

**WALTER & WENDY WINSTON  
123 ELM  
PLUCKEMIN, NJ 07978  
2018 INCOME TAX RETURN**

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

WALTER WINSTON &  
 WENDY WINSTON  
 123 ELM  
 PLUCKEMIN NJ 07978  
 (973) 555-5555

Preparer No.: 995  
 Client No. : XXX-XX-0752  
 Invoice Date: 01/03/2019

**INVOICE**

Description	Amount
PREPARATION OF 2018 FEDERAL/STATE FORMS & WORKSHEETS:  FORM 1040 FORM 1040 SCHEDULE 1 (ADDITIONAL INCOME AND ADJUSTMENTS FORM 1040 SCHEDULE 4 (OTHER TAXES) FORM 1040 SCHEDULE 6 (FOREIGN ADDRESS/THIRD PARTY DESIG SCHEDULE B (INTEREST & DIVIDENDS) SCHEDULE C-EZ SCHEDULE D (CAPITAL GAINS & LOSS) CAPITAL GAIN TAX WORKSHEET SCHEDULE D CAPITAL LOSS CARRYOVER SCHEDULE SE (SELF-EMPLOYMENT TAX) FORM W-2 (WAGES AND TAX) FORM W-2G (GAMBLING WINNINGS) (2) FORM 1099-R (RETIREMENT DISTRIBUTIONS) (4) SSA WORKSHEET FORM 8879 (E-FILE SIGNATURE AUTHORIZATION) QUALIFIED BUSINESS INCOME DEDUCTION WORKSHEET NJ STATE RESIDENT RETURN	
	<b>Total Invoice</b>
	\$0.00
	<b>Amount Paid</b>
	\$0.00
	<b>Balance Due</b>
	\$0.00

TAX YEAR: 2018

PROCESS DATE: 01/03/2019

CLIENT : 851-00-0752 WALTER WINSTON  
SPOUSE : 852-00-0752 WENDY WINSTON

BIRTH DATE : 01/02/1948 Age:70  
BIRTH DATE : 02/03/1958 Age:60

ADDRESS : 123 ELM  
: PLUCKEMIN NJ 07978

PREPARER : 995

Home : (973) 555-5555  
Work : -  
Cell : -  
STATUS : 2  
FED TYPE: Electronic Mail  
ST TYPE : Regular Tax  
E-MAIL : NONE@TAXSLAYERPRO.COM

PREPARER FEE :  
ELECTRONIC :  
TOTAL FEES :

EFFECTIVE RATE: 11.11%

LISTING OF FORMS FOR THIS RETURN

FORM 1040  
SCHEDULE 1 (ADDITIONAL INCOME AND ADJUSTMENTS TO INCOME)  
SCHEDULE 4 (OTHER TAXES)  
SCHEDULE 6 (FOREIGN ADDRESS AND THIRD PARTY DESIGNEE)  
FORM W-2  
FORM W-2G  
FORM SSA-1099 (SOCIAL SECURITY BENEFITS)  
FORM 1099-R (RETIREMENT DISTRIBUTIONS)  
SCHEDULE B (INTEREST/DIVIDEND INCOME)  
SCHEDULE C-EZ (BUSINESS INCOME)  
SCHEDULE D (CAPITAL GAINS/LOSSES)  
SCHEDULE SE (SELF EMPLOYMENT TAX)  
QUALIFIED BUSINESS INCOME DEDUCTION WORKSHEET  
FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)  
NJ STATE RESIDENT RETURN

\* QUICK SUMMARY \*

SUMMARY	FEDERAL	NJ RESIDENT
FILING STATUS	2	2
TOTAL INCOME	62340	51071
TOTAL ADJUSTMENTS	90	0
ADJUSTED GROSS INCOME	62250	24305
DEDUCTIONS	25300	7962
EXEMPTIONS	0	3000
TAXABLE INCOME	36837	13343
TAX	4014	187
CREDITS	0	0
PAYMENTS	6303	500
OTHER TAXES	80	0
EARNED INCOME CREDIT	0	0
REFUND	2209	313
AMOUNT DUE	0	0

CLIENT : WALTER WINSTON  
SPOUSE : WENDY WINSTON

851-00-0752  
852-00-0752

PREPARER : 995 DATE : 01/03/2019

\* W-2 INCOME FORMS SUMMARY \*

	T/S	EMPLOYER	WAGES	FED WITH	FICA	MED TAX	STATE WITH ST
1.	S	ACME SCHOOL	15876	1588	1053	246	500 NJ
		TOTALS.....	15876	1588	1053	246	500

\* W-2G INCOME FORMS SUMMARY \*


	[T/S]	PAYER	GROSS WINNING	FED WITH	STATE WITH ST
1.	T	ACME CASINO	4000	400	0
2.	S	NEW JERSEY LOTTERY	1500	150	0
		TOTALS.....	5500	550	0

\* 1099-R INCOME FORMS SUMMARY \*


	[T/S]	PAYER	GROSS DIST	TAXABLE AMT	FED WITH	STATE WITH ST
1.	T	DEFENSE FINANCE A	1200	1200	120	0
2.	T	ACME IRAS	3000	0	0	0
3.	T	ACME TRUST	2424	0	0	0
4.	T	ACME PENSIONS	28000	26766	2677	0
		TOTALS.....	34624	27966	2797	0

\* FORM SSA-1099 INCOME FORMS SUMMARY \*

	[T/S]	PAYER	SSA BENEFITS	FED WITH	PREMIUMS
1.	T	U.S.	13682	1368	1338
		TOTALS.....	13682	1368	1338

		<b>a</b> Employee's social security number 852-00-0752		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
<b>b</b> Employer identification number (EIN) 93-1000752				<b>1</b> Wages, tips, other compensation 15876		<b>2</b> Federal income tax withheld 1588					
<b>c</b> Employer's name, address, and ZIP code ACME SCHOOL 123 MAIN PLUCKEMIN NJ 07978				<b>3</b> Social security wages 16987		<b>4</b> Social security tax withheld 1053					
				<b>5</b> Medicare wages and tips 16987		<b>6</b> Medicare tax withheld 246					
				<b>7</b> Social security tips		<b>8</b> Allocated tips					
<b>d</b> Control number				<b>9</b> Verification code		<b>10</b> Dependent care benefits					
<b>e</b> Employee's first name and initial Last name Suff. WENDY WINSTON 123 ELM PLUCKEMIN NJ 07978				<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12 E   1111					
				<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		<b>12b</b>					
				<b>14</b> Other		<b>12c</b>					
<b>f</b> Employee's address and ZIP code				<b>12d</b>							
<b>15</b> State Employer's state ID number NJ   913000753		<b>16</b> State wages, tips, etc. 16987		<b>17</b> State income tax 500		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name	

Form **W-2** Wage and Tax Statement **2018** Department of the Treasury—Internal Revenue Service

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

Form **W-2** Wage and Tax Statement **2018** Department of the Treasury—Internal Revenue Service

**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](http://www.irs.gov/Form8879) for the latest information.**

Submission Identification Number (SID) ▶

Taxpayer's name <b>WALTER WINSTON</b>	Social security number <b>851-00-0752</b>
Spouse's name <b>WENDY WINSTON</b>	Spouse's social security number <b>852-00-0752</b>

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

<b>1</b> Adjusted gross income (Form 1040, line 7; Form 1040NR, line 35)	<b>1</b>	<b>62250</b>
<b>2</b> Total tax (Form 1040, line 15; Form 1040NR, line 61)	<b>2</b>	<b>4094</b>
<b>3</b> Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a)	<b>3</b>	<b>6303</b>
<b>4</b> Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	<b>4</b>	<b>2209</b>
<b>5</b> Amount you owe (Form 1040, line 22; Form 1040NR, line 75)	<b>5</b>	

**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	0	7	5	2
---	---	---	---	---

 as my signature on my tax year 2018 electronically filed income tax return. Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on my tax year 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 ▶ 01/03/2019

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

- I authorize PRACTICE LAB to enter or generate my PIN 

1	0	7	5	2
---	---	---	---	---

 as my signature on my tax year 2018 electronically filed income tax return. Enter five digits, but don't enter all zeros
- I will enter my PIN as my signature on my tax year 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 ▶ 01/03/2019

**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 ▶ 01/03/2019

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

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

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

Your first name and initial: WALTER Last name: WINSTON Your social security number: 851-00-0752

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

If joint return, spouse's first name and initial: WENDY Last name: WINSTON Spouse's social security number: 852-00-0752

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

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

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign (see inst.)  You  Spouse

123 ELM

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. If more than four dependents, see inst. and ✓ here

PLUCKEMIN, NJ 07978

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
				<input type="checkbox"/>	<input 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.)
	01/03/19	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.)
	01/03/19	TEACHER	<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		S23051413 Firm's EIN ▶ -	

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

QNA

	<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .		<b>1</b>	15876		
Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.	<b>2a</b>	Tax-exempt interest . . . . .	<b>2a</b>	338	<b>b</b> Taxable interest . . . . .	<b>2b</b>	3569
	<b>3a</b>	Qualified dividends . . . . .	<b>3a</b>	199	<b>b</b> Ordinary dividends . . . . .	<b>3b</b>	232
	<b>4a</b>	IRAs, pensions, and annuities . . . . .	<b>4a</b>	34624	<b>b</b> Taxable amount . . . . .	<b>4b</b>	27966
	<b>5a</b>	Social security benefits . . . . .	<b>5a</b>	13682	<b>b</b> Taxable amount . . . . .	<b>5b</b>	11630
	<b>6</b>	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 <u>3067</u> . . . . .	<b>6</b>		<b>6</b>	62340	
	<b>7</b>	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 . . . . .	<b>7</b>		62250		
<b>Standard Deduction for—</b> • 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.	<b>8</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A) . . . . .	<b>8</b>		25300		
	<b>9</b>	Qualified business income deduction (see instructions) . . . . .	<b>9</b>		113		
	<b>10</b>	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0- . . . . .	<b>10</b>		36837		
	<b>11</b>	<b>a</b> Tax (see inst.) <u>4014</u> (check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> <input type="checkbox"/> _____ )	<b>11</b>		4014		
		<b>b</b> Add any amount from Schedule 2 and check here <input type="checkbox"/>	<b>12</b>				
		<b>a</b> Child tax credit/credit for other dependents _____ <b>b</b> Add any amount from Schedule 3 and check here <input type="checkbox"/>	<b>12</b>		4014		
		<b>13</b> Subtract line 12 from line 11. If zero or less, enter -0- . . . . .	<b>13</b>		80		
		<b>14</b> Other taxes. Attach Schedule 4 . . . . .	<b>14</b>		4094		
		<b>15</b> Total tax. Add lines 13 and 14 . . . . .	<b>15</b>		6303		
		<b>16</b> Federal income tax withheld from Forms W-2 and 1099 <b>FORM 1099</b> . . . . .	<b>16</b>				
	<b>17</b> Refundable credits: <b>a</b> EIC (see inst.) _____ <b>b</b> Sch 8812 _____ <b>c</b> Form 8863 _____	<b>17</b>					
	<b>Add</b> any amount from Schedule 5 _____ . . . . .	<b>17</b>					
	<b>18</b> Add lines 16 and 17. These are your total payments . . . . .	<b>18</b>		6303			
<b>Refund</b> Direct deposit? See instructions.	<b>19</b>	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you <b>overpaid</b> . . . . .	<b>19</b>		2209		
	<b>20a</b>	Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>20a</b>		2209		
	<b>b</b>	Routing number <u>X X X X X X X X X X</u> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings					
	<b>d</b> Account number <u>X X X X X X X X X X X X X X X X X X</u>						
	<b>21</b> Amount of line 19 you want <b>applied to your 2019 estimated tax</b> . . . . . <b>21</b>						
<b>Amount You Owe</b>	<b>22</b>	<b>Amount you owe.</b> Subtract line 18 from line 15. For details on how to pay, see instructions . . . . . <b>22</b>					
	<b>23</b>	Estimated tax penalty (see instructions) . . . . . <b>23</b>					

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

QNA



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

**Additional Income and Adjustments to Income**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **01**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

Name(s) shown on Form 1040

Your social security number

WINSTON

851-00-0752

<b>Additional Income</b>	<b>1-9b</b>	<b>Reserved</b>	<b>1-9b</b>
	<b>10</b>	Taxable refunds, credits, or offsets of state and local income taxes	<b>10</b>
	<b>11</b>	Alimony received	<b>11</b>
	<b>12</b>	Business income or (loss). Attach Schedule C or C-EZ	<b>12</b> 567
	<b>13</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	<b>13</b> -3000
	<b>14</b>	Other gains or (losses). Attach Form 4797	<b>14</b>
	<b>15a</b>	Reserved	<b>15b</b>
	<b>16a</b>	Reserved	<b>16b</b>
	<b>17</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>17</b>
	<b>18</b>	Farm income or (loss). Attach Schedule F	<b>18</b>
	<b>19</b>	Unemployment compensation	<b>19</b>
	<b>20a</b>	Reserved	<b>20b</b>
	<b>21</b>	Other income. List type and amount ▶ <u>GAMBLING WINNINGS</u>	<b>21</b> 5500
	<b>22</b>	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	<b>22</b> 3067
<b>Adjustments to Income</b>	<b>23</b>	<b>Educator expenses</b>	<b>23</b>
	<b>24</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	<b>24</b>
	<b>25</b>	Health savings account deduction. Attach Form 8889	<b>25</b>
	<b>26</b>	Moving expenses for members of the Armed Forces. Attach Form 3903	<b>26</b>
	<b>27</b>	Deductible part of self-employment tax. Attach Schedule SE	<b>27</b> 40
	<b>28</b>	Self-employed SEP, SIMPLE, and qualified plans	<b>28</b>
	<b>29</b>	Self-employed health insurance deduction	<b>29</b>
	<b>30</b>	Penalty on early withdrawal of savings	<b>30</b> 50
	<b>31a</b>	Alimony paid <b>b</b> Recipient's SSN ▶ _____	<b>31a</b>
	<b>32</b>	IRA deduction	<b>32</b>
	<b>33</b>	Student loan interest deduction	<b>33</b>
	<b>34</b>	Reserved	<b>34</b>
	<b>35</b>	Reserved	<b>35</b>
	<b>36</b>	Add lines 23 through 35	<b>36</b> 90

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

Schedule 1 (Form 1040) 2018

QNA

**SCHEDULE 4  
(Form 1040)**

**Other Taxes**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **04**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

Name(s) shown on Form 1040

Your social security number

WINSTON

851-00-0752

**Other  
Taxes**

<b>57</b>	Self-employment tax. Attach Schedule SE . . . . .	<b>57</b>	80
<b>58</b>	Unreported social security and Medicare tax from: Form <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>58</b>	
<b>59</b>	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required . . . . .	<b>59</b>	
<b>60a</b>	Household employment taxes. Attach Schedule H . . . . .	<b>60a</b>	
<b>b</b>	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required . . . . .	<b>60b</b>	
<b>61</b>	Health care: individual responsibility (see instructions) . . . . .	<b>61</b>	
<b>62</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s) _____	<b>62</b>	
<b>63</b>	Section 965 net tax liability installment from Form 965-A . . . . .	<b>63</b>	0
<b>64</b>	Add the amounts in the far right column. These are your <b>total other taxes</b> . Enter here and on Form 1040, line 14 . . . . .	<b>64</b>	80

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

**Schedule 4 (Form 1040) 2018**

QNA

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

**Foreign Address, Third Party Designee, and Other Information**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **05A**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

Name(s) shown on Form 1040

WINSTON

**Your social security number**

851-00-0752

**Foreign  
Address**

Foreign country name

Foreign province/county

Foreign postal code

**Third Party  
Designee**

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

Designee's  
name ▶

Phone  
no. ▶

Personal identification number  
(PIN) ▶

**Additional  
Paid  
Preparer  
Information**

Firm's address

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](http://www.irs.gov/ScheduleA) for instructions and the latest information.

▶ Attach to Form 1040.

**2018**  
Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on Form 1040

Your social security number

WALTER & WENDY WINSTON

851-00-0752

<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.			
	<b>1</b> Medical and dental expenses (see instructions) . . . . .	<b>1</b>	1338	
	<b>2</b> Enter amount from Form 1040, line 7 <b>2</b> 62250	<b>2</b>	62250	
	<b>3</b> Multiply line 2 by 7.5% (0.075) . . . . .	<b>3</b>	4669	
<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			<b>4</b>	
<b>Taxes You Paid</b>	<b>5</b> State and local taxes			
	<b>a</b> 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"/>	<b>5a</b>	500	
	<b>b</b> State and local real estate taxes (see instructions) . . . . .	<b>5b</b>		
	<b>c</b> State and local personal property taxes . . . . .	<b>5c</b>		
	<b>d</b> Add lines 5a through 5c . . . . .	<b>5d</b>	500	
	<b>e</b> Enter the smaller of line 5d and \$10,000 (\$5,000 if married filing separately) . . . . .	<b>5e</b>	500	
	<b>6</b> Other taxes. List type and amount ▶ -----	<b>6</b>		
<b>7</b> Add lines 5e and 6 . . . . .			<b>7</b> 500	
<b>Interest You Paid</b> <small>Caution: Your mortgage interest deduction may be limited (see instructions).</small>	<b>8</b> 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"/>			
	<b>a</b> Home mortgage interest and points reported to you on Form 1098 . . . . .	<b>8a</b>		
	<b>b</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 ▶ -----	<b>8b</b>		
	<b>c</b> Points not reported to you on Form 1098. See instructions for special rules . . . . .	<b>8c</b>		
	<b>d</b> Reserved . . . . .	<b>8d</b>		
	<b>e</b> Add lines 8a through 8c . . . . .	<b>8e</b>		
<b>9</b> Investment interest. Attach Form 4952 if required. See instructions . . . . .	<b>9</b>			
<b>10</b> Add lines 8e and 9 . . . . .			<b>10</b>	
<b>Gifts to Charity</b> <small>If you made a gift and got a benefit for it, see instructions.</small>	<b>11</b> Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	<b>11</b>		
	<b>12</b> Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 . . . . .	<b>12</b>		
	<b>13</b> Carryover from prior year . . . . .	<b>13</b>		
	<b>14</b> Add lines 11 through 13 . . . . .			<b>14</b>
<b>Casualty and Theft Losses</b>	<b>15</b> 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 . . . . .			<b>15</b>
<b>Other Itemized Deductions</b>	<b>16</b> Other—from list in instructions. List type and amount ▶ ----- <b>GAMBLING LOSSES TO AMOUNT WON 1000</b>			<b>16</b> 1000
<b>Total Itemized Deductions</b>	<b>17</b> Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040, line 8 . . . . .	<b>17</b>	1500	
<b>18</b> 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](http://www.irs.gov/ScheduleB) for instructions and the latest information.  
► Attach to Form 1040.

Name(s) shown on return

WALTER & WENDY WINSTON

Your social security number  
851-00-0752

**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

ACME BANK

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

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

**Amount**

3569

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

**2** 3569

**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** 3569

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

**Amount**

**Part II**  
**Ordinary Dividends**

**5** List name of payer ►

BIG INVESTMENTS

(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.

**5**

232

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

**6** 232

**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 . . . . .

X

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

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

**8** During 2018, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions . . . . .

X

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

**Net Profit From Business  
(Sole Proprietorship)**

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **09A**

Department of the Treasury  
Internal Revenue Service (99)

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

Name of proprietor

Social security number (SSN)

WENDY WINSTON

852-00-0752

**Part I General Information**

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

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

**And you:**

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

<p><b>A</b> Principal business or profession, including product or service UNCLASSIFIED</p>	<p><b>B</b> Enter business code (see page 2) 9   9   9   9   9   9</p>
<p><b>C</b> Business name. If no separate business name, leave blank. WENDY WINSTON</p>	<p><b>D</b> Enter your EIN (see page 2)</p>
<p><b>E</b> Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.  City, town or post office, state, and ZIP code</p>	
<p><b>F</b> Did you make any payments in 2018 that would require you to file Form(s) 1099? (see the Instructions for Schedule C) <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span></p>	
<p><b>G</b> If "Yes," did you or will you file required Forms 1099? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p>	

**Part II Figure Your Net Profit**

<p><b>1</b> <b>Gross receipts. Caution:</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see <i>Statutory employees</i> in the instructions for Schedule C, line 1, and check here <span style="float: right;"><input type="checkbox"/></span></p>	<b>1</b>	567
<p><b>2</b> <b>Total expenses</b> (see page 2). If more than \$5,000, you <b>must</b> use Schedule C</p>	<b>2</b>	
<p><b>3</b> <b>Net profit.</b> Subtract line 2 from line 1. If less than zero, you <b>must</b> use Schedule C. Enter on both <b>Schedule 1 (Form 1040), line 12</b>, and <b>Schedule SE, line 2</b>, or on <b>Form 1040NR, line 13</b>, and <b>Schedule SE, line 2</b> (see page 2). (Statutory employees <b>do not</b> report this amount on Schedule SE, line 2.) Estates and trusts, enter on <b>Form 1041, line 3.</b></p>	<b>3</b>	567

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

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

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

**a** Business ..... **b** Commuting (see page 2) ..... **c** Other .....

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

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

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

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

**SCHEDULE D  
(Form 1040)**

**Capital Gains and Losses**

OMB No. 1545-0074

**2018**

Attachment  
Sequence No. **12**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**  
▶ **Go to [www.irs.gov/ScheduleD](http://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.**

Name(s) shown on return

WALTER & WENDY WINSTON

Your social security number

851-00-0752

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> 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 .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss).</b> 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 . . . . .				<b>7</b>

**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)
<b>8a</b> 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 .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> 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 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( 4000 )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .				<b>15</b> -4000

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

Schedule D (Form 1040) 2018

**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	-4000
	<ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, 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.</li> </ul>		
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b>	If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ▶	<b>18</b>	
<b>19</b>	If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ▶	<b>19</b>	
<b>20</b>	Are lines 18 and 19 <b>both</b> zero or blank? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). <b>Don't</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
<b>21</b>	If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the <b>smaller</b> of:  <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul>	<b>21</b>	( 3000)
	<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
<b>22</b>	Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b?  <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42).  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		



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

WENDY WINSTON

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

852-00-0752

**Section B—Long Schedule SE**

**Part I Self-Employment Tax**

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

**A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . .

**1a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note:** Skip lines 1a and 1b if you use the farm optional method (see instructions)

<b>1a</b>	
-----------	--

**b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH

<b>1b</b>	( )
-----------	-----

**2** Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note:** Skip this line if you use the nonfarm optional method (see instructions) . . . . .

<b>2</b>	567
----------	-----

**3** Combine lines 1a, 1b, and 2 . . . . .

<b>3</b>	567
----------	-----

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

<b>4a</b>	524
-----------	-----

**b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .

<b>4b</b>	
-----------	--

**c** Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue ▶

<b>4c</b>	524
-----------	-----

**5a** Enter your **church employee income** from Form W-2. See instructions for definition of church employee income . . . . .

<b>5a</b>	
-----------	--

**b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- . . . . .

<b>5b</b>	
-----------	--

**6** Add lines 4c and 5b . . . . .

<b>6</b>	524
----------	-----

**7** Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2018 . . . . .

<b>7</b>	128,400	00
----------	---------	----

**8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$128,400 or more, skip lines 8b through 10, and go to line 11

<b>8a</b>	16987
-----------	-------

**b** Unreported tips subject to social security tax (from Form 4137, line 10)

<b>8b</b>	
-----------	--

**c** Wages subject to social security tax (from Form 8919, line 10)

<b>8c</b>	
-----------	--

**d** Add lines 8a, 8b, and 8c . . . . .

<b>8d</b>	16987
-----------	-------

**9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶

<b>9</b>	111413
----------	--------

**10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) . . . . .

<b>10</b>	65
-----------	----

**11** Multiply line 6 by 2.9% (0.029) . . . . .

<b>11</b>	15
-----------	----

**12 Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55** . . . . .

<b>12</b>	80
-----------	----

**13 Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter the result here and on **Schedule 1 (Form 1040), line 27, or Form 1040NR, line 27** . . . . .

<b>13</b>	40
-----------	----

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

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

**14** Maximum income for optional methods . . . . .

<b>14</b>	5,280	00
-----------	-------	----

**15** Enter the **smaller** of: two-thirds (2/3) of gross farm income<sup>1</sup> (not less than zero) or \$5,280. Also include this amount on line 4b above . . . . .

<b>15</b>	
-----------	--

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

**16** Subtract line 15 from line 14 . . . . .

<b>16</b>	
-----------	--

**17** Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income<sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above . . . . .

<b>17</b>	
-----------	--

<sup>1</sup> From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

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

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

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

Name(s) shown on return

WALTER & WENDY WINSTON

Your social security number

851-00-0752



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

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

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

	(a) You	(b) Your spouse
1		
2		1111
3		1111
4	27966	27966
5		
6		
7		
8		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$19,000	0.5	0.5	0.5
\$19,000	\$20,500	0.5	0.5	0.2
\$20,500	\$28,500	0.5	0.5	0.1
\$28,500	\$30,750	0.5	0.2	0.1
\$30,750	\$31,500	0.5	0.1	0.1
\$31,500	\$38,000	0.5	0.1	0.0
\$38,000	\$41,000	0.2	0.1	0.0
\$41,000	\$47,250	0.1	0.1	0.0
\$47,250	\$63,000	0.1	0.0	0.0
\$63,000	---	0.0	0.0	0.0

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

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

9	x
10	
11	
12	

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

**2018 Qualified Business Income Deduction—Simplified Worksheet**

\*\*\*\*\* FILE COPY ONLY - DO NOT MAIL \*\*\*\*\*

Keep for Your Records 

**Before you begin:** This worksheet is for taxpayers who:

- ✓ Have qualified business income.
- ✓ Are not a patron in a specified agricultural or horticultural cooperative.
- ✓ Have taxable income less than \$157,500 (\$315,000 if married filing jointly).

1.	(a) Trade or business name	(b) Employer identification number	(c) Qualified business income or (loss)
	WENDY WINSTON		567

2. Total qualified business income or (loss). Add the amounts in column 1(c) . . . . . **2.** 567
- Note. If reporting qualified business income or (loss) from more than four trades or businesses, see the instructions for line 2 of this worksheet.*
3. Qualified business loss carryforward from the prior year. Enter as a negative number . . . . . **3.** \_\_\_\_\_
4. Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0- . . . . . **4.** 567
5. Qualified business income component. Multiply line 4 by 20% (0.20) . . . . . **5.** 113
6. Qualified REIT dividends and PTP income or (loss) . . . . . **6.** \_\_\_\_\_
7. Qualified REIT and PTP loss carryforward from the prior year. Enter as a negative number . . . . . **7.** ( )
8. Total qualified REIT and PTP income. Add lines 6 and 7. If zero or less, enter -0- . . . . . **8.** \_\_\_\_\_
9. Multiply line 8 by 20% (0.20) . . . . . **9.** \_\_\_\_\_
10. Qualified business income deduction before the income limitation. Add lines 5 and 9 . . . . . **10.** 113
11. Income before qualified business income deduction . . . . . **11.** 36950
12. Net capital gains (see instructions) . . . . . **12.** -2801
13. Subtract line 12 from line 11. If zero or less, enter -0- . . . . . **13.** 39751
14. Income limitation. Multiply line 13 by 20% (0.20) . . . . . **14.** 7950
15. Qualified business income deduction. Enter the smaller of line 10 or line 14 . . . . . **15.** 113
16. Total qualified business loss carryforward. Add lines 2 and 3. If more than zero, enter -0- . . . . . **16.** ( )
17. Total qualified REIT income and PTP loss carryforward. Add lines 6 and 7. If more than zero, enter -0- . . . . . **17.** ( )

Trade or business name

EIN

QB Income



**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>36837</u>
2.	Enter the amount from Form 1040, line 9b*	2.	<u>199</u>
3.	Are you filing Schedule D?*		
	<input checked="" type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> 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"/> <b>No.</b> Enter the amount from Form 1040, line 13.		
4.	Add lines 2 and 3	4.	<u>199</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>199</u>
7.	Subtract line 6 from line 1. If zero or less, enter -0-	7.	<u>36638</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>36638</u>
11.	Subtract line 10 from line 9. This amount is taxed at 0%	11.	<u>199</u>
12.	Enter the smaller of line 1 or line 6	12.	<u>199</u>
13.	Enter the amount from line 11	13.	<u>199</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>36837</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>199</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>4014</u>
25.	Add lines 20, 23, and 24	25.	<u>4014</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>4038</u>
27.	<b>Tax on all taxable income.</b> Enter the <b>smaller</b> 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>4014</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. ( 4000 )
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.** ( 4000 )
- 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.** \_\_\_\_\_ 4000
- 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.



**Capital Loss Carryover Worksheet—Lines 6 and 14**

Keep for Your Records

Use this worksheet to figure your capital loss carryovers from 2017 to 2018 if your 2017 Schedule D, line 21, is a loss and **(a)** that loss is a smaller loss than the loss on your 2017 Schedule D, line 16, **or (b)** the amount on your 2017 Form 1040, line 41 (or your 2017 Form 1040NR, line 39, if applicable) is less than zero. Otherwise, you don't have any carryovers.

If you and your spouse once filed a joint return and are filing separate returns for 2017, any capital loss carryover from the joint return can be deducted only on the return of the spouse who actually had the loss.

If you excluded canceled debt from income in 2017, see Pub. 4681.

1. Enter the amount from your 2017 Form 1040, line 41, or your 2017 Form 1040NR, line 39. If a loss, enclose the amount in parentheses	1.	<u>36950</u>
2. Enter the loss from your 2017 Schedule D, line 21, as a positive amount	2.	<u>3000</u>
3. Combine lines 1 and 2. If zero or less, enter -0-	3.	<u>39950</u>
4. Enter the <b>smaller</b> of line 2 or line 3	4.	<u>3000</u>
<b>If line 7 of your 2017 Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.</b>		
5. Enter the loss from your 2017 Schedule D, line 7, as a positive amount	5.	<u>          </u>
6. Enter any gain from your 2017 Schedule D, line 15. If a loss, enter -0-	6.	<u>          </u>
7. Add lines 4 and 6	7.	<u>          </u>
8. <b>Short-term capital loss carryover for 2018.</b> Subtract line 7 from line 5. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 6	8.	<u>          </u>
<b>If line 15 of your 2017 Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.</b>		
9. Enter the loss from your 2017 Schedule D, line 15, as a positive amount	9.	<u>4000</u>
10. Enter any gain from your 2017 Schedule D, line 7. If a loss, enter -0-	10.	<u>          </u>
11. Subtract line 5 from line 4. If zero or less, enter -0-	11.	<u>3000</u>
12. Add lines 10 and 11	12.	<u>3000</u>
13. <b>Long-term capital loss carryover for 2018.</b> Subtract line 12 from line 9. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 14	13.	<u>1000</u>

**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.

<b>1.</b>	Enter the total amount from <b>box 5</b> of all your <b>Forms SSA-1099</b> and <b>Forms RRB-1099</b> . Also, enter this amount on Form 1040, line 20a . . . .	<b>1.</b>	13682
<b>2.</b>	Multiply line 1 by 50% (0.50) . . . . .	<b>2.</b>	6841
<b>3.</b>	Combine the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21 . . . . .	<b>3.</b>	50710
<b>4.</b>	Enter the amount, if any, from Form 1040, line 8b . . . . .	<b>4.</b>	338
<b>5.</b>	Combine lines 2, 3, and 4 . . . . .	<b>5.</b>	57889
<b>6.</b>	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 . . . . .	<b>6.</b>	90
<b>7.</b>	Is the amount on line 6 less than the amount on line 5?		
	<input type="checkbox"/> <b>No.</b> None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b.		
	<input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 6 from line 5 . . . . .	<b>7.</b>	57799
<b>8.</b>	If you are:		
	<ul style="list-style-type: none"> <li>• Married filing jointly, enter \$32,000</li> <li>• Single, head of household, qualifying widow(er), or married filing separately and you <b>lived apart</b> from your spouse for all of 2017, enter \$25,000</li> <li>• 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</li> </ul>	}	<b>8.</b> <span style="border-bottom: 1px solid black; padding: 0 10px;">32000</span>
<b>9.</b>	Is the amount on line 8 less than the amount on line 7?		
	<input type="checkbox"/> <b>No.</b> None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. If you are married filing separately and you <b>lived apart</b> 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"/> <b>Yes.</b> Subtract line 8 from line 7 . . . . .	<b>9.</b>	25799
<b>10.</b>	Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you <b>lived apart</b> from your spouse for all of 2017 . . . . .	<b>10.</b>	12000
<b>11.</b>	Subtract line 10 from line 9. If zero or less, enter -0- . . . . .	<b>11.</b>	13799
<b>12.</b>	Enter the <b>smaller</b> of line 9 or line 10 . . . . .	<b>12.</b>	12000
<b>13.</b>	Enter one-half of line 12 . . . . .	<b>13.</b>	6000
<b>14.</b>	Enter the <b>smaller</b> of line 2 or line 13 . . . . .	<b>14.</b>	6000
<b>15.</b>	Multiply line 11 by 85% (0.85). If line 11 is zero, enter -0- . . . . .	<b>15.</b>	11729
<b>16.</b>	Add lines 14 and 15 . . . . .	<b>16.</b>	17729
<b>17.</b>	Multiply line 1 by 85% (0.85) . . . . .	<b>17.</b>	11630
<b>18.</b>	<b>Taxable social security benefits.</b> Enter the <b>smaller</b> of line 16 or line 17. Also enter this amount on Form 1040, line 20b . . . . .	<b>18.</b>	11630



*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)  
851000752

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.)  
WINSTON WALTER WENDY

Spouse's/ CU Partner's SSN (if filing jointly)  
852000752

County/Municipality Code (See Table page 50)  
1801

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

City, Town, Post Office  
PLUCKEMIN

State ZIP Code  
NJ 07978-

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

- 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.

NOT MAIL

**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

dd1. 4  
dd2.  
dd3.  
dd4.  
dd5.





Name(s) as shown on Form NJ-1040  
WINSTON WALTER & WENDY

Your Social Security Number  
851000752

1038

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		Spouse/CU Partner			x \$1,000 =	_____
9. Veteran		Self		Spouse/CU Partner			x \$3,000 =	_____
10. Qualified Dependent Children							x \$1,500 =	_____
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>3000</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. _____			
b. _____			
c. _____			
d. _____			

D  
O

N  
O  
T

M  
A  
I  
L

\*  
\*  
\*  
\*  
\*



Name(s) as shown on Form NJ-1040  
WINSTON WALTER & WENDY

Your Social Security Number  
851000752

1038

15. Wages, salaries, tips, and other employee compensation (State wages from Box 16 of enclosed W-2(s)) (See instructions)	15.	16987 .
16a. Taxable interest income (Enclose federal Schedule B if over \$1,500) (See instructions)	16a.	3519 .
16b. Tax-exempt interest income (Enclose Schedule) (See instructions) Do not include on Line 16a	16b.	338 .
17. Dividends	17.	232 .
18. Net profits from business (Schedule NJ-BUS-1, Part I, Line 4) (Enclose federal Schedule C)	18.	567 .
19. Net gains or income from disposition of property (Schedule NJ-DOP, Line 4)	19.	.
20a. Pensions, Annuities, and IRA Withdrawals (See instructions)	20a.	26766 .
20b. Excludable Pensions, Annuities, and IRA Withdrawals	20b.	1234 .
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.	3000 .
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.	51071 .
28a. Retirement/Pension Exclusion (See instructions)	28a.	26766 .
28b. Other Retirement Income Exclusion (Worksheet D and instructions page 22)	28b.	.
28c. Total Exclusion Amount (Add Lines 28a and 28b)	28c.	26766 .
29. New Jersey Gross Income (Subtract Line 28c from Line 27) (See instructions)	29.	24305 .
30. Exemption Amount (Enter amount from Line 13. Part-year residents see instr.)	30.	3000 .
31. Medical Expenses (Worksheet F and instructions page 24)	31.	852 .
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.	3852 .
37. Taxable Income (Subtract Line 36 from Line 29)	37.	20453 .
38a. Total Property Taxes (18% of Rent) Paid (Instructions page 25)	38a.	7110 .
38b. Block		23456 .
38b. Lot		00056 .
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.	7110 .
40. New Jersey Taxable Income (Subtract Line 39 from Line 37)	40.	13343 .
41. Tax on Amount on Line 40 (Tax Table page 52)	41.	187 .
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.	187 .
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.	187 .
46. Sheltered Workshop Tax Credit	46.	.
47. Balance of Tax (Subtract Line 46 from Line 45)	47.	187 .
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.	187 .
50. Use Tax Due on Internet, Mail-Order, or Other Out-of-State Purchases (See instructions). If no Use Tax, enter 0.00	50.	.
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.	187 .

D  
O  
N  
O  
T  
M  
A  
I  
L



Name(s) as shown on Form NJ-1040  
WINSTON WALTER & WENDY

Your Social Security Number  
851000752

1038

53.	Total New Jersey Income Tax Withheld (Enclose Forms W-2 and 1099)		53.	500	.
54.	Property Tax Credit (See instructions page 25)		54.	.	.
55.	New Jersey Estimated Tax Payments/Credit from 2017 tax return		55.	.	.
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.	500	.
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.	313	.
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.	313	.

**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

DONATION MAIL

**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](http://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>1338</u>
2. Enter Line 29, Form NJ-1040 <u>24305</u> × .02 = .....	2. <u>486</u>
3. Medical Expenses Deduction. Subtract line 2 from line 1 and enter result here. If zero or less, enter zero .....	
	3. <u>852</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. <b>Total Deduction for Medical Expenses.</b> 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>852</u>
<b>(Keep for your records)</b>	

Name(s) as shown on Form NJ-1040 WINSTON WALTER & WENDY	*	Social Security Number 851 00 0752
--	---	---------------------------------------

**Schedule NJ-BUS-1**  
(Form NJ-1040)

New Jersey Gross Income Tax  
Business Income Summary Schedule

**2018**

<b>Part I Net Profits From Business</b>		* List the net profit (loss) from business(es). See Instructions.	
	Business Name	Social Security Number/ Federal EIN	Profit or (Loss)
1.	WENDY WINSTON	852-00-0752	567
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.)		567

<b>Part II Distributive Share of Partnership Income</b>		O List the distributive share of income (loss) from partnership(s). See instructions.	
	Partnership Name	Federal EIN	Share of Partnership Income or (Loss)
1.		N	
2.			
3.		O	
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.)		

<b>Part III Net Pro Rata Share of S Corporation Income</b>		M 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.		A	
2.			
3.		I	
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.)		

<b>Part IV Net Gains or Income From Rents, Royalties, Patents, and Copyrights</b>		* 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.)			

**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.	567	1b.	567
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.	567	6b.	567
<b>PART II Adjustment Calculation</b>					
7.	Total Regular Business Income	7.	567	N O T M A I L	
8.	Total Alternative Business Income/(Loss). (If loss, enter zero)	8.	567		
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.			
<b>PART III Loss Carryforward to Tax Year 2019</b>					
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**