

**WALTER & WENDY WINSTON
123 ELM
PLUCKEMIN, NJ 07978
2017 INCOME TAX RETURN**

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

WALTER WINSTON &
 WENDY WINSTON
 123 ELM
 PLUCKEMIN NJ 07978
 (555) 555-5555

Preparer No.: 995
 Client No. : XXX-XX-2015
 Invoice Date: 01/02/2019

INVOICE

Description	Amount
PREPARATION OF 2017 FEDERAL/STATE FORMS & WORKSHEETS: FORM 1040 SCHEDULE B (INTEREST & DIVIDENDS) CAPITAL GAIN TAX WORKSHEET FORM W-2 (WAGES AND TAX) FORM W-2G (GAMBLING WINNINGS) FORM 1099-G (UNEMPLOYMENT COMPENSATION) FORM 1099-R (RETIREMENT DISTRIBUTIONS) SSA WORKSHEET FORM 8879 (E-FILE SIGNATURE AUTHORIZATION) NJ STATE RESIDENT RETURN	
	Total Invoice
	\$0.00
	Amount Paid
	\$0.00
	Balance Due
	\$0.00

TAX YEAR: 2017

PROCESS DATE: 01/02/2019

CLIENT : 851-00-2015 WALTER WINSTON
SPOUSE : 852-00-2015 WENDY WINSTON

BIRTH DATE : 01/02/1950 Age:67
BIRTH DATE : 02/03/1960 Age:57

ADDRESS : 123 ELM
: PLUCKEMIN NJ 07978

PREPARER : 995

Home : (555) 555-5555
Work : -
Cell : -
STATUS : 2
FED TYPE: Electronic Mail
ST TYPE : Regular Tax
E-MAIL : NONE@TAXSLAYERPRO.COM

PREPARER FEE:
ELECTRONIC :
TOTAL FEES :

LISTING OF FORMS FOR THIS RETURN

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

* QUICK SUMMARY *

<u>SUMMARY</u>	<u>FEDERAL</u>	<u>NJ RESIDENT</u>
FILING STATUS	2	2
TOTAL INCOME	62486	44207
TOTAL ADJUSTMENTS	34	0
ADJUSTED GROSS INCOME	62452	17051
DEDUCTIONS	13950	10987
EXEMPTIONS	8100	3000
TAXABLE INCOME	40402	3064
TAX	5034	0
CREDITS	0	0
PAYMENTS	6522	190
EARNED INCOME CREDIT	0	0
REFUND	1488	190
AMOUNT DUE	0	0

CLIENT : WALTER WINSTON
SPOUSE : WENDY WINSTON

851-00-2015
852-00-2015

PREPARER : 995 DATE : 01/02/2019

* W-2 INCOME FORMS SUMMARY *

	<u>T/S</u>	<u>EMPLOYER</u>	<u>WAGES</u>	<u>FED WITH</u>	<u>FICA</u>	<u>MED TAX</u>	<u>STATE WITH ST</u>
1.	S	ACME SCHOOL	13817	1382	857	200	190 NJ
		TOTALS.....	13817	1382	857	200	190

* W-2G INCOME FORMS SUMMARY *

	<u>[T/S]</u>	<u>PAYER</u>	<u>GROSS WINNING</u>	<u>FED WITH</u>	<u>STATE WITH ST</u>
1.	S	ACME CASINO	3400	340	0
		TOTALS.....	3400	340	0

* FORM 1099-G INCOME FORMS SUMMARY *

	<u>[T/S]</u>	<u>PAYER</u>	<u>UNEMPLOYMENT</u>	<u>FED WITH</u>	<u>STATE WITH ST</u>
1.	S	NJ DEPARTMENT OF LABOR	4800	500	0
		TOTALS.....	4800	500	0

* 1099-R INCOME FORMS SUMMARY *

	<u>[T/S]</u>	<u>PAYER</u>	<u>GROSS DIST</u>	<u>TAXABLE AMT</u>	<u>FED WITH</u>	<u>STATE WITH ST</u>
1.	T	ACME PENSIONS	28000	27156	2800	0
		TOTALS.....	28000	27156	2800	0


CLIENT : WALTER WINSTON
SPOUSE : WENDY WINSTON

851-00-2015
852-00-2015


PREPARER : 995 DATE : 01/02/2019

* FORM SSA-1099 INCOME FORMS SUMMARY *

	[T/S]	PAYER	SSA BENEFITS	FED WITH	PREMIUMS
1.	T	U.S.	13628	1500	1328
		TOTALS.....	13628	1500	1328

		a Employee's social security number 852-00-2015		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN) 93-1000752				1 Wages, tips, other compensation 13817		2 Federal income tax withheld 1382						
c Employer's name, address, and ZIP code ACME SCHOOL 123 MAIN PLUCKEMIN NJ 07978				3 Social security wages 13817		4 Social security tax withheld 857						
				5 Medicare wages and tips 13817		6 Medicare tax withheld 200						
				7 Social security tips		8 Allocated tips						
d Control number				9 Verification code		10 Dependent care benefits						
e Employee's first name and initial WENDY		Last name WINSTON		Suff.		11 Nonqualified plans		12a See instructions for box 12 C C C C C C C C C C				
f Employee's address and ZIP code 123 ELM PLUCKEMIN NJ 07978						13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b C C C C C C C C C C				
						14 Other		12c C C C C C C C C C C				
								12d C C C C C C C C C C				
15 State NJ		Employer's state ID number 931000752		16 State wages, tips, etc. 13817		17 State income tax 190		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

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

		a Employee's social security number		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN)				1 Wages, tips, other compensation		2 Federal income tax withheld						
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld						
				5 Medicare wages and tips		6 Medicare tax withheld						
				7 Social security tips		8 Allocated tips						
d Control number				9 Verification code		10 Dependent care benefits						
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a See instructions for box 12 C C C C C C C C C C				
f Employee's address and ZIP code						13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b C C C C C C C C C C				
						14 Other		12c C C C C C C C C C C				
								12d C C C C C C C C C C				
15 State		Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

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

IRS e-file Signature Authorization

2017

Department of the Treasury
Internal Revenue Service

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

Submission Identification Number (SID) ▶

Taxpayer's name WALTER WINSTON	Social security number 851-00-2015
Spouse's name WENDY WINSTON	Spouse's social security number 852-00-2015

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

1 Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37)	1	62452
2 Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61)	2	5034
3 Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7; Form 1040NR, line 62a)	3	6522
4 Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	1488
5 Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14; Form 1040NR, line 75)	5	

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

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

Taxpayer's PIN: check one box only

- I authorize PRACTICE LAB to enter or generate my PIN

1	2	0	1	5
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 as my signature on my tax year 2017 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 2017 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ 01/02/2019

Spouse's PIN: check one box only

- I authorize PRACTICE LAB to enter or generate my PIN

1	2	0	1	5
---	---	---	---	---

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

Spouse's signature ▶ _____ Date ▶ 01/02/2019

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

ERO's signature ▶ IRS PREPARER Date ▶ 01/02/2019

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

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

Your first name and initial **WALTER** Last name **WINSTON** Your social security number **851-00-2015**

If a joint return, spouse's first name and initial **WENDY** Last name **WINSTON** Spouse's social security number **852-00-2015**

Home address (number and street). If you have a P.O. box, see instructions. **123 ELM** Apt. no. **▲** Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **PLUCKEMIN, NJ 07978** Presidential Election Campaign

Foreign country name Foreign province/state/county Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status 1 Single 4 Head of household (with qualifying person). (See instructions.)
 2 Married filing jointly (even if only one had income) If the qualifying person is a child but not your dependent, enter this child's name here. **▶**
 3 Married filing separately. Enter spouse's SSN above and full name here. **▶** 5 Qualifying widow(er) (see instructions)

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a } Boxes checked on 6a and 6b **2**
 b Spouse } No. of children on 6c who:
 • lived with you **0**
 • did not live with you due to divorce or separation (see instructions) **0**
 c Dependents:
 (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if child under age 17 qualifying for child tax credit (see instructions) Dependents on 6c not entered above **0**
 If more than four dependents, see instructions and check here
 d Total number of exemptions claimed **2** Add numbers on lines above **▶ 2**

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 **13817**
 8a Taxable interest. Attach Schedule B if required 8a **1059**
 b Tax-exempt interest. Do not include on line 8a 8b
 9a Ordinary dividends. Attach Schedule B if required 9a **670**
 b Qualified dividends 9b **615**
 10 Taxable refunds, credits, or offsets of state and local income taxes 10
 11 Alimony received 11
 12 Business income or (loss). Attach Schedule C or C-EZ 12
 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13
 14 Other gains or (losses). Attach Form 4797 14
 15a IRA distributions 15a b Taxable amount 15b
 16a Pensions and annuities 16a **28000** b Taxable amount 16b **27156**
 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 **4800**
 20a Social security benefits 20a **13628** b Taxable amount 20b **11584**
 21 Other income. List type and amount **GAMBLING WINNINGS** 21 **3400**
 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income **▶** 22 **62486**

Adjusted Gross Income 23 Educator expenses 23
 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24
 25 Health savings account deduction. Attach Form 8889 25
 26 Moving expenses. Attach Form 3903 26
 27 Deductible part of self-employment tax. Attach Schedule SE 27
 28 Self-employed SEP, SIMPLE, and qualified plans 28
 29 Self-employed health insurance deduction 29
 30 Penalty on early withdrawal of savings 30 **34**
 31a Alimony paid b Recipient's SSN **▶** 31a
 32 IRA deduction 32
 33 Student loan interest deduction 33
 34 Tuition and fees. Attach Form 8917 34
 35 Domestic production activities deduction. Attach Form 8903 35
 36 Add lines 23 through 35 36 **34**
 37 Subtract line 36 from line 22. This is your adjusted gross income **▶** 37 **62452**

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2017

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

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

▶ Attach to Form 1040.

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

Name(s) shown on Form 1040

Your social security number

WALTER & WENDY WINSTON

851-00-2015

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see instructions)	1	1328		
	2 Enter amount from Form 1040, line 38 <input type="text" value="2"/> <input type="text" value="62452"/>	2	62452		
	3 Multiply line 2 by 7.5% (0.075)	3	4684		
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4				
Taxes You Paid	5 State and local (check only one box):	5	190		
	a <input checked="" type="checkbox"/> Income taxes, or				
	b <input type="checkbox"/> General sales taxes				
	6 Real estate taxes (see instructions)	6			
	7 Personal property taxes	7			
	8 Other taxes. List type and amount ▶	8			
	9 Add lines 5 through 8	9		190	
	Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10		
		11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11		
12 Points not reported to you on Form 1098. See instructions for special rules		12			
13 Mortgage insurance premiums (see instructions).		13			
14 Investment interest. Attach Form 4952 if required. See instructions		14			
15 Add lines 10 through 14		15			
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions.	16			
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17			
	18 Carryover from prior year	18			
	19 Add lines 16 through 18	19			
Casualty and Theft Losses	20 Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions	20			
Job Expenses and Certain Miscellaneous Deductions	21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instructions. ▶	21			
	22 Tax preparation fees	22			
	23 Other expenses—investment, safe deposit box, etc. List type and amount ▶	23			
	24 Add lines 21 through 23	24			
	25 Enter amount from Form 1040, line 38 <input type="text" value="25"/>	25			
	26 Multiply line 25 by 2% (0.02)	26			
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27			
Other Miscellaneous Deductions	28 Other—from list in instructions. List type and amount ▶	28			
	GAMBLING LOSSES TO AMOUNT WON 1000			1000	
Total Itemized Deductions	29 Is Form 1040, line 38, over \$156,900?	29			
	<input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.			1190	
	<input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.				
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ <input type="checkbox"/>				

SCHEDULE B
(Form 1040A or 1040)

Interest and Ordinary Dividends

OMB No. 1545-0074

2017
Attachment
Sequence No. **08**

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

Your social security number
851-00-2015

WALTER & WENDY WINSTON

Part I
Interest

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

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

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

		Amount
1		1059
2		1059
3		
4		1059

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

Part II
Ordinary Dividends

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

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

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

		Amount
5		670
6		670

Part III

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

Foreign Accounts and Trusts

(See instructions.)

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

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

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>40402</u>
2.	Enter the amount from Form 1040, line 9b*	2.	<u>615</u>
3.	Are you filing Schedule D?*		
	<input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-.	}	3. _____
	<input checked="" type="checkbox"/> No. Enter the amount from Form 1040, line 13.		
4.	Add lines 2 and 3	4.	<u>615</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.	_____
6.	Subtract line 5 from line 4. If zero or less, enter -0-	6.	<u>615</u>
7.	Subtract line 6 from line 1. If zero or less, enter -0-	7.	<u>39787</u>
8.	Enter: \$37,950 if single or married filing separately, \$75,900 if married filing jointly or qualifying widow(er), \$50,800 if head of household.	}	8. <u>75900</u>
9.	Enter the smaller of line 1 or line 8		
10.	Enter the smaller of line 7 or line 9	10.	<u>39787</u>
11.	Subtract line 10 from line 9. This amount is taxed at 0%	11.	<u>615</u>
12.	Enter the smaller of line 1 or line 6	12.	<u>615</u>
13.	Enter the amount from line 11	13.	<u>615</u>
14.	Subtract line 13 from line 12	14.	_____
15.	Enter: \$418,400 if single, \$235,350 if married filing separately, \$470,700 if married filing jointly or qualifying widow(er), \$444,550 if head of household.	}	15. <u>470700</u>
16.	Enter the smaller of line 1 or line 15		
17.	Add lines 7 and 11	17.	<u>40402</u>
18.	Subtract line 17 from line 16. If zero or less, enter -0-	18.	_____
19.	Enter the smaller of line 14 or line 18	19.	_____
20.	Multiply line 19 by 15% (0.15)	20.	_____
21.	Add lines 11 and 19	21.	<u>615</u>
22.	Subtract line 21 from line 12	22.	_____
23.	Multiply line 22 by 20% (0.20)	23.	_____
24.	Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	24.	<u>5034</u>
25.	Add lines 20, 23, and 24	25.	<u>5034</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>5131</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>5034</u>

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

WALTER & WENDY WINSTON
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. (_____)
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.** (_____)
- 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.** _____
- 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.

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.	13628
2.	Multiply line 1 by 50% (0.50)	2.	6814
3.	Combine the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21	3.	50902
4.	Enter the amount, if any, from Form 1040, line 8b	4.	
5.	Combine lines 2, 3, and 4	5.	57716
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.	34
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.	57682
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.	25682
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.	13682
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.	11630
16.	Add lines 14 and 15	16.	17630
17.	Multiply line 1 by 85% (0.85)	17.	11584
18.	Taxable social security benefits. Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040, line 20b	18.	11584



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

STATE OF NEW JERSEY INCOME TAX – RESIDENT RETURN

NJ-1040
2017
Page 1



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

WINSTON WALTER & WENDY

123 ELM

PLUCKEMIN NJ 07978- 1801

1038 12

851002015 852002015

S23051413

23456 00056 1801



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

> _____
Your Signature Date

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

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

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

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

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

Fill in if NJ-1040-O is enclosed

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

Paid Preparer's Signature Federal Identification Number
S23051413

Firm's Name PRACTICE LAB Federal Employer Identification Number
15 PRACTICE LAB WAY WASHINGTON DC 20005



WINSTON WALTER & WENDY

851002015

1038

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

FILING STATUS

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

EXEMPTIONS

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

CHECKBOXES FOR EXEMPTIONS

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

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

Table with 4 columns: LAST NAME, FIRST NAME, MIDDLE INITIAL, SOCIAL SECURITY NUMBER, BIRTH YEAR, HEALTH INS IND. Rows A, B, C, D.

GOVERNATORIAL ELECTIONS FUND

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

Main tax table with 36 rows. Columns include line number, description, and amount. Total taxable income is 13064.



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37A.	TOTAL PROPERTY TAXES PAID (SEE INSTRUCTION PAGE 30)	37A.	11500 .
37B.	BLOCK, LOT, AND QUALIFIER (TO BE ENTERED ON PAGE 1)	37B.	
37C.	COUNTY/MUNICIPALITY CODE (TO BE ENTERED ON PAGE 1)	37C.	
38.	PROPERTY TAX DEDUCTION (SEE INSTRUCTION PAGE 33)	38.	10000 .
39.	NEW JERSEY TAXABLE INCOME (SUBTRACT LINE 38 FROM LINE 36) IF ZERO OR LESS, MAKE NO ENTRY	39.	3064 .
40.	TAX (FROM TAX TABLES, PAGE 52)	40.	.
41.	CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS	41.	.
41A.	JURISDICTION CODE (SEE INSTRUCTIONS)	41A.	.
42.	BALANCE OF TAX (SUBTRACT LINE 41 FROM LINE 40)	42.	.
43.	SHELTERED WORKSHOP TAX CREDIT	43.	.
44.	BALANCE OF TAX AFTER CREDIT (SUBTRACT LINE 43 FROM LINE 42)	44.	.
45.	USE TAX DUE ON INTERNET, MAIL-ORDER, OR OTHER OUT-OF-STATE PURCHASES (SEE WKST AND INSTR. PAGE 36) IF NO USE TAX, ENTER ZERO	45.	0 .
46.	PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX	46.	.
46A.	FILL IN IF FORM 2210 IS ENCLOSED	46A.	.
47.	TOTAL TAX AND PENALTY (ADD LINES 44, 45, AND 46)	47.	.
48.	TOTAL NEW JERSEY INCOME TAX WITHHELD (ENCLOSE FORMS W-2 AND 1099)	48.	190 .
49.	PROPERTY TAX CREDIT (SEE INSTRUCTION PAGE 30)	49.	.
50.	NEW JERSEY ESTIMATED TAX PAYMENTS/CREDIT FROM 2016 TAX RETURN	50.	.
51.	NEW JERSEY EARNED INCOME TAX CREDIT (SEE INSTRUCTION PAGE 38)	51.	.
51B.	FILL IN THE BOX IF YOU HAD THE IRS FIGURE YOUR FEDERAL EARNED INCOME CREDIT	51B.	.
51C.	FILL IN THE BOX IF YOU ARE A CU COUPLE CLAIMING THE NJ EARNED INCOME TAX CREDIT	51C.	.
52.	EXCESS NEW JERSEY UI/SF/SWF WITHHELD (SEE INSTRUCTION PAGE 38) (ENCLOSE FORM NJ-2450)	52.	.
53.	EXCESS DISABILITY INSURANCE WITHHELD (SEE INSTRUCTION PAGE 38) (ENCLOSE FORM NJ-2450)	53.	.
54.	EXCESS NEW JERSEY FAMILY LEAVE WITHHELD (SEE INSTRUCTION PAGE 38) (ENCLOSE FORM NJ-2450)	54.	.
55.	TOTAL PAYMENTS/CREDITS (ADD LINES 48 THROUGH 54)	55.	190 .
56.	IF LINE 55 IS LESS THAN LINE 47, ENTER AMOUNT YOU OWE IF YOU OWE TAX, YOU MAY MAKE A DONATION BY ENTERING AN AMOUNT ON LINES 59, 60, 61, 62, 63, AND/OR 64 AND ADDING THIS TO YOUR PAYMENT AMOUNT	56.	.
57.	IF LINE 55 IS MORE THAN LINE 47, ENTER OVERPAYMENT DEDUCTIONS FROM OVERPAYMENT ON LINE 57 WHICH YOU ELECT TO CREDIT TO:	57.	190 .
58.	YOUR 2018 TAX	58.	.
59.	NEW JERSEY ENDANGERED WILDLIFE FUND	59.	.
60.	NEW JERSEY CHILDREN'S TRUST FUND	60.	.
61.	NEW JERSEY VIETNAM VETERANS' MEMORIAL FUND	61.	.
62.	NEW JERSEY BREAST CANCER RESEARCH FUND	62.	.
63.	U.S.S. NEW JERSEY EDUCATIONAL MUSEUM FUND	63.	.
64.	OTHER DESIGNATED CONTRIBUTION (SEE INSTRUCTION PAGE 39)	64.	.
64C.	DESIGNATION CODE	64C.	.
65.	TOTAL DEDUCTIONS FROM OVERPAYMENT (ADD LINES 58 THROUGH 64)	65.	.
66.	REFUND (AMOUNT TO BE SENT TO YOU. SUBTRACT LINE 65 FROM LINE 57)	66.	190 .

DIRECT DEPOSIT INFORMATION

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

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

Line 27c: Total Exclusion Amount

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

Line 28: New Jersey Gross Income

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

Required to File a Return

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

Not Required to File a Return

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

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

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

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

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

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

Exemptions and Deductions (Lines 29–35)

New Jersey allows deductions only for:

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

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

Line 29: Total Exemption Amount

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

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

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

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

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

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

Line 30: Medical Expenses

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

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

Worksheet E	
Deduction for Medical Expenses	
1. Total unreimbursed medical expenses	1. <u>1328</u>
2. Enter Line 28, Form NJ-1040 _____ × .02 =	2. <u>341</u>
3. Medical Expenses Deduction. Subtract line 2 from line 1 and enter result here. If zero or less, enter zero	3. <u>987</u>
4. Enter the amount of your qualified Archer MSA contributions from federal Form 8853	4. _____
5. Enter the amount of your self-employed health insurance deduction	5. _____
6. Total Deduction for Medical Expenses. Add lines 3, 4, and 5. Enter the result here and on Line 30, Form NJ-1040. If zero, enter zero here and make no entry on Line 30, Form NJ-1040	6. <u>987</u>

(Keep for your records)