

For the year Jan. 1–Dec. 31, 2016, or other tax year beginning _____, 2016, ending _____, 20

Your first name and initial: **Guy** Last name: **Focal** Your social security number: *****-**-6666**

If a joint return, spouse's first name and initial: **Mary** Last name: **Focal** Spouse's social security number: *****-**-7777**

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

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **New Orleans LA 70130**

Foreign country name _____ Foreign province/state/county _____ Foreign postal code _____

Filing Status

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here. ▶

4 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. ▶

5 Qualifying widow(er) with dependent child

Check only one box.

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)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here

d Total number of exemptions claimed **2**

Boxes checked on 6a and 6b **2**

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above **2**

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	89,632.
8a	Taxable interest. Attach Schedule B if required	8a	147.
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	89.
b	Qualified dividends	9b	71.
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	2,664.
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input checked="" type="checkbox"/>	13	44.
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount	15b	
16a	Pensions and annuities	16a	
b	Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount	20b	
21	Other income. List type and amount	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	92,576.

Adjusted Gross Income

23	Educator expenses	23	250.
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	188.
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35	36	438.
37	Subtract line 36 from line 22. This is your adjusted gross income ▶	37	92,138.

38	Amount from line 37 (adjusted gross income)	38	92,138.
Tax and Credits	39a Check <input type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. } Total boxes <input type="checkbox"/> if: <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind. } checked ▶ 39a <input type="checkbox"/>		
	b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	13,598.
41	Subtract line 40 from line 38	41	78,540.
42	Exemptions. If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	42	8,100.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	70,440.
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	9,621.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	9,621.
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	9,621.
57	Self-employment tax. Attach Schedule SE	57	376.
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
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 <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	9,997.
Payments	64 Federal income tax withheld from Forms W-2 and 1099	64	12,310.
	65 2016 estimated tax payments and amount applied from 2015 return	65	
	66a Earned income credit (EIC) No	66a	
	b Nontaxable combat pay election 66b	66b	
	67 Additional child tax credit. Attach Schedule 8812	67	
	68 American opportunity credit from Form 8863, line 8	68	
	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	72	
	73 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
	74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	12,310.
Refund	75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	2,313.
	76a Amount of line 75 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	76a	2,313.
Direct deposit? See instructions.	b Routing number * * * * * X X X X ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number * * * * * * * * * * * * * * X X X X		
	77 Amount of line 75 you want applied to your 2017 estimated tax ▶ 77	77	
Amount You Owe	78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions ▶	78	
	79 Estimated tax penalty (see instructions)	79	

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

Designee's name ▶ _____ Phone no. ▶ _____ Personal identification number (PIN) ▶ _____

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and 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.

Your signature	Date	Your occupation	Daytime phone number
<i>[Signature]</i>		Writer	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
<i>[Signature]</i>		Teacher	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Peter Jason Riley CPA	Peter Jason Riley CPA	01/21/2017		*****3102
Firm's name ▶	RILEY & ASSOCIATES, P.C.		Firm's EIN ▶	** - ***7120
Firm's address ▶	5 PERRY WAY - P O BOX 157 NEWBURYPORT MA 01950		Phone no.	(978) 463-9350

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2016
Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

► **Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.**
► **Attach to Form 1040.**

Name(s) shown on Form 1040

Your social security number

Guy & Mary Focal

***-**-6666

Caution: Do not include expenses reimbursed or paid by others.				
Medical and Dental Expenses	1 Medical and dental expenses (see instructions)	1		
	2 Enter amount from Form 1040, line 38 2			
	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		
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4	
Taxes You Paid	5 State and local (check only one box):			
	a <input checked="" type="checkbox"/> Income taxes, or	5	4,422.	
	b <input type="checkbox"/> General sales taxes			
	6 Real estate taxes (see instructions)	6	2,704.	
	7 Personal property taxes	7		
	8 Other taxes. List type and amount ►	8		

	9 Add lines 5 through 8		9	7,126.
	Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10	5,515.
11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►		11		

12 Points not reported to you on Form 1098. See instructions for special rules		12		
13 Mortgage insurance premiums (see instructions)		13		
14 Investment interest. Attach Form 4952 if required. (See instructions.)		14		
15 Add lines 10 through 14		15	5,515.	
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	580.	
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	250.	
	18 Carryover from prior year	18		
	19 Add lines 16 through 18		19	830.
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20		
Job Expenses and Certain Miscellaneous Deductions	21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► See Schedule A, Line 21 Statement	21	1,970.	
	22 Tax preparation fees	22		
	23 Other expenses—investment, safe deposit box, etc. List type and amount ►	23		

	24 Add lines 21 through 23	24	1,970.	
	25 Enter amount from Form 1040, line 38 25 92,138.			
	26 Multiply line 25 by 2% (0.02)	26	1,843.	
27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27	127.	
Other Miscellaneous Deductions	28 Other—from list in instructions. List type and amount ►	28		
Total Itemized Deductions	29 Is Form 1040, line 38, over \$155,650?			
	<input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.		29	13,598.
	<input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.			
30 If you elect to itemize deductions even though they are less than your standard deduction, check here				

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

**Profit or Loss From Business
(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.

OMB No. 1545-0074

2016
Attachment
Sequence No. **09**

Name of proprietor Guy Focal		Social security number (SSN) ***-**-6666
A Principal business or profession, including product or service (see instructions) Writer	B Enter code from instructions ▶ 7 1 1 5 1 0	
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), (see instr.)	
E Business address (including suite or room no.) ▶ Camp Place City, town or post office, state, and ZIP code New Orleans, LA 70130		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶		
G Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2016, check here		<input type="checkbox"/>
I Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions)		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

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	<input type="checkbox"/>	1	22,744.
2 Returns and allowances		2	
3 Subtract line 2 from line 1		3	22,744.
4 Cost of goods sold (from line 42)		4	2,757.
5 Gross profit. Subtract line 4 from line 3		5	19,987.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	350.
7 Gross income. Add lines 5 and 6		7	20,337.

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

8 Advertising	8		18 Office expense (see instructions)	18	187.
9 Car and truck expenses (see instructions).	9	1,119.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	1,520.	a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13	3,250.	21 Repairs and maintenance	21	120.
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	288.
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	3,940.
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	421.
17 Legal and professional services	17	300.	25 Utilities	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	3,106.
			b Reserved for future use	27b	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a			28	28	14,251.
29 Tentative profit or (loss). Subtract line 28 from line 7			29	29	6,086.
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30			30	30	3,422.
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter 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 instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.			31	31	2,664.
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 All investment is at risk.
32b Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No
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 1,307.
37	Cost of labor. Do not include any amounts paid to yourself	37 1,450.
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40 2,757.
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 2,757.

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

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 vehicle for:	
a	Business	b Commuting (see instructions)
		c Other
45	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

AMORTIZATION	308.
Merchant/PayPal Fees	143.
Image Scanning	395.
ISP	205.
Publications	877.
Research - Streaming Video/DVD	204.
Dues and Subscriptions	305.
Communications	287.
Postage	382.
48 Total other expenses. Enter here and on line 27a	48 3,106.

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2016
Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

► **Information about Schedule SE and its separate instructions is at www.irs.gov/schedulese.**
► **Attach to Form 1040 or Form 1040NR.**

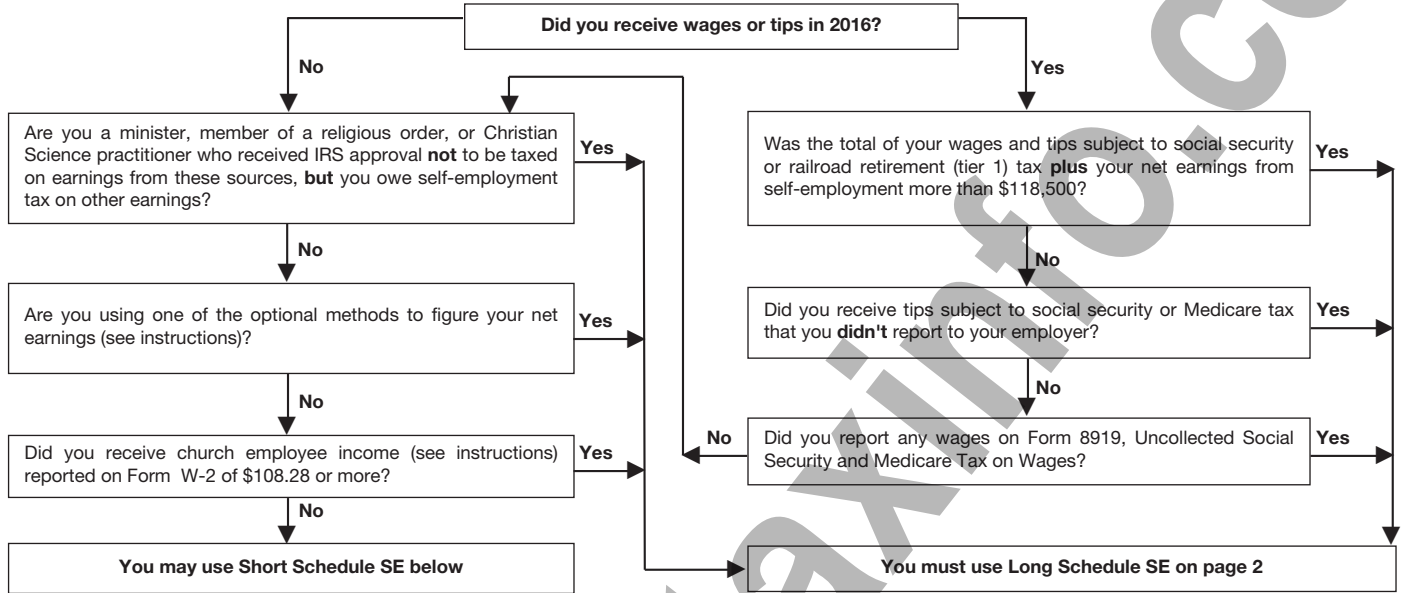
Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)
Guy Focal

Social security number of person
with **self-employment** income ► ***-**-6666

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
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	1b	()
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	2	2,664.
3	Combine lines 1a, 1b, and 2	3	2,664.
4	Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b. ►	4	2,460.
5	Self-employment tax. If the amount on line 4 is: • \$118,500 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55 • More than \$118,500, multiply line 4 by 2.9% (0.029). Then, add \$14,694 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55	5	376.
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6	188.

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.
▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Name(s) shown on return Guy & Mary Focal	Business or activity to which this form relates Sch C Writer	Identifying number ***-**-6666
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	11,625.
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,010,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	iMac	1,699.	1,699.
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	1,699.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	1,699.
10	Carryover of disallowed deduction from line 13 of your 2015 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	93,995.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	1,699.
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12	13	0.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2016	17	1,321.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2016 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		9,926.	5.0	HY	Various	1,338.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	4,358.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? **Yes** **No** **24b** If "Yes," is the evidence written? **Yes** **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
Vehicle	01/01/2011	17.54 %				S/L-		
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .								29

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles) .	2,072					
31 Total commuting miles driven during the year	3,500					
32 Total other personal (noncommuting) miles driven	6,241					
33 Total miles driven during the year. Add lines 30 through 32	11,813					
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
	X					
35 Was the vehicle used primarily by a more than 5% owner or related person?	X					
36 Is another vehicle available for personal use?	X					

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2016 tax year (see instructions):					
Website Costs	07/01/2016	1,850.	197	3.00 yrs	308.
43 Amortization of costs that began before your 2016 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44 308.

Unreimbursed Employee Business Expenses

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

2016
Attachment
Sequence No. **129A**

▶ Information about Form 2106-EZ and its instructions is available at www.irs.gov/form2106ez.

Your name Guy Focal	Occupation in which you incurred expenses Staff Writer	Social security number ***-**-6666
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You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense doesn't have to be required to be considered necessary.
- You **don't** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 aren't considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2016.

Caution: You can use the standard mileage rate for 2016 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1 Complete Part II. Multiply line 8a by 54¢ (0.54). Enter the result here	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that didn't involve overnight travel or commuting to and from work	2	386.
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Don't include meals and entertainment	3	1,178.
4 Business expenses not included on lines 1 through 3. Don't include meals and entertainment	4	295.
5 Meals and entertainment expenses: \$ <u>222.</u> × 50% (0.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (0.80) instead of 50%. For details, see instructions.)	5	111.
6 Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	1,970.

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ▶ _____

8 Of the total number of miles you drove your vehicle during 2016, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

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

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

11a Do you have evidence to support your deduction? Yes No

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

Expenses for Business Use of Your Home

Department of the Treasury
Internal Revenue Service (99)

▶ **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

2016
Attachment
Sequence No. **176**

▶ **Information about Form 8829 and its separate instructions is at www.irs.gov/form8829.**

Name(s) of proprietor(s)

Your social security number

Guy Focal

***-**-6666

Part I Part of Your Home Used for Business		Writer
1 Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	236
2 Total area of home	2	1,688
3 Divide line 1 by line 2. Enter the result as a percentage	3	13.98 %
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.		
4 Multiply days used for daycare during year by hours used per day	4	hr.
5 Total hours available for use during the year (366 days x 24 hours) (see instructions)	5	8,784 hr.
6 Divide line 4 by line 5. Enter the result as a decimal amount	6	
7 Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	13.98 %

Part II Figure Your Allowable Deduction				
		(a) Direct expenses	(b) Indirect expenses	
8 Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home (see instructions)	8			6,086.
See instructions for columns (a) and (b) before completing lines 9-21.				
9 Casualty losses (see instructions)	9			
10 Deductible mortgage interest (see instructions)	10		6,411.	
11 Real estate taxes (see instructions)	11		3,144.	
12 Add lines 9, 10, and 11	12		9,555.	
13 Multiply line 12, column (b) by line 7	13		1,336.	
14 Add line 12, column (a) and line 13	14			1,336.
15 Subtract line 14 from line 8. If zero or less, enter -0-	15			4,750.
16 Excess mortgage interest (see instructions)	16			
17 Insurance	17		2,966.	
18 Rent	18			
19 Repairs and maintenance	19		841.	
20 Utilities	20		3,188.	
21 Other expenses (see instructions)	21			
22 Add lines 16 through 21	22		6,995.	
23 Multiply line 22, column (b) by line 7	23		978.	
24 Carryover of prior year operating expenses (see instructions)	24			
25 Add line 22, column (a), line 23, and line 24	25			978.
26 Allowable operating expenses. Enter the smaller of line 15 or line 25	26			978.
27 Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27			3,772.
28 Excess casualty losses (see instructions)	28			
29 Depreciation of your home from line 41 below	29		1,108.	
30 Carryover of prior year excess casualty losses and depreciation (see instructions)	30			
31 Add lines 28 through 30	31			1,108.
32 Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31	32			1,108.
33 Add lines 14, 26, and 32	33			3,422.
34 Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions)	34			
35 Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions	35			3,422.

Part III Depreciation of Your Home		
36 Enter the smaller of your home's adjusted basis or its fair market value (see instructions)	36	370,000.
37 Value of land included on line 36	37	65,000.
38 Basis of building. Subtract line 37 from line 36	38	305,000.
39 Business basis of building. Multiply line 38 by line 7.	39	42,639.
40 Depreciation percentage (see instructions)	40	2.5641 %
41 Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	1,108.

Part IV Carryover of Unallowed Expenses to 2017		
42 Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	0.
43 Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	0.

Healthcare Entry Sheet

2016

▶ Keep for your records

The forms associated with healthcare (8965, 8962, 1095-A, 1095-B, 1095-C, and this Healthcare Entry Sheet) all interact with information from the information worksheet. Be sure to enter all personal information including dependents listed on the return **before** using this sheet to track health insurance coverage.

Yes No/Partial

Everyone on the tax return was covered by health insurance all year.

If everyone on the return was covered and there was no Market Place coverage (Form 1095-A) then check the YES box above - no other action is required. The 1095-B or 1095-C can be used to verify coverage but you do not need to enter the information if everyone on the return was covered.

Health Insurance Coverage for Individuals: Use this form to report healthcare coverage for individuals for months:

- not reported on 1095-A, 1095-B or 1095-C
- not covered by employer
- months not covered by an exemption

Note: The 1095-A information **must** be entered on Form 1095-A in order to correctly calculate any Premium Tax Credit. The 1095-B or the 1095-C months can be entered directly in the table below.

If applicable enter information on form 1095-A, Health Insurance Marketplace Statement

Note: The IRS is not requiring the 1095-B or 1095-C be filed with the returns. To track the months covered you can either enter on the 1095-B and/or 1095-C or check the boxes below

If applicable enter information on form 1095-B, Health Coverage

If applicable enter information on form 1095-C, Employer-Provided Health Insurance Offer and Coverage

If applicable enter Market Place exemptions (ECNs) or Request exemptions on form 8965

Check this box to populate the Name, SSN, and DOB for everyone listed on the return below.

Note: Checking this box again will repopulate the information below and overwrite existing entries.

Covered Individual (only complete the table below if entering on 1095-A, 1095-B or 1095-C):

*Short Gap
Eligible*
Yes No*

	a. Name of covered individual(s)	b. SSN	c. DOB	Covered all 12 months	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	_____	_____	_____	<input type="checkbox"/>	Short gap: <input type="checkbox"/>		<input type="checkbox"/>	Yes <input type="checkbox"/>	<input type="checkbox"/>	No <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	_____	_____	_____	<input type="checkbox"/>	Short gap: <input type="checkbox"/>		<input type="checkbox"/>	Yes <input type="checkbox"/>	<input type="checkbox"/>	No <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	_____	_____	_____	<input type="checkbox"/>	Short gap: <input type="checkbox"/>		<input type="checkbox"/>	Yes <input type="checkbox"/>	<input type="checkbox"/>	No <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	_____	_____	_____	<input type="checkbox"/>	Short gap: <input type="checkbox"/>		<input type="checkbox"/>	Yes <input type="checkbox"/>	<input type="checkbox"/>	No <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	_____	_____	_____	<input type="checkbox"/>	Short gap: <input type="checkbox"/>		<input type="checkbox"/>	Yes <input type="checkbox"/>	<input type="checkbox"/>	No <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	_____	_____	_____	<input type="checkbox"/>	Short gap: <input type="checkbox"/>		<input type="checkbox"/>	Yes <input type="checkbox"/>	<input type="checkbox"/>	No <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

* See help for explanation of short gap Yes/No box function. It affects the calculation of short gap coverage for January and February based on answer, which indicates whether coverage at end of prior year qualify months for short gap eligibility.

To review the detail of each person listed on the return (covered, not covered, exempt) and to see any penalty calculation go to the **Health Care Individual Responsibility Smart Worksheet** on Form 8965. ▶ _____

Depreciation and Amortization Report

Tax Year 2016
 ▶ Keep for your records

Guy & Mary Focal
 Sch C - Writer

***-**-6666

Asset Description	*Code	Date In Service	Cost (Net of Land)	Land	Bus Use %	Section 179	Special Depreciation Allowance	Depreciable Basis	Life	Method/ Convention	Prior Depreciation	Current Depreciation
DEPRECIATION												
Cable Modem		07/01/16	129		100.00			129	5.0	200DB/HY		26
Netbook Computer		07/01/16	1,249		100.00			1,249	5.0	200DB/HY		250
Library (historical books)		07/01/16	6,480		100.00			6,480	5.0	SL/HY		648
iPad		07/01/16	544		100.00			544	5.0	200DB/HY		109
Galaxy S7 phone		07/01/16	299		100.00			299	5.0	200DB/HY		60
Wireless Network Hardware		07/01/16	481		100.00			481	5.0	200DB/HY		96
Office Electrical Upgrade		07/01/16	744		100.00			744	5.0	200DB/HY		149
iMac		12/27/16	1,699		100.00	1,699		0	5.0	200DB/HY	0	0
SUBTOTAL CURRENT YEAR			11,625	0		1,699	0	9,926			0	1,338
Home	H	01/01/11	305,000	65,000	13.98			42,639	39.0	SL/MM	4,904	1,108
Vehicle	L	01/01/11			17.54							
Technology		07/01/11	3,941		100.00			3,941	5.0	200DB/HY	3,728	213
SUBTOTAL PRIOR YEAR			308,941	65,000		0	0	46,580			8,632	1,321
TOTALS			320,566	65,000		1,699	0	56,506			8,632	2,659
AMORTIZATION												
Website Costs		07/01/16	1,850		100.00			1,850	3.0			308
SUBTOTAL CURRENT YEAR			1,850			0	0	1,850			0	308
TOTALS			1,850			0	0	1,850			0	308

* Code: S = Sold, A = Auto, L = Listed, H = Home Office

Additional information from your 2016 Federal Tax Return

Schedule A: Itemized Deductions

Line 21 - Employee Business Expenses Subject to 2% Limitation

Continuation Statement

Description	Amount
Employee business expenses	1,970.
Excess Educator Expenses	0.
Total	1,970.

Schedule C (Writer): Profit or Loss from Business

Ln 24b: 50% limit

Itemization Statement

Description	Amount
Texas 4 \$51	204.
Book tour 10 \$51	510.
LA 2 \$64	128.
Total	842.

