

**STEPHEN & PAULA HALE
123 ELM
PLUCKEMIN, NJ 07978
2018 INCOME TAX RETURN**

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

STEPHEN S HALE &
 PAULA S HALE
 123 ELM
 PLUCKEMIN NJ 07978
 (908) 555-1111

Preparer No.: 995
 Client No. : XXX-XX-1111
 Invoice Date: 01/06/2019

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 D (CAPITAL GAINS & LOSS) FORM 8949 (SALES OF CAPITAL ASSETS) (2) CAPITAL GAIN TAX WORKSHEET FORM W-2G (GAMBLING WINNINGS) FORM 1099-R (RETIREMENT DISTRIBUTIONS) (3) SIMPLIFIED GENERAL RULE WORKSHEET SSA WORKSHEET FORM 8879 (E-FILE SIGNATURE AUTHORIZATION) FORM 8453 (E-FILE DECLARATION) CHILD TAX CREDIT WORKSHEET FORM 8962 (PREMIUM TAX CREDIT) FORM 8965 (HEALTH COVERAGE EXEMPTIONS) SHARED RESPONSIBILITY PAYMENT WORKSHEET OTHER INCOME NJ STATE RESIDENT RETURN	
	Total Invoice
	\$0.00
	Amount Paid
	\$0.00
	Balance Due
	\$0.00

TAX YEAR: 2018

PROCESS DATE: 01/06/2019

CLIENT : 821-00-1111 STEPHEN S HALE
SPOUSE : 822-00-0752 PAULA S HALE

BIRTH DATE : 01/02/1940 Age:78
BIRTH DATE : 02/03/1959 Age:59

ADDRESS : 123 ELM
: PLUCKEMIN NJ 07978

PREPARER : 995

Home : (908) 555-1111
Work : -
Cell : -
STATUS : 2
FED TYPE: Direct Deposit
ST TYPE : Regular Tax
E-MAIL :

PREPARER FEE :
ELECTRONIC :
TOTAL FEES :

EFFECTIVE RATE: 9.78%

DEPENDENT NAME	BIRTH DATE	AGE	SSN	RELATIONSHIP	MONTHS
WANDA S WINTERS	01/04/1946	72	823-00-0752	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-2G
 FORM SSA-1099 (SOCIAL SECURITY BENEFITS)
 FORM 1099-R (RETIREMENT DISTRIBUTIONS)
 SCHEDULE A (ITEMIZED DEDUCTIONS)
 SCHEDULE B (INTEREST/DIVIDEND INCOME)
 SCHEDULE D (CAPITAL GAINS/LOSSES)
 CHILD TAX CREDIT WORKSHEET
 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
 NJ STATE RESIDENT RETURN

CLIENT : STEPHEN HALE
SPOUSE : PAULA HALE

821-00-1111
822-00-0752

PREPARER : 995 DATE : 01/06/2019

* QUICK SUMMARY *

SUMMARY	FEDERAL	NJ RESIDENT
FILING STATUS	2	2
TOTAL INCOME	66403	56277
TOTAL ADJUSTMENTS	0	18201
ADJUSTED GROSS INCOME	66403	0
DEDUCTIONS	31390	12293
EXEMPTIONS	0	5500
TAXABLE INCOME	35013	0
TAX	3792	14
CREDITS	544	0
PAYMENTS	7443	950
OTHER TAXES	175	0
EARNED INCOME CREDIT	0	0
REFUND	4020	936
AMOUNT DUE	0	0

DIRECT DEPOSIT INFORMATION

RTN: 081904808 ACCOUNT: 986532 AMOUNT: \$4,020.00

* W-2G INCOME FORMS SUMMARY *

	[T/S]	PAYER	GROSS WINNING	FED WITH	STATE WITH ST
1.	S	NEW JERSEY LOTTERY	10000	2000	0
		TOTALS.....	10000	2000	0

* 1099-R INCOME FORMS SUMMARY *

	[T/S]	PAYER	GROSS DIST	TAXABLE AMT	FED WITH	STATE WITH ST
1.	T	ACME PENSIONS	23793	23793	2379	0
2.	T	OFFICE OF PERSONN	18625	18006	1862	700 NJ
3.	S	ACME IRAS	1000	1000	100	0
		TOTALS.....	43418	42799	4341	700

CLIENT : STEPHEN HALE
SPOUSE : PAULA HALE

821-00-1111
822-00-0752

PREPARER : 995 DATE : 01/06/2019

* FORM SSA-1099 INCOME FORMS SUMMARY *

	[T/S]	PAYER	SSA BENEFITS	FED WITH	PREMIUMS
1.	T	U.S.	15972	550	2195
		TOTALS.....	15972	550	2195

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

Federal Disclosure

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

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

I STEPHEN & PAULA HALE authorize The Practice Lab:

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

This means you will be able to visit any volunteer site using TaxSlayer next year and have your tax return populate with your current year data, regardless of where you filed your tax return this year.

This consent is valid through November 14, 2020

The tax return information that will be disclosed includes, but is not limited to, demographic, financial and other personally identifiable information, about you, your tax return and your sources of income, which was input into the tax preparation software for the purpose of preparing your tax return.

This information includes your name, address, date of birth, phone number, SSN, filing status, occupation, employer's name and address, and the amounts and sources of income, deductions and credits that were claimed on, or contained within, your tax return.

The tax return information that will be disclosed also includes the name, SSN, date of birth, and relationship of any dependents that were claimed on your tax return.

You do not need to provide consent for the VITA/TCE partner preparing your tax return this year. Global Carry Forward will assist you only if you visit a different VITA or TCE partner next year.

Limitation on the Duration of Consent: I/we, the taxpayer, do not wish to limit the duration of the consent of the disclosure of tax return information to a date earlier than presented above (November 14, 2020). If I/we wish to limit the duration of the consent of the disclosure to an earlier

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

Taxpayer PIN: 12345

PIN Date 1/4/2019

Signature: _____ Date: _____

Spouse PIN: 12345

PIN Date 1/4/2019

Signature: _____ Date: _____

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

IRS e-file Signature Authorization

2018

Department of the Treasury
Internal Revenue Service

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

Submission Identification Number (SID) ▶

Taxpayer's name STEPHEN S HALE	Social security number 821-00-1111
Spouse's name PAULA S HALE	Spouse's social security number 822-00-0752

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	66403
2 Total tax (Form 1040, line 15; Form 1040NR, line 61)	2	3423
3 Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a)	3	7021
4 Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	4020
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 to enter or generate my PIN

1	1	1	1	1
---	---	---	---	---

 as my signature on my tax year 2018 electronically filed income tax return.
ERO firm name Enter five digits, but don't enter all zeros
- 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 ▶ 01/06/2019

Spouse's PIN: check one box only

- I authorize PRACTICE LAB to enter or generate my PIN

1	0	7	5	2
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 as my signature on my tax year 2018 electronically filed income tax return.
ERO firm name Enter five digits, but don't enter all zeros
- 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 ▶ 01/06/2019

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 ▶ 01/06/2019

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

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.

2018

P R I N T C L E A R L Y	Your first name and initial STEPHEN S		Last name HALE	Your social security number 821-00-1111	
	If a joint return, spouse's first name and initial PAULA S		Last name HALE	Spouse's social security number 822-00-0752	
	Home address (number and street). If you have a P.O. box, see instructions. 123 ELM			Apt. no.	▲ Important! ▲ You must enter your SSN(s) above.
	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	

Please print or type.

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.

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

Your first name and initial: **STEPHEN S** Last name: **HALE** Your social security number: **821-00-1111**

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: **PAULA S** Last name: **HALE** Spouse's social security number: **822-00-0752**

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. **123 ELM** Apt. no. **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):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
WANDA S	WINTERS	823000752	SISTER	<input type="checkbox"/>	<input checked="" type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

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.)
	01/06/19	RETIRED	<input type="text"/>
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.)
	01/06/19	HOMEMAKER	<input type="text"/>

Paid Preparers See Schedule 6

Print/Type preparer's name	Preparer's signature	PTIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name ▶ PRACTICE LAB		S12345678 Firm's EIN ▶ -	

	1	Wages, salaries, tips, etc. Attach Form(s) W-2		1	
	2a	Tax-exempt interest	2a	769	b Taxable interest
	3a	Qualified dividends	3a	226	b Ordinary dividends
	4a	IRAs, pensions, and annuities	4a	43418	b Taxable amount
	5a	Social security benefits	5a	15972	b Taxable amount
	6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 <u>8348</u>		6	66403
	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	66403
	8	Standard deduction or itemized deductions (from Schedule A)		8	31390
	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	35013
	11	a Tax (see inst) <u>3792</u> (check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/> _____)		11	3792
		b Add any amount from Schedule 2 and check here <input type="checkbox"/>		12	544
	12	a Child tax credit/credit for other dependents <u>500</u> b Add any amount from Schedule 3 and check here <input checked="" type="checkbox"/>		13	3248
	13	Subtract line 12 from line 11. If zero or less, enter -0-		14	175
	14	Other taxes. Attach Schedule 4		15	3423
	15	Total tax. Add lines 13 and 14		16	7021
	16	Federal income tax withheld from Forms W-2 and 1099 FORM 1099		17	422
	17	Refundable credits: a EIC (see inst.) _____ b Sch 8812 _____ c Form 8863 _____		18	7443
		Add any amount from Schedule 5 <u>422</u>		19	4020
	18	Add lines 16 and 17. These are your total payments		20a	4020
	19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid			
	20a	Amount of line 19 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>			
Direct deposit? See instructions.	b	Routing number <u>081904808</u> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings			
	d	Account number <u>986532</u>			
	21	Amount of line 19 you want applied to your 2019 estimated tax 21			
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			

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.

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

Your social security number

HALE

821-00-1111

Additional Income	1-9b	Reserved	1-9b	
	10	Taxable refunds, credits, or offsets of state and local income taxes	10	
	11	Alimony received	11	
	12	Business income or (loss). Attach Schedule C or C-EZ	12	
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	-2052
	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	
	18	Farm income or (loss). Attach Schedule F	18	
	19	Unemployment compensation	19	
	20a	Reserved	20b	
21	Other income. List type and amount ▶ SEE STATEMENT	21	10400	
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	8348	
Adjustments to Income	23	Educator expenses	23	
	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	
	28	Self-employed SEP, SIMPLE, and qualified plans	28	
	29	Self-employed health insurance deduction	29	
	30	Penalty on early withdrawal of savings	30	
	31a	Alimony paid b Recipient's SSN ▶ _____	31a	
	32	IRA deduction	32	
33	Student loan interest deduction	33		
34	Reserved	34		
35	Reserved	35		
36	Add lines 23 through 35	36		

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

Schedule 1 (Form 1040) 2018

QNA

SCHEDULE 3
(Form 1040)

Nonrefundable Credits

OMB No. 1545-0074

2018
Attachment
Sequence No. **03**

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**

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

Name(s) shown on Form 1040

Your social security number

HALE

821-00-1111

Nonrefundable Credits	48	Foreign tax credit. Attach Form 1116 if required	48	44
	49	Credit for child and dependent care expenses. Attach Form 2441	49	
	50	Education credits from Form 8863, line 19	50	
	51	Retirement savings contributions credit. Attach Form 8880	51	
	52	Reserved	52	
	53	Residential energy credit. Attach Form 5695	53	
	54	Other credits from Form a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	54	
	55	Add the amounts in the far right column. Enter here and include on Form 1040, line 12	55	44

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

Schedule 3 (Form 1040) 2018

QNA

**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

Your social security number

HALE

821-00-1111

**Other
Taxes**

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from: Form a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, 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	175
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) _____	62	
63	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	175

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

Schedule 4 (Form 1040) 2018

QNA

SCHEDULE 5
(Form 1040)

Other Payments and Refundable Credits

OMB No. 1545-0074

2018
Attachment
Sequence No. **05**

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**

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

Name(s) shown on Form 1040

Your social security number

HALE

821-00-1111

Other Payments and Refundable Credits	65	Reserved	65	
	66	2018 estimated tax payments and amount applied from 2017 return	66	
	67a	Reserved	67a	
	b	Reserved	67b	
	68-69	Reserved	68-69	
	70	Net premium tax credit. Attach Form 8962	70	422
	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 <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> _____	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	422	

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

Schedule 5 (Form 1040) 2018

QNA

SCHEDULE 6
(Form 1040)

Foreign Address, Third Party Designee, and Other Information

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**

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

2018
Attachment
Sequence No. **05A**

Name(s) shown on Form 1040

HALE

Your social security number

821-00-1111

**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

15 PRACTICE LAB WAY
WASHINGTON WASHINGTON 20005

Phone no.

202-202-2022

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

Schedule 6 (Form 1040) 2018

QNA

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

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

2018

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040.

Attachment
Sequence No. **07**

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

Name(s) shown on Form 1040

Your social security number

STEPHEN & PAULA HALE

821-00-1111

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.				
1	Medical and dental expenses (see instructions)	1	12293		
2	Enter amount from Form 1040, line 7 2 66403				
3	Multiply line 2 by 7.5% (0.075)	3	4980		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			7313
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 <input type="checkbox"/>	5a	1245		
	b State and local real estate taxes (see instructions)	5b	9000		
	c State and local personal property taxes	5c			
	d Add lines 5a through 5c	5d	10245		
	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	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 <input type="checkbox"/>				
	a Home mortgage interest and points reported to you on Form 1098	8a	3477		
	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	3477		
	9 Investment interest. Attach Form 4952 if required. See instructions	9			
	10 Add lines 8e and 9	10			3477
Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	600		
	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			
	13 Carryover from prior year	13			
	14 Add lines 11 through 13	14			600
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 10000	16			10000
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			31390
	18 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>				

SCHEDULE B
(Form 1040)

Interest and Ordinary Dividends

OMB No. 1545-0074

2018
Attachment
Sequence No. **08**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

STEPHEN & PAULA HALE

Your social security number

821-00-1111

Part I
Interest

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

(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.

ACME BROKERAGE
ACME PARTNERS - K1

Amount

631
343

2 Add the amounts on line 1 **2** 974
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** 974

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

Amount

Part II
Ordinary Dividends

5 List name of payer ►

(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.

ACME BROKERAGE
ACME PARTNERS

5

232
474

6 Add the amounts on line 5. Enter the total here and on Form 1040, line 3b . . . ► **6** 706

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

Part III

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

Yes No

Foreign Accounts and Trusts

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

(See instructions.)

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►

8 During 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

**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

Your social security number

STEPHEN & PAULA HALE

821-00-1111

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				
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 72
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 72

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	18360	8000		10360
9 Totals for all transactions reported on Form(s) 8949 with Box E checked	16351	16765	97	-317
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				12 218
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 (12454)
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 -2124

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

Schedule D (Form 1040) 2018

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-2052
	<ul style="list-style-type: none"> • 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? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> 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? <input type="checkbox"/> 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. <input type="checkbox"/> 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: <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) } 	21	(2052)
	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? <input checked="" type="checkbox"/> 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). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side
 STEPHEN & PAULA HALE

Social security number or taxpayer identification number
 821-00-1111

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 <i>Column (e)</i> 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.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	ACME BROKERAGE	VARIOUS	12/31/2018	18360	8000	M		10360
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) ▶				18360	8000			10360

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.

Premium Tax Credit (PTC)

Department of the Treasury
Internal Revenue Service

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

Name shown on your return

Your social security number

STEPHEN S HALE

821-00-1111

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	3
2a	Modified AGI. Enter your modified AGI (see instructions)	2a 69568		
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	69568
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 <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC		4	20420
5	Household income as a percentage of federal poverty line (see instructions)		5	340 %
6	Did you enter 401% on line 5? (See instructions if you entered less than 100%). <input checked="" type="checkbox"/> No. Continue to line 7. <input type="checkbox"/> 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	0.0956
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a 6651	b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b 554

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	6840	7553	6651	902	902	480
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						
13 February						
14 March						
15 April						
16 May						
17 June						
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	902
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	480
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	422

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	

Health Coverage Exemptions

▶ Attach to Form 1040.

▶ Go to www.irs.gov/Form8965 for instructions and the latest information.

Name as shown on return
STEPHEN S HALE

Your social security number
821-00-1111

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)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
					Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
8	WANDA WINTERS	823-00-0752	B		X											
9																
10																
11																
12																
13																

<u>Description of Income</u>	<u>Amount</u>
HOMESTEAD BENEFIT	400
GAMBLING WINNINGS	10000
<hr/>	<hr/>
TOTALS	10400

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 security number: 0 × \$2,000. Enter the result. 1

2. Number of other dependents, including qualifying children who are not under 17 or who do not have the required social security number: 1 × \$500. Enter the result. 2

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

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

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

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

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

10. Is the amount on line 3 more than the amount on line 9?
 No. 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. 10
Go to Part 2 on the next page.

QNA

Part 2

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

11 3792

12. Add the following amounts from:

Form 1040	or	Form 1040NR	
Schedule 3, line 48		Line 46	+ _____ 44
Schedule 3, line 49		Line 47	+ _____
Schedule 3, line 50		+ _____
Schedule 3, line 51		Line 48	+ _____
Form 5695, line 30*			+ _____
Form 8910, line 15			+ _____
Form 8936, line 23			+ _____
Schedule R, line 22			+ _____

Enter the total.

12 44

*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 3748

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 3748

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.

16 500

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



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.

Medical and Dental Expenses

<u>Description of Expense</u>	<u>Amount</u>
Medical and Dental Insurance	10433
Amount Paid to Doctors, Dentists, Eye Doctors, etc.	300
Qualified Long-Term Care Insurance	<u>1560</u>
TOTALS:	12293

STEPHEN & PAULA HALE
State and Local General Sales Tax Deduction
Worksheet—Line 5b

821-00-1111

Keep for Your Records 



Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at [IRS.gov/Salestax](https://www.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. \$ 904

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?

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.

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.

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.

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. \$ _____

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. \$ 904

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

1	
2	

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
- 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.)

3	
4	600
5	
6	
7	
8	
9	

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

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

10	66403
11	33202

Contributions to 50% limit organizations

- 12. Enter the smaller of line 4 or line 11
- 13. Subtract line 12 from line 4
- 14. Subtract line 12 from line 11

		Carryover
12	600	
13		
14	32602	

Contributions not to 50% limit organizations

- 15. Add lines 4 and 5
- 16. Multiply line 10 by 0.3. This is your 30% limit.
- 17. Subtract line 15 from line 11
- 18. Enter the smallest of line 8, 16, or 17
- 19. Subtract line 18 from line 8
- 20. Subtract line 18 from line 16

15	600	
16	19921	
17	32602	
18		
19		
20	19921	

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
- 24. Subtract line 21 from line 16

21		
22		
23	32602	
24	19921	

Other contributions

- 25. Multiply line 10 by 0.2. This is your 20% limit
- 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
- 29. Subtract line 28 from line 11
- 30. Enter the smaller of line 2 or line 29
- 31. Subtract line 30 from line 2
- 32. Add lines 28 and 30
- 33. Subtract line 32 from line 10
- 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
- 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

25	13281	
26		
27		
28	600	
29	32602	
30		
31		
32	600	
33	65803	
34		
35	600	
36		
37		

Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Keep for Your Records



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

1.	Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	<u>35013</u>
2.	Enter the amount from Form 1040, line 9b*	2.	<u>226</u>
3.	Are you filing Schedule D?*		
	<input checked="" type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-.	}	3. <u> </u>
	<input type="checkbox"/> No. Enter the amount from Form 1040, line 13.		
4.	Add lines 2 and 3	4.	<u>226</u>
5.	If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.	<u> </u>
6.	Subtract line 5 from line 4. If zero or less, enter -0-	6.	<u>226</u>
7.	Subtract line 6 from line 1. If zero or less, enter -0-	7.	<u>34787</u>
8.	Enter: \$37,950 if single or married filing separately, \$75,900 if married filing jointly or qualifying widow(er), \$50,800 if head of household.	}	8. <u>77200</u>
9.	Enter the smaller of line 1 or line 8		
10.	Enter the smaller of line 7 or line 9	10.	<u>34787</u>
11.	Subtract line 10 from line 9. This amount is taxed at 0%	11.	<u>226</u>
12.	Enter the smaller of line 1 or line 6	12.	<u>226</u>
13.	Enter the amount from line 11	13.	<u>226</u>
14.	Subtract line 13 from line 12	14.	<u> </u>
15.	Enter: \$418,400 if single, \$235,350 if married filing separately, \$470,700 if married filing jointly or qualifying widow(er), \$444,550 if head of household.	}	15. <u>479000</u>
16.	Enter the smaller of line 1 or line 15		
17.	Add lines 7 and 11	17.	<u>35013</u>
18.	Subtract line 17 from line 16. If zero or less, enter -0-	18.	<u> </u>
19.	Enter the smaller of line 14 or line 18	19.	<u> </u>
20.	Multiply line 19 by 15% (0.15)	20.	<u> </u>
21.	Add lines 11 and 19	21.	<u>226</u>
22.	Subtract line 21 from line 12	22.	<u> </u>
23.	Multiply line 22 by 20% (0.20)	23.	<u> </u>
24.	Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	24.	<u>3792</u>
25.	Add lines 20, 23, and 24	25.	<u>3792</u>
26.	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	26.	<u>3822</u>
27.	Tax on all taxable income. Enter the smaller of line 25 or 26. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, don't enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	27.	<u>3792</u>

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

STEPHEN & PAULA HALE
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:	
• 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;	}
• 2/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 60% of the gain; and	
• 1/3 of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), that is 75% of the gain.	
Don't make an entry for any section 1202 exclusion that is 100% of the gain.	
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:	
• Form 1099-DIV, box 2d;	}
• Form 2439, box 1d; and	
• Schedule K-1 from a partnership, S corporation, estate, or trust.	
5. Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code C	5. (<u>12454</u>)
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. (12454)
- 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. 12454
- 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.

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.**  **No.** Continue 

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.

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.**  **No.** Continue 

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.

*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.**  **No.** Continue 

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

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 66403

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 



2 769

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.**  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.**  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 67172

Step 4 Percentage Income Amount

1. Enter your household income from Step 3.

1 67172

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 41872

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

- Yes.**  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 1047


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.

complete line 5 of the Shared Responsibility Payment Worksheet.

2 _____ 566

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

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

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	116
Complete Step 3		
2. Enter the percentage income amount. (From Step 4, question 7 or Worksheet B, line 14)	2	175
3. Enter the larger of line 1 or line 2	3	175
Complete Step 5		
4. Enter the National Average Bronze Plan Premium. (From Step 5, question 2 or 3)	4	566
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	175

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
WANDA WINTERS							X	X				
1. Add the total number of Xs in a month. If 5 or more, enter 5							1	1				
2. Add the total number of Xs in a month for individuals 18 or over*							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				
5. Multiply line 4 by \$695 for each month. If \$2,085 or more, enter \$2,085							695	695				
6. Add the amounts for each month on line 5										1390		
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										116		
8. Add the total number of Xs entered for each month on line 1. Go to Step 3										2		

*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.

Worksheet B



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 <i>Shared Responsibility Payment</i> . *	(a)	(b)	(c)
	Enter the amount from line 5 of Worksheet A	Enter the amount from Step 4, line 7	Enter the larger of column (a) or column (b)
1. January			
2. February			
3. March			
4. April			
5. May			
6. June			
7. July	695	1047	1047
8. August	695	1047	1047
9. September			
10. October			
11. November			
12. December			
13. Add the amounts in column (c)			2094
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			175

*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.



Simplified Method Worksheet—Lines 16a and 16b

Keep for Your Records

Before you begin: ✓ If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, include any death benefit exclusion that you are entitled to (up to \$5,000) in the amount entered on line 2 below.

More than one pension or annuity. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 16b. Enter the total pension or annuity payments received in 2017 on Form 1040, line 16a.

- 1. Enter the total pension or annuity payments from Form 1099-R, box 1. Also, enter this amount on Form 1040, line 16a **1.** 18625
- 2. Enter your cost in the plan at the annuity starting date **2.** 15984
Note. If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year’s worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3. 02/01/2011
- 3. Enter the appropriate number from **Table 1** below. **But** if your annuity starting date was **after** 1997 **and** the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below **3.** 310
- 4. Divide line 2 by the number on line 3 **4.** 51.56
- 5. Multiply line 4 by the number of months for which this year’s payments were made. If your annuity starting date was **before** 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 **5.** 619
- 6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year’s worksheet **6.** 4281
- 7. Subtract line 6 from line 2 **7.** 11703
- 8. Enter the **smaller** of line 5 or line 7 **8.** 619
- 9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 16b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R. If you are a retired public safety officer, see *Insurance Premiums for Retired Public Safety Officers* before entering an amount on line 16b **9.** 18006
- 10. Was your annuity starting date before 1987?
 Yes. Do not complete the rest of this worksheet.
 No. Add lines 6 and 8. This is the **amount you have recovered tax free** through 2017. You will need this number if you need to fill out this worksheet next year **10.** 4900
- 11. **Balance of cost to be recovered.** Subtract line 10 from line 2. If zero, you won’t have to complete this worksheet next year. The payments you receive next year will generally be fully taxable **11.** 11084

Table 1 for Line 3 Above

AND your annuity starting date was—

IF the age at annuity starting date was . . .	before November 19, 1996, enter on line 3 . . .	after November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

Table 2 for Line 3 Above

IF the combined ages at annuity starting date were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

QNA

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.	15972
2.	Multiply line 1 by 50% (0.50)	2.	7986
3.	Combine the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21	3.	52827
4.	Enter the amount, if any, from Form 1040, line 8b	4.	769
5.	Combine lines 2, 3, and 4	5.	61582
6.	Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36	6.	
7.	Is the amount on line 6 less than the amount on line 5?		
	<input type="checkbox"/> No. None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b.		
	<input checked="" type="checkbox"/> Yes. Subtract line 6 from line 5	7.	61582
8.	If you are:		
	<ul style="list-style-type: none"> • Married filing jointly, enter \$32,000 • Single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2017, enter \$25,000 • Married filing separately and you lived with your spouse at any time in 2017, skip lines 8 through 15; multiply line 7 by 85% (0.85) and enter the result on line 16. Then, go to line 17 	}	8. 32000
9.	Is the amount on line 8 less than the amount on line 7?		
	<input type="checkbox"/> No. None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. If you are married filing separately and you lived apart from your spouse for all of 2017, be sure you entered “D” to the right of the word “benefits” on line 20a.		
	<input checked="" type="checkbox"/> Yes. Subtract line 8 from line 7	9.	29582
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.	17582
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.	14945
16.	Add lines 14 and 15	16.	20945
17.	Multiply line 1 by 85% (0.85)	17.	13576
18.	Taxable social security benefits. Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040, line 20b	18.	13576



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



For Privacy Act Notification, See Instructions

1038

Your Social Security Number (required)
821001111

Last Name, First Name, Initial (Joint Filers enter first name and middle initial of each. Enter spouse's/CU partner's last name ONLY if different.)
HALE STEPHEN S * PAULA S

Spouse's/CU Partner's SSN (if filing jointly)
822000752

*

County/Municipality Code (See Table page 50)
1801

Home Address (Number and Street, including apartment number)
123 ELM

City, Town, Post Office
PLUCKEMIN

D

State ZIP Code
NJ 07978-

Driver's License Number (Voluntary) (Instructions page 42)

O

- Federal extension filed.
- The address above is a foreign address.
- Your address has changed.
- Death certificate is enclosed.
- Do not want a paper form next year.
- I authorize the Division of Taxation to discuss my return and enclosures with my preparer.
- NJ-1040-O is enclosed.
- Presidential disaster relief.

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Direct Deposit Information

- dd1. Direct deposit indicator (1 for direct deposit, 4 for no direct deposit)
- dd2. Account type (C for checking, S for savings)
- dd3. Fill in the checkbox if the direct deposit is going to an account outside the United States
- dd4. Routing number
- dd5. Account number

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dd2. C
dd3.
dd4.
dd5.

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Name(s) as shown on Form NJ-1040
HALE STEPHEN S & PAULA S

Your Social Security Number
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Part-year residents, provide months/days you were a New Jersey resident during 2018:
From: _____ To: _____

Fiscal year filers only:
Enter month of your year end _____

Filing Status
Fill in only one.

- 1. Single
 - 2. Married/CU Couple, filing joint return
 - 3. Married/CU Partner, filing separate return
 - 4. Head of Household
 - 5. Qualifying Widow(er)/Surviving CU Partner
- Indicate the year of your spouse's/CU partner's death: 2016 2017

Enter Spouse's/CU partner's SSN

Exemptions

Fill in the ovals that apply. You must enter a total in the boxes to the right and complete the calculation.

6. Regular	<input checked="" type="checkbox"/>	Self	<input checked="" type="checkbox"/>	Spouse/CU Partner	Domestic Partner	2	x \$1,000 =	<u>2000</u>
7. Senior 65+ (Born in 1953 or earlier)	<input checked="" type="checkbox"/>	Self		Spouse/CU Partner		1	x \$1,000 =	<u>1000</u>
8. Blind/Disabled		Self	<input checked="" type="checkbox"/>	Spouse/CU Partner		1	x \$1,000 =	<u>1000</u>
9. Veteran		Self		Spouse/CU Partner			x \$3,000 =	_____
10. Qualified Dependent Children						1	x \$1,500 =	<u>1500</u>
11. Other Dependents							x \$1,500 =	_____
12. Dependents Attending Colleges (See instructions)							x \$1,000 =	_____
13. Total Exemption Amount (Add totals from the lines at 6 through 12)							13.	<u>5500</u> .

14. Dependent Information. Provide the following information for each dependent. Fill in oval only if the dependent does not have health insurance. (See instructions)

	Last Name, First Name, Middle Initial	Social Security Number	Birth Year	No Health Insurance
a.	<u>WINTERS WANDA S</u>	<u>823000752</u>	<u>1946</u>	
b.	_____	_____	_____	
c.	_____	_____	_____	
d.	_____	_____	_____	

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Name(s) as shown on Form NJ-1040
HALE STEPHEN S & PAULA S

Your Social Security Number
821001111

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15. Wages, salaries, tips, and other employee compensation (State wages from Box 16 of enclosed W-2(s)) (See instructions)	15.	.
16a. Taxable interest income (Enclose federal Schedule B if over \$1,500) (See instructions)	16a.	811 .
16b. Tax-exempt interest income (Enclose Schedule) (See instructions) Do not include on Line 16a	16b.	932 .
17. Dividends	17.	706 .
18. Net profits from business (Schedule NJ-BUS-1, Part I, Line 4) (Enclose federal Schedule C)	18.	.
19. Net gains or income from disposition of property (Schedule NJ-DOP, Line 4)	19.	11961 .
20a. Pensions, Annuities, and IRA Withdrawals (See instructions)	20a.	42799 .
20b. Excludable Pensions, Annuities, and IRA Withdrawals	20b.	619 .
21. Distributive Share of Partnership Income (Schedule NJ-BUS-1, Part II, Line 4) (Enclose Schedule NJ-K-1 or federal Schedule K-1)	21.	.
22. Net pro rata share of S Corporation Income (Schedule NJ-BUS-1, Part III, Line 4) (Enclose Schedule NJ-K-1 or federal Schedule K-1)	22.	.
23. Net gains or income from rents, royalties, patents, and copyrights (Schedule NJ-BUS-1, Part IV, Line 4)	23.	.
24. Net Gambling Winnings (See instructions)	24.	.
25. Alimony and Separate Maintenance Payments received	25.	.
26. Other (Enclose documents) (See instructions)	26.	.
27. Total Income (Add Lines 15, 16a, 17 through 20a, and 21 through 26)	27.	56277 .
28a. Retirement/Pension Exclusion (See instructions)	28a.	41799 .
28b. Other Retirement Income Exclusion (Worksheet D and instructions page 22)	28b.	18201 .
28c. Total Exclusion Amount (Add Lines 28a and 28b)	28c.	60000 .
29. New Jersey Gross Income (Subtract Line 28c from Line 27) (See instructions)	29.	.
30. Exemption Amount (Enter amount from Line 13. Part-year residents see instr.)	30.	5500 .
31. Medical Expenses (Worksheet F and instructions page 24)	31.	12293 .
32. Alimony and Separate Maintenance Payments (See instructions)	32.	.
33. Qualified Conservation Contribution	33.	.
34. Health Enterprise Zone Deduction	34.	.
35. Alternative Business Calculation Adjustment (Schedule NJ-BUS-2, Line 11)	35.	.
36. Total Exemptions and Deductions (Add Lines 30 through 35)	36.	17793 .
37. Taxable Income (Subtract Line 36 from Line 29)	37.	.
38a. Total Property Taxes (18% of Rent) Paid (Instructions page 25)	38a.	7385 .
38b. Block	.	.
38b. Lot	.	.
38b. Qualifier	.	.
38c. County/Municipality Code	1801	.
Fill in if you completed Worksheet G-1		
39. Property Tax Deduction (From Worksheet H) (See instructions)	39.	.
40. New Jersey Taxable Income (Subtract Line 39 from Line 37)	40.	.
41. Tax on Amount on Line 40 (Tax Table page 52)	41.	.
42. Credit For Income Taxes Paid to Other Jurisdictions (Enclose Schedule NJ-COJ) (See instructions)	42.	.
Enter Code		
43. Balance of Tax (Subtract Line 42 from Line 41)	43.	.
44. Child and Dependent Care Credit (See instructions)	44.	.
Fill in if you are a CU couple claiming the Child and Dependent Care Credit		
45. Balance of Tax (Subtract Line 44 from Line 43)	45.	.
46. Sheltered Workshop Tax Credit	46.	.
47. Balance of Tax (Subtract Line 46 from Line 45)	47.	.
48. Gold Star Family Counseling Credit (See instructions)	48.	.
49. Balance of Tax After Credit (Subtract Line 48 from Line 47) If zero or less, make no entry	49.	.
50. Use Tax Due on Internet, Mail-Order, or Other Out-of-State Purchases (See instructions). If no Use Tax, enter 0.00	50.	14 .
51. Interest on Underpayment of Estimated Tax	51.	.
Fill in if Form NJ-2210 is enclosed		
52. Total Tax Due (Add Lines 49, 50, and 51)	52.	14 .

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Name(s) as shown on Form NJ-1040
HALE STEPHEN S & PAULA S

Your Social Security Number
821001111

1038

53.	Total New Jersey Income Tax Withheld (Enclose Forms W-2 and 1099)		53.	700	.
54.	Property Tax Credit (See instructions page 25)		54.	.	.
55.	New Jersey Estimated Tax Payments/Credit from 2017 tax return		55.	250	.
56.	New Jersey Earned Income Tax Credit (See instructions)		56.	.	.
	Fill in if you had the IRS calculate your federal earned income credit				
	Fill in if you are a CU couple claiming the NJ Earned Income Tax Credit				
57.	Excess New Jersey UI/WF/SWF Withheld (Enclose Form NJ-2450) (See instructions)		57.	.	.
58.	Excess New Jersey Disability Insurance Withheld (Enclose Form NJ-2450) (See instructions)		58.	.	.
59.	Excess New Jersey Family Leave Insurance Withheld (Enclose Form NJ-2450) (See instructions)		59.	.	.
60.	Wounded Warrior Caregivers Credit (See instructions)		60.	.	.
61.	Total Withholdings, Credits, and Payments (Add Lines 53 through 60)		61.	950	.
62.	If Line 61 is less than Line 52, you have tax due. Subtract Line 61 from Line 52 and enter the amount you owe		62.	.	.
	If you owe tax, you can still make a donation on Lines 65 through 72.				
63.	If the total on Line 61 is more than Line 52, you have an overpayment. Subtract Line 52 from Line 61 and enter the overpayment		63.	936	.
64.	Amount from Line 63 you want to credit to your 2019 tax		64.	.	.
65.	Contribution to N.J. Endangered Wildlife Fund	\$10	65.	.	.
66.	Contribution to N.J. Children's Trust Fund to Prevent Child Abuse	\$10	66.	.	.
67.	Contribution to N.J. Vietnam Veterans' Memorial Fund	\$10	67.	.	.
68.	Contribution to N.J. Breast Cancer Research Fund	\$10	68.	.	.
69.	Contribution to U.S.S. New Jersey Educational Museum Fund	\$10	69.	.	.
70.	Other Designated Contribution (See instructions)	\$10	70.	.	.
71.	Other Designated Contribution (See instructions)	\$10	71.	.	.
72.	Other Designated Contribution (See instructions)	\$10	72.	.	.
73.	Total Adjustments to Tax Due/Overpayment amount (Add Lines 64 through 72)		73.	.	.
74.	Balance due (Amount you must pay) (Add Line 62 and Line 73)		74.	.	.
75.	Refund amount (Subtract Line 73 from Line 63)		75.	936	.

Gubernatorial Elections Fund

Do you want to designate \$1 to the Gubernatorial Elections Fund? You Yes No

If joint return does your spouse want to designate \$1? Spouse/CU Partner Yes No

This does not reduce your refund or increase your balance due.

Health Insurance

Indicate whether or not you (and your spouse/CU partner or domestic partner) have health insurance coverage on the date you file this return.

You Yes No

Spouse/CU Partner Yes No

Domestic Partner Yes No

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

Your Signature _____ Date _____ Spouse's/CU Partner's Signature (required if filing jointly) _____ Date _____

Paid Preparer's Signature _____ Federal Identification Number _____

Firm's Name _____ Federal Employer Identification Number _____

PRACTICE LAB
15 PRACTICE LAB WAY WASHINGTON DC 20005

Tax Due Address
Enclose payment along with the NJ-1040-V payment voucher and tax return. Use the labels provided with the envelope and mail to:
New Jersey Division of Taxation
Revenue Processing Center
PO Box 111
Trenton, NJ 08645-0111
Include Social Security number and make check or money order payable to:
State of New Jersey - TGI
You can also make a payment on our website:
www.njtaxation.org

Refund or No Tax Due Address
Use the labels provided with the envelope and mail to:
New Jersey Division of Taxation
Revenue Processing Center
PO Box 555
Trenton, NJ 08647-0555

DONOTMAIL

**Worksheet D
Unclaimed Pension Exclusion**

Age Requirement: 62 or older

Part-year residents, do not complete this worksheet. (See instructions below.)

Is income on Line 27, NJ-1040 **MORE than \$100,000?**

- Yes. You are not eligible for the unclaimed pension exclusion.
- No. Continue with line 1.

- 1. Enter the amount from Line 15, NJ-1040 1. _____
- 2. Enter the amount from Line 18, NJ-1040 2. _____
- 3. Enter the amount from Line 21, NJ-1040 3. _____
- 4. Enter the amount from Line 22, NJ-1040 4. _____
- 5. Add lines 1, 2, 3, and 4 5. _____

Is the amount on line 5 MORE than \$3,000?

- Yes. You are not eligible for the unclaimed pension exclusion. See “Special Exclusion” below.
- No. Continue with line 6.

- 6. **Enter: if your filing status is:**
 \$60,000 Married/CU couple, filing joint return
 \$45,000 Single; Head of household; Qualifying widow(er)/
 surviving CU partner
 \$30,000 Married/CU partner, filing separate return 6. 60000
- 7. Enter the amount from Line 28a, NJ-1040 7. 41799
- 8. Unclaimed Pension Exclusion. Subtract line 7 from line 6. Include this amount on Line 28b, NJ-1040 8. 18201

Joint filers: If only one spouse is 62 or older, only the income of that spouse can be excluded.

Special Exclusion. If you (and your spouse if filing jointly) will never be eligible to receive Social Security or Railroad Retirement benefits because your employer did not participate in either program, see Tax Topic Bulletin GIT-1, *Pensions and Annuities*, before entering an amount on Line 28b.

(Keep for your records)

Line 28b – Other Retirement Income Exclusion

If you were 62 or older on the last day of the tax year, you may be able to use the Other Retirement Income Exclusion. If you are filing jointly and only one spouse is 62 or older, only the income of that spouse can be excluded. You cannot exclude the income of the spouse who is younger than 62.

There are two parts to the exclusion: the Unclaimed Pension Exclusion and the Special Exclusion.

Unclaimed Pension Exclusion. If you did not use your entire retirement/pension exclusion on Line 28a, you may be able to use the unclaimed portion. Complete Worksheet D to determine if you are eligible and the amount to include on Line 28b. Part-year residents, **do not** complete Worksheet D. Instead, use Worksheet E.

Special Exclusion. If you (and your spouse if filing jointly) will never be able to receive Social Security or Railroad Retirement benefits because your employer did not participate in either program, you may qualify for the Special Exclusion. See Tax Topic Bulletin GIT-1, *Pensions and Annuities*, for more information.

Part-Year Residents. If you did not use your entire *prorated* retirement/pension exclusion on Line 28a, you may be able to use the unclaimed portion. Complete Worksheet E to determine if you are eligible and the amount to include on Line 28b.

Line 28c – Total Exclusion Amount

Add Lines 28a and 28b and enter the total.

Caregivers of Disabled Veterans. If you are not required to file a New Jersey return, but you met the eligibility requirements for the Wounded Warrior Caregivers Credit on page 40, you may be able to file Form NJ-1040-HW instead of Form NJ-1040 to claim the credit. See instructions on page 47.

Part-Year Residents. If your income for the entire year was equal to or less than the filing threshold amount and you are filing to get a refund, you must enclose a copy of your federal return. If you did not file a federal return, include a statement to that effect.

Line 30 – Exemption Amount

Enter the total exemption amount from Line 13.

Part-Year Residents. Prorate the total on Line 13 for the time you were a New Jersey resident and enter the amount on Line 30. For this calculation, 15 days or more is considered a month.

Line 31 – Medical Expenses

You can deduct certain unreimbursed medical expenses you paid during the year for yourself, your spouse or domestic partner, and any dependents you claim. You can only deduct expenses that are more than 2% of your gross income. In general, medical expenses allowed for federal tax purposes are allowed for New Jersey tax purposes. These can include:

- Physicians, dental, and other medical fees
- Prescription eyeglasses and contact lenses
- Hospital care
- Nursing care
- Medicines and drugs
- Prosthetic devices
- X-rays and other diagnostic services conducted by or directed by a physician or dentist
- Amounts paid for transportation primarily for and essential to medical care
- Insurance (including amounts paid as premiums under Part B of Title XVIII of the Social Security Act, relating to supplementary medical insurance for the aged) covering medical care

You can also deduct qualified Archer MSA contributions and self-employed health insurance costs. Information is available on our website at www.njtaxation.org.

Use Worksheet F below to calculate your medical expenses deduction.

Note: For federal purposes you may be able to deduct amounts paid for health insurance for any child of yours who was under age 27 at the end of 2018. However, for New Jersey purposes you can deduct these amounts only if the child was your dependent. For more information, see Technical Advisory Memorandum TAM 2011-14.

Part-Year Residents. Include only those expenses you incurred and paid while you were a resident of New Jersey.

Worksheet F Deduction for Medical Expenses	
1. Total unreimbursed medical expenses	1. <u>12293</u>
2. Enter Line 29, Form NJ-1040 _____ × .02 =	2. _____
3. Medical Expenses Deduction. Subtract line 2 from line 1 and enter result here. If zero or less, enter zero	3. <u>12293</u>
4. Enter the amount of your qualified Archer MSA contributions from federal Form 8853	4. _____
5. Enter the amount of your self-employed health insurance deduction	5. _____
6. Total Deduction for Medical Expenses. Add lines 3, 4, and 5. Enter the result here and on Line 31, Form NJ-1040. If zero, enter zero here and make no entry on Line 31, Form NJ-1040	6. <u>12293</u>
(Keep for your records)	

Name(s) as shown on Form NJ-1040 HALE STEPHEN S & PAULA S	*	Social Security Number 821 00 1111
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Schedule NJ-BUS-1
(Form NJ-1040)

New Jersey Gross Income Tax
Business Income Summary Schedule

2018

Part I Net Profits From Business		List the net profit (loss) from business(es). See Instructions.	
	Business Name	Social Security Number/ Federal EIN	Profit or (Loss)
1.			
2.			
3.			
4.	Net Profit or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 18, NJ-1040. If loss, make no entry on Line 18.)		4.

Part II Distributive Share of Partnership Income		List the distributive share of income (loss) from partnership(s). See instructions.	
	Partnership Name	Federal EIN	Share of Partnership Income or (Loss)
1.	ACME PARTNERS	91-5000752	
2.			
3.			
4.	Distributive Share of Partnership Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 21, NJ-1040. If loss, make no entry on Line 21.)		4.

Part III Net Pro Rata Share of S Corporation Income		List the pro rata share of income (usable loss) from S corporation(s). See instructions.	
	S Corporation Name	Federal EIN	Pro Rata Share of S Corporation Income or (Usable Loss)
1.			
2.			
3.			
4.	Net Pro Rata Share of S Corporation Income or (Usable Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 22, NJ-1040. If loss, make no entry on Line 22.)		4.

Part IV Net Gains or Income From Rents, Royalties, Patents, and Copyrights		List the net gains or net income, less net loss, derived from or in the form of rents, royalties, patents, and copyrights. See instructions. Type of Property: 1 – Rental real estate 2 – Royalties 3 – Patents 4 – Copyrights		
	Source of Income or Loss. If rental real estate, enter physical address of property.	Social Security Number/ Federal EIN	Type – Enter number from list above	Income or (Loss)
1.				
2.				
3.				
4.	Net Income or (Loss). (Add Lines 1, 2, and 3.) (Enter here and on Line 23, NJ-1040. If loss, make no entry on Line 23.)			4.

Keep a copy of this schedule for your records

Schedule NJ-BUS-2 New Jersey Gross Income Tax **2018**
(Form NJ-1040) Alternative Business Calculation Adjustment

PART I Income (Loss)		Column A		Column B	
		Reportable Regular Business Income		Alternative Business Income (Loss)	
1.	Net Profits From Business	1a.		1b.	
2.	Distributive Share of Partnership Income	2a.		2b.	
3.	Net Pro Rata Share of S Corporation Income	3a.	D	3b.	
4.	Net Gain or Income From Rents, Royalties, Patents, and Copyrights	4a.	O	4b.	
5.	Loss Carryforward From Tax Year 2017			5b.	()
6.	Totals	6a.		6b.	
PART II Adjustment Calculation					
7.	Total Regular Business Income	7.	O		
8.	Total Alternative Business Income/(Loss). (If loss, enter zero)	8.	T		
9.	Business Increment (Line 7 minus Line 8)	9.			
10.	Adjustment Percentage	10.		0.50	
11.	Alternative Business Calculation Adjustment (Line 9 x 0.50)	11.	M		
PART III Loss Carryforward to Tax Year 2019					
12.	Loss Carryforward to Tax Year 2019	12.		()	

Instructions

- Line 1a. Enter the amount from Line 18 of Form NJ-1040.
- Line 1b. Enter the amount from Part I, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 2a. Enter the amount from Line 21 of Form NJ-1040.
- Line 2b. Enter the amount from Part II, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 3a. Enter the amount from Line 22 of Form NJ-1040.
- Line 3b. Enter the amount from Part III, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 4a. Enter the amount from Line 23 of Form NJ-1040.
- Line 4b. Enter the amount from Part IV, Line 4 of Schedule NJ-BUS-1 (Form NJ-1040).
- Line 5b. Enter the amount from Line 12 of your 2017 Schedule NJ-BUS-2 (Form NJ-1040).
- Line 6a. Enter the total of Lines 1a through 4a.
- Line 6b. Enter the total of Lines 1b through 5b, netting gains with losses.
- Line 7. Enter the amount from Line 6a of this schedule.
- Line 8. Enter the amount from Line 6b of this schedule. If loss, enter zero here.
- Line 9. Subtract Line 8 from Line 7. If the result is zero, enter zero on Line 11 and continue with Line 12.
- Line 10. The adjustment percentage for Tax Year 2018 is 50% (0.50).
- Line 11. Multiply the amount on Line 9 by 50% (0.50). Enter here and on Line 35 of Form NJ-1040.
- Line 12. If the amount on Line 6b is a loss, enter the amount of the loss on this line. Otherwise, enter zero.

Keep a copy of this schedule for your records