

## Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2
8a Taxable interest. Attach Schedule B if required

Attach Forms(s)
W-2 here. Also
attach Forms W-2G and
1099-R if tax was withheld.
b Tax-exempt interest. Do not include on line 8a

If you did not get a W-2, see instructions.

|  |
| :--- |
| Adjusted <br> Gross <br> Income |

9a Ordinary dividends. Attach Schedule B if required
b Qualified dividends
10 Taxable refunds, credits, or offsets of state and local income taxes
11 Alimony received
12 Business income or (loss). Attach Schedule C or C-EZ
13 Capital gain or (loss). Attach Schedule $D$ if required. If not required, check here
14 Other gains or (losses). Attach Form 4797

| 15a IRA distributions .... | $15 a$ |
| :--- | :--- |
| 16a Pensions and annuities . | $16 a$ |

b Taxable amount
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
18 Farm income or (loss). Attach Schedule F
19 Unemployment compensation
20a Social security benefits . 20a
a
21 Other income. List type and amount
22 Combine the amounts in the far right col for lines 7 through 21. This is your total income

| 7 | $15,500$. |
| :---: | :---: |
| 8 a |  |
| 9 |  |
| 10 |  |
| 10 |  |
| 12 |  |
| 13 |  |
| 14 |  |
| 15 b |  |
| 16 b |  |
| 17 |  |
| 18 |  |
| 19 |  |
| 20 b |  |
| 21 |  |
| 22 | $38,500$. |

23 Reserved
Adjusted Income

24 Certain business expenses of reservists, performing artists, and fee-basis gov. officials. Attach Form 2106 or 2106-EZ
25 Health savings account deduction. Attach Form 8889
26 Moving expenses. Attach Form 3903
27 Deductible part of self-employment tax. Attach Schedule SE
28 Self-employed SEP, SIMPLE, and qualified plans
29 Self-employed health insurance deduction
30 Penalty on early withdrawal of savings
31a Alimony paid b Recipient's SSN
32 IRA deduction
33 Student loan interest deduction
34 Reserved
35 Domestic production activities deduction. Attach Form 8903

| 23 |  |
| :---: | :---: |
| 24 |  |
| 25 |  |
| 26 |  |
| 27 | $1,625$. |
| 28 |  |

36 Add lines 23 through 35 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 36
37 Subtract line 36 from line 22. This is your adjusted gross income
1,625 .
36,875.
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.
Form 1040 (2015)

## Tax and Credits

38 Amount from line 37 (adjusted gross income)

Standard
39a Check $\square \square$ You were born before Jan. 2, 1951, $\square$ Blind. $\square$ Total boxes if: Spouse was born before Jan. 2, 1951, Blind. checked $>$ 39a
b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b

Deduction

## for-

- People who check any box on line 39a or 39b or who can be claimed as a dependent,
see
instructions.
- All others:

Single or Married filing separately, \$6,300
Married filing jointly or Qualifying widow(er), \$12,600 Head of household, \$9,250

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin).
41 Subtract line 40 from line 38
42 Exemptions. If line 38 is $\$ 154,950$ or less, multiply $\$ 4,000$ by the number on line $6 d$ d Otherwise, see instructions
43 Taxable income. Subtract line 42 from line 41 . If line 42 is more than line 41 , enter $-0-$
$44 \quad$ Tax (see instructions). Check if any from: $\quad \mathbf{a} \square$ Form(s) $8814 \mathbf{b} \square$ Form 4972 c $\square$
45 Alternative minimum tax (see instructions). Attach Form 6251
46 Excess advance premium tax credit repayment. Attach Form 8962
47 Add lines 44, 45, and 46
48 Foreign tax credit. Attach Form 1116 if required.
49 Credit for child and dependent care expenses. Attach Form 2441
50 Education credits from Form 8863, line 19
51 Retirement savings contributions credit. Attach Form 8880
52 Child tax credit. Attach Schedule 8812, if required
53 Residential energy credits. Attach Form 5695
54 Other credits from Form: $\mathbf{a} \square 3800 \quad \mathbf{b} \square 8801 \quad \mathbf{c} \square$
55 Add lines 48 through 54. These are your total credits
56 Subtract line 55 from line 47 . If line 55 is more than line 47 , enter $-0-$
57 Self-employment tax. Attach Schedule SE
Other

## Taxes

58 Unreported social security and Medicare tax from Form: $\qquad$ $\square 4137$


59 Additional tax on IRAs, other qualified retirement plans, etc. Att

| 48 |  |
| :---: | :---: |
| 49 |  |
| 50 |  |
| 51 |  |
| 52 | $1,000$. | 12,600. 24, 275.

## Payments <br> If you have a

60a Household employment taxes from Schedule H.
b First-time homebuyer credit repayment. Attach Form 5405 if required
61 Health care: individual responsibility (see instructions)
Full-year coverage X
62 Taxes from: a $\square$ Form 8959 b $\square$ Form 8960 c $\square$ Instructions; enter code(s)
63 Add lines 56 through 62. This is your total tax .
64 Federal income tax withheld from Forms W-2 and 1099 .
652015 estimated tax payments and amount applied from 2014 return
66a Earned income credit (EIC)
child, attach Schedule EIC.
b Nontaxable combat pay election 66b
67 Additional child tax credit. Attach Form 8812 .
68 American opportunity credit from Form 8863, line 8
69 Net premium tax credit. Attach Form 8962
70 Amount paid with request for extension to file
71 Excess social security and tier 1 RRTA tax withheld
72 Credit for federal tax on fuels. Attach Form 4136
73 Credits from Form: $\mathbf{a} \square 2439 \mathbf{b} \square$ Rerved $\mathbf{c} \square{ }_{8885} \mathbf{d} \square$
74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments


## What Is Form 1040-V

It is a statement you send with your check or money order for any balance due on the "Amount you owe" line of your 2015 Form 1040, Form 1040A, or Form 1040EZ.

> TIP You can also pay your taxes online or by phone either by a direct transfer from your bank account or by credit or debit card. Paying online or by phone is convenient and secure and helps make sure we get your payments on time. For
> more information, go to www.irs.gov/payments.

## How To Fill In Form 1040-V

Line 1. Enter your social security number (SSN). If you are filing a joint return, enter the SSN shown first on your return.
Line 2. If you are filing a joint return, enter the SSN shown second on your return.
Line 3. Enter the amount you are paying by check or money order.
Line 4. Enter your name(s) and address exactly as shown on your return. Please print clearly.

## How To Prepare Your Payment

- Make your check or money order payable to"United States Treasury." Do not send cash.
- Make sure your name and address appear on your check or money order.
- Enter your daytime phone number and your SSN on your check or money order. If you are filing a joint return, enter the SSN shown first on your return. Also enter "2015 Form 1040," "2015 Form 1040A," or "2015 Form 1040EZ," whichever is appropriate.
- To help us process your payment, enter the amount on the right side of your check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX-" or "\$ XXX xx/100").

How To Send In Your 2015 Tax Return, Payment, and Form 1040-V

- Detach Form 1040-V along the dotted line.
- Do not staple or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.
- Mail your 2015 tax return, payment, and Form 1040-V to the address shown on page 2 that applies to you.

- Do not send to the IRS. This is not a tax return.
- Keep this form for your records.

Department of the Treasury Internal Revenue Service
Submission Identification
Number (SID)
20075220160140000118
Taxpayer's name
JAKE TESTER

## Spouse's name

NINA TESTER
2015

Part I Tax Return Information-Tax Year Ending December 31, 2015 (Whole Dollars Only)
1 Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4) . . . . . . 1
2 Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12).
3 Federal income tax withheld (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7) .
4 Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a).
5 Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14).

Social security number
690-02-0752
Spouse's social security number
691-02-0752

## 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, 2015, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts 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 acknowledgment 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

X Iauthorize Kinnelong Volunteer Fire Co to enter or generate my PIN ERO firm name as my signature on my tax year 2015 electronically filed income tax return.

| 12345 |
| :--- |
|  |
| Enter five digits, but |
| do not enter all zeros | do not enter all zeros I will enter my PIN as my signature on my tax year 2015 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 01/13/2016
Spouse's PIN: check one box only
X Iauthorize Kinnelong Volunteer Fire Co
to enter or generate my PIN

## ERO firm name

 as my signature on my tax year 2015 electronically filed income tax return.
## 12345

Enter five digits, but do not enter all zeros
$\square$ I will enter my PIN as my signature on my tax year 2015 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 $01 / 13 / 2016$

## 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.
20075298765
Do not enter all zeros
I certify that the above numeric entry is my PIN, which is my signature for the tax year 2015 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 Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.
ERO's signature $\downarrow$ S24051405 Kinnelong Volunteer Fi Date $\quad 01 / 13 / 2016$

## ERO Must Retain This Form - See Instructions Do Not Submit This Form to the IRS Unless Requested To Do So

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

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

Department of the Treasury Internal Revenue Service

- Information about Form 8962 and its separate instructions is at www.irs.gov/form8962.

JAKE \& NINA TESTER
You cannot claim the PTC if your filing status is married filing separately unless you are eligible for an exception (see instructions). If you qualify, check the box.
Part I Annual and Monthly Contribution Amount
1 Tax family size. Enter the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d
2a Modified AGI: Enter your modified AGI (see instructions) $\qquad$ b Enter total of your dependents' modified AGI (see instructions)
3 Household income. Add the amounts on lines 2 a and 2 b
4 Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used.
a Alaska
b $\square$ Hawaii

Other 48 states and DC
5 Household income as a percentage of federal poverty line (see instructions)
6 Did you enter $401 \%$ on line 5 ? (See instructions if you entered less than $100 \%$.)

X
No. Continue to line 7.Yes. You are not eligible to receive PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.
7 Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions 8a Annual contribution amount. Multiply line 3 by line 7

8a
2,098.
b Monthly contribution amount. Divide line 8a

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

9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage (see instructions)?
Yes. Skip to Part IV, Shared Policy Allocation, or Part V, Alternative Calculation for Year of Marriage. X No. Continue to line 10.
10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
Yes. Continue to line 11. Compute your annual PTC. Then skip
X No. Continue to lines 12-23.

Compute your monthly
PTC and continue to line 24

|  | Annual Calculation | $\begin{gathered} \text { (a) Annual } \\ \text { enrollment premiums } \\ \text { Form (s) } 1095-\mathrm{A}, \\ \text { line 33a) } \end{gathered}$ | (b)Annual applicable SLCSP premium (Form(s) 1095-A, line 33b) | (c) Annual contribution amount (line 8a) | (d) Annual maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-) | (e) Annual prem tax credit allo (smaller of (a) or |  | (f) Annual advance payment of PTC (Form(s) 1095-A, line 33c) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Annual Totals |  |  |  |  |  |  |  |
|  | Monthly Calculation | (a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32 column a) | (b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column b) | (c) Monthly contribution amount (amount from line 8b or alternative marriage monthly contribution) | (d)Monthly maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-) | (e) Monthly pre tax credit allow (smaller of (a) or |  | (f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column c) |
| 12 | January | 480 . | 446. | 175. | 271. |  |  | 60. |
| 13 | February | 480 . | 446 . | 175. | 271. |  |  | 60. |
| 14 | March | 480. | 446 . | 175. | 271. |  |  | 60. |
| 15 | April | 560. | 560. | 175. | 385. |  |  | 340 . |
| 16 | May | 560. | 560. | 175. | 385. |  |  | 340 . |
| 17 | June | 560. | 560. | 175. | 385. |  |  | 340 . |
| 18 | July | 560. | 560. | 175. | 385. |  |  | 340 . |
| 19 | August | 560. | 560. | 175. | 385. |  |  | 340 . |
| 20 | September | 560. | 560. | 175. | 385. | 38 |  | 340 . |
| 21 | October | 560. | 560. | 175. | 385 . | 38 |  | 340 . |
| 22 | November | 560. | 560. | 175. | 385 . | 38 |  | 340 . |
| 23 | December | 560 . | 560. | 175. | 385. | 38 |  | 340 . |
|  | Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here |  |  |  |  |  | 24 | 4,278. |
|  |  |  |  |  |  |  | 25 | 3,240. |
|  | Net premium tax credit. If line 24 is greater than line 25 , subtract line 25 from line 24 . Enter the difference here and on Form 1040 , line 69 ; Form 1040A, line 45 ; or Form 1040NR, line 65 . If you elected the alternative calculation for marriage, enter zero. If line 24 equals line 25 , enter zero. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27 |  |  |  |  |  | 26 | 1,038. |

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

27 Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25 . Enter the difference here

28 Repayment limitation (see instructions)
29 Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Form 1040, line 46; Form 1040A, line 29; or Form 1040NR, line 44

| 27 |  |
| :---: | :---: |
| 28 |  |
| 29 |  |

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

| Name: JAKE \& NINA TESTER | SSN: 690-02-0752 |  |  |
| :---: | :---: | :---: | :---: |
| Did the taxpayer, spouse, or any dependent receive insurance through the Marketplace? See Form 8962 . | X Yes |  | No |
| Was the taxpayer, spouse, or any dependent granted a Marketplace exemption or do you want to apply for a Marketplace, household income, or gross income exemption? See Form 8965 | Yes | X | No |

JAKE TESTER X Had a minimum essential coverate and/or is applying for or was granted an exemption for the entire year
Check the boxes for each month $\square$ Had a minimum essential coverage and/or is applying for or was granted an exemption for part of the year this person did not have minimum essential coverage and is NOT claiming an exemption on Form 8965...
NINA TESTER


X Had a minimum essential coverage and/or is applying for or was granted an exemption for the entire year

Check the boxes for each month Had a minimum essential coverage and/or is applying for or was granted an exemption for part of the year Did not have minimum essential coverage and is not claiming an exemption for any part of the year this person did not have minimum essential coverage and is NOT claiming an exemption on Form 8965...
ROMAN TESTER


Check the boxes for each month Had a minimum essential coverage and/or is applying for or was granted an exemption for the entire year Had a minimum essential coverage and/or is applying for or was granted an exemption for part of the year this person did not have minimum essential coverage and is NOT claiming an exemption on Form 8965...

Check the boxes for each month Did not have minimum essential coverage and is not claiming an exemption for any part of the year $\begin{array}{lllllll} & \\ \text { January } & \square & \text { February } & \square & \begin{array}{l}\text { March } \\ \text { July }\end{array} & \square & \square \text { April } \\ \text { August } & \square & \square & \text { May } & \square & \text { June } \\ \text { September } & \square & \text { October } & \square & \text { November } & \square & \text { December }\end{array}$ Had a minimum essential coverage and/or is applying for or was granted an exemption for the entire year Had a minimum essential coverage and/or is applying for or was granted an exemption for part of the year this person did not have minimum essential coverage and is NOT claiming an exemption on Form 8965.... Did not have minimum essential coverage and is not claiming an exemption for any part of the year
claiming an exemption on Form 8965...

Check the boxes for each month this person did not have minimum essential coverage and is NOT claiming an exemption on Form 8965....
 Had a minimum essential coverage and/or is applying for or was granted an exemption for the entire year Had a minimum essential coverage and/or is applying for or was granted an exemption for part of the year Did not have minimum essential coverage and is not claiming an exemption for any part of the year $\longrightarrow$
 Had a minimum essential coverage and/or is applying for or was granted an exemption for the entire year Had a minimum essential coverage and/or is applying for or was granted an exemption for part of the year Check the boxes for each month Did not have minimum essential coverage and is not claiming an exemption for any part of the year this person did not have minimum essential coverage and is NOT claiming an exemption on Form 8965.... $\begin{array}{lllllll}\text { January } & \square \text { February } & \square \text { March } & \square & \text { April } & \square & \text { May } \\ \text { July } & \square & \square \text { August } & \square & \square & \text { June } \\ \text { September } & \square & \text { October } & \square & \text { November } & \square & \text { December }\end{array}$ Had a minimum essential coverage and/or is applying for or was granted an exemption for the entire year $\square$ Had a minimum essential coverage and/or is applying for or was granted an exemption for part of the year Check the boxes for each month this person did not have minimum essential coverage and is NOT claiming an exemption on Form 8965.

Check the boxes for each month Did not have minimum essential coverage and is not claiming an exemption for any part of the year this person did not have minimum essential coverage and is NOT claiming an exemption on Form 8965.... $\square$ July
 May
November


June
Had a minimum essential coverage and/or is applying for or was granted an exemption for the entire year Had a minimum essential coverage and/or is applying for or was granted an exemption for part of the year
Did not have minimum essential coverage and is not claiming an exemption for any part of the year


| US Preparer Use Form | 2015 |
| :---: | :---: |
| Name: JAKE \& NINA TESTER ss | 690-02-0752 |
| Preparer Use Fields |  |
| Question | Answer |
| Are you or your spouse a Veteran from the US Armed Force Other than English what language is spoken in your home Do you or any member of your household have a disability Preparer Initials <br> QR Initials |  |

[^0](Sole Proprietorship)
Information about Schedule C and its separate instructions is at www.irs.gov/schedulec.

- Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Department of the Treasury Internal Revenue Service (99)

Social security number (SSN)
Name of proprietor
JAKE TESTER
A Principal business or profession, including product or service (see instructions) WORK
C Business name. If no separate business name, leave blank.
B Enter code from instructions - 999999

D Employer ID no. (EIN), (see instr.)

E Business address (including suite or room no.)
City, town or post office, state, and ZIP code
F Accounting method: $\quad$ (1) $X$ Cash (2) $\square$ Accrual (3) $\square$ Other (specify)
G Did you "materially participate" in the operation of this business during 2015? If "No," see instructions for limit on losses.
H If you started or acquired this business during 2015, check here
I Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions).
J. If "Yes," did you or will you file required Forms 1099?


## Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked
2 Returns and allowances
3 Subtract line 2 from line 1
4 Cost of goods sold (from line 42)
5 Gross profit. Subtract line 4 from line 3
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions).
7 Gross income. Add lines 5 and 6

## Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising
9 Car and truck expenses
(see instructions)
10 Commissions and fees
11 Contract labor
(see instructions)
12 Depletion
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)
14 Employee benefit programs (other than on line 19)
15 Insurance (other than health)
16 Interest:
a Mortgage (paid to banks, etc.)
b Other
17 Legal and professional services

| 8 |  |
| :---: | :--- |
|  |  |
| 9 |  |
| 10 |  |
| 11 |  |
| 12 |  |
| 13 |  |
| 14 |  |
| 15 |  |
| $16 a$ |  |
| $16 b$ |  |
| 17 |  |


| 18 Office expense (see instructions) | 18 |  |
| :---: | :---: | :---: |
| 19 Pension and profit-sharing plans | 19 |  |
| 20 Rent or lease (see instructions): <br> a Vehicles, machinery, and equipment | 20a |  |
| b Other business property | 20b |  |
| 21 Repairs and maintenance | 21 |  |
| 22 Supplies (not included in Part III) | 22 |  |
| 23 Taxes and licenses | 23 |  |
| 24 Travel, meals, and entertainment: <br> a Travel | 24a |  |
| b Deductible meals and entertainment (see instructions) | 24b |  |
| 25 Utilities | 25 |  |
| 26 Wages (less employment credits) | 26 |  |
| 27a Other expenses (from line 48) | 27a |  |
| b Reserved for future use | 27b |  |
| s 8 through 27a . . . . . . . . . . . . | 28 |  |
|  | 29 | 23,000. |
| ses elsewhere. Attach Form 8829 |  |  |
| your home: |  |  |
| line 30 | 30 |  |
| ne 13) and on Schedule SE, line 2. | 31 | 23,000. | (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.

- If a loss, you must go to line 32 .

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

- If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.
- If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a $\square$ All investment is at risk.
32b $\square$
$\begin{aligned} & \text { Some investment is not } \\ & \text { at risk. }\end{aligned}$


- See the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, to make sure that


## Before you begin:

(a) you can take the EIC, and (b) you have a qualifying child.

- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

| Qualifying Child Information | Child 1 | Child 2 | Child 3 |
| :--- | :--- | :--- | :--- |


| 1 Child's name <br> If you have more than three qualifying children, you have to list only three to get the maximum credit. | First name Last name <br> ROMAN  <br> TESTER  | First name Last name | First name Last name |
| :---: | :---: | :---: | :---: |
| 2 Child's SSN <br> The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42 b , or Form 1040, lines $66 a$ and 66 b , unless the child was born and died in 2015. If your child was born and died in 2015 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records. | 692-02-0752 |  |  |
| 3 Child's year of birth | Year 2015 <br> If born after 1996 and the child is younger than you (or your spouse, if filing jointly), skip lines $4 a$ and $4 b$; go to line 5 . | Year <br> If born after 1996 and the child is younger than you (or your spouse, if filing jointly), skip lines $4 a$ and $4 b$; go to line 5 . | Year <br> If born after 1996 and the child is younger than you (or your spouse, if filing jointly), skip lines $4 a$ and $4 b$; go to line 5 . |
| 4a Was the child under age 24 at the end of 2015, a student, and younger than you (or your spouse, if filing jointly)? | Yes. No. <br> Go to line 5. Go to line $4 b$. | Yes. No. <br> Go to line 5. Go to line $4 b$. | Yes. No. <br> Go to line 5. Go to line 4b. |
| b Was the child permanently and totally disabled during any part of 2015? | Yes. No. <br> The child is not a <br> Go to line 5. qualifying child. | Yes. No. <br> The child is not a <br> Go to line 5. qualifying child. | Yes. No. The child is not a <br> Go to line 5. qualifying child. |
| 5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.) | SON |  |  |
| 6 Number of months child lived with you in the United States during 2015 <br> - If the child lived with you for more than half of 2015 but less than 7 months, enter "7." <br> - If the child was born or died in 2015 and your home was the child's home for more than half the time he or she was alive during 2015, enter " 12 ". | 12 $\qquad$ months Do not enter more than 12 months. | $\qquad$ months Do not enter more than 12 months. | $\qquad$ months Do not enter more than 12 months. |

For Paperwork Reduction Act Notice, see your tax
Schedule EIC (Form 1040A or 1040) 2015 return instructions.

## Section B - Long Schedule SE <br> 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
$\mathbf{1 a}$ 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 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 Z
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)
3 Combine lines 1a, 1b, and 2
4 a If line 3 is more than zero, multiply line 3 by $92.35 \%$ (.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 If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . c Combine lines 4 a and 4 b. If less than $\$ 400$, stop; you do not owe self-employment tax.
Exception. If less than $\$ 400$ and you had church employee income, enter -0 - and continue
$\mathbf{5 a}$ Enter your church employee income from Form W-2. See instructions for definition of church employee income
b Multiply line 5 a by $92.35 \%$ (.9235). If less than $\$ 100$, enter $-0-$
6 Add lines 4c and 5b
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 2015
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 $\$ 118,500$ or more, skip lines 8 b through 10, and go to line 11
bUnreported tips subject to social security tax (from Form 4137, line 10)
c Wages subject to social security tax (from Form 8919, line 10)
d Add lines $8 \mathrm{a}, 8 \mathrm{~b}$, and 8 c
9 Subtract line 8 d from line 7 . If zero or less, enter -0 - here and on line 10 and go to line 11
10 Multiply the smaller of line 6 or line 9 by $12.4 \%$ (.124)
11 Multiply line 6 by $2.9 \%$ (.029)
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55
13 Deduction for one-half of self-employment tax. Multiply line 12 by $50 \%$ (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27

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

Farm Optional Method. You may use this method only if (a) your gross farm income ${ }^{1}$ was not more than $\$ 7,320$, or (b) your net farm profits ${ }^{2}$ were less than $\$ 5,284$.
14 Maximum income for optional methods
15 Enter the smaller of: two-thirds (2/3) of gross farm income ${ }^{1}$ (not less than zero) or $\$ 4,880$. Also include this amount on line 4b above
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ${ }^{3}$ were less than $\$ 5,284$ and also less than $72.189 \%$ of your gross nonfarm income, ${ }^{4}$ and (b) you had net earnings from self-employment of at least $\$ 400$ in 2 of the prior 3 years.
Caution. You may use this method no more than five times.
16 Subtract line 15 from line 14

|  |  |
| :--- | :--- |
| 14 | $4,880 \quad 00$ |
| 15 |  |
| 16 |  |
| 17 |  | on line 16. Also include this amount on line 4b above

${ }^{1}$ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.
${ }^{2}$ From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14,
code A - minus the amount you would have entered on line 1b had you not used the optional method.

$13 \quad 1,625$.


1, 625 .

| $\mathbf{5 b}$ |  |
| ---: | ---: |
| $\mathbf{6}$ | $21,241$. |
| $\mathbf{7}$ | $118,500 \quad 00$ |
|  |  |
|  |  |
| $\mathbf{8 d}$ |  |
| $\mathbf{9}$ | $118,500$. |
| $\mathbf{1 0}$ | $2,634$. |
| $\mathbf{1 1}$ | 616. |
| $\mathbf{1 2}$ | $3,250$. |


[^0]:    Taxpayer Reminders

