

**HENRY & MARY BROWN  
25 DIAMOND ROAD  
DENVER, NJ 07834  
2016 INCOME TAX RETURN**

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

HENRY BROWN &  
 MARY BROWN  
 25 DIAMOND ROAD  
 DENVER NJ 07834  
 (973) 555-5556

Preparer No.: 995  
 Client No. : XXX-XX-4567  
 Invoice Date: 09/13/2017

**INVOICE**

Description	Amount
PREPARATION OF 2016 FEDERAL/STATE FORMS & WORKSHEETS:  FORM 1040 A SCHEDULE B (INTEREST & DIVIDENDS) CAPITAL GAIN TAX WORKSHEET FORM W-2 (WAGES AND TAX) (2) FORM 1099-G (UNEMPLOYMENT COMPENSATION) FORM 1099-R (RETIREMENT DISTRIBUTIONS) SSA WORKSHEET FORM 8879 (E-FILE SIGNATURE AUTHORIZATION) STUDENT LOAN INTEREST 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: 2016

PROCESS DATE: 09/13/2017

CLIENT : 781-00-4567 HENRY BROWN  
SPOUSE : 782-00-4567 MARY BROWN

BIRTH DATE : 09/09/1950  
BIRTH DATE : 07/15/1960

ADDRESS : 25 DIAMOND ROAD  
: DENVILLE NJ 07834

PREPARER : 995

Home : (973) 555-5556  
Work : (973) 555-5557  
Cell : -  
STATUS : 2  
FED TYPE: Direct Deposit  
ST TYPE : Direct Deposit  
E-MAIL :

PREPARER FEE:  
ELECTRONIC :  
TOTAL FEES :

DEPENDENT NAME	BIRTH DATE	SSN	RELATIONSHIP	MONTHS
GEORGE V BROWN	03/04/1994	783-00-4567	GRANDCHILD	12
SUSAN B COX	02/05/1999	784-00-4567	GRANDCHILD	12

LISTING OF FORMS FOR THIS RETURN

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

\* QUICK SUMMARY \*

SUMMARY	FEDERAL	NJ RESIDENT
FILING STATUS	2	2
TOTAL INCOME	58950	41727
TOTAL ADJUSTMENTS	144	0
ADJUSTED GROSS INCOME	58806	37227
DEDUCTIONS	13850	7298
EXEMPTIONS	16200	6000
TAXABLE INCOME	28756	23929
TAX	3276	349
CREDITS	0	0
PAYMENTS	5061	550
EARNED INCOME CREDIT	0	0
REFUND	1785	201
AMOUNT DUE	0	0

CLIENT : HENRY BROWN  
SPOUSE : MARY BROWN

781-00-4567  
782-00-4567

PREPARER : 995 DATE : 09/13/2017

LISTING OF FORMS FOR THIS RETURN

\* W-2 INCOME FORMS SUMMARY \*

	<u>T/S</u>	<u>EMPLOYER</u>	<u>WAGES</u>	<u>FED WITH</u>	<u>FICA</u>	<u>MED TAX</u>	<u>STATE WITH</u>	<u>ST</u>
1.	T	GREEN GRASS GO	15100	975	936	219	250	NJ
2.	S	JOES BAR AND G	20901	1400	1351	338	300	NJ
		TOTALS.....	36001	2375	2287	557	550	

\* FORM 1099-G INCOME FORMS SUMMARY \*

	<u>[T/S]</u>	<u>PAYER</u>	<u>UNEMPLOYMENT</u>	<u>FED WITH</u>	<u>STATE WITH</u>
1.	S	NEW JERSEY DEPARTMENT OF LABOR	5890	589	0
		TOTALS.....	5890	589	0

\* 1099-R INCOME FORMS SUMMARY \*

	<u>[T/S]</u>	<u>PAYER</u>	<u>GROSS DIST</u>	<u>TAXABLE AMT</u>	<u>FED WITH</u>	<u>STATE WITH</u>
1.	T	FIDELITY INVESTME	4500	4500	700	0
		TOTALS.....	4500	4500	700	0

\* FORM SSA-1099 INCOME FORMS SUMMARY \*

	<u>[T/S]</u>	<u>PAYER</u>	<u>SSA BENEFITS</u>	<u>FED WITH</u>
1.	T	U.S.	13333	1333
		TOTALS.....	13333	1333

**2016**

<b>a</b> Employee's social security number 781-00-4567		This information is being furnished to the Internal Revenue Service.					
<b>b</b> Employer identification number (EIN) 70-9001234		<b>1</b> Wages, tips, other compensation 15100		<b>2</b> Federal income tax withheld 975			
<b>c</b> Employer's name, address, and ZIP code GREEN GRASS GOLF 25 WOOD LANE DENVER NJ 07834		<b>3</b> Social security wages 15100		<b>4</b> Social security tax withheld 936			
		<b>5</b> Medicare wages and tips 15100		<b>6</b> Medicare tax withheld 219			
		<b>7</b> Social security tips		<b>8</b> Allocated tips			
<b>d</b> Control number		<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial Last name HENRY BROWN  25 DIAMOND ROAD DENVER NJ 07834		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 WD HC 64 DI 30 FLI 12		<b>12c</b>	
						<b>12d</b>	
<b>f</b> Employee's address and ZIP code							
<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	
NJ	709001234	15100	250				

**2016**

<b>a</b> Employee's social security number 782-00-4567		This information is being furnished to the Internal Revenue Service.					
<b>b</b> Employer identification number (EIN) 70-8001234		<b>1</b> Wages, tips, other compensation 20901		<b>2</b> Federal income tax withheld 1400			
<b>c</b> Employer's name, address, and ZIP code JOES BAR AND GRILL 34 FUDEYS CT DENVER NJ 07834		<b>3</b> Social security wages 21797		<b>4</b> Social security tax withheld 1351			
		<b>5</b> Medicare wages and tips 23301		<b>6</b> Medicare tax withheld 338			
		<b>7</b> Social security tips 504		<b>8</b> Allocated tips			
<b>d</b> Control number		<b>9</b>		<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial Last name MARY BROWN  32145 LONG ROAD DOVER NJ 07801		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 checked="" type="checkbox"/> <input type="checkbox"/>		<b>12b</b>	
				<b>14</b> Other WD HC 89 DI 42 FLI 17		<b>12c</b>	
						<b>12d</b>	
<b>f</b> Employee's address and ZIP code							
<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	
NJ	708001234	20901	300				

Department of the Treasury  
Internal Revenue Service

▶ **Don't send to the IRS. This isn't a tax return.**  
▶ **Keep this form for your records.**  
▶ **Information about Form 8879 and its instructions is at [www.irs.gov/form8879](http://www.irs.gov/form8879).**

Submission Identification Number (SID) ▶

Taxpayer's name <b>HENRY BROWN</b>	Social security number <b>781-00-4567</b>
Spouse's name <b>MARY BROWN</b>	Spouse's social security number <b>782-00-4567</b>

**Part I Tax Return Information – Tax Year Ending December 31, 2016** (Whole dollars only)

<b>1</b> Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37) . . . . .	<b>1</b>	<b>58806</b>
<b>2</b> Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61) . . . . .	<b>2</b>	<b>3276</b>
<b>3</b> Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7; Form 1040NR, line 62a) . . . . .	<b>3</b>	<b>5061</b>
<b>4</b> Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a) . . . . .	<b>4</b>	<b>1785</b>
<b>5</b> Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14; 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, 2016, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

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

- I authorize PRACTICE LAB to enter or generate my PIN 

1	4	5	6	7
---	---	---	---	---

 as my signature on my tax year 2016 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 2016 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 ▶ 09/13/2017

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

- I authorize PRACTICE LAB to enter or generate my PIN 

1	4	5	6	7
---	---	---	---	---

 as my signature on my tax year 2016 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 2016 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 ▶ 09/13/2017

**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 2016 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 ▶ 09/13/2017

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

Your first name and initial <b>HENRY</b>		Last name <b>BROWN</b>		OMB No. 1545-0074	
If a joint return, spouse's first name and initial <b>MARY</b>		Last name <b>BROWN</b>		Your social security number <b>781-00-4567</b>	
Home address (number and street). If you have a P.O. box, see instructions. <b>25 DIAMOND ROAD</b>				Apt. no.	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>DENVILLE NJ 07834</b>				<b>▲ Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input checked="" type="checkbox"/> Spouse	
Foreign country name		Foreign province/state/county		Foreign postal code	

**Filing status** Check only one box.

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

**Exemptions**

**6a**  Yourself. If someone can claim you as a dependent, **do not** check box 6a.

**b**  Spouse

**c Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)	
GEORGE	BROWN	783-00-4567	GRANDCHILD	<input type="checkbox"/>	
SUSAN	COX	784-00-4567	GRANDCHILD	<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

If more than six dependents, see instructions.

<b>Boxes checked on 6a and 6b</b>	<b>2</b>
<b>No. of children on 6c who:</b>	
• lived with you	<b>2</b>
• did not live with you due to divorce or separation (see instructions)	<b>0</b>
<b>Dependents on 6c not entered above</b>	<b>0</b>
<b>Add numbers on lines above ▶</b>	<b>4</b>

**d** Total number of exemptions claimed.

**Income**

<b>7</b> Wages, salaries, tips, etc. Attach Form(s) W-2.	<b>7</b>	<b>36001</b>
<b>8a</b> Taxable interest. Attach Schedule B if required.	<b>8a</b>	<b>325</b>
<b>b</b> Tax-exempt interest. <b>Do not</b> include on line 8a.	<b>8b</b>	
<b>9a</b> Ordinary dividends. Attach Schedule B if required.	<b>9a</b>	<b>645</b>
<b>b</b> Qualified dividends (see instructions).	<b>9b</b>	<b>455</b>
<b>10</b> Capital gain distributions (see instructions).	<b>10</b>	<b>256</b>
<b>11a</b> IRA distributions.	<b>11a</b>	
	<b>11b</b>	<b>Taxable amount (see instructions)</b>
<b>12a</b> Pensions and annuities.	<b>12a</b>	
	<b>12b</b>	<b>Taxable amount (see instructions)</b>
		<b>4500</b>
<b>13</b> Unemployment compensation and Alaska Permanent Fund dividends.	<b>13</b>	<b>5890</b>
<b>14a</b> Social security benefits.	<b>14a</b>	
	<b>14b</b>	<b>Taxable amount (see instructions)</b>
		<b>11333</b>
<b>15</b> Add lines 7 through 14b (far right column). This is your <b>total income</b> . ▶	<b>15</b>	<b>58950</b>


**Adjusted gross income**

<b>16</b> Educator expenses (see instructions).	<b>16</b>	
<b>17</b> IRA deduction (see instructions).	<b>17</b>	
<b>18</b> Student loan interest deduction (see instructions).	<b>18</b>	<b>144</b>
<b>19</b> Tuition and fees. Attach Form 8917.	<b>19</b>	
<b>20</b> Add lines 16 through 19. These are your <b>total adjustments</b> .	<b>20</b>	<b>144</b>
<b>21</b> Subtract line 20 from line 15. This is your <b>adjusted gross income</b> . ▶	<b>21</b>	<b>58806</b>

<b>Tax, credits, and payments</b>	<b>22</b> Enter the amount from line 21 (adjusted gross income).	22	58806
	<b>23a</b> Check <input checked="" type="checkbox"/> <b>You</b> were born before January 2, 1952, <input type="checkbox"/> <b>Blind</b> if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1952, <input type="checkbox"/> <b>Blind</b> } <b>Total boxes checked</b> ▶ 23a <span style="border: 1px solid black; padding: 2px;">1</span>		
	<b>b</b> If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b <input type="checkbox"/>		
<b>Standard Deduction for—</b> • People who check any box on line 23a or 23b 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, \$9,300	<b>24</b> Enter your <b>standard deduction</b> .	24	13850
	<b>25</b> Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	44956
	<b>26 Exemptions.</b> Multiply \$4,050 by the number on line 6d.	26	16200
	<b>27</b> Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-.		
	This is your <b>taxable income</b> .	▶ 27	28756
	<b>28 Tax</b> , including any alternative minimum tax (see instructions).	28	3276
	<b>29</b> Excess advance premium tax credit repayment. Attach Form 8962.	29	
	<b>30</b> Add lines 28 and 29.	30	3276
	<b>31</b> Credit for child and dependent care expenses. Attach Form 2441.	31	
	<b>32</b> Credit for the elderly or the disabled. Attach Schedule R.	32	
	<b>33</b> Education credits from Form 8863, line 19.	33	
	<b>34</b> Retirement savings contributions credit. Attach Form 8880.	34	
	<b>35</b> Child tax credit. Attach Schedule 8812, if required.	35	
	<b>36</b> Add lines 31 through 35. These are your <b>total credits</b> .	36	
	<b>37</b> Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.	37	3276
<b>38</b> Health care: individual responsibility (see instructions). Full-year coverage <input checked="" type="checkbox"/>	38		
<b>39</b> Add line 37 and line 38. This is your <b>total tax</b> .	39	3276	
<b>40</b> Federal income tax withheld from Forms W-2 and 1099.	40	5061	FORM 1099
<b>41</b> 2016 estimated tax payments and amount applied from 2015 return.	41		
<b>42a Earned income credit (EIC).</b>	42a		
<b>b</b> Nontaxable combat pay election. 42b			
<b>43</b> Additional child tax credit. Attach Schedule 8812.	43		
<b>44</b> American opportunity credit from Form 8863, line 8.	44		
<b>45</b> Net premium tax credit. Attach Form 8962.	45		
<b>46</b> Add lines 40, 41, 42a, 43, 44, and 45. These are your <b>total payments</b> .	▶ 46	5061	
<b>47</b> If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you <b>overpaid</b> .	47	1785	
<b>48a</b> Amount of line 47 you want <b>refunded to you</b> . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	48a	1785	
▶ <b>b</b> Routing number <span style="border: 1px solid black; padding: 2px;">3 2 5 0 7 0 7 6 0</span> ▶ <b>c</b> Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings			
▶ <b>d</b> Account number <span style="border: 1px solid black; padding: 2px;">9 8 7 1 2 3 6 5 4</span>			
<b>49</b> Amount of line 47 you want <b>applied to your 2017 estimated tax</b> .	49		

<b>Refund</b>	<b>50 Amount you owe.</b> Subtract line 46 from line 39. For details on how to pay, see instructions.	▶ 50	
	<b>51</b> Estimated tax penalty (see instructions).	51	

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

Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶	<input type="text"/>
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 accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
Your signature	Date	Your occupation	Daytime phone number
	09/13/2017	RETIRED	973-555-5556
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/>
	09/13/2017	BARTENDER	

<b>Sign here</b> Joint return? See instructions. Keep a copy for your records.	Print/type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	IRS PREPARER		09/13/2017		S23051413
	Firm's name ▶	Firm's address ▶		Firm's EIN ▶	Phone no.
	PRACTICE LAB	15 PRACTICE LAB WAY WASHINGTON DC 20005			202-202-2022



**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](http://www.irs.gov/schedulea).  
► Attach to Form 1040.

OMB No. 1545-0074

**2016**  
Attachment  
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

HENRY & MARY BROWN

781-00-4567

<b>Medical and Dental Expenses</b>		<b>Caution:</b> Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1	1889		
2	Enter amount from Form 1040, line 38 <u>2</u> 58806				
3	Multiply line 2 by 10% (0.10). But if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5% (0.075) instead	3	4410		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			
<b>Taxes You Paid</b>		<b>5 State and local (check only one box):</b>			
a	<input type="checkbox"/> Income taxes, or	5	858		
b	<input checked="" type="checkbox"/> General sales taxes				
6	Real estate taxes (see instructions)	6	4534		
7	Personal property taxes	7			
8	Other taxes. List type and amount ►	8			
9	Add lines 5 through 8	9		5392	
<b>Interest You Paid</b>		<b>10 Home mortgage interest and points reported to you on Form 1098</b>			
<b>Note:</b> Your mortgage interest deduction may be limited (see instructions).		<b>11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►</b>			
		11			
		12			
		13			
		14			
		15			
<b>Gifts to Charity</b>		<b>16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions.</b>			
If you made a gift and got a benefit for it, see instructions.		<b>17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500</b>			
		16			
		17			
		18			
		19			
<b>Casualty and Theft Losses</b>		<b>20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)</b>			
<b>Job Expenses and Certain Miscellaneous Deductions</b>		<b>21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►</b>			
		21			
		22			
		23			
		24			
		25			
		26			
		27			
<b>Other Miscellaneous Deductions</b>		<b>28 Other—from list in instructions. List type and amount ►</b>			
		28			
<b>Total Itemized Deductions</b>		<b>29 Is Form 1040, line 38, over \$155,650?</b>			
		<input checked="" type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.			
		<input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.			
		<b>30 If you elect to itemize deductions even though they are less than your standard deduction, check here</b> <input type="checkbox"/>			
		29		5392	

**Interest and Ordinary Dividends**

▶ **Attach to Form 1040A or 1040.**

▶ **Information about Schedule B and its instructions is at [www.irs.gov/scheduleb](http://www.irs.gov/scheduleb).**

Name(s) shown on return

Your social security number

HENRY & MARY BROWN

781-00-4567

**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 ▶  
 NATIONAL CITY BANK

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

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

**2** Add the amounts on line 1 . . . . . **2** 325  
**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 1040A, or Form 1040, line 8a . . . . . ▶ **4** 325

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

**Amount**

325

325

325

**Amount**

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

**5** List name of payer ▶  
 DREYFUD

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

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

**6** Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a . . . . . ▶ **6** 645

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

645

645

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.

**Part III**  
**Foreign Accounts and Trusts**

(See instructions on back.)

**7a** At any time during 2016, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions . . . . .

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

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

**8** During 2016, 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 on back . . . . .

Yes	No
	X
	X

State and Local General Sales Tax Deduction Worksheet—Line 5b

Keep for Your Records 



Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at IRS.gov.

Before you begin: See the instructions for line 1 of the worksheet if you:

- Lived in more than one state during 2016, or
- Had any **nontaxable** income in 2016.

Zip:07834 State:NJ Days Lived in:366

1. Enter your state general sales taxes from the 2016 Optional State Sales Tax Table ..... 1. \$ 858

Next. If, for all of 2016, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2. Did you live in Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2016?

No. Enter -0-.

Yes. Enter your base local general sales taxes from the 2016 Optional Local Sales Tax Tables.

} ..... 2. \$

3. Did your locality impose a local general sales tax in 2016? Residents of California and Nevada, see the instructions for line 3 of the worksheet.

No. Skip lines 3 through 5, enter -0- on line 6, and go to line 7.

Yes. Enter your local general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2016, see the instructions for line 3 of the worksheet ..... 3. \_\_\_\_\_

4. Did you enter -0- on line 2?

No. Skip lines 4 and 5 and go to line 6.

Yes. Enter your state general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0 ..... 4. \_\_\_\_\_

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) ..... 5. \_\_\_\_\_

6. Did you enter -0- on line 2?

No. Multiply line 2 by line 3.

Yes. Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2016, see the instructions for line 6 of the worksheet.

} ..... 6. \$

7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet ..... 7. \$

8. Deduction for general sales taxes. Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5. Be sure to check box b on that line ..... 8. \$ 858

**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 do not 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>28756</u>
2.	Enter the amount from Form 1040, line 9b*	2.	<u>455</u>
3.	Are you filing Schedule D?*		
	<input type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-.	}	3. <u>256</u>
	<input checked="" type="checkbox"/> <b>No.</b> Enter the amount from Form 1040, line 13.		
4.	Add lines 2 and 3	4.	<u>711</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>711</u>
7.	Subtract line 6 from line 1. If zero or less, enter -0-	7.	<u>28045</u>
8.	Enter: \$37,650 if single or married filing separately, \$75,300 if married filing jointly or qualifying widow(er), \$50,400 if head of household.	}	8. <u>75300</u>
9.	Enter the smaller of line 1 or line 8		
10.	Enter the smaller of line 7 or line 9	10.	<u>28045</u>
11.	Subtract line 10 from line 9. This amount is taxed at 0%	11.	<u>711</u>
12.	Enter the smaller of line 1 or line 6	12.	<u>711</u>
13.	Enter the amount from line 11	13.	<u>711</u>
14.	Subtract line 13 from line 12	14.	<u>          </u>
15.	Enter: \$415,050 if single, \$233,475 if married filing separately, \$466,950 if married filing jointly or qualifying widow(er), \$441,000 if head of household.	}	15. <u>466950</u>
16.	Enter the smaller of line 1 or line 15		
17.	Add lines 7 and 11	17.	<u>28756</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>711</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>3276</u>
25.	Add lines 20, 23, and 24	25.	<u>3276</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>3389</u>
27.	<b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 25 or line 26. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	27.	<u>3276</u>

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

**Social Security Benefits Worksheet—Lines 20a and 20b**

Keep for Your Records



**Before you begin:**

- ✓ Complete Form 1040, lines 21 and 23 through 32, if they apply to you.
- ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2016, enter “D” to the right of the word “benefits” on line 20a. If you do not, 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 <b>all</b> your <b>Forms SSA-1099</b> and <b>Forms RRB-1099</b> . Also, enter this amount on Form 1040, line 20a . . . .	<b>1.</b>	13333
<b>2.</b>	Multiply line 1 by 50% (0.50) . . . . .	<b>2.</b>	6667
<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>	47617
<b>4.</b>	Enter the amount, if any, from Form 1040, line 8b . . . . .	<b>4.</b>	
<b>5.</b>	Combine lines 2, 3, and 4 . . . . .	<b>5.</b>	54284
<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>	
<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>	54284
<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 2016, enter \$25,000</li> <li>• Married filing separately and you lived with your spouse at any time in 2016, 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> 32000
<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 2016, 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>	22284
<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 2016 . . . . .	<b>10.</b>	12000
<b>11.</b>	Subtract line 10 from line 9. If zero or less, enter -0- . . . . .	<b>11.</b>	10284
<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>	8741
<b>16.</b>	Add lines 14 and 15 . . . . .	<b>16.</b>	14741
<b>17.</b>	Multiply line 1 by 85% (0.85) . . . . .	<b>17.</b>	11333
<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>	11333



*If any of your benefits are taxable for 2016 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

Worksheet 4-1. **Student Loan Interest Deduction Worksheet**Keep for Your Records 

Use this worksheet instead of the worksheet in the Form 1040 instructions if you are filing **Form 2555, 2555-EZ, or 4563**, or you are excluding income from sources within Puerto Rico. Before using this worksheet, you must complete **Form 1040**, lines 7 through 32, plus any amount to be entered on the dotted line next to line 36.

1. Enter the total interest you paid in 2016 on qualified student loans. <b>Don't enter more than \$2,500</b> .....	1.	<u>144</u>
2. Enter the amount from Form 1040, line 22 .....	2.	<u>58950</u>
3. Enter the total of the amounts from Form 1040, lines 23 through 32 .....	3.	_____
4. Enter the total of any amounts entered on the dotted line next to Form 1040, line 36 .....	4.	_____
5. Add lines 3 and 4 .....	5.	_____
6. Subtract line 5 from line 2 .....	6.	<u>58950</u>
7. Enter any foreign earned income exclusion and/or housing exclusion (Form 2555, line 45; or Form 2555-EZ, line 18) .....	7.	_____
8. Enter any foreign housing deduction (Form 2555, line 50) .....	8.	_____
9. Enter the amount of income from Puerto Rico you are excluding .....	9.	_____
10. Enter the amount of income from American Samoa you are excluding (Form 4563, line 15) .....	10.	_____
11. Add lines 6 through 10. This is your <b>modified adjusted gross income</b> .....	11.	<u>58950</u>
12. Enter the amount shown below for your filing status .....	12.	<u>130000</u>
• Single, head of household, or qualifying widow(er)—\$65,000		
• Married filing jointly—\$130,000		
13. Is the amount on line 11 more than the amount on line 12?		
<input checked="" type="checkbox"/> <b>No.</b> Skip lines 13 and 14, enter -0- on line 15, and go to line 16.		
<input type="checkbox"/> <b>Yes.</b> Subtract line 12 from line 11 .....	13.	_____
14. Divide line 13 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 .....	14.	_____
15. Multiply line 1 by line 14 .....	15.	_____
16. <b>Student loan interest deduction.</b> Subtract line 15 from line 1. Enter the result here and on Form 1040, line 33. <b>Don't</b> include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.) .....	16.	<u>144</u>

STATE OF NEW JERSEY INCOME TAX – RESIDENT RETURN

NJ-1040  
2016  
Page 1



For Privacy Act Notification, See Instructions  
For Tax Year Jan. – Dec. 2016 or Other Tax Year  
Beginning \_\_\_\_\_, 20\_\_ Month Ending \_\_\_\_\_, 20\_\_  
On-line Federal Extension Confirmation # \_\_\_\_\_

BROWN HENRY & MARY

25 DIAMOND ROAD

DENVILLE NJ 07834 1408

1038 12

781004567 782004567

S23051413

50001 0002 1408



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

> \_\_\_\_\_  
Your Signature Date

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

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

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

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

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

Fill in if NJ-1040-O is enclosed

If enclosing copy of death certificate for deceased taxpayer, check box (See instruction page 11)

Paid Preparer's Signature Federal Identification Number  
S23051413

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



BROWN HENRY & MARY

781004567

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

FILING STATUS

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

EXEMPTIONS

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

CHECKBOXES FOR EXEMPTIONS

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

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

Table with columns: LAST NAME, FIRST NAME, MIDDLE INITIAL, SOCIAL SECURITY NUMBER, BIRTH YEAR, HEALTH INS IND. Rows include BROWN GEORGE V and COX SUSAN B.

GUBERNATORIAL ELECTIONS FUND

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

Main tax schedule table with 36 rows (14-36) listing various income and deduction categories and their corresponding amounts.





BROWN HENRY & MARY

781004567

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37A.	TOTAL PROPERTY TAXES PAID (SEE INSTRUCTION PAGE 29)	37A.	6154 .
37B.	BLOCK, LOT, AND QUALIFIER (TO BE ENTERED ON PAGE 1)	37B.	
37C.	COUNTY/MUNICIPALITY CODE (TO BE ENTERED ON PAGE 1)	37C.	
38.	PROPERTY TAX DEDUCTION (SEE INSTRUCTION PAGE 32)	38.	6154 .
39.	NEW JERSEY TAXABLE INCOME (SUBTRACT LINE 38 FROM LINE 36) IF ZERO OR LESS, MAKE NO ENTRY	39.	23929 .
40.	TAX (FROM TAX TABLES, PAGE 53)	40.	349 .
41.	CREDIT FOR INCOME TAXES PAID TO OTHER JURISDICTIONS	41.	.
41A.	JURISDICTION CODE (SEE INSTRUCTIONS)	41A.	
42.	BALANCE OF TAX (SUBTRACT LINE 41 FROM LINE 40)	42.	349 .
43.	SHELTERED WORKSHOP TAX CREDIT	43.	.
44.	BALANCE OF TAX AFTER CREDIT (SUBTRACT LINE 43 FROM LINE 42)	44.	349 .
45.	USE TAX DUE ON INTERNET, MAIL-ORDER, OR OTHER OUT-OF-STATE PURCHASES (SEE WKST AND INSTR. PAGE 36) IF NO USE TAX, ENTER ZERO	45.	0 .
46.	PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX	46.	.
46A.	FILL IN IF FORM 2210 IS ENCLOSED	46A.	
47.	TOTAL TAX AND PENALTY (ADD LINES 44, 45, AND 46)	47.	349 .
48.	TOTAL NEW JERSEY INCOME TAX WITHHELD (ENCLOSE FORMS W-2 AND 1099)	48.	550 .
49.	PROPERTY TAX CREDIT (SEE INSTRUCTION PAGE 32)	49.	.
50.	NEW JERSEY ESTIMATED TAX PAYMENTS/CREDIT FROM 2015 TAX RETURN	50.	.
51.	NEW JERSEY EARNED INCOME TAX CREDIT (SEE INSTRUCTION PAGE 38)	51.	.
51B.	FILL IN THE BOX IF YOU HAD THE IRS FIGURE YOUR FEDERAL EARNED INCOME CREDIT	51B.	
51C.	FILL IN THE BOX IF YOU ARE A CU COUPLE CLAIMING THE NJ EARNED INCOME TAX CREDIT	51C.	
52.	EXCESS NEW JERSEY UI/SF/SWF WITHHELD (SEE INSTRUCTION PAGE 39) (ENCLOSE FORM NJ-2450)	52.	.
53.	EXCESS DISABILITY INSURANCE WITHHELD (SEE INSTRUCTION PAGE 39) (ENCLOSE FORM NJ-2450)	53.	.
54.	EXCESS NEW JERSEY FAMILY LEAVE WITHHELD (SEE INSTRUCTION PAGE 39) (ENCLOSE FORM NJ-2450)	54.	.
55.	TOTAL PAYMENTS/CREDITS (ADD LINES 48 THROUGH 54)	55.	550 .
56.	IF LINE 55 IS LESS THAN LINE 47, ENTER AMOUNT YOU OWE IF YOU OWE TAX, YOU MAY MAKE A DONATION BY ENTERING AN AMOUNT ON LINES 59, 60, 61, 62, 63, AND/OR 64 AND ADDING THIS TO YOUR PAYMENT AMOUNT	56.	.
57.	IF LINE 55 IS MORE THAN LINE 47, ENTER OVERPAYMENT DEDUCTIONS FROM OVERPAYMENT ON LINE 57 WHICH YOU ELECT TO CREDIT TO:	57.	201 .
58.	YOUR 2017 TAX	58.	.
59.	NEW JERSEY ENDANGERED WILDLIFE FUND	59.	.
60.	NEW JERSEY CHILDREN'S TRUST FUND	60.	.
61.	NEW JERSEY VIETNAM VETERANS' MEMORIAL FUND	61.	.
62.	NEW JERSEY BREAST CANCER RESEARCH FUND	62.	.
63.	U.S.S. NEW JERSEY EDUCATIONAL MUSEUM FUND	63.	.
64.	OTHER DESIGNATED CONTRIBUTION (SEE INSTRUCTION PAGE 40)	64.	.
64C.	DESIGNATION CODE	64C.	
65.	TOTAL DEDUCTIONS FROM OVERPAYMENT (ADD LINES 58 THROUGH 64)	65.	.
66.	REFUND (AMOUNT TO BE SENT TO YOU. SUBTRACT LINE 65 FROM LINE 57)	66.	201 .

**DIRECT DEPOSIT INFORMATION**

dd1.	REFUND CHECK BOX ('1' FOR REFUND, '4' FOR NO REFUND)	dd1.	1
dd2.	ACCOUNT TYPE ('C' FOR CHECKING, 'S' FOR SAVINGS)	dd2.	C
dd3.	FILL IN THE CHECKBOX IF REFUND IS GOING TO AN ACCOUNT OUTSIDE THE UNITED STATES	dd3.	
dd4.	ROUTING NUMBER	dd4.	325070760
dd5.	ACCOUNT NUMBER	dd5.	987123654
dnm.	DO NOT MAIL INDICATOR	dnm.	X
pa.	POWER OF ATTORNEY INDICATOR	pa.	
pdr.	PRESIDENTIAL DISASTER RELIEF INDICATOR	pdr.	

**Line 31 - Alimony and Separate Maintenance Payments**

Enter the alimony and separate maintenance payments you made that were required under a decree of divorce/dissolution or separate maintenance. Do not include payments for child support.

**Line 32 - Qualified Conservation Contributions**

Enter any contribution you made for conservation purposes of a qualified real property interest in property located in New Jersey. The deduction is the amount of the contribution allowed as a deduction in calculating your taxable income for Federal purposes. If you file Federal Form 8283, enclose a copy.

**Line 33 - Health Enterprise Zone Deduction**

If you provide primary care services in a qualified medical or dental practice you own that is located in or within five miles of a designated Health Enterprise Zone (HEZ), you may be able to deduct a percentage of the net income from that practice on Line 33. See Technical Bulletin TB-56 for eligibility requirements and instructions for calculating the HEZ deduction.

If you are a partner in a qualified practice, enter on Line 33 the HEZ deduction from

Part III of the Schedule NJ-K-1, Form NJ-1065, you received from the practice. If you are an S corporation shareholder in a qualified practice, enter the HEZ deduction from Part V of the Schedule NJ-K-1, Form CBT-100S, you received from the practice.

If you are a sole proprietor who owns a qualified practice, you must determine your allowable HEZ deduction each year. Enclose a schedule with your return showing how you calculated the HEZ deduction.

**NOTE:** Do not claim nonreimbursed medical expenses, health insurance premiums, or other personal or business expenses as a deduction on this line.

**Line 34 - Alternative Business Calculation Adjustment**

If you completed Schedule NJ-BUS-1 and had a loss on Line 4 of either Part I, II, III, or IV, you may be eligible for an income adjustment. You may also be eligible if you had a loss carryforward on Schedule NJ-BUS-2 from a prior year. Complete Schedule NJ-BUS-2, Alternative Business Calculation Adjustment. Enter on Line 34 the amount from Schedule NJ-BUS-2, Line 11. If zero, make no entry.

Enclose Schedule NJ-BUS-2 with your return, and keep a copy for your records.

You may need the information from this schedule to complete future returns.

**Line 35 - Total Exemptions and Deductions**

Add Lines 29 through 34 and enter the total on Line 35.

**Line 36 - Taxable Income**

Subtract Line 35 from Line 28 and enter the result on Line 36. If Line 36 is zero or less, make no entry.

**Property Tax Deduction/Credit (Lines 37a - c, 38, and 49)**

Homeowners and tenants who paid property taxes, either directly or through rent, on a principal residence in New Jersey may qualify for either a deduction or a refundable credit.

The **property tax deduction** reduces your taxable income. The amount of the benefit depends on the amount of your taxable income, the amount of your property taxes or rent, and your filing status.

The **property tax credit** reduces your tax due because it is subtracted directly from your tax liability.

**If you met the eligibility requirements below, complete Lines 37a - 37c, Line 38, or Line 49.** If you are not eligible, leave Lines 37a - c, 38, and 49 blank, and continue with Line 39.

**Eligibility Requirements**

You are eligible for a deduction or credit only if:

- You were domiciled and maintained a principal residence as a homeowner or tenant in New Jersey during 2016.
- Your principal residence, whether owned or rented, was subject to property taxes that were paid either as actual property taxes or through rent.
- If you rented your principal residence, it had its own separate kitchen and bathroom that you did not share with

**Worksheet E  
Deduction for Medical Expenses**

1. Total nonreimbursed medical expenses .....	1.	1889
2. Enter Line 28, Form NJ-1040 <u>37227</u> × .02 = .....	2.	745
3. Medical Expenses Deduction. Subtract line 2 from line 1 and enter result here. If zero or less, enter zero .....	3.	1144
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 30, Form NJ-1040. If zero, enter zero here and make no entry on Line 30, Form NJ-1040 .....	6.	1144

(Keep for your records)

**NJ e-file Signature Authorization**

▶ Do not send to New Jersey. Keep for your records.  
 ▶ See instructions.

**2016**

Taxpayer's name <b>HENRY BROWN</b>	Social security number <b>781-00-4567</b>
Spouse's name or Civil Union Prtnr's <b>MARY BROWN</b>	Spouse's social security number or Civil Union Prtnr's <b>782-00-4567</b>

Part I Tax Return Information-Tax Year Ending December 31, 2016 (Whole Dollars Only)		
1 New Jersey Taxable income . . . . .	1	23929
2 Total tax . . . . .	2	349
3 New Jersey income tax withheld . . . . .	3	550
4 Refund . . . . .	4	201
5 Amount you owe . . . . .	5	

**Part II Declaration and Signature Authorization of Taxpayer**

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, 2016, 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 shown on the copy of my electronic income tax return. I acknowledge that I have read the Consent to Disclosure and, if applicable, Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return and I agree to the provisions contained therein. I have selected a personal identification number (PIN) as 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 my PIN 12345 as my signature  
ERO firm name do not enter all zeros  
 on my tax year 2016 electronically filed income tax return.

I will enter my PIN as my signature on my tax year 2016 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 ▶ 09/13/2017

Spouse's PIN: check one box only  
(or Civil Union Prtnr's PIN)  
 I authorize PRACTICE LAB to enter my PIN 12345 as my signature  
ERO firm name do not enter all zeros  
 on my tax year 2016 electronically filed income tax return.

I will enter my PIN as my signature on my tax year 2016 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 or Civil Union Prtnr's ▶ \_\_\_\_\_ Date ▶ 09/13/2017

**Practitioner PIN Method Returns Only - continue below**

**Part III Certification and Authentication - Practitioner PIN Method**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 369258 98765  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the tax year 2016 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.

ERO's signature ▶ \_\_\_\_\_ Date ▶ 09/13/2017

**ERO Must Retain This Form - See Instructions  
 Do Not Submit This Form to New Jersey Unless Requested To Do So**