

For the year Jan. 1-Dec. 31, 2016, or other tax year beginning \_\_\_\_\_, ending \_\_\_\_\_ See separate instructions.

Your first name and initial **Bob B** Last name **Bobster** Your social security number \_\_\_\_\_

If a joint return, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number \_\_\_\_\_

Home address (number and street). If you have a P.O. box, see instructions. \_\_\_\_\_ 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). \_\_\_\_\_ **Presidential Election Campaign**

Foreign country name \_\_\_\_\_ Foreign province/state/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_ 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.  You  Spouse

**Filing Status** 1  Single 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. ▶ 2  Married filing jointly (even if only one had income) 3  Married filing separately. Enter spouse's SSN above and full name here. ▶ 5  Qualifying widow(er) with dependent child

**Exemptions** 6a  Yourself. If someone can claim you as a dependent, do not check box 6a . . . . . } **Boxes checked on 6a and 6b 1**  
 b  Spouse . . . . . } **No. of children on 6c who:**  
**c Dependents:** (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) X if child under age 17 qualifying for child tax credit (see instr.)  
 If more than four dependents, see instructions and check here ▶  **• lived with you 0**  
**• did not live with you due to divorce or separation (see instructions) 0**  
**Dependents on 6c not entered above 0**  
**Add numbers on lines above ▶ 1**

<b>Income</b>	7	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	7	50,000.
	8a	Taxable interest. Attach Schedule B if required . . . . .	8a	1,100.
	b	Tax-exempt interest. Do not include on line 8a . . . . .	8b	
	9a	Ordinary dividends. Attach Schedule B if required . . . . .	9a	1,500.
	b	Qualified dividends . . . . .	9b	1,000.
	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	
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here. . . . ▶ <input type="checkbox"/>	13	16,000.
	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 <b>See Attached</b>	21	-50,000.
	22	Combine the amounts in the far right column for lines 7 through 21. This is your <b>total income</b> ▶	22	18,600.

<b>Adjusted Gross Income</b>	23	Educator expenses . . . . .	23	
	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	
	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	0.
	37	Subtract line 36 from line 22. This is your <b>adjusted gross income</b> ▶	37	18,600.

<b>Tax and Credits</b>	<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	<b>18,600.</b>
	<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1952, <input type="checkbox"/> <b>Blind.</b> } <b>Total boxes checked</b> <input type="checkbox"/> <b>39a</b> <b>0</b> if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1952, <input type="checkbox"/> <b>Blind.</b> }		
	<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> <b>39b</b>		
	<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	<b>40</b>	<b>6,300.</b>
	<b>41</b>	Subtract line 40 from line 38	<b>41</b>	<b>12,300.</b>
	<b>42</b>	<b>Exemptions.</b> If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions.	<b>42</b>	<b>4,050.</b>
	<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	<b>8,250.</b>
	<b>44</b>	<b>Tax</b> (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/>	<b>44</b>	<b>562.</b>
	<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	<b>45</b>	
	<b>46</b>	Excess advance premium tax credit repayment. Attach Form 8962	<b>46</b>	
	<b>47</b>	Add lines 44, 45, and 46	<b>47</b>	<b>562.</b>
	<b>48</b>	Foreign tax credit. Attach Form 1116 if required	<b>48</b>	<b>41.</b>
	<b>49</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>49</b>	
	<b>50</b>	Education credits from Form 8863, line 19	<b>50</b>	

<b>Other Taxes</b>	<b>51</b>	Retirement savings contributions credit. Attach Form 8880	<b>51</b>	
	<b>52</b>	Child tax credit. Attach Schedule 8812, if required	<b>52</b>	
	<b>53</b>	Residential energy credits. Attach Form 5695	<b>53</b>	
	<b>54</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>54</b>	
	<b>55</b>	Add lines 48 through 54. These are your <b>total credits</b>	<b>55</b>	<b>41.</b>
	<b>56</b>	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	<b>56</b>	<b>521.</b>
	<b>57</b>	Self-employment tax. Attach Schedule SE	<b>57</b>	
	<b>58</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>58</b>	
	<b>59</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>59</b>	
	<b>60a</b>	Household employment taxes from Schedule H	<b>60a</b>	

<b>Payments</b>	<b>61</b>	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/>	<b>61</b>	
	<b>62</b>	Taxes from: <b>a</b> <input type="checkbox"/> Form 8959 <b>b</b> <input type="checkbox"/> Form 8960 <b>c</b> <input type="checkbox"/> Instructions; enter code(s)	<b>62</b>	
	<b>63</b>	Add lines 56 through 62. This is your <b>total tax</b>	<b>63</b>	<b>521.</b>
	<b>64</b>	Federal income tax withheld from Forms W-2 and 1099	<b>64</b>	
	<b>65</b>	2016 estimated tax payments and amount applied from 2015 return	<b>65</b>	
	<b>66a</b>	<b>Earned income credit (EIC).</b> <b>NO.</b>	<b>66a</b>	
	<b>b</b>	Nontaxable combat pay election. <b>66b</b>		
	<b>67</b>	Additional child tax credit. Attach Schedule 8812	<b>67</b>	
	<b>68</b>	American opportunity credit from Form 8863, line 8	<b>68</b>	
	<b>69</b>	Net premium tax credit. Attach Form 8962	<b>69</b>	

<b>Refund</b>	<b>70</b>	Amount paid with request for extension to file	<b>70</b>	
	<b>71</b>	Excess social security and tier 1 RRTA tax withheld	<b>71</b>	
	<b>72</b>	Credit for federal tax on fuels. Attach Form 4136	<b>72</b>	
	<b>73</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input checked="" type="checkbox"/> Reserved <b>c</b> <input type="checkbox"/> 8885 <b>d</b> <input type="checkbox"/>	<b>73</b>	
	<b>74</b>	Add lines 64, 65, 66a, and 67 through 73. These are your <b>total payments</b>	<b>74</b>	<b>0.</b>
	<b>75</b>	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you <b>overpaid</b>	<b>75</b>	<b>0.</b>
	<b>76a</b>	Amount of line 75 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>76a</b>	<b>0.</b>

<b>Amount You Owe</b>	<b>77</b>	Amount of line 75 you want <b>applied to your 2017 estimated tax</b>	<b>77</b>	
	<b>78</b>	<b>Amount you owe.</b> Subtract line 74 from line 63. For details on how to pay, see instructions	<b>78</b>	<b>521.</b>

<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> <b>Yes.</b> Complete below. <input type="checkbox"/> <b>No</b>
Designee's name	Phone no.
	Personal identification number (PIN)

<b>Sign Here</b>	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
	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.)

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.

**SCHEDULE B**  
**(Form 1040A or 1040)**

**Interest and Ordinary Dividends**

OMB No. 1545-0074

**2016**

Attachment  
Sequence No. **08**

Department of the Treasury  
Internal Revenue Service (99)

▶ 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

**Bob B Bobster**

Your social security number

**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 and list this interest first. Also, show that buyer's social security number and address ▶

**US Bank**  
**Foreign Bank**

(See 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 . . . . .

**3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . .

**4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a . . . . . ▶

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

**Amount**

**100.**

**1,000.**

**1**

**2**

**1,100.**

**3**

**4**

**1,100.**

**Amount**

**Part II**

**Ordinary Dividends**

**5** List name of payer ▶ **US Brokerage**

(See 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 . . . . . ▶

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

**1,500.**

**5**

**6**

**1,500.**

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

(See instructions.)

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.

**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 . . . . .

**Yes No**

**X**

**X**

**X**

**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at [www.irs.gov/scheduled](http://www.irs.gov/scheduled).

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

OMB No. 1545-0074

**2016**

Attachment  
Sequence No. **12**

Name(s) shown on return

**Bob B Bobster**

Your social security number

**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below.  This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .	<b>2,001.</b>	<b>1.</b>		<b>2,000.</b>
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			<b>4</b>	
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			<b>5</b>	
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions. . . . .			<b>6</b> ( )	
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2 . . . . .			<b>7</b>	<b>2,000.</b>

**Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**

See instructions for how to figure the amounts to enter on the lines below.  This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .	<b>14,002.</b>	<b>2.</b>		<b>14,000.</b>
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			<b>11</b>	
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			<b>12</b>	
<b>13</b> Capital gain distributions. See the instructions . . . . .			<b>13</b>	
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions. . . . .			<b>14</b> ( )	
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on page 2 . . . . .			<b>15</b>	<b>14,000.</b>

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

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p>	<b>16</b>	<b>16,000.</b>
<ul style="list-style-type: none"> <li>● If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>● If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>● If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains?  <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18.  <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p><b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . ▶</p>	<b>18</b>	<b>0.</b>
<p><b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . . ▶</p>	<b>19</b>	<b>0.</b>
<p><b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?  <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Don't</b> complete lines 21 and 22 below.   <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p>		
<p><b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>● The loss on line 16 or</li> <li>● (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<b>21</b>	(                    )
<p><b>22</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?   <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).   <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.</p>		

**Foreign Tax Credit**

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

▶ Information about Form 1116 and its separate instructions is at [www.irs.gov/form1116](http://www.irs.gov/form1116).

Name **Bob B Bobster** Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a  Passive category income      c  Section 901(j) income      e  Lump-sum distributions  
b  General category income      d  Certain income re-sourced by treaty

f Resident of (name of country) ▶

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

g Enter the name of the foreign country or U.S. possession ▶	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
<b>Various</b>				
1a Gross income from sources within country shown above and of the type checked above (see instructions):				
<b>A Interest</b>	<b>1,000.</b>			<b>1a 1,000.</b>
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions.):</b>				
2 Expenses <b>definitely related</b> to the income on line 1a (attach statement)				
3 Pro rata share of other deductions <b>not definitely related</b> :				
a Certain itemized deductions or standard deduction (see instructions)	<b>6,300.</b>			
b Other deductions (attach statement)				
c Add lines 3a and 3b	<b>6,300.</b>			
d Gross foreign source income (see instructions)	<b>1,000.</b>			
e Gross income from all sources (see instructions)	<b>68,600.</b>			
f Divide line 3d by line 3e (see instructions)	<b>.0146</b>			
g Multiply line 3c by line 3f	<b>92.</b>			
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	<b>92.</b>			<b>6 92.</b>
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				<b>7 908.</b>

**Part II Foreign Taxes Paid or Accrued (see instructions)**

Country	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:				
	(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents and royalties	(q) Interest	(r) Other foreign taxes paid or accrued	
<b>A</b>	<b>12/31/2016</b>							<b>150</b>		<b>150.</b>
<b>B</b>										
<b>C</b>										

8 Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶ **8 150.**

**Part III Figuring the Credit**

<b>9</b>	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I. . . . .	<b>9</b>	<b>150.</b>	
<b>10</b>	Carryback or carryover (attach detailed computation). . . . .	<b>10</b>		
<b>11</b>	Add lines 9 and 10. . . . .	<b>11</b>	<b>150.</b>	
<b>12</b>	Reduction in foreign taxes (see instructions). . . . .	<b>12</b>	( )	
<b>13</b>	Taxes reclassified under high tax kickout (see instructions). . . . .	<b>13</b>		
<b>14</b>	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit . . . . .	<b>14</b>		<b>150.</b>
<b>15</b>	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions) . . . . .	<b>15</b>	<b>908.</b>	
<b>16</b>	Adjustments to line 15 (see instructions) . . . . .	<b>16</b>		
<b>17</b>	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.) . . . . .	<b>17</b>	<b>908.</b>	
<b>18</b>	<b>Individuals:</b> Enter the amount from Form 1040, line 41; or Form 1040NR, line 39. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption . . . . .	<b>18</b>	<b>12,300.</b>	
	<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
<b>19</b>	Divide line 17 by line 18. If line 17 is more than line 18, enter "1". . . . .	<b>19</b>		<b>.0738</b>
<b>20</b>	<b>Individuals:</b> Enter the amounts from Form 1040, lines 44 and 46. If you are a nonresident alien, enter the amounts from Form 1040NR, lines 42 and 44. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 36, 37, and 39 . . . . .	<b>20</b>		<b>562.</b>
	<b>Caution:</b> If you are completing line 20 for separate category <b>e</b> (lump-sum distributions), see instructions.			
<b>21</b>	Multiply line 20 by line 19 (maximum amount of credit) . . . . .	<b>21</b>		<b>41.</b>
<b>22</b>	Enter the <b>smaller</b> of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions). . . . . ▶	<b>22</b>		<b>41.</b>

**Part IV Summary of Credits From Separate Parts III (see instructions)**

<b>23</b>	Credit for taxes on passive category income . . . . .	<b>23</b>		
<b>24</b>	Credit for taxes on general category income . . . . .	<b>24</b>		
<b>25</b>	Credit for taxes on certain income re-sourced by treaty . . . . .	<b>25</b>		
<b>26</b>	Credit for taxes on lump-sum distributions . . . . .	<b>26</b>		
<b>27</b>	Add lines 23 through 26 . . . . .	<b>27</b>		<b>0.</b>
<b>28</b>	Enter the <b>smaller</b> of line 20 or line 27. . . . .	<b>28</b>		<b>41.</b>
<b>29</b>	Reduction of credit for international boycott operations. See instructions for line 12. . . . .	<b>29</b>		
<b>30</b>	Subtract line 29 from line 28. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 41a . . . . . ▶	<b>30</b>		<b>41.</b>

# Foreign Earned Income

▶ Attach to Form 1040. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040 if you enter an amount on lines 45 or 50.  
 ▶ Information about Form 2555 and its separate instructions is at [www.irs.gov/form2555](http://www.irs.gov/form2555).

## For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040: **Bob B Bobster** Your social security number: \_\_\_\_\_

### Part I General Information

- 1 Your foreign address (including country) \_\_\_\_\_
- 2 Your occupation \_\_\_\_\_
- 3 Employer's name ▶ \_\_\_\_\_
- 4a Employer's U.S. address ▶ \_\_\_\_\_
- b Employer's foreign address ▶ \_\_\_\_\_
- 5 Employer is (check any that apply):  
 a  A foreign entity b  A U.S. company c  Self  
 d  A foreign affiliate of a U.S. company e  Other (specify) ▶ \_\_\_\_\_
- 6a If you previously filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶ \_\_\_\_\_
- b If you didn't previously file Form 2555 or 2555-EZ to claim either of the exclusions, check here ▶  and go to line 7.
- c Have you ever revoked either of the exclusions? . . . . .  Yes  No
- d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶ \_\_\_\_\_
- 7 Of what country are you a citizen/national? ▶ \_\_\_\_\_
- 8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** in the instructions . . . . .  Yes  No
- b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶ \_\_\_\_\_
- 9 List your tax home(s) during your tax year and date(s) established. ▶ \_\_\_\_\_

**Next, complete either Part II or Part III. If an item doesn't apply, enter "NA." If you don't give the information asked for, any exclusion or deduction you claim may be disallowed.**

### Part II Taxpayers Qualifying Under Bona Fide Residence Test (see instructions)

- 10 Date bona fide residence began ▶ 01/01/2016, and ended ▶ **CONTINUE**
- 11 Kind of living quarters in foreign country ▶ a  Purchased house b  Rented house or apartment c  Rented room  
 d  Quarters furnished by employer
- 12a Did any of your family live with you abroad during any part of the tax year? . . . . .  Yes  No
- b If "Yes," who and for what period? ▶ \_\_\_\_\_
- 13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you aren't a resident of that country? See instructions . . . . .  Yes  No
- b Are you required to pay income tax to the country where you claim bona fide residence? See instructions  Yes  No
- If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Don't complete the rest of this part.**

14 If you were present in the United States or its possessions during the tax year, complete columns (a)–(d) below. Don't include the income from column (d) in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

- 15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶ \_\_\_\_\_
- b Enter the type of visa under which you entered the foreign country. ▶ \_\_\_\_\_
- c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation  Yes  No
- d Did you maintain a home in the United States while living abroad? . . . . .  Yes  No
- e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶ \_\_\_\_\_



**Part III Taxpayers Qualifying Under Physical Presence Test** (see instructions)

- 16 The physical presence test is based on the 12-month period from ► \_\_\_\_\_ through ► \_\_\_\_\_
- 17 Enter your principal country of employment during your tax year. ► \_\_\_\_\_
- 18 If you traveled abroad during the 12-month period entered on line 16, complete columns (a)–(f) below. Exclude travel between foreign countries that didn't involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Don't** include the income from column (f) below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)

**Part IV All Taxpayers**

**Note:** Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2016 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Don't** include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

**If you are a cash basis taxpayer, report on Form 1040 all income you received in 2016, no matter when you performed the service.**

2016 Foreign Earned Income		Amount (in U.S. dollars)
19	Total wages, salaries, bonuses, commissions, etc. . . . .	19 50,000.
20	Allowable share of income for personal services performed (see instructions):	
a	In a business (including farming) or profession . . . . .	20a
b	In a partnership. List partnership's name and address and type of income. ► _____	20b
21	Noncash income (market value of property or facilities furnished by employer— attach statement showing how it was determined):	
a	Home (lodging) . . . . .	21a
b	Meals . . . . .	21b
c	Car . . . . .	21c
d	Other property or facilities. List type and amount. ► _____	21d
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:	
a	Cost of living and overseas differential . . . . .	22a
b	Family . . . . .	22b
c	Education . . . . .	22c
d	Home leave . . . . .	22d
e	Quarters . . . . .	22e
f	For any other purpose. List type and amount. ► _____	22f
g	Add lines 22a through 22f . . . . .	22g 0.
23	Other foreign earned income. List type and amount. ► _____	23
24	Add lines 19 through 21d, line 22g, and line 23 . . . . .	24 50,000.
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions) . . . . .	25
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your <b>2016 foreign earned income</b> . . . . .	26 50,000.

**Part V All Taxpayers**

27	Enter the amount from line 26. . . . .	27	50,000.
	Are you claiming the housing exclusion or housing deduction?		
	<input type="checkbox"/> <b>Yes.</b> Complete Part VI.		
	<input type="checkbox"/> <b>No.</b> Go to Part VII.		

**Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction**

28	Qualified housing expenses for the tax year (see instructions) . . . . .	28	
29a	Enter location where housing expenses incurred (see instructions) ▶		
b	Enter limit on housing expenses (see instructions). . . . .	29b	
30	Enter the <b>smaller</b> of line 28 or line 29b. . . . .	30	
31	Number of days in your qualifying period that fall within your 2016 tax year (see instructions) . . . . .	31	0 days
32	Multiply \$44.28 by the number of days on line 31. If 366 is entered on line 31, enter \$16,208.00 here . . . . .	32	
33	Subtract line 32 from line 30. If the result is zero or less, don't complete the rest of this part or any of Part IX. . . . .	33	0.
34	Enter employer-provided amounts (see instructions) . . . . .	34	
35	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but don't enter more than "1.000" . . . . .	35	X
36	<b>Housing exclusion.</b> Multiply line 33 by line 35. Enter the result but don't enter more than the amount on line 34. Also, complete Part VIII . . . . . ▶	36	0.

**Note:** The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.

**Part VII Taxpayers Claiming the Foreign Earned Income Exclusion**

37	Maximum foreign earned income exclusion. . . . .	37	\$101,300
38	<ul style="list-style-type: none"> <li>If you completed Part VI, enter the number from line 31.</li> <li>All others, enter the number of days in your qualifying period that fall within your 2016 tax year (see the instructions for line 31).</li> </ul>	38	366 days
39	<ul style="list-style-type: none"> <li>If line 38 and the number of days in your 2016 tax year (usually 366) are the same, enter "1.000."</li> <li>Otherwise, divide line 38 by the number of days in your 2016 tax year and enter the result as a decimal (rounded to at least three places).</li> </ul>	39	X 1.000
40	Multiply line 37 by line 39 . . . . .	40	101,300.
41	Subtract line 36 from line 27. . . . .	41	50,000.
42	<b>Foreign earned income exclusion.</b> Enter the <b>smaller</b> of line 40 or line 41. Also, complete Part VIII ▶	42	50,000.

**Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both**

43	Add lines 36 and 42 . . . . .	43	50,000.
44	Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation . . . . .	44	0.
45	Subtract line 44 from line 43. Enter the result here and in parentheses on <b>Form 1040, line 21.</b> Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 . . . . .	45	50,000.

**Part IX Taxpayers Claiming the Housing Deduction— Complete this part only if (a) line 33 is more than line 36 and (b) line 27 is more than line 43.**

46	Subtract line 36 from line 33. . . . .	46	0.
47	Subtract line 43 from line 27. . . . .	47	0.
48	Enter the <b>smaller</b> of line 46 or line 47 . . . . .	48	0.
	<b>Note:</b> If line 47 is <b>more than</b> line 48 and you couldn't deduct all of your 2015 housing deduction because of the 2015 limit, use the housing deduction carryover worksheet in the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.		
49	Housing deduction carryover from 2015 (from the housing deduction carryover worksheet in the instructions). . . . .	49	0.
50	<b>Housing deduction.</b> Add lines 48 and 49. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line . . . . . ▶	50	0.

# 2016 Other Income - Supporting Details for Form 1040, Line 21

Name(s) shown on Form 1040 <b>Bob B Bobster</b>	Your social security number
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Enter sources of other income below:	Bob	Not Applicable
1. _____		
2. _____		
3. Gambling Winnings reported on Form W-2G . . . . .		
Other winnings where a Form W-2G not received . . . . .		
4. Jury Pay . . . . .		
5. Net Operating Loss carry forward from 2014 . . . . .		
6. Foreign earned income exclusion from Form 2555 . . . . .	-50,000.	
7. Other Income from Schedule K-1 . . . . .		
8. Income from personal property rental . . . . .		
9. Child's income amount from Form 8814, line 12 . . . . .		
10. MSA Distributions, Form 8853 . . . . .		
11. Medicare Advantage MSA Distributions, Form 8853 . . . . .		
12. Long-term Care Distribution, Form 8853 . . . . .		
13. Form 1099-MISC, Boxes 3 and 8 . . . . .		
14. Alaska Permanent Fund dividends . . . . .		
15. Coverdell ESA or Qualified Tuition Program . . . . .		
16. Cancellation of a nonbusiness debt, Form 1099-C . . . . .		
17. Cancellation of a business debt, Partnership Sch K-1 . . . . .		
18. HSA distributions and excess contributions, Form 8889 . . . . .		
19. Reemployment trade adjustment assistance (RTAA) . . . . .		
20. Recapture of prior year tuition and fees deduction . . . . .		
21. Recapture of charitable contribution deduction of a fractional interest in tangible personal property . . . . .		
22. Recapture of charitable contribution deduction if no exempt use . . . . .		
23. Income from Foreign Corporation, Form 5471 . . . . .		
24. Hobby income . . . . .		
25. Income or loss, Form 8621 . . . . .		
26. Loss on excess deferral distribution . . . . .		
27. Disaster relief payments . . . . .		
28. Medicaid waiver payments to care provider (NOTICE 2014-07) . . . . .		
29. Credit adjustment from regular income, Form 6478 and Form 8864 . . . . .		
30. Indian gaming proceeds (from 1099-MISC) . . . . .		
31. Indian tribal distrib (from 1099-MISC) . . . . .		
32. Native American distrib (from 1099-MISC) . . . . .		
33. Taxable distributions from ABLE accounts, Form 1099-QA . . . . .		
34. Airline Payments. If rolled over to traditional IRA, enter amount up to 90% as a negative number . . . . .		
<b>Total Other Income</b> . . . . .	<b>-50,000.</b>	

**2016 - Worksheet for Form 1116 - Foreign Tax Credit Carryover Worksheet for Passive Category Income**

Name(s) shown on return

**Bob B Bobster**

Your social security number

**Part I. Carryovers from Prior Years**

Carryovers from Prior Years for Regular Tax					
Tax Year	Foreign Taxes	Adjustments	Utilized	Carryback	Carryover
2006					
2007					
2008					
2009					
2010					
2011					
2012					
2013					
2014					
2015					
<b>Total Carryover to 2016 (enter on line 10 of Form 1116)</b>					

Carryovers from Prior Years for AMT					
Tax Year	Foreign Taxes	Adjustments	Utilized	Carryback	Carryover
2006					
2007					
2008					
2009					
2010					
2011					
2012					
2013					
2014					
2015					
<b>Total Carryover to 2016 (enter on line 10 of Form 1116 for AMT)</b>					

**Part II. Carryovers to 2017**

Carryovers to 2017 for Regular Tax					
Tax Year	Foreign Taxes	Adjustments	Utilized	Carryback	Carryover
2007					
2008					
2009					
2010					
2011					
2012					
2013					
2014					
2015					
2016	150.		41.		109.
<b>Total carryover to 2017 for regular tax</b>					<b>109.</b>

Carryovers to 2017 for AMT					
Tax Year	Foreign Taxes	Adjustments	Utilized	Carryback	Carryover
2007					
2008					
2009					
2010					
2011					
2012					
2013					
2014					
2015					
2016	150.				150.
<b>Total carryover to 2017 for AMT</b>					<b>150.</b>

## Qualified Dividends and Capital Gain Tax Worksheet

### Supporting Details for Form 1040, Line 44

1. Enter your taxable income from Form 1040, line 43. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet .....	1.		58,250.
2. Enter your qualified dividends from Form 1040, line 9b* .....	2.		1,000.
3. Are you filing Schedule D?*			
<input checked="" 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 a loss, enter -0-	}	3.	14,000.
<input type="checkbox"/> <b>No.</b> Enter the amount from Form 1040, line 13			
4. Add lines 2 and 3 .....	4.		15,000.
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.		0.
6. Subtract line 5 from line 4. If zero or less, enter -0- .....	6.		15,000.
7. Subtract line 6 from line 1. If zero or less, enter -0- .....	7.		43,250.
8. Enter: \$37,650 if single or married filing separately, \$75,300 if married filing jointly or qualifying widow(er), or \$50,400 if head of household.	}	8.	37,650.
9. Enter the smaller of line 1 or line 8 .....		9.	
10. Enter the smaller of line 7 or line 9 .....	10.		37,650.
11. Subtract line 10 from line 9. This amount is taxed at 0% .....	11.		0.
12. Enter the smaller of line 1 or line 6 .....	12.		15,000.
13. Enter the amount from line 11 .....	13.		0.
14. Subtract line 13 from line 12 .....	14.		15,000.
15. Enter: \$415,050 if single, \$233,475 if married filing separately	}	15.	415,050.

		_____	
	\$466,950 if married filing jointly or qualifying widow(er), or \$441,000 if head of household		
<b>16.</b>	Enter the smaller of line 1 or line 15 .....	<b>16.</b>	<b>58,250.</b>
<b>17.</b>	Add lines 7 and 11 .....	<b>17.</b>	<b>43,250.</b>
<b>18.</b>	Subtract line 17 from line 16. If zero or less, enter -0- .....	<b>18.</b>	<b>15,000.</b>
<b>19.</b>	Enter the smaller of line 14 or line 18. This amount is taxed at 15% .....	<b>19.</b>	<b>15,000.</b>
<b>20.</b>	Multiply line 19 by 15% (.15) .....	<b>20.</b>	<b>2,250.</b>
<b>21.</b>	Add lines 11 and 19 .....	<b>21.</b>	<b>15,000.</b>
<b>22.</b>	Subtract line 21 from line 12. If zero or less, enter -0- This amount is taxed at 20% .....	<b>22.</b>	<b>0.</b>
<b>23.</b>	Multiply line 22 by 20% (.20) .....	<b>23.</b>	<b>0.</b>
<b>24.</b>	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 this tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet. ....	<b>24.</b>	<b>6,590.</b>
<b>25.</b>	Add lines 20, 23 and 24 .....	<b>25.</b>	<b>8,840.</b>
<b>26.</b>	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 this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet. ....	<b>26.</b>	<b>10,340.</b>
<b>27.</b>	<b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 25 or 26. Also include this amount on Form 1040, line 44. If you are filing Form 2555, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet. ....	<b>27.</b>	<b>8,840.</b>

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

Bob B Bobster

**Foreign Earned Income Tax Worksheet****Supporting Calculations for Form 1040, line 44**

<b>1.</b> Enter the amount from Form 1040, line 43 .....	<b>1</b>	<b>8,250.</b>
<b>2a.</b> Enter the amount from your (and your spouse's if filing jointly) Form 2555, lines 45 and 50 .....	<b>2a</b>	<b>50,000.</b>
<b>b.</b> Enter the total amount of any itemized deductions or exclusions you could not claim because they are related to excluded income .....	<b>b</b>	<b>0.</b>
<b>c.</b> Subtract line 2b from line 2a. If zero or less, enter -0- .....	<b>c</b>	<b>50,000.</b>
<b>3.</b> Add lines 1 and 2c .....	<b>3</b>	<b>58,250.</b>
<b>4. Figure the tax on the amount on line 3.</b> Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet*, Schedule D Tax Worksheet*, or Form 8615, whichever applies. See instructions. ....	<b>4</b>	<b>8,840.</b>
<b>5. Figure the tax on the amount on line 2c.</b> If the amount on line 2c is less than \$100,000, use Tax Table to figure this tax. If the amount on line 2c is \$100,000 or more, use the Tax Computation Worksheet .....	<b>5</b>	<b>8,278.</b>
<b>6.</b> Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on Form 1040, line 44 .....	<b>6</b>	<b>562.</b>

\* Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040, line 43 from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.

If you do not have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above.

If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filling out the Foreign Earned Income Tax Worksheet above.

1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet by your capital gain excess.

2. Reduce (but not below zero) the amount you would otherwise enter on line 2 of your Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your Schedule D Tax Worksheet by any of your capital gain excess not used in (1) above.

3. Reduce (but not below zero) the amount on your Schedule D (Form 1040), line 18, by your capital gain excess.

4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions for Schedule D (Form 1040)