



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

Internal Revenue Service (99)
Name(s) shown on Form 1040
$>$ Attach to Form 1040.

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.)
22 Tax preparation fees
23 Other expenses-investment, safe deposit box, etc. List type and amount
-

|  |  |
| :--- | :--- |
| 21 |  |
| 22 |  |
|  |  |
| 23 |  |
| 24 |  |
| 26 |  |

24 Add lines 21 through 23
25 Enter amount from Form 1040, line $38 \quad \mathbf{2 5}$
26 Multiply line 25 by 2\% (.02)
27 Subtract line 26 from line 24. If line 26 is more than line 24, enter
28 Other-from list in instructions. List type and amount
Other
Miscellaneous

Deductions $\qquad$
Total 29 Is Form 1040, line 38, over \$154,950?
Itemized
Deductions
$\left.\begin{array}{l}\text { No. Your deduction is not limited. Add the amounts in the far right column } \\ \text { for lines } 4 \text { through 28. Also, enter this amount on Form 1040, line } 40 . \\ \mathbb{Y} \text { Yes. Your deduction may be limited. See the Itemized Deductions } \\ \text { Worksheet in the instructions to figure the amount to enter. }\end{array}\right\}$
30 If you elect to itemize deductions even though they are less than your standard deduction, check here

Benjamin T Jealous
Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.
Part II Income or Loss From Partnerships and S Corporations Note: If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section.


## Part III Income or Loss From Estates and Trusts

| 33 | (a) Name |  |  |  | (b) Employer identification number |
| :---: | :---: | :---: | :---: | :---: | :---: |
| A |  |  |  |  |  |
| B |  |  |  |  |  |
| Passive Income and Loss |  |  | Nonpassive Income and Loss |  |  |
| (c) Passive deduction or loss allowed (attach Form 8582 if required) |  | (d) Passive income from Schedule K-1 | (e) Deduction or loss from Schedule K-1 | (f) Other income from Schedule K-1 |  |
| A |  |  |  |  |  |
| B |  |  |  |  |  |
| 34a Totals <br> b Totals |  |  |  |  |  |
|  |  |  |  |  |  |
| 35 | Add columns (d) and (f) of line 34a |  |  | 35 |  |
| 36 | Add columns (c) and (e) of line 34b |  | . . . . . . | 36 | ( |
| 37 | Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below |  |  | 37 |  |

## Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)-Residual Holder

38
(a) Name
(b) Employer identification
(c) Excess inclusion from
(d) Taxable income (net loss)
(e) Income from number (see instructions) from Schedules Q, line 1b
Schedules Q, line 3b
39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below

## Part V Summary

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below .
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18
40
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions) . .
43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules Chlld and Dependent Care Expenses

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

Department of the Treasury Internal Revenue Service (99) - Information about Form 2441 and its separate instructions is at www.irs.gov/form2441.


Benjamin T Jealous
Part I Persons or Organizations Who Provided the Care-You must complete this part. (If you have more than two care providers, see the instructions.)

| 1(a) Care provider's <br> name |
| :--- |

## Part II Credit for Child and Dependent Care Expenses

2 Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions.


## Part III Dependent Care Benefits

12 Enter the total amount of dependent care benefits you received in 2015. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership
13 Enter the amount, if any, you carried over from 2014 and used in 2015 during the grace period. See instructions.
14 Enter the amount, if any, you forfeited or carried forward to 2016. See instructions
15 Combine lines 12 through 14. See instructions
16 Enter the total amount of qualified expenses incurred in 2015 for the care of the qualifying person(s).
17 Enter the smaller of line 15 or 16.
18 Enter your earned income. See instructions
19 Enter the amount shown below that applies to you.

- If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).
- If married filing separately, see instructions.
- All others, enter the amount from line 18.

20 Enter the smallest of line 17, 18, or 19
21 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19).

| $\mathbf{1 6}$ | $34,400$. |
| ---: | ---: |
| $\mathbf{1 7}$ | $5,000$. |
| $\mathbf{1 8}$ | $414,511$. |
| 19 | $414,511$. |
|  |  |
| 20 | $5,000$. |
| 21 | $5,000$. |

22 Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.)
x No. Enter -0-.Yes. Enter the amount here
23 Subtract line 22 from line 15 23 5,000.
24 Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions
25 Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21 . Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21

26 Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB".


To claim the child and dependent care credit, complete lines 27 through 31 below.

27 Enter \$3,000 (\$6,000 if two or more qualifying persons)
28 Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25.
29 Subtract line 28 from line 27. If zero or less, stop. You cannot take the credit. Exception. If you paid 2014 expenses in 2015, see the instructions for line 9
30 Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column
(c) and enter the total here.

31 Enter the smaller of line 29 or 30 . Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11

| $\mathbf{2 7}$ | $3,000$. |
| :--- | :---: |
| 28 | $5,000$. |
| 29 | $-2,000$. |
| 30 |  |
| 31 |  |

6251
Alternative Minimum Tax—Individuals

Benjamin T Jealous
Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)
1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)
2 Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040), line 4, or $2.5 \%$ (.025) of Form 1040, line 38. If zero or less, enter -0-
3 Taxes from Schedule A (Form 1040), line 9
4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line
5 Miscellaneous deductions from Schedule A (Form 1040), line 27.
6 If Form 1040, line 38, is \$154,950 or less, enter -0-. Otherwise, see instructions
7 Tax refund from Form 1040, line 10 or line 21
8 Investment interest expense (difference between regular tax and AMT).
9 Depletion (difference between regular tax and AMT)
10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount
11 Alternative tax net operating loss deduction
12 Interest from specified private activity bonds exempt from the regular tax
13 Qualified small business stock, see instructions .
14 Exercise of incentive stock options (excess of AMT income over regular tax income).
15 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)
16 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)
17 Disposition of property (difference between AMT and regular tax gain or loss)
18 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)
19 Passive activities (difference between AMT and regular tax income or loss)
20 Loss limitations (difference between AMT and regular tax income or loss).
21 Circulation costs (difference between regular tax and AMT)
22 Long-term contracts (difference between AMT and regular tax income)
23 Mining costs (difference between regular tax and AMT)
24 Research and experimental costs (difference between regular tax and AMT)
25 Income from certain installment sales before January 1, 1987
26 Intangible drilling costs preference
27 Other adjustments, including income-based related adjustments
28 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than $\$ 246,250$, see instructions.)

| 1 | 393,922. |
| :---: | :---: |
| 2 |  |
| 3 | 46,160. |
| 4 |  |
| 5 |  |
| 6 | 4,884.) |
| 7 | ) |
| 8 |  |
| 9 |  |
| 10 |  |
| 11 | ) |
| 12 |  |
| 13 | 0. |
| 14 |  |
| 15 |  |
| 16 |  |
| 17 |  |
| 18 | 0. |
| 19 |  |
| 20 |  |
| 21 |  |
| 22 |  |
| 23 |  |
| 24 |  |
| 25 | ) |
| 26 |  |
| 27 |  |
| 28 | 435,198. |

## Part II Alternative Minimum Tax (AMT)

29 Exemption. (If you were under age 24 at the end of 2015, see instructions.)


30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter $-0-$ here and on lines 31,33 , and 35 , and go to line 34
31 - If you are filing Form 2555 or 2555 -EZ, see instructions for the amount to enter.

- If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here.
- All others: If line 30 is $\$ 185,400$ or less ( $\$ 92,700$ or less if married filing separately), multiply line 30 by $26 \%$ (.26). Otherwise, multiply line 30 by $28 \%$ (.28) and subtract $\$ 3,708$ (\$1,854 if married filing separately) from the result.
32 Alternative minimum tax foreign tax credit (see instructions)
33 Tentative minimum tax. Subtract line 32 from line 31
34 Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule $J$ to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)
35 AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45.

|  |  |
| ---: | ---: |
| 29 |  |
| 30 | $435,198$. |
|  |  |
| 31 | $118,147$. |
|  |  |
| 32 |  |
| 33 | $118,147$. |
|  |  |
| 34 | $109,936$. |
| 35 | $8,211$. |

## Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.
36 Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31

37 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or $2555-E Z$, see instructions for the amount to enter
38 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or $2555-E Z$, see instructions for the amount to enter .

39 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter
40 Enter the smaller of line 36 or line 39
41 Subtract line 40 from line 36 .
42 If line 41 is $\$ 185,400$ or less ( $\$ 92,700$ or less if married filing separately), multiply line 41 by $26 \%$ (.26). Otherwise, multiply line 41 by $28 \%$ (.28) and subtract $\$ 3,708$ ( $\$ 1,854$ if married filing separately) from the result
43 Enter:

- \$74,900 if married filing jointly or qualifying widow(er),
- $\$ 37,450$ if single or married filing separately, or
- \$50,200 if head of household.


44 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter
45 Subtract line 44 from line 43 . If zero or less, enter -0-
46 Enter the smaller of line 36 or line 37
47 Enter the smaller of line 45 or line 46 . This amount is taxed at $0 \%$
48 Subtract line 47 from line 46 .
49 Enter:

- $\$ 413,200$ if single
- $\$ 232,425$ if married filing separately
- $\$ 464,850$ if married filing jointly or qualifying widow(er)
- $\$ 439,000$ if head of household

50 Enter the amount from line 45
51 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter
52 Add line 50 and line 51
53 Subtract line 52 from line 49. If zero or less, enter -0-
54 Enter the smaller of line 48 or line 53
55 Multiply line 54 by $15 \%$ (.15).
56 Add lines 47 and 54
If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.
57 Subtract line 56 from line 46 .
58 Multiply line 57 by 20\% (.20)

If line 38 is zero or blank, skip lines 59 through 61 and go to line 62 . Otherwise, go to line 59.
59 Add lines 41, 56, and 57
60 Subtract line 59 from line 36
61 Multiply line 60 by 25\% (.25)
$\cdot$
62 Add lines 42, 55, 58, and 61

| 58 |  |
| :---: | :--- |
|  |  |
| 59 |  |
| 60 |  |
| 61 |  |
| 62 |  |
|  |  |
| 63 |  |
|  |  |
|  | 64 |

Calendar year taxpayers having no household employees in 2015 do not have to complete this form for 2015.
A Did you pay any one household employee cash wages of $\$ 1,900$ or more in 2015 ? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

X Yes. Skip lines B and C and go to line 1 .No. Go to line B.

B Did you withhold federal income tax during 2015 for any household employee?Yes. Skip line C and go to line 7.No. Go to line C.

C Did you pay total cash wages of $\$ 1,000$ or more in any calendar quarter of 2014 or 2015 to all household employees? (Do not count cash wages paid in 2014 or 2015 to your spouse, your child under age 21, or your parent.)No. Stop. Do not file this schedule.Yes. Skip lines 1-9 and go to line 10.

## Part I Social Security, Medicare, and Federal Income Taxes



9 Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2014 or 2015 to all household employees?
(Do not count cash wages paid in 2014 or 2015 to your spouse, your child under age 21, or your parent.)No. Stop. Include the amount from line 8 above on Form 1040, line 60a. If you are not required to file Form 1040, see the line 9 instructions.

X Yes. Go to line 10.

## Part II Federal Unemployment (FUTA) Tax

10 Did you pay unemployment contributions to only one state? (If you paid contributions to a credit reduction state, see instructions and check "No.")
11 Did you pay all state unemployment contributions for 2015 by April 18, 2016? Fiscal year filers see instructions
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

|  | Yes | No |
| :---: | :---: | :---: |
| 10 | $\times$ |  |
| 11 | $\times$ |  |
| 12 | $\times$ |  |

Next: If you checked the "Yes" box on all the lines above, complete Section A.
If you checked the "No" box on any of the lines above, skip Section A and complete Section B.
Section A


27 Are you required to file Form 1040?
X Yes. Stop. Include the amount from line 26 above on Form 1040, line 60a. Do not complete Part IV below.
No. You may have to complete Part IV. See instructions for details.
Part IV Address and Signature- Complete this part only if required. See the line 27 instructions.
Address (number and street) or P.O. box if mall is not delivered to street address
Apt., room, or suite no.
$\overline{\text { City, town or post office, state, and ZIP code }}$

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.


## Additional Medicare Tax

Department of the Treasury Internal Revenue Service

\author{

- If any line does not apply to you, leave it blank. See separate instructions. <br> - Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS. <br> - Information about Form 8959 and its instructions is at www.irs.gov/form8959.
}

Benjamin T Jealous

## Part I Additional Medicare Tax on Medicare Wages

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5
2 Unreported tips from Form 4137, line 6
3 Wages from Form 8919, line 6
4 Add lines 1 through 3
5 Enter the following amount for your filing status:
Married filing jointly.
\$250,000
Married filing separately . . . . . . . . \$125,000
Single, Head of household, or Qualifying widow(er) \$200,000
6 Subtract line 5 from line 4. If zero or less, enter -0-

|  |  |
| :---: | :---: |
| 1 | $414,511$. |
| 2 |  |
| 3 |  |
| 4 | $414,511$. |
|  |  |
|  |  |
| 5 | 200,000 |

7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9\% (.009). Enter here and go to Part II


## Part II Additional Medicare Tax on Self-Employment Income

8 Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)
9 Enter the following amount for your filing status:
Married filing jointly.
\$250,000
Married filing separately . . . . . . . . \$125,000
Single, Head of household, or Qualifying widow(er) \$200,000
10 Enter the amount from line 4
11 Subtract line 10 from line 9. If zero or less, enter -0-
12 Subtract line 11 from line 8. If zero or less, enter -0- .

|  |  |
| :---: | :--- |
| 8 |  |
|  |  |
|  |  |
| 9 |  |
| 10 |  |
| 11 |  |

13 Additional Medicare Tax on self-employment income. Multiply line 12 by $0.9 \%$ (.009). Enter here and go to Part III .


|  |  |
| :--- | :--- | :--- |
|  |  |
| 12 |  |
| 13 |  |
| 13 |  |

## Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)
15 Enter the following amount for your filing status:
Married filing jointly . . . . . . . . . . \$250,000
Married filing separately . . . . . . . . \$125,000
Single, Head of household, or Qualifying widow(er) \$200,000
16 Subtract line 15 from line 14. If zero or less, enter -0-


17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by $0.9 \%$ (.009). Enter here and go to Part IV
17

## Part IV Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V
$18 \quad 1,931$.

## Part V Withholding Reconciliation

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6
20 Enter the amount from line 1
21 Multiply line 20 by $1.45 \%$ (.0145). This is your regular Medicare tax withholding on Medicare wages

| 19 | $7,717$. |
| :---: | :---: |
| 20 | $414,511$. |
| 21 | $6,010$. |

22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)

|  |  |
| :--- | :--- |
|  |  |
|  | $1,707$. |
| 23 |  |
| 24 |  |

## Credit for Prior Year Minimum TaxIndividuals, Estates, and Trusts

# - Information about Form 8801 and its separate instructions is at www.irs.gov/form8801. 

$\rightarrow$ Attach to Form 1040, 1040NR, or 1041. Internal Revenue Service (99)
Name(s) shown on return
ous

## Part I Net Minimum Tax on Exclusion Items

1 Combine lines 1, 6, and 10 of your 2014 Form 6251. Estates and trusts, see instructions . . . .

2 Enter adjustments and preferences treated as exclusion items (see instructions) . . . . . .
3 Minimum tax credit net operating loss deduction (see instructions)

4 Combine lines 1, 2, and 3 . If zero or less, enter $\mathbf{- 0}$ - here and on line 15 and go to Part II. If more than $\$ 242,450$ and you were married filing separately for 2014, see instructions

5 Enter: \$82,100 if married filing jointly or qualifying widow(er) for 2014; \$52,800 if single or head of household for 2014; or $\$ 41,050$ if married filing separately for 2014. Estates and trusts, enter $\$ 23,500$

6 Enter: $\$ 156,500$ if married filing jointly or qualifying widow(er) for 2014; $\$ 117,300$ if single or head of household for 2014; or $\$ 78,250$ if married filing separately for 2014. Estates and trusts, enter \$78,250

7 Subtract line 6 from line 4. If zero or less, enter -0 - here and on line 8 and go to line 9

8 Multiply line 7 by 25\% (0.25).

9 Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2014, see instructions
10 Subtract line 9 from line 4. If zero or less, enter -0 - here and on line 15 and go to Part II. Form 1040NR filers, see instructions

| 1 | 494,243. |
| :---: | :---: |
| 2 | 45,728. |
| 3 | ) |
| 4 | 539,971. |
| 5 | 52,800. |
| 6 | 117,300. |
| 7 | 422,671. |
| 8 | 105,668. |
| 9 | 0. |
| 10 | 539,971. |
| 11 | 147,521. |
| 12 |  |
| 13 | 147,521. |
| 14 | 151,187. |
| 15 | 0. |

## Part II Minimum Tax Credit and Carryforward to 2016

16 Enter the amount from your 2014 Form 6251, line 35, or 2014 Form 1041, Schedule I, line 56 . .
17 Enter the amount from line 15
18 Subtract line 17 from line 16. If less than zero, enter as a negative amount
192014 credit carryforward. Enter the amount from your 2014 Form 8801, line 26 . . . . . .
20 Enter your 2014 unallowed qualified electric vehicle credit (see instructions) . . . . . . . .
21 Combine lines 18 through 20. If zero or less, stop here and see the instructions . . . . . . .
22 Enter your 2015 regular income tax liability minus allowable credits (see instructions) .
23 Enter the amount from your 2015 Form 6251, line 33, or 2015 Form 1041, Schedule I, line 54
24 Subtract line 23 from line 22. If zero or less, enter -0-

| 16 |  |
| ---: | ---: |
| 17 | 0. |
| 18 | 0. |
| 19 | $7,594$. |

25 Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2015 Form 1040, line 54 (check box b); Form 1040NR, line 51 (check box b); or Form 1041, Schedule G, line 2c

| 20 |  |
| ---: | ---: |
| 21 | $7,594$. |
| 22 | $109,936$. |
| 23 | $118,147$. |
| 24 | 0. |
| 25 | 0. |
| 26 | $7,594$. |

## Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.
Caution: If you didn't complete the 2014 Qualified Dividends and Capital Gain Tax Worksheet, the 2014 Schedule D Tax Worksheet, or Part V of the 2014 Schedule D (Form 1041), see the instructions before completing this part.*
27 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2014, enter the
amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions
Caution: If for 2014 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.
28 Enter the amount from line 6 of your 2014 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2014 Schedule D Tax Worksheet, or the amount from line 26 of the 2014 Schedule D (Form 1041), whichever applies*

## If you figured your 2014 tax using the 2014 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.

29 Enter the amount from line 19 of your 2014 Schedule D (Form 1040), or line 18b, column (2), of the 2014 Schedule D (Form 1041) by $26 \%$ ( 0.26 ). Otherwise, multiply line 32 by $28 \%(0.28$ ) and subtract $\$ 3,650$ ( $\$ 1,825$ if married filing separately for 2014) from the result. Form 1040NR filers, see instructions

- \$73,800 if married filing jointly or qualifying widow(er) for 2014,
- \$36,900 if single or married filing separately for 2014,
- \$49,400 if head of household for 2014, or
- $\$ 2,500$ for an estate or trust.

Form 1040NR filers, see instructions.


35 Enter the amount from line 7 of your 2014 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2014 Schedule D Tax Worksheet, or the amount from line 27 of the 2014 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2014 Schedule D (Form 1041), enter the amount from your 2014 Form 1040, line 43, or 2014 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions
36 Subtract line 35 from line 34. If zero or less, enter -0-
37 Enter the smaller of line 27 or line 28
38 Enter the smaller of line 36 or line 37
39 Subtract line 38 from line 37
40 Enter:

- \$406,750 if single for 2014,
- \$228,800 if married filing separately for 2014,
- $\$ 457,600$ if married filing jointly or qualifying widow(er) for 2014,
- \$432,200 if head of household for 2014, or
- \$12,150 for an estate or trust.

Form 1040NR filers, see instructions.
Enter the amount from line 36
Form 1040 filers, enter the amount from line 7 of your 2014 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2014 Schedule D Tax Worksheet, whichever applies. If you didn't complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2014 Schedule D (Form 1041) or line 18 of your 2014 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2014 Schedule D (Form 1041), enter the amount from your 2014 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions

27 539,971.

| 27 | 539,971. |
| :---: | :---: |
| 28 | 268. |
| 29 |  |
| 30 | 268. |
| 31 | 268. |
| 32 | 539,703. |
| 33 | 147,467. |
| 34 | 49,400. |
| 35 | 502,172. |
| 36 | 0. |
| 37 | 268. |
| 38 | 0. |
| 39 | 268. |
| 40 | 432,200. |
| 41 | 0. |


| 27 | 539,971. |
| :---: | :---: |
| 28 | 268. |
| 29 |  |
| 30 | 268. |
| 31 | 268. |
| 32 | 539,703. |
| 33 | 147,467. |
| 34 | 49,400. |
| 35 | 502,172. |
| 36 | 0. |
| 37 | 268. |
| 38 | 0. |
| 39 | 268. |
| 40 | 432,200. |
| 41 | 0. |

502,172.

[^0]Part III Tax Computation Using Maximum Capital Gains Rates (continued)

| 43 | Add lines 41 and 42 | 43 | 502,172. |
| :---: | :---: | :---: | :---: |
| 44 | Subtract line 43 from line 40. If zero or less, enter -0- | 44 | 0. |
| 45 | Enter the smaller of line 39 or line 44 | 45 | 0. |
| 46 | Multiply line 45 by 15\% (0.15) | 46 | 0. |
| 47 | Add lines 38 and 45 . . . | 47 | 0. |
|  | If lines $\mathbf{4 7}$ and $\mathbf{2 7}$ are the same, skip lines $\mathbf{4 8}$ through 52 and go to line 53. Otherwise, go to line 48. |  |  |
| 48 | Subtract line 47 from line 37 . | 48 | 268. |
| 49 | Multiply line 48 by $20 \%$ (0.20) . . . . . . . . . . . . . . . . . . . . . . | 49 | 54. |
|  | If line $\mathbf{2 9}$ is zero or blank, skip lines $\mathbf{5 0}$ through $\mathbf{5 2}$ and go to line 53. Otherwise, go to line 50. |  |  |
| 50 | Add lines 32, 47, and 48. | 50 |  |
| 51 | Subtract line 50 from line 27 | 51 |  |
| 52 | Multiply line 51 by $25 \%$ (0.25) . . . . . . . . . . . . . . . . . . . . . . | 52 |  |
| 53 | Add lines 33, 46, 49, and 52 . | 53 | 147,521. |
| 54 | If line 27 is $\$ 182,500$ or less ( $\$ 91,250$ or less if married filing separately for 2014), multiply line 27 by $26 \%(0.26)$. Otherwise, multiply line 27 by $28 \%(0.28)$ and subtract $\$ 3,650(\$ 1,825$ if married filing separately for 2014) from the result. Form 1040NR filers, see instructions | 54 | 147,542. |
| 55 | Enter the smaller of line 53 or line 54 here and on line 11. If you filed Form 2555 or 2555-EZ for 2014, don't enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions for line 11 | 55 | 147,521. |




| Current Mailing Address (PO Box, number, street and apt. no) | City, Town or Taxing Area <br> Name of county and incorporated city, town or special taxing area in which <br> you resided on the last day of the taxable period. (See Instruction 6.) |
| :--- | :--- | :--- |




## DEDUCTION METHOD

See Instruction 16.

LOCAL TAX COMPUTATION

## All taxpayers must select one method and check the appropriate box.

|  |
| :--- |
|  |
|  |
| See Instruction 16. |
| TAXYLAND |
| COMPUTATION |
|  |
| LOCAL TAX |
| COMPUTATION |

30. Local poverty level credit (from Local Poverty Level Credit Worksheet in Instruction 19.) . . . 30
31. Local tax credit from Part K, line 1 of Form 502CR (Attach Form 502CR.). . . . . . . . . . . . 3
32. Total credits (Add lines 29 through 31.) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 32.
33. Local tax after credits (Subtract line 32 from line 28.) If less than 0 , enter 0 . . . . . . . . . . . 33.
34. Total Maryland and local tax (Add lines 27 and 33.) . . . . . . . . . . . . . . . . . . . . . . . . . . . . 34.
35. Contribution to Chesapeake Bay and Endangered Species Fund (See Instruction 20.) . . . $>35$.
36. Contribution to Developmental Disabilities Services and Support Fund (See Instruction 20.). $\quad 36$.
37. Contribution to Maryland Cancer Fund (See Instruction 20.) . . . . . . . . . . . . . . . . . . . . . . 37.
38. Contribution to Fair Campaign Financing Fund (See Instruction 20.) . . . . . . . . . . . . . . 38.
39. Total Maryland income tax, local income tax and contributions (Add lines 34 through 38.). 39.
40. Total Maryland and local tax withheld (Enter total from your W-2 and 1099 forms if MD tax is withheld and attach.) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 40.
41. 2015 estimated tax payments, amount applied from 2014 return, payment made with an extension request, and Form MW506NRS . . . . . . . . . . . . . . . . . . . . . . . . . . . . 41.
42. Refundable earned income credit (from worksheet in Instruction 21) . . . . . . . . . . . . . $>42$.
43. Refundable income tax credits from Part L, line 6 of Form 502CR
(Attach Form 502CR. See Instruction 21.) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 43.
44. Total payments and credits (Add lines 40 through 43.) . . . . . . . . . . . . . . . . . . . . . . . . . . . 44.

45. Interest charges from Form 502UP __ or for late filing $\qquad$
(See Instruction 22.) Total.
46. $\qquad$
AMOUNT DUE
47. TOTAL AMOUNT DUE (Add lines 45 and 49.)

IF \$1 OR MORE, PAY IN FULL WITH THIS RETURN
50. $\qquad$

DIRECT DEPOSIT OF REFUND (See Instruction 22.) Be sure the account information is correct. For Splitting Direct Deposit, see Form 588. If this refund will go to an account outside of the United States, then to comply with banking rules, place a "Y" in this box - $\square$ and see Instruction 22. For the direct deposit option, complete the following information clearly and legibly.

51a. Type of account: $\square$ Checking $\square$ Savings

51b.Routing Number (9-digits) $\qquad$ 51c. Account Number

| Daytime telephone no. | Home telephone no. |
| :---: | :---: |

Check here X if you authorize your preparer to discuss this return with us. Check here $\square$ if you authorize your paid preparer not to file electronically. Check here $\square$ if you agree to receive your 1099G Income Tax Refund statement electronically. (See Instruction 24.)

Under penalties of perjury, I declare that I have examined this 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 taxpayer, the declaration is based on all information of which the preparer has any knowledge.


Dependents' Information (Attach to Form 502, 505 or 515.)


Spouse's Social Secur ty Number


## Spouse's Last Name

## Summary



Dependents (If a dependent listed below is age 65 or over, please check both 4 and 5.)

| $>1 .{ }^{\text {First Name }}$ | $\stackrel{\text { Intial }}{\text { Last Name }}$JEALOUS |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Social Security Number <br> 2. | Relationship <br> 3. DAUGHTER | Regular <br> 4. X | 65 or over <br> 5. | DEPENDENT 1 |





| First Name | In tial | Last Name |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Social Security Number | Relationship | Regular | 65 or over | DEPENDENT 5 |
| 2. |  | 4. | 5. |  |




[^0]:    * The 2014 Qualified Dividends and Capital Gain Tax Worksheet is in the 2014 Instructions for Form 1040. The 2014 Schedule D Tax Worksheet is in the 2014 Instructions for Schedule D (Form 1040) (or the 2014 Instructions for Schedule D (Form 1041)).

