest information.**

OMB No. 1545-0074

**2018**

Attachment Sequence No. **05A**

| Name(s) shown on Form 1040 | | | **Your social security number** |
|---|---|---|---|
| KENT | | | 881-00-0752 |
| **Foreign Address** | Foreign country name | Foreign province/county | Foreign postal code |
| **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) ▶ |
| **Additional Paid Preparer Information** | Firm's address<br>15 PRACTICE LAB WAY<br>WASHINGTON WASHINGTON 20005 | | Phone no.<br>202-202-2022 |

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



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**SCHEDULE A (Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

# Itemized Deductions

▶ Go to *www.irs.gov/ScheduleA* for instructions and the latest information.
▶ Attach to Form 1040.
**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074
2018
Attachment Sequence No. 07

Name(s) shown on Form 1040: KARL KENT & KARA BRYANT
Your social security number: 881-00-0752

| | | | | | | |
|---|---|---|---|---|---|---|
| **Medical and Dental Expenses** | | **Caution:** Do not include expenses reimbursed or paid by others. | | | | |
| | 1 | Medical and dental expenses (see instructions) | 1 | 15711 | | |
| | 2 | Enter amount from Form 1040, line 7 — 2: 79996 | | | | |
| | 3 | Multiply line 2 by 7.5% (0.075) | 3 | 6000 | | |
| | 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | | | 4 | 9711 |
| **Taxes You Paid** | 5 | State and local taxes | | | | |
| | a | State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ▶ ☐ | 5a | 3311 | | |
| | b | State and local real estate taxes (see instructions) | 5b | 7380 | | |
| | c | State and local personal property taxes | 5c | | | |
| | d | Add lines 5a through 5c | 5d | 10691 | | |
| | e | Enter the smaller of line 5d and $10,000 ($5,000 if married filing separately) | 5e | 10000 | | |
| | 6 | Other taxes. List type and amount ▶ | 6 | | | |
| | 7 | Add lines 5e and 6 | | | 7 | 10000 |
| **Interest You Paid** Caution: Your mortgage interest deduction may be limited (see instructions). | 8 | Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ▶ ☐ | | | | |
| | a | Home mortgage interest and points reported to you on Form 1098 | 8a | 3164 | | |
| | b | 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 ▶ | 8b | | | |
| | c | Points not reported to you on Form 1098. See instructions for special rules | 8c | | | |
| | d | Reserved | 8d | | | |
| | e | Add lines 8a through 8c | 8e | 3164 | | |
| | 9 | Investment interest. Attach Form 4952 if required. See instructions | 9 | | | |
| | 10 | Add lines 8e and 9 | | | 10 | 3164 |
| **Gifts to Charity** If you made a gift and got a benefit for it, see instructions. | 11 | Gifts by cash or check. If you made any gift of $250 or more, see instructions | 11 | 2125 | | |
| | 12 | Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500 | 12 | 350 | | |
| | 13 | Carryover from prior year | 13 | | | |
| | 14 | Add lines 11 through 13 | | | 14 | 2475 |
| **Casualty and Theft Losses** | 15 | Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions | | | 15 | |
| **Other Itemized Deductions** | 16 | Other—from list in instructions. List type and amount ▶ GAMBLING LOSSES TO AMOUNT WON 1300 | | | 16 | 1300 |
| **Total Itemized Deductions** | 17 | Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040, line 8 | | | 17 | 26650 |
| | 18 | If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐ | | | | |

**SCHEDULE B** (Form 1040)

Department of the Treasury Internal Revenue Service (99)

# Interest and Ordinary Dividends

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

OMB No. 1545-0074

2018

Attachment Sequence No. 08

Name(s) shown on return: KARL KENT & KARA BRYANT

Your social security number: 881-00-0752

## Part I Interest

(See instructions and the instructions for Form 1040, line 2b.)

**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.

| | | | Amount |
|---|---|---|---|
| 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 | | |
| | CHARLES CAMPBELL | | 2782 |
| | ACME BANK | | 456 |
| | ACME BROKERAGE | | 2578 |
| | ACME PARTNERS | | 123 |
| 2 | Add the amounts on line 1 | 2 | 5939 |
| 3 | Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 | 3 | |
| 4 | Subtract line 3 from line 2. Enter the result here and on Form 1040, line 2b ► | 4 | 5939 |

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

## Part II Ordinary Dividends

(See instructions and the instructions for Form 1040, line 3b.)

**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.

| | | | Amount |
|---|---|---|---|
| 5 | List name of payer ► | 5 | |
| | ACME BROKERAGE | | 232 |
| | ACME PARTNERS | | 234 |
| 6 | Add the amounts on line 5. Enter the total here and on Form 1040, line 3b ► | 6 | 466 |

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

## Part III Foreign Accounts and Trusts

(See instructions.)

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.

| | | Yes | No |
|---|---|---|---|
| 7a | At any time during 2018, 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 | | X |
| | 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 2018, 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 | | X |

**SCHEDULE C-EZ (Form 1040)**

Department of the Treasury Internal Revenue Service (99)

# Net Profit From Business

**(Sole Proprietorship)**

**▶ Partnerships, joint ventures, etc., generally must file Form 1065.**
**▶ Attach to Form 1040, 1040NR, or 1041. ▶ See instructions on page 2.**

OMB No. 1545-0074

**2018**

Attachment Sequence No. **09A**

Name of proprietor: KARA B BRYANT

**Social security number (SSN)**: 882-00-0752

## Part I General Information

**You may use Schedule C-EZ instead of Schedule C only if you:**

- Had business expenses of $5,000 or less,
- Use the cash method of accounting,
- Did not have an inventory at any time during the year,
- Did not have a net loss from your business,
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee,

**And you:**

- Had no employees during the year,
- Do not deduct expenses for business use of your home,
- Do not have prior year unallowed passive activity losses from this business, and
- Are not required to file **Form 4562,** Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.

**A** Principal business or profession, including product or service: DOCUMENT PREPARATION

**B Enter business code (see page 2)** ▶ 5 6 1 4 1 0

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

**D Enter your EIN (see page 2)**

**E** Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

**F** Did you make any payments in 2018 that would require you to file Form(s) 1099? (see the Instructions for Schedule C) . . . ☐ **Yes** ☒ **No**

**G** If "Yes," did you or will you file required Forms 1099? . . . ☐ **Yes** ☐ **No**

## Part II Figure Your Net Profit

| | | | |
|---|---|---|---|
| 1 | **Gross receipts. Caution:** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see *Statutory employees* in the instructions for Schedule C, line 1, and check here . . . ▶ ☐ | 1 | 2719 |
| 2 | **Total expenses** (see page 2). If more than $5,000, you **must** use Schedule C . . . | 2 | 342 |
| 3 | **Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Schedule 1 (Form 1040), line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13,** and **Schedule SE, line 2** (see page 2). (Statutory employees **do not** report this amount on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3.** . . . | 3 | 2377 |

## Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2.

**4** When did you place your vehicle in service for business purposes? (month, day, year) ▶ 01/02/2012

**5** Of the total number of miles you drove your vehicle during 2018, enter the number of miles you used your vehicle for:

**a** Business 420 **b** Commuting (see page 2) ______ **c** Other 10000

**6** Was your vehicle available for personal use during off-duty hours? . . . ☒ **Yes** ☐ **No**

**7** Do you (or your spouse) have another vehicle available for personal use? . . . ☒ **Yes** ☐ **No**

**8a** Do you have evidence to support your deduction? . . . ☒ **Yes** ☐ **No**

**b** If "Yes," is the evidence written? . . . ☒ **Yes** ☐ **No**



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**SCHEDULE D (Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

# Capital Gains and Losses

► Attach to Form 1040 or Form 1040NR.
► Go to *www.irs.gov/ScheduleD* for instructions and the latest information.
► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2018

Attachment Sequence No. **12**

Name(s) shown on return: KARL KENT & KARA BRYANT

Your social security number: 881-00-0752

## Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

| See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|---|---|---|---|---|
| **1a** Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . | | | | |
| **1b** Totals for all transactions reported on Form(s) 8949 with **Box A** checked | 13700 | 13600 | | 100 |
| **2** Totals for all transactions reported on Form(s) 8949 with **Box B** checked | | | | |
| **3** Totals for all transactions reported on Form(s) 8949 with **Box C** checked | | | | |

| | | |
|---|---|---|
| **4** Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 | 4 | |
| **5** Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | 5 | 123 |
| **6** Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions | 6 | ( ) |
| **7** **Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back | 7 | 223 |

## Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

| See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars. | (d) Proceeds (sales price) | (e) Cost (or other basis) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g) | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g) |
|---|---|---|---|---|
| **8a** Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . | | | | |
| **8b** Totals for all transactions reported on Form(s) 8949 with **Box D** checked | 13800 | 13600 | | 200 |
| **9** Totals for all transactions reported on Form(s) 8949 with **Box E** checked | 21051 | 19965 | 100 | 1186 |
| **10** Totals for all transactions reported on Form(s) 8949 with **Box F** checked | | | | |

| | | |
|---|---|---|
| **11** Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 | 11 | |
| **12** Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | 12 | 234 |
| **13** Capital gain distributions. See the instructions | 13 | 69 |
| **14** Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions | 14 | (2534) |
| **15** **Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then go to Part III on the back | 15 | -845 |

**Part III** **Summary**

**16** Combine lines 7 and 15 and enter the result . . . . . . . . . . . . . . . . . . . **16** -622

- If line 16 is a **gain,** enter the amount from line 16 on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 17 below.
- If line 16 is a **loss,** skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 22.

**17** Are lines 15 and 16 **both** gains?
☐ **Yes.** Go to line 18.
☐ **No.** Skip lines 18 through 21, and go to line 22.

**18** If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . . . . . . . . . . . . . . . . ▶ **18**

**19** If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . . . . . . ▶ **19**

**20** Are lines 18 and 19 **both** zero or blank?
☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). **Don't** complete lines 21 and 22 below.

☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.

**21** If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the **smaller** of:

- The loss on line 16; or
- ($3,000), or if married filing separately, ($1,500)

. . . . . . . . . . . . . . . . . . **21** ( 622)

**Note:** When figuring which amount is smaller, treat both amounts as positive numbers.

**22** Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b?

☒ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42).

☐ **No.** Complete the rest of Form 1040 or Form 1040NR.

Form **8949**

Department of the Treasury
Internal Revenue Service

# Sales and Other Dispositions of Capital Assets

▶ Go to *www.irs.gov/Form8949* for instructions and the latest information.

▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

OMB No. 1545-0074

**2018**

Attachment Sequence No. **12A**

| Name(s) shown on return | Social security number or taxpayer identification number |
|---|---|
| KARL KENT & KARA BRYANT | 881-00-0752 |

*Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.*

**Part I** **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You *must* check Box A, B, *or* C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☒ **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ **(B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

☐ **(C)** Short-term transactions not reported to you on Form 1099-B

| 1 (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed of (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis. See the **Note** below and see *Column (e)* in the separate instructions | Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions. (f) Code(s) from instructions | (g) Amount of adjustment | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|---|---|---|---|---|---|---|---|
| ACME BROKERAGE | VARIOUS | 04/15/2018 | 13700 | 13600 | M | | 100 |
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| **2 Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 1b** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked) ▶ | | | 13700 | 13600 | | | 100 |

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side: KARL KENT & KARA BRYANT

**Social security number or taxpayer identification number**: 881-00-0752

*Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.*

**Part II** **Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You *must* check Box D, E, *or* F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- [X] **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- [ ] **(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- [ ] **(F)** Long-term transactions not reported to you on Form 1099-B

| 1 (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed of (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis. See the **Note** below and see *Column (e)* in the separate instructions | Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). **See the separate instructions.** (f) Code(s) from instructions | (g) Amount of adjustment | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|---|---|---|---|---|---|---|---|
| ACME BROKERAGE | VARIOUS | 11/30/2018 | 13800 | 13600 | M | | 200 |
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| **2 Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) ▶ | | | 13800 | 13600 | | | 200 |

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side: KARL KENT & KARA BRYANT

**Social security number or taxpayer identification number**: 881-00-0752

*Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.*

## Part II **Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You *must* check Box D, E, *or* F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☒ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☐ **(F)** Long-term transactions not reported to you on Form 1099-B

| 1 (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed of (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis. See the **Note** below and see *Column (e)* in the separate instructions | Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). **See the separate instructions.** (f) Code(s) from instructions | (g) Amount of adjustment | (h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g) |
|---|---|---|---|---|---|---|---|
| 50 RIO | 09/01/2004 | 05/10/2018 | 3462 | 3181 | | | 281 |
| 100 RIO | 09/01/2004 | 10/20/2018 | 7226 | 6362 | | | 864 |
| 100 RUST | 11/01/2001 | 09/23/2018 | 1700 | 3200 | W | 100 | -1400 |
| 65 RIDE | INHERIT | 10/20/2018 | 8663 | 7222 | | | 1441 |
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| **2 Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) ▶ | | | 21051 | 19965 | | 100 | 1186 |

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**SCHEDULE E (Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

# Supplemental Income and Loss

**(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)**

▶ Attach to Form 1040, 1040NR, or Form 1041.

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

OMB No. 1545-0074

2018

Attachment Sequence No. 13

Name(s) shown on return: KARL KENT & KARA BRYANT

Your social security number: 881-00-0752

**Part I** **Income or Loss From Rental Real Estate and Royalties** **Note:** If you are in the business of renting personal property, use **Schedule C** or **C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

**A** Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) . . . . . . ☐ **Yes** ☒ **No**

**B** If "Yes," did you or will you file required Forms 1099? . . . . . . . . . . . . . . . . . . . . ☐ **Yes** ☐ **No**

| 1a | Physical address of each property (street, city, state, ZIP code) | |
|---|---|---|
| A | 123 MAIN PLUCKEMIN NJ 07978 | 5002 |
| B | | 0 |
| C | | 0 |

| 1b | Type of Property (from list below) |
|---|---|
| A | 6 |
| B | |
| C | |

| 2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions. | Fair Rental Days | Personal Use Days | QJV |
|---|---|---|---|
| A | | | ☐ |
| B | | | ☐ |
| C | | | ☐ |

**Type of Property:**

1 Single Family Residence
2 Multi-Family Residence
3 Vacation/Short-Term Rental
4 Commercial
5 Land
6 Royalties
7 Self-Rental
8 Other (describe)

| **Income:** **Properties:** | | A | B | C |
|---|---|---|---|---|
| 3 Rents received | 3 | | | |
| 4 Royalties received | 4 | 650 | | |
| **Expenses:** | | | | |
| 5 Advertising | 5 | | | |
| 6 Auto and travel (see instructions) | 6 | | | |
| 7 Cleaning and maintenance | 7 | | | |
| 8 Commissions | 8 | | | |
| 9 Insurance | 9 | | | |
| 10 Legal and other professional fees | 10 | | | |
| 11 Management fees | 11 | | | |
| 12 Mortgage interest paid to banks, etc. (see instructions) | 12 | | | |
| 13 Other interest | 13 | | | |
| 14 Repairs | 14 | | | |
| 15 Supplies | 15 | | | |
| 16 Taxes | 16 | | | |
| 17 Utilities | 17 | | | |
| 18 Depreciation expense or depletion | 18 | | | |
| 19 Other (list) ▶ | 19 | | | |
| 20 Total expenses. Add lines 5 through 19 | 20 | | | |
| 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198** | 21 | 650 | | |
| 22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions) | 22 | ( ) | ( ) | ( ) |

| | | |
|---|---|---|
| 23a Total of all amounts reported on line 3 for all rental properties | 23a | |
| b Total of all amounts reported on line 4 for all royalty properties | 23b | 650 |
| c Total of all amounts reported on line 12 for all properties | 23c | |
| d Total of all amounts reported on line 18 for all properties | 23d | |
| e Total of all amounts reported on line 20 for all properties | 23e | |
| 24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses | 24 | 650 |
| 25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here | 25 | ( ) |
| 26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 | 26 | 650 |

Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR): KARA B BRYANT

Social security number of person with **self-employment** income ▶ 882-00-0752

## Section B—Long Schedule SE

### Part I Self-Employment Tax

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

| | | | |
|---|---|---|---|
| A | If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . . . . ▶ ☐ | | |
| 1a | Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note:** Skip lines 1a and 1b if you use the farm optional method (see instructions) | 1a | |
| b | If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH | 1b | ( ) |
| 2 | Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note:** Skip this line if you use the nonfarm optional method (see instructions) . . . | 2 | 2377 |
| 3 | Combine lines 1a, 1b, and 2 . . . | 3 | 2377 |
| 4a | If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 | 4a | 2195 |
| | **Note:** If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions. | | |
| b | If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . | 4b | |
| c | Combine lines 4a and 4b. If less than $400, **stop;** you don't owe self-employment tax. **Exception:** If less than $400 and you had **church employee income,** enter -0- and continue ▶ | 4c | 2195 |
| 5a | Enter your **church employee income** from Form W-2. See instructions for definition of church employee income . . . | 5a | |
| b | Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0- . . . | 5b | |
| 6 | Add lines 4c and 5b . . . | 6 | 2195 |
| 7 | Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2018 . . . | 7 | 128,400 00 |
| 8a | Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $128,400 or more, skip lines 8b through 10, and go to line 11 | 8a | 13817 |
| b | Unreported tips subject to social security tax (from Form 4137, line 10) | 8b | |
| c | Wages subject to social security tax (from Form 8919, line 10) | 8c | |
| d | Add lines 8a, 8b, and 8c . . . | 8d | 13817 |
| 9 | Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶ | 9 | 114583 |
| 10 | Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) . . . | 10 | 272 |
| 11 | Multiply line 6 by 2.9% (0.029) . . . | 11 | 64 |
| 12 | **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 4 (Form 1040), line 57,** or **Form 1040NR, line 55** . . . | 12 | 336 |
| 13 | **Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter the result here and on **Schedule 1 (Form 1040), line 27,** or **Form 1040NR, line 27** . | 13 | 168 |

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

**Farm Optional Method.** You may use this method **only** if **(a)** your gross farm income[1] wasn't more than $7,920, **or (b)** your net farm profits[2] were less than $5,717.

| | | | |
|---|---|---|---|
| 14 | Maximum income for optional methods . . . | 14 | 5,280 00 |
| 15 | Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $5,280. Also include this amount on line 4b above . . . | 15 | |

**Nonfarm Optional Method.** You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $5,717 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

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

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

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

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

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

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

# Child and Dependent Care Expenses

► Attach to Form 1040 or Form 1040NR.

► Go to *www.irs.gov/Form2441* for instructions and the latest information.

1040 / 1040NR / 2441

OMB No. 1545-0074

2018

Attachment Sequence No. **21**

Name(s) shown on return: KARL KENT & KARA BRYANT

**Your social security number:** 881-00-0752

You cannot claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box. ☐

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

| 1 (a) Care provider's name | (b) Address (number, street, apt. no., city, state, and ZIP code) | (c) Identifying number (SSN or EIN) | (d) Amount paid (see instructions) |
|---|---|---|---|
| ACME DAY CARE | 123 MAIN<br>PLUCKEMIN NJ 07978 | 93-9000752 | 1100 |
| | | | |

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

**Caution:** If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule 4 (Form 1040), line 60a; or Form 1040NR, line 59a.

**Part II** **Credit for Child and Dependent Care Expenses**

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

| (a) Qualifying person's name — First | Last | (b) Qualifying person's social security number | (c) **Qualified expenses** you incurred and paid in 2018 for the person listed in column (a) |
|---|---|---|---|
| DAVID | THOMAS | 884-00-0752 | 1100 |
| | | | |

| | | | |
|---|---|---|---|
| 3 | Add the amounts in column (c) of line 2. **Don't** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 31 | 3 | 1100 |
| 4 | Enter your **earned income.** See instructions | 4 | 28134 |
| 5 | If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 | 5 | 16026 |
| 6 | Enter the **smallest** of line 3, 4, or 5 | 6 | 1100 |
| 7 | Enter the amount from Form 1040, line 7; or Form 1040NR, line 36 | 7 | 79996 |
| 8 | Enter on line 8 the decimal amount shown below that applies to the amount on line 7 | 8 | X.20 |

| If line 7 is: Over | But not over | Decimal amount is | If line 7 is: Over | But not over | Decimal amount is |
|---|---|---|---|---|---|
| $0 | 15,000 | .35 | $29,000 | 31,000 | .27 |
| 15,000 | 17,000 | .34 | 31,000 | 33,000 | .26 |
| 17,000 | 19,000 | .33 | 33,000 | 35,000 | .25 |
| 19,000 | 21,000 | .32 | 35,000 | 37,000 | .24 |
| 21,000 | 23,000 | .31 | 37,000 | 39,000 | .23 |
| 23,000 | 25,000 | .30 | 39,000 | 41,000 | .22 |
| 25,000 | 27,000 | .29 | 41,000 | 43,000 | .21 |
| 27,000 | 29,000 | .28 | 43,000 | No limit | .20 |

| | | | |
|---|---|---|---|
| 9 | Multiply line 6 by the decimal amount on line 8. If you paid 2017 expenses in 2018, see the instructions | 9 | 220 |
| 10 | Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. | 10 | 5978 |
| 11 | **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Schedule 3 (Form 1040), line 49; or Form 1040NR, line 47 | 11 | 220 |

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

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

▶ Attach to Form 1040.

▶ Go to *www.irs.gov/Form8863* for instructions and the latest information.

OMB No. 1545-0074

2018

Attachment Sequence No. **50**

Name(s) shown on return: KARL KENT & KARA BRYANT

Your social security number: 881-00-0752

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

## Part I Refundable American Opportunity Credit

| | | | | | |
|---|---|---|---|---|---|
| 1 | After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 | | | 1 | 2350 |
| 2 | Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er) | 2 | 180000 | | |
| 3 | Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter | 3 | 79996 | | |
| 4 | Subtract line 3 from line 2. If zero or less, **stop**; you can't take any education credit | 4 | 100004 | | |
| 5 | Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er) | 5 | 20000 | | |
| 6 | If line 4 is:<br>• Equal to or more than line 5, enter 1.000 on line 6<br>• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) | | | 6 | 1.000 |
| 7 | Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you **can't** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box ▶ ☐ | | | 7 | 2350 |
| 8 | **Refundable American opportunity credit.** Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 17c. Then go to line 9 below | | | 8 | 940 |

## Part II Nonrefundable Education Credits

| | | | | | |
|---|---|---|---|---|---|
| 9 | Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions) | | | 9 | 1410 |
| 10 | After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19 | | | 10 | 1000 |
| 11 | Enter the smaller of line 10 or $10,000 | | | 11 | 1000 |
| 12 | Multiply line 11 by 20% (0.20) | | | 12 | 200 |
| 13 | Enter: $134,000 if married filing jointly; $67,000 if single, head of household, or qualifying widow(er) | 13 | 134000 | | |
| 14 | Enter the amount from Form 1040, line 7. If you're filing Form 2555, 2555-EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter | 14 | 79996 | | |
| 15 | Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 | 15 | 54004 | | |
| 16 | Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er) | 16 | 20000 | | |
| 17 | If line 15 is:<br>• Equal to or more than line 16, enter 1.000 on line 17 and go to line 18<br>• Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) | | | 17 | 1.000 |
| 18 | Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶ | | | 18 | 200 |
| 19 | **Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Schedule 3 (Form 1040), line 50 | | | 19 | 1610 |

Name(s) shown on return: KARL KENT & KARA BRYANT

Your social security number: 881-00-0752

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

## Part III Student and Educational Institution Information. See instructions.

**20** Student name (as shown on page 1 of your tax return): KENDRA KENT

**21** Student social security number (as shown on page 1 of your tax return): 883-00-0752

**22** Educational institution information (see instructions)

| **a.** Name of first educational institution | **b.** Name of second educational institution (if any) |
|---|---|
| ACME COLLEGE | |
| **(1)** Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.<br>123 MAIN<br>PLUCKEMIN NJ 07978 | **(1)** Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. |
| **(2)** Did the student receive Form 1098-T from this institution for 2018? [X] Yes [ ] No | **(2)** Did the student receive Form 1098-T from this institution for 2018? [ ] Yes [ ] No |
| **(3)** Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? [ ] Yes [X] No | **(3)** Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? [ ] Yes [ ] No |
| **(4)** Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution.<br>91-4000752 | **(4)** Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution.<br>__ __ - __ __ __ __ __ __ __ |

**23** Has the Hope Scholarship Credit or American opportunity credit or the former Hope Scholarship Credit been claimed for this student for any 4 tax years before 2018? [ ] Yes — **Stop!** Go to line 31 for this student. [X] No — Go to line 24.

**24** Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2018 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. [X] Yes — Go to line 25. [ ] No — **Stop!** Go to line 31 for this student.

**25** Did the student complete the first 4 years of postsecondary education before 2018? See instructions. [ ] Yes — **Stop!** Go to line 31 for this student. [X] No — Go to line 26.

**26** Was the student convicted, before the end of 2018, of a felony for possession or distribution of a controlled substance? [ ] Yes — **Stop!** Go to line 31 for this student. [X] No — Complete lines 27 through 30 for this student.

**CAUTION** *You **can't** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.*

### American Opportunity Credit

| | | | |
|---|---|---|---|
| 27 | Adjusted qualified education expenses (see instructions). **Don't enter more than $4,000** | 27 | 3400 |
| 28 | Subtract $2,000 from line 27. If zero or less, enter -0- | 28 | 1400 |
| 29 | Multiply line 28 by 25% (0.25) | 29 | 350 |
| 30 | If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1 | 30 | 2350 |

### Lifetime Learning Credit

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

Name(s) shown on return: KARL KENT & KARA BRYANT

**Your social security number**: 881-00-0752

**CAUTION**

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

## Part III **Student and Educational Institution Information.** See instructions.

**20** Student name (as shown on page 1 of your tax return): KARA BRYANT

**21** Student social security number (as shown on page 1 of your tax return): 882-00-0752

**22** Educational institution information (see instructions)

**a.** Name of first educational institution: ACME COLLEGE

**(1)** Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.

123 MAIN
PLUCKEMIN NJ 07978

**(2)** Did the student receive Form 1098-T from this institution for 2018? [X] Yes [ ] No

**(3)** Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? [ ] Yes [X] No

**(4)** Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution.

9 1 - 4 0 0 0 7 5 2

**b.** Name of second educational institution (if any)

**(1)** Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.

**(2)** Did the student receive Form 1098-T from this institution for 2018? [ ] Yes [ ] No

**(3)** Did the student receive Form 1098-T from this institution for 2017 with box 2 filled in and box 7 checked? [ ] Yes [ ] No

**(4)** Enter the institution's employer identification number (EIN) if you're claiming the American opportunity credit or if you checked "Yes" in **(2)** or **(3).** You can get the EIN from Form 1098-T or from the institution.

__ __ - __ __ __ __ __ __ __

**23** Has the Hope Scholarship Credit or American opportunity credit or the former Hope Scholarship Credit been claimed for this student for any 4 tax years before 2018? [ ] Yes — **Stop!** Go to line 31 for this student. [X] No — Go to line 24.

**24** Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2018 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions. [ ] Yes — Go to line 25. [X] No — **Stop!** Go to line 31 for this student.

**25** Did the student complete the first 4 years of postsecondary education before 2018? See instructions. [ ] Yes — **Stop!** Go to line 31 for this student. [ ] No — Go to line 26.

**26** Was the student convicted, before the end of 2018, of a felony for possession or distribution of a controlled substance? [ ] Yes — **Stop!** Go to line 31 for this student. [ ] No — Complete lines 27 through 30 for this student.

**CAUTION**

*You **can't** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.*

### American Opportunity Credit

| | | | |
|---|---|---|---|
| **27** | Adjusted qualified education expenses (see instructions). **Don't enter more than $4,000** | **27** | |
| **28** | Subtract $2,000 from line 27. If zero or less, enter -0- | **28** | |
| **29** | Multiply line 28 by 25% (0.25) | **29** | |
| **30** | If line 28 is zero, enter the amount from line 27. Otherwise, add $2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1 | **30** | |

### Lifetime Learning Credit

| | | | |
|---|---|---|---|
| **31** | Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 | **31** | 1000 |

Form **8880**

Department of the Treasury
Internal Revenue Service

# Credit for Qualified Retirement Savings Contributions

▶ Attach to Form 1040 or Form 1040NR.
▶ Go to *www.irs.gov/Form8880* for the latest information.

OMB No. 1545-0074
2018
Attachment Sequence No. **54**

Name(s) shown on return: KARL KENT & KARA BRYANT
Your social security number: 881-00-0752

**CAUTION**

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

- *The amount on Form 1040, line 7 or Form 1040NR, line 36 is more than $31,500 ($47,250 if head of household; $63,000 if married filing jointly).*
- *The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 2001; **(b)** is claimed as a dependent on someone else's 2018 tax return; or **(c)** was a **student** (see instructions).*

| | | | (a) You | (b) Your spouse |
|---|---|---|---|---|
| 1 | Traditional and Roth IRA contributions, and ABLE account contributions by the designated beneficiary for 2018. **Do not** include rollover contributions | 1 | | 3000 |
| 2 | Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2018 (see instructions) | 2 | 2954 | |
| 3 | Add lines 1 and 2 | 3 | 2954 | 3000 |
| 4 | Certain distributions received **after** 2015 and **before** the due date (including extensions) of your 2018 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception | 4 | 20328 | 20328 |
| 5 | Subtract line 4 from line 3. If zero or less, enter -0- | 5 | | |
| 6 | In each column, enter the **smaller** of line 5 or $2,000 | 6 | | |
| 7 | Add the amounts on line 6. If zero, **stop;** you can't take this credit | 7 | | |
| 8 | Enter the amount from Form 1040, line 7* or Form 1040NR, line 36 | 8 | 79996 | |
| 9 | Enter the applicable decimal amount shown below. | 9 | | x 0.0 |

| 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— | | |
| --- | $19,000 | 0.5 | 0.5 | 0.5 |
| $19,000 | $20,500 | 0.5 | 0.5 | 0.2 |
| $20,500 | $28,500 | 0.5 | 0.5 | 0.1 |
| $28,500 | $30,750 | 0.5 | 0.2 | 0.1 |
| $30,750 | $31,500 | 0.5 | 0.1 | 0.1 |
| $31,500 | $38,000 | 0.5 | 0.1 | 0.0 |
| $38,000 | $41,000 | 0.2 | 0.1 | 0.0 |
| $41,000 | $47,250 | 0.1 | 0.1 | 0.0 |
| $47,250 | $63,000 | 0.1 | 0.0 | 0.0 |
| $63,000 | --- | 0.0 | 0.0 | 0.0 |

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

| | | | |
|---|---|---|---|
| 10 | Multiply line 7 by line 9 | 10 | |
| 11 | Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions | 11 | 4148 |
| 12 | **Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Schedule 3 (Form 1040), line 51; or Form 1040NR, line 48 | 12 | |

* See Pub. 590-A for the amount to enter if you claim any exclusion or deduction for foreign earned income, foreign housing, or income from Puerto Rico or for bona fide residents of American Samoa.

Form **8962**

Department of the Treasury
Internal Revenue Service

# Premium Tax Credit (PTC)

▶ Attach to Form 1040 or Form 1040NR.
▶ Go to *www.irs.gov/Form8962* for instructions and the latest information.

OMB No. 1545-0074
2018
Attachment Sequence No. 73

Name shown on your return: KARL R KENT
Your social security number: 881-00-0752

You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception (see instructions). If you qualify, check the box . . ▶ ☐

## Part I Annual and Monthly Contribution Amount

| | | | |
|---|---|---|---|
| 1 | Tax family size. Enter your tax family size (see instructions) | 1 | 5 |
| 2a | Modified AGI. Enter your modified AGI (see instructions) — 2a: 82907 | | |
| b | Enter the total of your dependents' modified AGI (see instructions) — 2b: | | |
| 3 | Household income. Add the amounts on lines 2a and 2b (see instructions) | 3 | 82907 |
| 4 | Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used. a ☐ Alaska b ☐ Hawaii c ☒ Other 48 states and DC | 4 | 28780 |
| 5 | Household income as a percentage of federal poverty line (see instructions) | 5 | 288 % |
| 6 | Did you enter 401% on line 5? (See instructions if you entered less than 100%.) ☒ **No.** Continue to line 7. ☐ **Yes.** You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount. | | |
| 7 | Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions | 7 | 0.0921 |
| 8a | Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount — 8a: 7636. **b** Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount | 8b | 636 |

## Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage (see instructions)?
☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☒ **No.** Continue to line 10.

10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☐ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12–23 and continue to line 24. ☒ **No.** Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

| Annual Calculation | (a) Annual enrollment premiums (Form(s) 1095-A, line 33A) | (b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B) | (c) Annual contribution amount (line 8a) | (d) Annual maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-) | (e) Annual premium tax credit allowed (smaller of (a) or (d)) | (f) Annual advance payment of PTC (Form(s) 1095-A, line 33C) |
|---|---|---|---|---|---|---|
| 11 Annual Totals | | | | | | |

| Monthly Calculation | (a) Monthly enrollment premiums (Form(s) 1095-A, lines 21–32, column A) | (b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21–32, column B) | (c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation) | (d) Monthly maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-) | (e) Monthly premium tax credit allowed (smaller of (a) or (d)) | (f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21–32, column C) |
|---|---|---|---|---|---|---|
| 12 January | 600 | 720 | 636 | 84 | 84 | 50 |
| 13 February | 600 | 720 | 636 | 84 | 84 | 50 |
| 14 March | 600 | 720 | 636 | 84 | 84 | 50 |
| 15 April | 600 | 720 | 636 | 84 | 84 | 50 |
| 16 May | 600 | 720 | 636 | 84 | 84 | 50 |
| 17 June | 600 | 720 | 636 | 84 | 84 | 50 |
| 18 July | | | | | | |
| 19 August | | | | | | |
| 20 September | | | | | | |
| 21 October | | | | | | |
| 22 November | | | | | | |
| 23 December | | | | | | |

| | | | |
|---|---|---|---|
| 24 | Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here | 24 | 504 |
| 25 | Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here | 25 | 300 |
| 26 | Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 5 (Form 1040), line 70, or Form 1040NR, line 65. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27 | 26 | 204 |

## Part III Repayment of Excess Advance Payment of the Premium Tax Credit

| | | | |
|---|---|---|---|
| 27 | Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here | 27 | |
| 28 | Repayment limitation (see instructions) | 28 | |
| 29 | Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 46, or Form 1040NR, line 44 | 29 | |

Form **8965**

Department of the Treasury
Internal Revenue Service

# Health Coverage Exemptions

► Attach to Form 1040.
► Go to *www.irs.gov/Form8965* for instructions and the latest information.

OMB No. 1545-0074

2018

Attachment Sequence No. 75

Name as shown on return: KARL R KENT

Your social security number: 881-00-0752

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

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

| | (a) Name of Individual | (b) SSN | (c) Exemption Certificate Number |
|---|---|---|---|
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |

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

7 If you are claiming a coverage exemption because your household income or gross income is below the filing threshold, check here . . . ► ☐

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

| | (a) Name of Individual | (b) SSN | (c) Exemption Type | (d) Full Year | (e) Jan | (f) Feb | (g) Mar | (h) Apr | (i) May | (j) June | (k) July | (l) Aug | (m) Sept | (n) Oct | (o) Nov | (p) Dec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 8 | KENDRA KENT | 883-00-0752 | B | | | | | | | | X | X | | | | |
| 9 | DAVID THOMAS | 884-00-0752 | B | | | | | | | | X | X | | | | |
| 10 | | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | |

Form **5695**

Department of the Treasury
Internal Revenue Service

# Residential Energy Credit

► Go to *www.irs.gov/Form5695* for instructions and the latest information.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074
2018
Attachment Sequence No. 158

Name(s) shown on return: KARL KENT & KARA BRYANT

Your social security number: 881-00-0752

**Part I** **Residential Energy Efficient Property Credit** (See instructions before completing this part.)

**Note:** Skip lines 1 through 11 if you only have a **credit carryforward from 2017.**

| | | | |
|---|---|---|---|
| 1 | Qualified solar electric property costs | 1 | |
| 2 | Qualified solar water heating property costs | 2 | |
| 3 | Qualified small wind energy property costs | 3 | |
| 4 | Qualified geothermal heat pump property costs | 4 | |
| 5 | Add lines 1 through 4 | 5 | |
| 6 | Multiply line 5 by 30% (0.30) | 6 | |
| 7a | Qualified fuel cell property. Was qualified fuel cell property installed on, or in connection with, your main home located in the United States? (See instructions.) ► | 7a | ☐ Yes ☒ No |

**Caution:** If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.

b Print the complete address of the main home where you installed the fuel cell property.

Number and street ______ Unit No. ______

City, State, and ZIP code ______

| | | | | | |
|---|---|---|---|---|---|
| 8 | Qualified fuel cell property costs | 8 | | | |
| 9 | Multiply line 8 by 30% (0.30) | 9 | | | |
| 10 | Kilowatt capacity of property on line 8 above ► ____ . ____ x $1,000 | 10 | | | |
| 11 | Enter the smaller of line 9 or line 10 | | | 11 | |
| 12 | Credit carryforward from 2017. Enter the amount, if any, from your 2017 Form 5695, line 16 | | | 12 | |
| 13 | Add lines 6, 11, and 12 | | | 13 | |
| 14 | Limitation based on tax liability. Enter the amount from the Residential Energy Efficient Property Credit Limit Worksheet (see instructions) | | | 14 | 3953 |
| 15 | **Residential energy efficient property credit.** Enter the smaller of line 13 or line 14. Also include this amount on Schedule 3 (Form 1040), line 53; or Form 1040NR, line 50 | | | 15 | |
| 16 | Credit carryforward to 2019. If line 15 is less than line 13, subtract line 15 from line 13 | 16 | | | |

| Description of Income | Amount |
|---|---|
| GAMBLING WINNINGS | 1300 |
| FORM 1099-C | 625 |
| TOTALS | 1925 |

# Child Tax Credit and Credit for Other Dependents Worksheet

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

**See the Form 5695 instructions to see if line 30 (nonbusiness energy property credit) applies for 2018.*

**Part 1**

**1.** Number of qualifying children under 17 with the required social secutiy number: 1 × $2,000. Enter the result. — **1** 2000

**2.** Number of other dependents, including qualifying children who are not under 17 or who do not have the required social security number: 2 × $500. Enter the result. — **2** 1000

**Caution:** Don't include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, don't include anyone you included on line 1.

**3.** Add lines 1 and 2 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . — **3** 3000

**4.** Enter the amount from Form 1040, line 7, or Form 1040NR, line 37. — **4** 79996

**5.** **1040 Filers.** Enter the total of any—
- Exclusion of income from Puerto Rico; and
- Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15.

**1040NR Filers.** Enter -0-. — **5**

**6.** Add lines 4 and 5. Enter the total. — **6** 79996

**7.** Enter the amount shown below for your filing status.
- Married filing jointly—$400,000
- All other filing statuses—$200,000

— **7** 400000

**8.** Is the amount on line 6 more than the amount on line 7?

☒ **No.** Leave line 8 blank. Enter -0- on line 9.

☐ **Yes.** Subtract line 7 from line 6. If the result is not a multiple of $1,000, increase it to the next multiple of $1,000. For example, increase $425 to $1,000, increase $1,025 to $2,000, etc. — **8**

**9.** Multiply the amount on line 8 by 5% (0.05). Enter the result. — **9** 0

**10.** Is the amount on line 3 more than the amount on line 9?

☐ **No.** STOP

You cannot take the child tax credit or credit for other dependents on Form 1040, line 12a, or Form 1040NR, line 49. You also cannot take the additional child tax credit on Form 1040, line 17b, or Form 1040NR, line 64. Complete the rest of your Form 1040 or Form 1040NR.

☒ **Yes.** Subtract line 9 from line 3. Enter the result. *Go to Part 2 on the next page.* — **10** 3000

QNA

**Part 2**

**11.** Enter the amount from Form 1040, line 11 or Form 1040NR, line 45. | **11** | 5982

**12.** Add the following amounts from:

| Form 1040 | or | Form 1040NR | |
|---|---|---|---|
| **Schedule 3,** line 48 | | Line 46 | + 4 |
| **Schedule 3,** line 49 | | Line 47 | + 220 |
| **Schedule 3,** line 50 | | ------------ | + 1610 |
| **Schedule 3,** line 51 | | Line 48 | + |
| **Form 5695,** line 30* | | . . . . . . . . . . . | + 195 |
| **Form 8910,** line 15 | | . . . . . . . . . . . | + |
| **Form 8936,** line 23 | | . . . . . . . . . . . | + |
| **Schedule R,** line 22 | | . . . . . . . . . . . | + |

Enter the total. | **12** | 2029

**See the Form 5695 instructions to see if line 30 (nonbusiness energy property credit) applies for 2018.*

**13.** Subtract line 12 from line 11 . . . . . . . . . . . . . . . . . . . . . . . . . | **13** | 3953

**14.** Are you claiming any of the following credits?

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

☒ **No.** Enter -0-.

☐ **Yes.** If you are filing Form 2555 or 2555-EZ, enter -0-. Otherwise, complete the Line 14 Worksheet, later, to figure the amount to enter here.

| **14** | 0

**15.** Subtract line 14 from line 13. Enter the result. | **15** | 3953

**16.** Is the amount on line 10 of this worksheet more than the amount on line 15?

☐ **No.** Enter the amount from line 10.

☒ **Yes.** Enter the amount from line 15. See the **TIP** below.

**This is your child tax credit and credit for other dependents.**

| **16** | 3000

*Enter this amount on Form 1040, line 12a, or Form 1040NR, line 49.*

1040 1040NR

**TIP**

*You may be able to take the additional child tax credit on Form 1040, line 17b, or Form 1040NR, line 64, only if you answered "Yes" on line 16 and line 1 is more than zero.*

- *First, complete your Form 1040 through line 17a (also complete Schedule 5, line 72) or Form 1040NR through line 63 (also complete line 67).*
- *Then, use Schedule 8812 to figure any additional child tax credit.*

QNA

Medical and Dental Expenses

| Description of Expense | Amount |
| --- | --- |
| Medical and Dental Insurance | 5081 |
| Amount Paid to Doctors, Dentists, Eye Doctors, etc. | 1653 |
| Prescription Medicine, Drugs, or Insulin | 965 |
| Hospital Care including Meals and Lodging | 3200 |
| Medical Aids (Crutches, Hearing Aids, Wheelchairs, etc.) | 290 |
| Qualified Long-Term Care Insurance | 4090 |
| Mileage (1236 miles x 0.180) | 222 |
| PRESCRIPTION EYEGLASSES | 210 |
| TOTALS: | 15711 |

## State and Local General Sales Tax Deduction Worksheet—Line 5b

*Keep for Your Records*

**TIP** *Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at [IRS.gov/Salestax](IRS.gov/Salestax).*

***Before you begin:*** See the instructions for line 1 of the worksheet if you:

- ✓ Lived in more than one state during 2017, or
- ✓ Had any **nontaxable** income in 2017.

**Zip:07978 State:NJ County:NEW JERSEY STATE City:PLUCKEMIN Days Lived in:365**

1. Enter your **state** general sales taxes from the 2017 Optional State Sales Tax Table . . . . . **1.** $ 996

   **Next.** If, for all of 2017, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2. Did you live in Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2017?

   [X] **No.** Enter -0-.

   [ ] **Yes.** Enter your base **local** general sales taxes from the 2017 Optional Local Sales Tax Tables. . . . . **2.** $

3. Did your locality impose a **local** general sales tax in 2017? Residents of California and Nevada, see the instructions for line 3 of the worksheet.

   [X] **No.** Skip lines 3 through 5, enter -0- on line 6, and go to line 7.

   [ ] **Yes.** Enter your **local** general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2017, see the instructions for line 3 of the worksheet . . . . . **3.**

4. Did you enter -0- on line 2?

   [ ] **No.** Skip lines 4 and 5 and go to line 6.

   [X] **Yes.** Enter your **state** general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0 . . . . . **4.** 6.8750

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) . . . . . **5.**

6. Did you enter -0- on line 2?

   [ ] **No.** Multiply line 2 by line 3.

   [X] **Yes.** Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2017, see the instructions for line 6 of the worksheet. . . . . . **6.** $

7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet . . . . . **7.** $ 2100

8. **Deduction for general sales taxes.** Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5. Be sure to check **box b** on that line . . . . . **8.** $ 3096

Worksheet 2. **Applying the Deduction Limits** *Keep for your records*

If the result on any line is less than zero, enter zero. For other instructions, see *Instructions for Worksheet 2.*
**Caution:** Don't use this worksheet if you have a carryover of a charitable contribution from an earlier year.

**Step 1. Enter any qualified conservation contributions (QCCs).**

| | | |
|---|---|---|
| **1.** | If you are a qualified farmer or rancher, enter any QCCs eligible for the 100% limit | |
| **2.** | Enter any QCCs not entered on line 1. Don't include this amount on line 4, 5, 6, 7, or 9 | |

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

| | | |
|---|---|---|
| **3.** | Enter contributions for certain Presidentially declared disaster areas that you elect to treat as qualified contributions. Do not include this amount on line 4 below | |
| **4.** | Enter your contributions to 50% limit organizations. (Include contributions of capital gain property if you reduced the property's fair market value. Don't include contributions of capital gain property deducted at fair market value.) **Don't** include any contributions you entered on line 1, 2, or 3 | 2475 |
| **5.** | Enter your contributions to 50% limit organizations of capital gain property deducted at fair market value | |
| **6.** | Enter your contributions (other than of capital gain property) to qualified organizations that aren't 50% limit organizations | |
| **7.** | Enter your contributions "for the use of" any qualified organization. (But don't enter here any amount that must be entered on line 9.) | |
| **8.** | Add lines 6 and 7 | |
| **9.** | Enter your contributions of capital gain property to or for the use of any qualified organization. (But don't enter here any amount entered on line 4 or 5.) | |

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

| | | |
|---|---|---|
| **10.** | Enter your adjusted gross income | 79996 |
| **11.** | Multiply line 10 by 0.5. This is your 50% limit | 39998 |

| | | | | Carryover |
|---|---|---|---|---|
| | ***Contributions to 50% limit organizations*** | | | |
| **12.** | Enter the smaller of line 4 or line 11 | | 2475 | |
| **13.** | Subtract line 12 from line 4 | | | |
| **14.** | Subtract line 12 from line 11 | 37523 | | |
| | ***Contributions not to 50% limit organizations*** | | | |
| **15.** | Add lines 4 and 5 | 2475 | | |
| **16.** | Multiply line 10 by 0.3. This is your 30% limit | 23999 | | |
| **17.** | Subtract line 15 from line 11 | 37523 | | |
| **18.** | Enter the smallest of line 8, 16, or 17 | | | |
| **19.** | Subtract line 18 from line 8 | | | |
| **20.** | Subtract line 18 from line 16 | 23999 | | |
| | ***Contributions of capital gain property to 50% limit organizations*** | | | |
| **21.** | Enter the smallest of line 5, 14, or 16 | | | |
| **22.** | Subtract line 21 from line 5 | | | |
| **23.** | Subtract line 18 from line 17 | 37523 | | |
| **24.** | Subtract line 21 from line 16 | 23999 | | |
| | ***Other contributions*** | | | |
| **25.** | Multiply line 10 by 0.2. This is your 20% limit | 15999 | | |
| **26.** | Enter the smallest of line 9, 20, 23, 24, or 25 | | | |
| **27.** | Subtract line 26 from line 9 | | | |
| **28.** | Add lines 12, 18, 21, and 26 | 2475 | | |
| **29.** | Subtract line 28 from line 11 | 37523 | | |
| **30.** | Enter the smaller of line 2 or line 29 | | | |
| **31.** | Subtract line 30 from line 2 | | | |
| **32.** | Add lines 28 and 30 | 2475 | | |
| **33.** | Subtract line 32 from line 10 | 77521 | | |
| **34.** | Enter the smaller of line 1 or line 33 | | | |
| **35.** | Add lines 32 and 34. Enter the total here and on Schedule A (Form 1040), line 16 or line 17, whichever is appropriate | | 2475 | |
| **36.** | Subtract line 34 from line 1 | | | |
| **37.** | Add lines 13, 19, 22, 27, 31, and 36. Carry this amount forward to Schedule A (Form 1040) next year | | | |

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KENT 881-00-0752

## 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.** 53346 | |
| **2.** | Enter the amount from Form 1040, line 9b* | **2.** 325 | | |
| **3.** | Are you filing Schedule D?* ☒ **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-. ☐ **No.** Enter the amount from Form 1040, line 13. | **3.** | | |
| **4.** | Add lines 2 and 3 | **4.** 325 | | |
| **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.** 325 | |
| **7.** | Subtract line 6 from line 1. If zero or less, enter -0- | | **7.** 53021 | |
| **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.** 77200 | |
| **9.** | Enter the smaller of line 1 or line 8 | | **9.** 53346 | |
| **10.** | Enter the smaller of line 7 or line 9 | | **10.** 53021 | |
| **11.** | Subtract line 10 from line 9. This amount is taxed at 0% | | **11.** 325 | |
| **12.** | Enter the smaller of line 1 or line 6 | | **12.** 325 | |
| **13.** | Enter the amount from line 11 | | **13.** 325 | |
| **14.** | Subtract line 13 from line 12 | | **14.** | |
| **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.** 479000 | |
| **16.** | Enter the smaller of line 1 or line 15 | | **16.** 53346 | |
| **17.** | Add lines 7 and 11 | | **17.** 53346 | |
| **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% (0.15) | | | **20.** |
| **21.** | Add lines 11 and 19 | | **21.** 325 | |
| **22.** | Subtract line 21 from line 12 | | **22.** | |
| **23.** | Multiply line 22 by 20% (0.20) | | | **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.** 5982 |
| **25.** | Add lines 20, 23, and 24 | | | **25.** 5982 |
| **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.** 6018 |
| **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.** 5982 |

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

QNA

KARL KENT & KARA BRYANT

881-00-0752

## 28% Rate Gain Worksheet—Line 18

| | | | |
|---|---|---|---|
| **1.** | Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II | **1.** | |
| **2.** | Enter as a positive number the total of:<br>• 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;<br>• ⅔ 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; and<br>• ⅓ 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.<br>Don't make an entry for any section 1202 exclusion that is 100% of the gain. | **2.** | |
| **3.** | Enter the total of all collectibles gain or (loss) from Form 4684, line 4 (but only if Form 4684, line 15, is more than zero); Form 6252; Form 6781, Part II; and Form 8824 | **3.** | |
| **4.** | Enter the total of any collectibles gain reported to you on:<br>• Form 1099-DIV, box 2d;<br>• Form 2439, box 1d; and<br>• Schedule K-1 from a partnership, S corporation, estate, or trust. | **4.** | |
| **5.** | Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code C | **5.** | ( 2534 ) |
| **6.** | If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter -0- | **6.** | ( ) |
| **7.** | Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18 | **7.** | |

QNA

## Unrecaptured Section 1250 Gain Worksheet—Line 19

*Keep for Your Records*

**If you aren't reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10.**

| | | | |
|---|---|---|---|
| **1.** If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not on Form 6252), enter the **smaller** of line 22 or line 24 of Form 4797 for that property. If you didn't have any such property, go to line 4. If you had more than one such property, see instructions | | **1.** | |
| **2.** Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1 | | **2.** | |
| **3.** Subtract line 2 from line 1 | | **3.** | |
| **4.** Enter the total unrecaptured section 1250 gain included on line 26 or line 37 of Form(s) 6252 from installment sales of trade or business property held more than 1 year (see instructions) | | **4.** | |
| **5.** Enter the total of any amounts reported to you on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain" | | **5.** | |
| **6.** Add lines 3 through 5 | | **6.** | |
| **7.** Enter the **smaller** of line 6 or the gain from Form 4797, line 7 | **7.** | | |
| **8.** Enter the amount, if any, from Form 4797, line 8 | **8.** | | |
| **9.** Subtract line 8 from line 7. If zero or less, enter -0- | | **9.** | |
| **10.** Enter the amount of any gain from the sale or exchange of an interest in a partnership attributable to unrecaptured section 1250 gain (see instructions) | | **10.** | |
| **11.** Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" on a Schedule K-1, Form 1099-DIV, or Form 2439 from an estate, trust, real estate investment trust, or mutual fund (or other regulated investment company) or in connection with a Form 1099-R | | **11.** | |
| **12.** Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you didn't make an entry in Part I of Form 4797 for the year of sale (see instructions) | | **12.** | |
| **13.** Add lines 9 through 12 | | **13.** | |
| **14.** If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 through 4 of the **28% Rate Gain Worksheet**. Otherwise, enter -0- | **14.** | | |
| **15.** Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0- | **15.** ( ) | | |
| **16.** Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code C* | **16.** ( 2534) | | |
| **17.** Combine lines 14 through 16. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0- | | **17.** | 2534 |
| **18. Unrecaptured section 1250 gain.** Subtract line 17 from line 13. If zero or less, enter -0-. If more than zero, enter the result here and on Schedule D, line 19 | | **18.** | |

*If you are filing Form 2555 or 2555-EZ (relating to foreign earned income), see the footnote in the Foreign Earned Income Tax Worksheet in the Form 1040 instructions before completing this line.

QNA

# Shared Responsibility Payment

### Use the following flowchart to see if you need to make a shared responsibility payment, and if so, the amount.

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

## Step 1 All Filers

1. Can someone claim you as a dependent?

☐ **Yes.** STOP You don't owe a shared responsibility payment. Don't check the box on line 6a of Form 1040 or Form 1040A. If you file Form 1040EZ, check the box on line 5.

☒ **No.** Continue

2. Did you, and everyone else in your tax household (see *Tax household* under *Definitions*, earlier) have qualifying health coverage for every month of 2017*?

☐ **Yes.** STOP You don't owe a shared responsibility payment. Check the Full-year coverage box on Form 1040, line 61; Form 1040A, line 38; or Form 1040EZ, line 11.

☒ **No.** Continue

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

3. Did you or anyone else in your tax household have qualifying health coverage or qualify for a coverage exemption for any month in 2017?

☒ **Yes.** STOP Claim any coverage exemption you qualify for on Form 8965. Skip question 4; go to Worksheet A.

☐ **No.** Continue

4. Did you, or anyone else in your tax household turn 18 during 2017?

☐ **Yes.** Go to Worksheet A.

☐ **No.** Go to Step 2.

## Step 2 Flat Dollar Amount

1. Multiply $695 by the number of people in your tax household who were at least 18 years old.*

1 ________

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

2. Multiply $347.50 by the number of people in your tax household who were under age 18.

2 ________

3. Add lines 1 and 2.

3 ________

4. Enter the smaller of line 3 or $2,085 here and on line 1 of the Shared Responsibility Payment Worksheet. Go to Step 3.

4 ________

## Step 3 Household Income

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

1 79996

2. Did you receive any tax-exempt interest?

☒ **Yes.** Enter the amount from Form 1040, line 8b; Form 1040A, line 8b; or the amount entered in the space to the left of Form 1040EZ, line 2.

☐ **No.** Continue

2 859

3. Did you attach Form 2555 or Form 2555-EZ?

☐ **Yes.** Enter the amount from Form 2555, lines 45 and 50; or Form 2555-EZ, line 18.

☒ **No.** Continue

3 ________

4. Did you claim any dependents?

☒ **Yes.** Continue

☐ **No.** STOP

Add lines 1 through 3. **This is your household income.** Enter the result on Step 4, line 1.

5. Were any of the dependents you claimed required to file a return?

☐ **Yes.** Complete questions 1 through 3 for each dependent with a filing requirement for whom you **didn't** attach Form 8814. Enter the total here.

☒ **No.** Add lines 1 through 3. **This is your household income.** Enter the result on Step 4, line 1.

5 ________

6. Did you attach Form 8814?

☐ **Yes.** Continue

☒ **No.** STOP

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

7. Is Form 8814, line 4, more than $1,050?

☐ **Yes.** Add the amount from Form 8814, line 1b, and the smaller of Form 8814, line 4 or 5.

☒ **No.** Enter -0- below.

Continue

7 ________

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

8 80855

## Step 4 Percentage Income Amount

1. Enter your household income from Step 3.

1 80855

2. Were you or your spouse (if filing jointly) born before January 2, 1953?

☒ **Yes.** Skip question 3. Find your filing threshold on the **Filing Thresholds for Most People** chart and enter it both here and on line 4.

☐ **No.** Go to question 3.

2 25300

3. Enter the amount listed below for your filing status.
   - Single—$10,400
   - Head of household—$13,400
   - Married filing jointly—$20,800
   - Married filing separately—$4,050
   - Qualifying widow(er)—$16,750

3 ________

4. Enter the amount from line 2 or 3.

4 25300

5. Subtract line 4 from line 1.

5 55555

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

☐ **Yes.** STOP

You don't owe a shared responsibility payment. Complete Form 8965 by checking the box on line 7.

☒ **No.** Continue

7. Multiply line 5 by 2.5% (0.025). This is your percentage income amount.

7 1389

8. Were you required to complete Worksheet A?

☒ **Yes.** Go to Worksheet B. Then continue to Step 5.

☐ **No.** Enter the amount from line 7 above on line 2 of the Shared Responsibility Payment Worksheet and complete line 3 of that worksheet. Then continue to Step 5.

## Step 5 National Average Bronze Plan Premium

1. Were you required to complete Worksheet A?

☒ **Yes.** Continue

☐ **No.** Skip question 2; Go to question 3.

2. Multiply $272* by the number on Worksheet A, line 8. Enter the result here and on line 4 of the Shared Responsibility Payment Worksheet. Skip question 3 and complete line 5 of the Shared Responsibility Payment Worksheet.

2 849

*$272 is the 2017 national average premium for a bronze level health plan available through the Marketplace for one individual for one month.

3. Enter on line 4 of the Shared Responsibility Payment Worksheet, the amount below that corresponds to the total number of number of people in your tax household. Then complete line 5 of the Shared Responsibility Payment Worksheet.

- 1 person—$3,264
- 2 people—$6,528
- 3 people—$9,792
- 4 people—$13,056
- 5 or more people—$16,320

**Shared Responsibility Payment Worksheet**

Use this worksheet if you are referred here from the Shared Responsibility Payment flowchart or from Worksheet A or B. If everyone in your tax household had either minimum essential coverage or a coverage exemption for every month during 2017, stop here. You don't owe a shared responsibility payment.

| | | |
|---|---|---|
| **Complete Step 1** | | |
| **1.** Enter the flat dollar amount. (From Step 2, question 4 or Worksheet A, line 7) | **1** | 174 |
| **Complete Step 3** | | |
| **2.** Enter the percentage income amount. (From Step 4, question 7 or Worksheet B, line 14) | **2** | 347 |
| **3.** Enter the larger of line 1 or line 2 | **3** | 347 |
| **Complete Step 5** | | |
| **4.** Enter the National Average Bronze Plan Premium. (From Step 5, question 2 or 3) | **4** | 849 |
| **5.** Enter the smaller of line 3 or line 4 here and on Form 1040, line 61; Form 1040A, line 38; or Form 1040EZ, line 11. **This is your shared responsibility payment** | **5** | 347 |

**Worksheet A**

Use this worksheet if you were referred here from Step 1 under *Shared Responsibility Payment*. After completing the worksheet, **go to Step 3** under *Shared Responsibility Payment*. If everyone in your tax household had either minimum essential coverage or a coverage exemption for every month during 2017, stop here. You don't owe a shared responsibility payment.

Complete the monthly columns by placing "Xs" in each month in which you or another member of your tax household had neither minimum essential coverage nor a coverage exemption.

| Name | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| KARA B BRYANT | X | X | X | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| **1.** Add the total number of Xs in a month. If 5 or more, enter 5 . . . . . . . . . . . . . . . . | 1 | 1 | 1 | | | | | | | | | |
| **2.** Add the total number of Xs in a month for individuals 18 or over* . . . . . . . . . . . . | 1 | 1 | 1 | | | | | | | | | |
| **3.** Enter one-half the number of Xs in a month for individuals under 18* . . . . . . . . . . | | | | | | | | | | | | |
| **4.** Add lines 2 and 3 for each month . . . . . | 1.0 | 1.0 | 1.0 | | | | | | | | | |
| **5.** Multiply line 4 by $695 for each month. If $2,085 or more, enter $2,085 . . . . . . . . | 695 | 695 | 695 | | | | | | | | | |

**6.** Add the amounts for each month on line 5 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 2085

**7.** Divide line 6 by 12.0. This is your flat dollar amount. **Enter this amount on line 1 of the Shared Responsibility Payment Worksheet** . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 174

**8.** Add the total number of Xs entered for each month on line 1. **Go to Step 3** . . . . . . . . . . . . . . . . . . . . . . . . 3

*For purposes of figuring the shared responsibility payment, an individual is considered under 18 for an entire month if he or she didn't turn 18 before the first day of the month. An individual turns 18 on the anniversary of the day the individual was born. For example, someone born on March 1, 2001, is considered age 18 on March 1, 2019, and, therefore, isn't considered age 18 for purposes of the shared responsibility payment until April 2019.

KARL R KENT

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## Worksheet B

CAUTION

Don't complete this worksheet unless you were directed here in Step 4 under *Shared Responsibility Payment*.

| For each month, you must determine if the amount on line 5 of Worksheet A is less than the amount on line 7 of Step 4 under *Shared Responsibility Payment*. * | (a) Enter the amount from line 5 of Worksheet A | (b) Enter the amount from Step 4, line 7 | (c) Enter the larger of column (a) or column (b) |
|---|---|---|---|
| **1.** January | 695 | 1389 | 1389 |
| **2.** February | 695 | 1389 | 1389 |
| **3.** March | 695 | 1389 | 1389 |
| **4.** April | | | |
| **5.** May | | | |
| **6.** June | | | |
| **7.** July | | | |
| **8.** August | | | |
| **9.** September | | | |
| **10.** October | | | |
| **11.** November | | | |
| **12.** December | | | |
| **13.** Add the amounts in column (c) | | | 4167 |
| **14.** Divide line 13 by 12.0. **Enter the result on lines 2 and 3 of the Shared Responsibility Payment Worksheet. Go to Step 5** | | | 347 |

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

## Filing Thresholds for Most People

| IF your filing status is... | AND at the end of 2017 you were*... | THEN you must file a tax return if your gross income** was at least... |
|---|---|---|
| Single | Under 65 | $10,400 |
| | 65 or older | $11,950 |
| Head of household | Under 65 | $13,400 |
| | 65 or older | $14,950 |
| Married filing jointly*** | Under 65 (both spouses) | $20,800 |
| | 65 or older (one spouse) | $22,050 |
| | 65 or older (both spouses) | $23,300 |
| Married filing separately | Any age | $4,050 |
| Qualifying widow(er) | Under 65 | $16,750 |
| | 65 or older | $18,000 |

*If you were born on January 1, 1953, you are considered to be age 65 at the end of 2017. (If your spouse died in 2017 or if you are preparing a return for someone who died in 2017, see Pub. 501.)

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

***If you didn't live with your spouse at the end of 2017 (or on the date your spouse died) and your gross income was at least $4,050, you must file a return regardless of your age.

**Credit Limit Worksheet - Form 2441, Line 10**

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

| | | | |
|---|---|---|---|
| **1.** | Enter the amount from Form 1040, line 47; Form 1040 A, line 30; or Form 1040NR, line 45 | **1.** | 5982 |
| **2.** | Enter the amount from Form 1040, line 48, or Form 1040NR, line 46; Form 1040A filers enter -0- | **2.** | 4 |
| **3.** | Subtract line 2 from line 1. Also enter this amount on Form 2441, line 10. But if zero or less, **stop;** you cannot take the credit | **3.** | 5978 |

### Residential Energy Efficient Property Credit Limit Worksheet—Line 14

| | | | |
|---|---|---|---|
| 1. | Enter the amount from Form 1040, line 47, or Form 1040NR, line 45 | 1. | 5982 |
| 2. | Enter the total, if any, of your credits from Form 1040, lines 48 through 51, and Schedule R, line 22; or Form 1040NR, lines 46 through 48 | 2. | 1834 |
| 3. | Enter the amount, if any, from Form 5695, line 30 | 3. | 195 |
| 4. | If you are filing Form 2555 or Form 2555-EZ, enter the amount, if any, from line 13 of the Child Tax Credit Worksheet in Pub. 972. Otherwise, enter the amount, if any, from line 12 of the Line 11 Worksheet in Pub. 972 | 4. | |
| 5. | Enter the amount, if any, from Form 8396, line 9 | 5. | |
| 6. | Enter the amount, if any, from Form 8839, line 16 | 6. | |
| 7. | Enter the amount, if any, from Form 8859, line 3 | 7. | |
| 8. | Enter the amount, if any, from Form 8910, line 15 | 8. | |
| 9. | Enter the amount, if any, from Form 8936, line 23 | 9. | |
| 10. | Add lines 2 through 9 | 10. | 2029 |
| 11. | Subtract line 10 from line 1. Also enter this amount on Form 5695, line 14. If zero or less, enter -0- on Form 5695, lines 14 and 15 | 11. | 3953 |

**Manufacturer's certification.** For purposes of taking the credit, you can rely on the manufacturer's certification in writing that a product is qualifying property for the credit. Don't attach the certification to your return. Keep it for your records.

### Line 16

If you can't use all of the credit because of the tax liability limit (line 14 is less than line 13), you can carry the unused portion of the credit to 2018.

File this form even if you can't use any of your credit in 2017.

# Part II
# Nonbusiness Energy Property Credit

### *Before you begin Part II.*

Figure the amount of any credit for the elderly or the disabled you are claiming.

### Lines 17a Through 17c

**Line 17a.** To qualify for the credit, any qualified energy efficiency improvements or residential energy property costs must have been for your main home located in the United States. See *Main home*, earlier. If you check the "No" box, you can't take the nonbusiness energy property credit.

**Line 17b.** Enter the full address of your main home during 2017.

**Line 17c.** You may only include expenses for qualified improvements for an existing home or for an addition or renovation to an existing home, and not for a newly constructed home. If you check the "Yes" box, you can't claim any expenses for qualified improvements that are related to the construction of your home, even if the improvement is installed after you have moved into the home.

### Line 18

If you took a nonbusiness energy property credit in 2006, 2007, 2009, 2010, 2011, 2012, 2013, 2014, 2015, or 2016, complete the following worksheet to figure the amount to enter on line 18. If the total of the credits on line 9 of the worksheet is $500 or more, you generally can't take this credit in 2017.

### Lifetime Limitation Worksheet—Line 18

| | | | |
|---|---|---|---|
| 1. | Enter the amount, if any, from your 2006 Form 5695, line 12 | 1. | |
| 2. | Enter the amount, if any, from your 2007 Form 5695, line 15 | 2. | |
| 3. | Enter the amount, if any, from your 2009 Form 5695, line 11 | 3. | |
| 4. | Enter the amount, if any, from your 2010 Form 5695, line 11 | 4. | |
| 5. | Enter the amount, if any, from your 2011 Form 5695, line 14 | 5. | |
| 6. | Enter the amount, if any, from your 2012 Form 5695, line 32 | 6. | |
| 7. | Enter the amount, if any, from your 2013 Form 5695, line 30 | 7. | |
| 8. | Enter the amount, if any, from your 2014 Form 5695, line 30 | 8. | |
| 9. | Enter the amount, if any, from your 2015 Form 5695, line 30 | 9. | |
| 10. | Enter the amount, if any, from your 2016 Form 5695, line 30 | 10. | 305 |
| 11. | Add lines 1 through 10. Also enter this amount on Form 5695, line 18. If $500 or more, **stop**; you can't take the nonbusiness energy property credit | 11. | 305 |

### Lines 19a Through 19h

**Note.** A reference to the IECC is a reference to the 2009 International Energy Conservation Code as in effect (with supplements) on February 17, 2009.

CAUTION *Don't include on lines 19a through 19d any amounts paid for the onsite preparation, assembly, or original installation of the components.*

**Credit Limit Worksheet**

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

| | | | |
|---|---|---|---|
| **1.** | Enter the amount from Form 8863, line 18 | **1.** | 200 |
| **2.** | Enter the amount from Form 8863, Line 9 | **2.** | 1410 |
| **3.** | Add lines 1 and 2 | **3.** | 1610 |
| **4.** | Enter the amount from:<br>Form 1040, line 47; or Form 1040A, line 30 | **4.** | 5982 |
| **5.** | Enter the total of your credits from either: Form 1040, lines 48 and 49, and Schedule R, line 22;<br>or Form 1040A, lines 31 and 32 | **5.** | 224 |
| **6.** | Subtract line 5 from line 4 | **6.** | 5758 |
| **7.** | Enter the smaller of line 3 or line 6 here and on Form 8863, line 19. | **7.** | 1610 |

### Line 26

Check "Yes" if the student was convicted, before the end of 2018, of a federal or state felony for possession or distribution of a controlled substance.

If you checked "No," complete lines 27 through 30 for this student. If you checked "Yes," the student isn't eligible for the American opportunity credit; skip lines 26 through 30 and go to line 31.

**CAUTION** *You **cannot** claim the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.*

## American Opportunity Credit

### Line 27

Enter the student's adjusted qualified education expenses for line 27. See *Qualified Education Expenses,* earlier. Use the Adjusted Qualified Education Expenses Worksheet, later, to figure each student's adjusted qualified education expenses. Don't enter more than $4,000. Enter the total of all amounts from all Parts III, line 30, on Part I, line 1.

## Lifetime Learning Credit

### Line 31

Enter the student's adjusted qualified education expenses on line 31. See *Qualified Education Expenses,* earlier. Use the Adjusted Qualified Education Expenses Worksheet next to figure each student's adjusted qualified education expenses. Enter the total of all amounts from Part III, line 31, on Part II, line 10.

### Adjusted Qualified Education Expenses Worksheet

See *Qualified Education Expenses*, earlier, before completing.

Complete a separate worksheet for each student for each academic period beginning or treated as beginning (see below) in 2018 for which you paid (or are treated as having paid) qualified education expenses in 2018.

| | | | |
|---|---|---|---|
| **1.** | Total qualified education expenses paid for or on behalf of the student in 2018 for the academic period . . . . . . . . . . . . . . . . . . | | |
| **2.** | Less adjustments: | | |
| | **a.** Tax-free educational assistance received in 2018 allocable to the academic period . . . . . . . . . . . . | | |
| | **b.** Tax-free educational assistance received in 2019 (and before you file your 2018 tax return) allocable to the academic period . . . | | |
| | **c.** Refunds of qualified education expenses paid in 2018 if the refund is received in 2018 or in 2019 before you file your 2018 tax return . . . . . . . . . . | | |
| **3.** | Total adjustments (add lines 2a, 2b, and 2c) . . . . . . . . . . . . . . . . . . . . . . . . . . . | | |
| **4.** | Adjusted qualified education expenses. Subtract line 3 from line 1. If zero or less, enter -0- . . . . . . . . . . . . . . . . . . . . . . . . | | 3400 |

**CAUTION** *If you're claiming an education credit for more than one student, complete a separate Part III for each student before returning to page 1 to complete Parts I and II.*

If any qualified education expenses for the student were paid in 2018 for an academic period beginning in the first 3 months of 2019, treat that academic period as if it began in 2018. See *Student qualifications* and *Prepaid Expenses*, earlier.

### Line 26

Check “Yes” if the student was convicted, before the end of 2018, of a federal or state felony for possession or distribution of a controlled substance.

If you checked “No,” complete lines 27 through 30 for this student. If you checked “Yes,” the student isn't eligible for the American opportunity credit; skip lines 26 through 30 and go to line 31.

**CAUTION** *You **cannot** claim the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, don't complete line 31.*

## American Opportunity Credit

### Line 27

Enter the student's adjusted qualified education expenses for line 27. See *Qualified Education Expenses,* earlier. Use the Adjusted Qualified Education Expenses Worksheet, later, to figure each student's adjusted qualified education expenses. Don't enter more than $4,000. Enter the total of all amounts from all Parts III, line 30, on Part I, line 1.

## Lifetime Learning Credit

### Line 31

Enter the student's adjusted qualified education expenses on line 31. See *Qualified Education Expenses,* earlier. Use the Adjusted Qualified Education Expenses Worksheet next to figure each student's adjusted qualified education expenses. Enter the total of all amounts from Part III, line 31, on Part II, line 10.

### Adjusted Qualified Education Expenses Worksheet

See *Qualified Education Expenses*, earlier, before completing.

Complete a separate worksheet for each student for each academic period beginning or treated as beginning (see below) in 2018 for which you paid (or are treated as having paid) qualified education expenses in 2018.

| | | | |
|---|---|---|---|
| **1.** | Total qualified education expenses paid for or on behalf of the student in 2018 for the academic period . . . . . . . . . . . . . . . . . . | | |
| **2.** | Less adjustments: | | |
| | **a.** Tax-free educational assistance received in 2018 allocable to the academic period . . . . . . . . . . . . | | |
| | **b.** Tax-free educational assistance received in 2019 (and before you file your 2018 tax return) allocable to the academic period . . . | | |
| | **c.** Refunds of qualified education expenses paid in 2018 if the refund is received in 2018 or in 2019 before you file your 2018 tax return . . . . . . . . . . | | |
| **3.** | Total adjustments (add lines 2a, 2b, and 2c) . . . . . . . . . . . . . . . . . . . . . . . . . . . . | | |
| **4.** | Adjusted qualified education expenses. Subtract line 3 from line 1. If zero or less, enter -0- . . . . . . . . . . . . . . . . . . . . . . . . | | 1000 |

**CAUTION** *If you're claiming an education credit for more than one student, complete a separate Part III for each student before returning to page 1 to complete Parts I and II.*

If any qualified education expenses for the student were paid in 2018 for an academic period beginning in the first 3 months of 2019, treat that academic period as if it began in 2018. See *Student qualifications* and *Prepaid Expenses*, earlier.

KARL KENT & KARA BRYANT 881-00-0752

## 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.** 13682

**2.** Multiply line 1 by 50% (0.50) .... **2.** 6841

**3.** Combine the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21 .... **3.** 75598

**4.** Enter the amount, if any, from Form 1040, line 8b .... **4.** 859

**5.** Combine lines 2, 3, and 4 .... **5.** 83298

**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.** 6954

**7.** Is the amount on line 6 less than the amount on line 5?

☐ **No.** STOP None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b.

☒ **Yes.** Subtract line 6 from line 5 .... **7.** 76344

**8.** If you are:
- 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?

☐ **No.** STOP 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.

☒ **Yes.** Subtract line 8 from line 7 .... **9.** 44344

**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.** 32344

**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.** 27492

**16.** Add lines 14 and 15 .... **16.** 33492

**17.** Multiply line 1 by 85% (0.85) .... **17.** 11630

**18.** **Taxable social security benefits.** Enter the **smaller** of line 16 or line 17. Also enter this amount on Form 1040, line 20b .... **18.** 11630

**TIP** *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

## IRA Deduction Worksheet—Line 32

*Keep for Your Records*

**CAUTION** *If you were age 70½ or older at the end of 2017, you can't deduct any contributions made to your traditional IRA or treat them as nondeductible contributions.* ***Don't*** *complete this worksheet for anyone age 70½ or older at the end of 2017. If you are married filing jointly and only one spouse was under age 70½ at the end of 2017, complete this worksheet only for that spouse.*

**Before you begin:**
- √ Be sure you have read the 11-item list in the instructions for this line. You may not be able to use this worksheet.
- √ 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" on the dotted line next to Form 1040, line 32. If you don't, you may get a math error notice from the IRS.

| | | | Your IRA | | Spouse's IRA |
|---|---|---|---|---|---|
| **1a.** | Were you covered by a retirement plan (see *Were You Covered by a Retirement Plan?*)? | **1a.** | [X] Yes [ ] No | | |
| **b.** | If married filing jointly, was your spouse covered by a retirement plan? | | | **1b.** | [ ] Yes [X] No |
| | **Next.** If you checked "No" on line 1a (and "No" on line 1b if married filing jointly), skip lines 2 through 6, enter the applicable amount below on line 7a (and line 7b if applicable), and go to line 8.<br>• $5,500, if under age 50 at the end of 2017.<br>• $6,500, if age 50 or older but under age 70½ at the end of 2017.<br>Otherwise, go to line 2. | | | | |
| **2.** | Enter the amount shown below that applies to you.<br>• Single, head of household, or married filing separately and you **lived apart** from your spouse for all of 2017, enter $72,000.<br>• Qualifying widow(er), enter $119,000.<br>• Married filing jointly, enter $119,000 in both columns. But if you checked "No" on either line 1a or 1b, enter $196,000 for the person who wasn't covered by a plan.<br>• Married filing separately and you lived with your spouse at any time in 2017, enter $10,000. | **2a.** | 121000 | **2b.** | 199000 |
| **3.** | Enter the amount from Form 1040, line 22 . . . . . . . **3.** 87228 | | | | |
| **4.** | Enter the total of the amounts from Form 1040, lines 23 through 31a, plus any write-in adjustments you entered on the dotted line next to line 36 . . . . . . . . . **4.** 3954 | | | | |
| **5.** | Subtract line 4 from line 3. If married filing jointly, enter the result in both columns | **5a.** | 83274 | **5b.** | 83274 |
| **6.** | Is the amount on line 5 less than the amount on line 2?<br>[ ] **No.** STOP None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.<br>[X] **Yes.** Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you.<br>• If single, head of household, or married filing separately, and the result is $10,000 or more, enter the applicable amount below on line 7 for that column and go to line 8.<br>**i.** $5,500, if under age 50 at the end of 2017.<br>**ii.** $6,500, if age 50 or older but under age 70½ at the end of 2017.<br>If the result is less than $10,000, go to line 7.<br>• If married filing jointly or qualifying widow(er), and the result is $20,000 or more ($10,000 or more in the column for the IRA of a person who wasn't covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8.<br>**i.** $5,500, if under age 50 at the end of 2017.<br>**ii.** $6,500 if age 50 or older but under age 70½ at the end of 2017.<br>Otherwise, go to line 7. | **6a.** | 37726 | **6b.** | 115726 |

QNA

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## IRA Deduction Worksheet—*Continued*

| | | | Your IRA | | Spouse's IRA |
|---|---|---|---|---|---|
| **7.** | Multiply lines 6a and 6b by the percentage below that applies to you. If the result isn't a multiple of $10, increase it to the next multiple of $10 (for example, increase $490.30 to $500). If the result is $200 or more, enter the result. But if it is less than $200, enter $200.<br>• Single, head of household, or married filing separately, multiply by 55% (0.55) (or by 65% (0.65) in the column for the IRA of a person who is age 50 or older at the end of 2017).<br>• Married filing jointly or qualifying widow(er), multiply by 27.5% (0.275) (or by 32.5% (0.325) in the column for the IRA of a person who is age 50 or older at the end of 2017). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who wasn't covered by a retirement plan, multiply by 55% (0.55) (or by 65% (0.65) if age 50 or older at the end of 2017). | **7a.** | 6500 | **7b.** | 6500 |
| **8.** | Enter the total of your (and your spouse's if filing jointly):<br>• Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. Exceptions are explained earlier in these instructions for line 32.<br>• Alimony and separate maintenance payments reported on Form 1040, line 11.<br>• Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q. **8.** 41951 | | | | |
| **9.** | Enter the earned income you (and your spouse if filing jointly) received as a self-employed individual or a partner. Generally, this is your (and your spouse's if filing jointly) net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Form 1040, lines 27 and 28. If zero or less, enter -0-. For more details, see Pub. 590-A . . . **9.** 2209 | | | | |
| **10.** | Add lines 8 and 9 . . . **10.** 44160 | | | | |
| | **CAUTION** *If married filing jointly and line 10 is less than $11,000 ($12,000 if one spouse is age 50 or older at the end of 2017; $13,000 if both spouses are age 50 or older at the end of 2017), **stop here** and use the worksheet in Pub. 590-A to figure your IRA deduction.* | | | | |
| **11.** | Enter traditional IRA contributions made, or that will be made by April 17, 2018 for 2017 to your IRA on line 11a and to your spouse's IRA on line 11b . . . | **11a.** | | **11b.** | 3000 |
| **12.** | On line 12a, enter the **smallest** of line 7a, 10, or 11a. On line 12b, enter the **smallest** of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Form 1040, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606) . . . | **12a.** | | **12b.** | 3000 |

QNA

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# 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. 278 |
| **2.** | Enter the amount from Form 1040, line 22 | | 2. 87228 | |
| **3.** | Enter the total of the amounts from Form 1040, lines 23 through 32 | 3. 6954 | | |
| **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. 6954 | |
| **6.** | Subtract line 5 from line 2 | | 6. 80274 | |
| **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. 80274 |
| **12.** | Enter the amount shown below for your filing status<br>• Single, head of household, or qualifying widow(er)—$65,000<br>• Married filing jointly—$135,000 | | | 12. 135000 |
| **13.** | Is the amount on line 11 more than the amount on line 12?<br>☒ **No.** Skip lines 13 and 14, enter -0- on line 15, and go to line 16.<br>☐ **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. 278 |

QNA

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**** SUPPORTING NOTES FOR SCHEDULE A
881-00-0752
KARL KENT & KARA BRYANT

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Schedule of Other Medical Expenses:

| Description | Amount |
| --- | --- |
| PRESCRIPTION EYEGLASSES | 210 |
| Total Other Medical Expenses: | 210 |