1040		ent of the Treasury—Intern			20	16	OMB N	lo. 1545-00	74 IBS Use	e Only—D	o not write or staple in th	is space				
For the year Jan. 1–De		S, or other tax year beginni		ax Hotain	. 201	6, ending	CIVID I	10. 10. 10.	, 20		e separate instruct					
Your first name and		o, or other tax your boginn	Last na	ame	, 201	o, onang			, 20		ur social security nu					
SAM			SAM	PI.E						110	22-15-6575					
If a joint return, spo	use's first	name and initial	Last na							123-45-6575 Spouse's social security number						
Home address (nur	nber and s	street). If you have a P.C), box, see ir	nstructions.					Apt. no		Make sure the SSN(s	s) above				
1111 S. LE	EXINGT	ON DR.							111		and on line 6c are o	correct.				
City, town or post offi	ce, state, a	nd ZIP code. If you have a	a foreign addr	ess, also complete s	paces belo	w (see instr	uctions).			P	residential Election Ca	mpaign				
GLENDALE (CA 912	203									ck here if you, or your spous y, want \$3 to go to this fund					
Foreign country nar	me			Foreign pro	ovince/state	e/county		Fore	gn postal co		x below will not change you					
Filing Status	1	X Single				4	Hea	ad of housel	nold (with qu	ualifying	person). (See instruction	ons.) If				
rilling Status	2	Married filing joir	ıtly (even if	only one had in	come)		the	qualifying p	erson is a c	hild but ı	not your dependent, e	nter this				
Check only one	3	☐ Married filing sep	arately. Er	nter spouse's SS	SN above		chil	d's name he	ere. ►							
box.		and full name he				5		alifying wic	• • •	n depen	dent child					
Exemptions	6a	Yourself. If so	meone can	claim you as a	depende	nt, do no	t chec	k box 6a		}	Boxes checked on 6a and 6b	1				
•	b	Spouse .	<u> </u>		<u> </u>					<u></u> J	No. of children					
	С	Dependents:		(2) Dependent' social security nun		(3) Depend relationship		qualifying	hild under age for child tax c		on 6c who: • lived with you					
	(1) First	name Last n	ame	Social Security Hair	IIDCI I	Clationship	you	(see	instructions)		 did not live with you due to divorce 					
If more than four											or separation (see instructions)					
dependents, see									旹		Dependents on 6c					
instructions and check here ▶											not entered above					
Check here	d	Total number of ex	emptions o	claimed					<u></u>		Add numbers on lines above ▶	1				
Incomo	7	Wages, salaries, tip								7		000.				
Income	8a	Taxable interest. A		` ,						8a		500.				
	b	Tax-exempt intere		•		. 8b										
Attach Form(s)	9a	Ordinary dividends	. Attach So	chedule B if requ	uired .		٠			9a						
W-2 here. Also attach Forms	b	Qualified dividends				. 9b										
W-2G and	10	Taxable refunds, c	redits, or o	ffsets of state ar	nd local ir	ncome ta	xes .			10						
1099-R if tax was withheld.	11	Alimony received								11	10,	000.				
was withheld.	12	Business income of	r (loss). Att	ach Schedule C	or C-EZ				<u>.</u>	12		580.				
If you did not	13	Capital gain or (los	*		quired. If	not requi	red, ch	neck here	▶ ⊔	13	-2,	100.				
get a W-2,	14	Other gains or (loss	′ I	n Form 4797 .		· · · ·				14						
see instructions.	15a	IRA distributions						amount		15b						
	16a	Pensions and annui Rental real estate,		-	ove evetic			amount		16b						
	17 18	Farm income or (lo		•	•					17						
	19	Unemployment co								19						
	20a	Social security bene	· 1	1		1		amount		20b						
	21	Other income. List			BLING					21		100.				
	22	Combine the amount	• •			ugh 21. Th	is is yo	ur total inc	ome ▶	22		920.				
	23	Educator expenses	·			. 23										
Adjusted	24	Certain business exp	enses of res	ervists, performing	g artists, a	nd										
Gross		fee-basis governmen	t officials. At	tach Form 2106 o	r 2106-EZ	24										
Income	25	Health savings acc	ount dedu	ction. Attach Fo	rm 8889	. 25										
	26	Moving expenses.	Attach For	m 3903												
	27	Deductible part of se														
	28	Self-employed SEF														
	29	Self-employed hea														
	30	Penalty on early wi														
	31a	Alimony paid b Re					1									
	32 33	IRA deduction . Student loan intere														
	34	Tuition and fees. A														
	35	Domestic production														
	36	Add lines 23 through					'			36	1					
	37	Subtract line 36 fro								37	55,	920.				

Form 1040 (2016) Page 2 Amount from line 37 (adjusted gross income) 920 38 ☐ Blind. | Total boxes 39a Check You were born before January 2, 1952, Tax and if: Spouse was born before January 2, 1952, ☐ Blind. J checked ► 39a **Credits** b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 12,346. 40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 Standard Deduction 43,574. 41 41 for-4,050. 42 • People who Exemptions. If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions 42 check any box on line 39,524. 43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . . . 43 39a or 39b or Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c 5,653. 44 44 who can be 45 45 claimed as a dependent, 46 Excess advance premium tax credit repayment. Attach Form 8962 . 46 instructions. 47 47 5,653. Add lines 44, 45, and 46 • All others: 48 Foreign tax credit. Attach Form 1116 if required Single or Married filing 49 Credit for child and dependent care expenses. Attach Form 2441 49 separately, 50 Education credits from Form 8863, line 19 50 \$6,300 Married filing 51 Retirement savings contributions credit. Attach Form 8880 51 jointly or 52 Child tax credit. Attach Schedule 8812, if required . . . Qualifying widow(er) 53 Residential energy credits. Attach Form 5695 \$12,600 Other credits from Form: **a** 3800 **b** 8801 с 🗌 54 Head of household. 55 Add lines 48 through 54. These are your total credits . 55 \$9,300 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-5,653. 56 56 57 Self-employment tax. Attach Schedule SE 57 58 Unreported social security and Medicare tax from Form: **a** 4137 **b** 8919 58 **Other** 59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **Taxes** 60a Household employment taxes from Schedule H 60a b First-time homebuyer credit repayment. Attach Form 5405 if required . 60b 61 Health care: individual responsibility (see instructions) Full-year coverage X 61 62 Taxes from: a Form 8959 b Form 8960 c Instructions; enter code(s) 62 63 5,653. Add lines 56 through 62. This is your total tax . 63 Federal income tax withheld from Forms W-2 and 1099 . . . 7,500. 64 **Payments** 2016 estimated tax payments and amount applied from 2015 return 1,000. 65 65 If you have a Earned income credit (EIC) . . . No 66a 66a qualifying b Nontaxable combat pay election 66b child, attach Schedule EIC. 67 Additional child tax credit. Attach Schedule 8812 67 68 American opportunity credit from Form 8863, line 8 . 69 Net premium tax credit. Attach Form 8962 69 70 Amount paid with request for extension to file 70 71 Excess social security and tier 1 RRTA tax withheld . . . 71 72 Credit for federal tax on fuels. Attach Form 4136 73 Credits from Form: a 2439 b Reserved c 8885 d Add lines 64, 65, 66a, and 67 through 73. These are your total payments 8,500. 74 74 2,847. Refund 75 75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid 76a Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here . **\rightarrow** 76a 2,847. X X X X X X X X X X ▶ c Type: ☐ Checking ☐ Savings b Routing number Direct deposit? See d Account number instructions. 77 Amount of line 75 you want applied to your 2017 estimated tax ► 77 Amount **Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions 78 You Owe 79 Do you want to allow another person to discuss this return with the IRS (see instructions)? X No Yes. Complete below. **Third Party** Designee's Phone Personal identification **Designee** name number (PIN) no. 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 Sign accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Here Date Your occupation Daytime phone number Your signature Joint return? See instructions. Spouse's signature. If a joint return, both must sign. Spouse's occupation If the IRS sent you an Identity Protection Keep a copy for PIN, enter it your records. here (see inst.) Preparer's signature Self-Prepared Print/Type preparer's name Date PTIN Check | if Paid

self-employed

Firm's EIN ▶

Phone no.

Firm's name

Firm's address ▶

Preparer

Use Only

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.

► Attach to Form 1040.

OMB No. 1545-0074

2016

Attachment Sequence No. 07

Name(s) shown on	Form	1 1040			Yo	ur social security number
SAM SAMPL	Ε				12	23-45-6575
		Caution: Do not include expenses reimbursed or paid by others.				
Medical	1	Medical and dental expenses (see instructions)	1			
and	2	Enter amount from Form 1040, line 38 2				
Dental	3	Multiply line 2 by 10% (0.10). But if either you or your spouse was				
Expenses		born before January 2, 1952, multiply line 2 by 7.5% (0.075) instead	3			
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You	5	State and local (check only one box):				
Paid		a ∑ Income taxes, or	5	1,500.		
		b ☐ General sales taxes ∫				
	6	Real estate taxes (see instructions)	6			
	7	Personal property taxes	7			
	8	Other taxes. List type and amount				
			8			
	9	Add lines 5 through 8			9	1,500.
Interest	10	Home mortgage interest and points reported to you on Form 1098	10	8,346.		
You Paid	11					
		to the person from whom you bought the home, see instructions				
Note: Your mortgage		and show that person's name, identifying no., and address ▶				
interest						
deduction may			11			
be limited (see	12	Points not reported to you on Form 1098. See instructions for				
instructions).		special rules	12	,		
		Mortgage insurance premiums (see instructions)	13			
		Investment interest. Attach Form 4952 if required. (See instructions.)	14			
		Add lines 10 through 14			15	8,346.
Gifts to	16	Gifts by cash or check. If you made any gift of \$250 or more,				
Charity		see instructions	16	2,500.	4	
If you made a	17	Other than by cash or check. If any gift of \$250 or more, see				
gift and got a benefit for it,		instructions. You must attach Form 8283 if over \$500	17		4	
see instructions.		Carryover from prior year	18		10	0.500
Casualty and	19	Add lines 16 through 18	• •		19	2,500.
Theft Losses	00	Consider on the fit lead (as) Attack Forms 4004 (Considerations)			00	
	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	
Job Expenses and Certain	21	Unreimbursed employee expenses—job travel, union dues,				
Miscellaneous		job education, etc. Attach Form 2106 or 2106-EZ if required.	21			
Deductions	22	(See instructions.) ►	22		-	
Deddottons		Tax preparation fees	22		-	
	23	and are suit &				
			23			
	24	Add lines 21 through 23	24		+	
	25	Enter amount from Form 1040, line 38 25	24		+	
	26	Multiply line 25 by 2% (0.02)	26			
	27	Subtract line 26 from line 24. If line 26 is more than line 24, ente			27	
Other	28	Other—from list in instructions. List type and amount				
Miscellaneous						
Deductions					28	
Total	29	Is Form 1040, line 38, over \$155,650?				
Itemized		No. Your deduction is not limited. Add the amounts in the fa	ır riah	t column .		
Deductions		for lines 4 through 28. Also, enter this amount on Form 1040			29	12,346.
_ 5445410110		☐ Yes. Your deduction may be limited. See the Itemized Deduction		}		12,010.
		Worksheet in the instructions to figure the amount to enter.	5011	J		
	30	If you elect to itemize deductions even though they are less t	han v	our standard		
		deduction, check here				

SCHEDULE B

(Form 1040A or 1040)

(Rev. January 2017) Department of the Treasury Internal Revenue Service (99)

Interest and Ordinary Dividends

OMB No. 1545-0074

► Attach to Form 1040A or 1040. ► Information about Schedule B and its instructions is at www.irs.gov/scheduleb.

Attachment Sequence No. 08

Name(s) shown on return Your social security r						
SAM SAMPLE			123	3-45-65	75	
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 instructions on back and list this interest first. Also, show that buyer's social security number and address ► ACME NATIONAL BANK		Am		00.
(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)		BANK OF AMERICA	1		8	
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	2	Add the amounts on line 1	2		1,5	00
payer and enter	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989.			1,5	
the total interest shown on that	3	Attach Form 8815	3			
form.	4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form	_			
		1040, line 8a	4		1,5	00.
	Note:	If line 4 is over \$1,500, you must complete Part III.		Am	ount	
Part II	5	List name of payer ▶				
Ordinary Dividends						
(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)			5			
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.	6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a	6			
		If line 6 is over \$1,500, you must complete Part III.	I- X I	1 -		
	foreign	ust complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign	gn tru	st.	Yes	No
Part III Foreign	7a	At any time during 2016, did you have a financial interest in or signature authority ov account (such as a bank account, securities account, or brokerage account) located country? See instructions				
Accounts and Trusts (See		If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Fina Accounts (FBAR), to report that financial interest or signature authority? See FinCEN and its instructions for filing requirements and exceptions to those requirements.	l Forr	n 114 		
instructions on back.)	b	If you are required to file FinCEN Form 114, enter the name of the foreign country wl financial account is located ▶				
	8	During 2016, did you receive a distribution from, or were you the grantor of, or transforeign trust? If "Yes," you may have to file Form 3520. See instructions on back.	feror t			

SCHEDULE C (Form 1040)

Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0074 Attachment

Department of the Treasury Internal Revenue Service (99)

▶ 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.

Sequence No. 09

	I SAMPLE						123-45-6575							
A	Principal business or profession	n including	product or se	rvice (see instr	ruc	etions)					nstructi	ions		٦
^	TYPING SERVICE	ii, iiiolaaiiig	product or so	1 1 100 (000 111011	iuo	vilono)			▶				- 1	- 1
C	Business name. If no separate	business n	ame leave bla	nk			D E	Impl	over ID	numk	er (EIN)	. (se	e instr	
	N/A	Duoin 1000 Ti	arro, roavo bia											,
E	Business address (including su	uite or room	no.) ▶			1								
	City, town or post office, state													
F			(2) Accru	al (3)	Ot	ther (specify)								_
G						016? If "No," see instructions for lir	nit c	on Ic	sses		X Yes	s	□ N	lo
Н											×			
I						s) 1099? (see instructions)					Yes	S	× N	lo
J	If "Yes," did you or will you file	required Fo	orms 1099?						<u></u>		Yes	3	□ N	lo
Part														
1	Gross receipts or sales. See in	nstructions f	or line 1 and c	heck the box i	if th	nis income was reported to you on								
	Form W-2 and the "Statutory e	employee" b	ox on that for	m was checke	d		L	1			2	0,	000	
2							L	2						
3	Subtract line 2 from line 1 .							3			2	0,	000	
4							_	4						
5							L	5			2	0,	000	<u>. </u>
6						fund (see instructions)	_	6						
7	Gross income. Add lines 5 ar	<u>nd 6 </u>	<u></u>	<u></u>		<u> </u>		7			2	0,	000	<u>. </u>
Part			usiness use			<u>-</u>	_							_
8	Advertising	8		18		Office expense (see instructions)	-	18						_
9	Car and truck expenses (see			19		Pension and profit-sharing plans		19						_
	instructions)	9		20		Rent or lease (see instructions):						2	000	
10	Commissions and fees	10		a		Vehicles, machinery, and equipment		0a					$\frac{000}{000}$	
11	Contract labor (see instructions)	11		b		Other business property	-	0b	<u> </u>			<u> </u>	000	<u>.</u>
12 13	Depletion	12		21		Repairs and maintenance		21					400	—
	expense deduction (not			22		Supplies (not included in Part III) . Taxes and licenses	-	22 23					500	_
	included in Part III) (see	12		23				23					300	÷
4.4	instructions)	13		²⁴ a		Travel, meals, and entertainment: Travel	2	4a						
14	Employee benefit programs (other than on line 19)	14		b		Deductible meals and	-	+a						_
15	Insurance (other than health)	15		b		entertainment (see instructions) .	1,	4b						
16	Interest:	10		25		Utilities	-	25				4,	680	_
а	Mortgage (paid to banks, etc.)	16a		26		Wages (less employment credits).	-	26					000	
b	Other	16b		27a		Other expenses (from line 48)	-	7a				<u> </u>		_
17	Legal and professional services	17		b		Reserved for future use	2	7b						_
28	Total expenses before expens	ses for busi	ness use of ho	me. Add lines		through 27a ▶	2	28			2	4,	580	-
29	Tentative profit or (loss). Subtr	act line 28 f	rom line 7.				2	29			_	4,	580	
30	Expenses for business use o	f your hom	e. Do not rep	ort these expe	ens	ses elsewhere. Attach Form 8829								
	unless using the simplified me	thod (see in	structions).											
	Simplified method filers only	: enter the t												
	and (b) the part of your home	used for bus	iness:			. Use the Simplified								
			•	ınt to enter on	lin	e 30	_3	30						
31	Net profit or (loss). Subtract	line 30 from	line 29.											
	• If a profit, enter on both Form		•		•	•						_		
	(If you checked the box on line		ctions). Estates	and trusts, en	iter	on Form 1041, line 3.	_3	31				4,	580	<u>. </u>
•	• If a loss, you must go to lin					,								
32	If you have a loss, check the b													
	• If you checked 32a, enter the						2	22	X Δ11	inve	stment	r je 4	at rici	k
	on Schedule SE, line 2. (If yo		ne box on line	ı, see the line	31	instructions). Estates and		2b			nvestm			
	trusts, enter on Form 1041, lirIf you checked 32b, you mu		rm 6198. You	ır loss mav he	lim	nited.	3.		_	risk.				

Schedule C (Form 1040) 2016 Page **2**

Part	Cost of Goods Sold (see instructions)	
33	Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (at	ttach explanation)
34	value closing inventory: a Cost b Lower of cost or market c Other (at Was there any change in determining quantities, costs, or valuations between opening and closing invent If "Yes," attach explanation	tory?
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42
Part	Information on Your Vehicle. Complete this part only if you are claiming car of and are not required to file Form 4562 for this business. See the instructions for file Form 4562.	or truck expenses on line 9 r line 13 to find out if you must
43	When did you place your vehicle in service for business purposes? (month, day, year)	
44	Of the total number of miles you drove your vehicle during 2016, enter the number of miles you used your	r vehicle for:
а	Business b Commuting (see instructions) c	Other
45	Was your vehicle available for personal use during off-duty hours?	Yes No
46	Do you (or your spouse) have another vehicle available for personal use?	Yes No
47a	Do you have evidence to support your deduction?	Yes No
	If "Yes," is the evidence written?	Yes No
Part	Other Expenses. List below business expenses not included on lines 8–26 or l	line 30.

SCHEDULE D (Form 1040)

Capital Gains and Losses

► Attach to Form 1040 or Form 1040NR.

► Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.

► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

20**16**Attachment
Sequence No. 12

Internal Revenue Service (99)

Name(s) shown on return

SAM SAMPLE

Department of the Treasury

Your social security number 123-45-6575

Pa	Snort-Term Capital Gains and Losses—Ass	sets Heid One	rear or Less			
lines This	instructions for how to figure the amounts to enter on the below. form may be easier to complete if you round off cents to e dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustmen to gain or loss Form(s) 8949, line 2, colum	from Part I,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (d)
	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.			ine 2, colum	(9)	Column (g)
1b	Totals for all transactions reported on Form(s) 8949 with Box A checked					
2	Totals for all transactions reported on Form(s) 8949 with Box B checked					
3	Totals for all transactions reported on Form(s) 8949 with Box C checked					
4 5	Short-term gain from Form 6252 and short-term gain or (IN) Net short-term gain or (Ioss) from partnerships,	·			4	
3	Schedule(s) K-1	· · · · · ·	· · · · · ·		5	
6	Short-term capital loss carryover. Enter the amount, if an Worksheet in the instructions	ny, from line 8 of y	our Capital Loss	Carryover	6	()
7	Net short-term capital gain or (loss). Combine lines 1a term capital gains or losses, go to Part II below. Otherwise			e any long- 	7	
Pai	t II Long-Term Capital Gains and Losses—Ass	sets Held More	Than One Year			
lines This	instructions for how to figure the amounts to enter on the below. form may be easier to complete if you round off cents to e dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustmen to gain or loss Form(s) 8949, I line 2, colum	from art II,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a	Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.					
8b	Totals for all transactions reported on Form(s) 8949 with Box D checked					
9	Totals for all transactions reported on Form(s) 8949 with Box E checked					
10	Totals for all transactions reported on Form(s) 8949 with Box F checked	0.	2,100.			-2,100.
11	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824	·		` ,	11	
12	Net long-term gain or (loss) from partnerships, S corporat	ions, estates, and	trusts from Scheo	dule(s) K-1	12	
	Capital gain distributions. See the instructions				13	
	Long-term capital loss carryover. Enter the amount, if any Worksheet in the instructions				14	()
15	Net long-term capital gain or (loss). Combine lines 8a the back	•	` '		15	-2,100.

Schedule D (Form 1040) 2016 Page 2

arı	Summary Summary		
16	Combine lines 7 and 15 and enter the result	16	-2,100.
	• If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.		
	• If line 16 is a loss , skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.		
	• If line 16 is zero , skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17	Are lines 15 and 16 both gains? Yes. Go to line 18.		
	No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions ▶	18	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	
20	Are lines 18 and 19 both zero or blank? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Don't complete lines 21 and 22 below.		
	□ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:		
	• The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500)	21 (2,100.)
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
	☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).		
	■ No. Complete the rest of Form 1040 or Form 1040NR.		