

## ASSET WORKSHEET FOR REAL ESTATE

### Disposed of for Fair Market Value

**Applicant/Tenant Name:** \_\_\_\_\_

**Property Address:** \_\_\_\_\_

<b>1</b>	Current Market Value of Real Estate	\$
<b>2</b>	Total Closing Costs	\$
<b>3</b>	Current Mortgage Balance	\$
<b>4</b>	Add Line (2) + Line (3) =	\$
<b>5</b>	Net Value of Real Estate Line (4) – Line (1) =	\$
<b>6</b>	Percentage of Ownership	%
<b>7</b>	<b>Total "CASH" Value of Real Estate</b> Multiply Line (5) X Line (6) =	\$
<b>8</b>	<b>Taxable Capital Gain</b>	\$

**Is asset more than \$5,000? If so, is money invested? Is actual interest earned more than imputed interest on asset?**

<b>Taxable Capital Gain x Imputed Interest (1%) = Amount of Income to be added to Tenant Household Income</b>	
	\$

## ASSET WORKSHEET FOR REAL ESTATE

**Disposed of for LESS than Fair Market Value  
within the last two (2) years (from date of disposal)**

**Applicant/Tenant Name:** \_\_\_\_\_

**Property Address:** \_\_\_\_\_

<b>1</b>	Fair Market Value of Asset DISPOSED OF	\$
<b>2</b>	Cash Value of Asset (subtract mortgage, loans, fees)	\$
<b>3</b>	Amount received for Asset	\$
<b>4</b>	Subtract Line (2) from Line (1) =	\$
<b>5</b>	Enter the higher of Line (3) or Line (4) as the Value of Asset Disposed of	\$

**Is asset more than \$5,000? If so, is money invested? Is actual interest earned more than imputed interest on asset?**

<b>1</b>	<b>Taxable Capital Gain Invested is earning _____ In interest and/or dividends.</b>	\$
<b>2</b>	<b>Taxable Capital Gain x Imputed Interest (1%) =</b>	\$
<b>3</b>	<b>Greater of Line (1) or Line (2) =</b>	\$
<b>4</b>	<b>Line (3) Amount of Income to be Added to Tenant Household Income</b>	\$

# **IMPUTED INCOME FOR REAL ESTATE OWNED BY APPLICANT OR TENANT**

**Applicant/Tenant Name:** \_\_\_\_\_

**Property Address:** \_\_\_\_\_

<b>1</b>	Current Market Value of Real Estate	\$
<b>2</b>	Current Mortgage Balance	\$
<b>3</b>	Net Value of Real Estate Line (2) – Line (1) =	\$
<b>4</b>	Percentage of Ownership	%
<b>5</b>	<b>Total “CASH” Value of Real Estate</b> Multiply Line (3) X Line (4) =	\$
<b>6</b>	<b>Income to be added to Tenant Household Income</b> <b>Multiply Line (5) x Imputed Interest (1%)</b> <b>=</b>	\$

### INCOME FROM PROPERTY BEING RENTED

**Applicant/Tenant Name:** \_\_\_\_\_

**Property Address:** \_\_\_\_\_

<b>Total Rental Income for Next 12 Months</b>	<b>\$</b>
<b>Expenses for next 12 months (taxes, insurance, maintenance and utilities, mortgage interest)</b>	<b>\$</b>
<b>Net Income Subtract Line (2) from Line (1)</b>	<b>\$</b>
<b>Percentage of Ownership</b>	<b>%</b>
<b>Income amount to be applied to Tenant Household Income – Multiply Line (3) x Line (4) =</b>	<b>\$</b>

**Remember that in addition to the rental income the property must be considered as an Asset and the income from the Imputed Income from the Asset must be included as part of Tenant Household Income.**



### Third Party Verification Unobtainable

Tenant Name: \_\_\_\_\_

Property Address, Unit No. : \_\_\_\_\_

Please answer the following:

A. The following could not be verified by 3<sup>rd</sup> party:

\_\_\_\_\_

B. Original request for verification was made on what date:

\_\_\_\_\_

- Attach a copy of the original request to show date sent
- The original request must be outstanding for 10 days

C. Explain why third party verification was unobtainable.

\_\_\_\_\_

D. What follow-up efforts were made to obtain third party verification:

\_\_\_\_\_

E. The following documents are provided in lieu of third party verification:

\_\_\_\_\_

\_\_\_\_\_  
Signature LHA Staff Person

\_\_\_\_\_  
Date

**RECORD OF FOLLOW-UP OF VERIFICATION FOR**

☐ **ELIGIBILITY**

☐ **RENT DETERMINATION**

☐ **CONTINUED OCCUPANCY**

**Applicant/Tenant Name:** \_\_\_\_\_

**Property Address and Unit No.:** \_\_\_\_\_

**The following information required follow up:**

\_\_\_\_\_

**Name and Title of Person Contacted:** \_\_\_\_\_

**Contacted via** \_\_\_\_\_, **on** \_\_\_\_/\_\_\_\_/\_\_\_\_

**The information below was provided:**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
**Signature of LHA Staff Person**

\_\_\_\_\_  
**Date**

## CONTINUED OCCUPANCY FORM - ch. 667, ch.200, ch.705, 689

(To be completed by Tenant, and returned to the LHA within 30 days. Attach sheets(s) if necessary.)

- I. Provide the name of the Tenant, and the name and relationship of each person to you, the tenant, that are members of the Tenant's Household (household members). Provide the exact date of birth, sex of, social security numbers, racial designation (all that apply), ethnic designation, school and work status.**

	Name of Tenant and household members	Relationship	Sex	Date of Birth	**Soc. Sec. #	Designation		School or Work
						Racial*	Ethnic*	
1								
2								
3								
4								
5								
6								

\* Racial Designation means: American Indian or Alaska Native; Asian; Black or African American; Native Hawaiian or Other Pacific Islander; White; Other: \_\_\_\_\_ (specify).

\* Ethnic Designation means: Hispanic/Latino or not Hispanic/Latino

\*\* Social Security # used for income verification purposes only.

- II. Total Gross Income of Tenant Household from all Sources:**  
**Current Monthly wages or salary before deductions:**

	Tenant or Tenant Household Member	Employer	Monthly Earnings
1			
2			
3			
4			
5			

a. Commissions, Tips Bonuses and other income

b. Gifts, regular contributions

c. Unemployment or Disability Compensation

d. Public Assistance (TAFDC)

e. Alimony, Child Support, Foster Care received

f. Social Security Benefits

g. SSI, SSDI

h. Pension, Annuity, Retirement

i. Veterans Benefits - Type

j. Service Connected 100% disability benefits from U.S. Government

k. Interest, Dividends, Capital Gains

l. Lottery winnings, gambling winnings

m. Rental or any other income-Please specify

n. Principal and income from trust or inheritance

**TOTAL GROSS MONTHLY INCOME \$**



### III. Exclusions from Income

a. One time exclusion: **WELFARE TO WORK INCOME EXCLUSION:**

(A) to be taken this year; (B) deferred; (C) not applicable (circle A,B or C)

Household members name: \_\_\_\_\_

Income Source for the previous 12 months \_\_\_\_\_

Current Income Source and Amount for the Household Member. \_\_\_\_\_

b. Exclusion for amount earned by member 62 years or older in excess of the amount equal to minimum wage for 20 hours. \_\_\_\_\_

c. Exclusion for wages and /or salary earned by a full time student, as defined in 760 CMR 6.03 \_\_\_\_\_

d. Other exclusions (see 760 CMR 6.05 (3)) \_\_\_\_\_

### IV. Allowable Deductions from Gross Income Subject to Verification:

a. \$400.00 for head if 60 years of age or older or handicapped/disabled. (Family Housing Only) \_\_\_\_\_

b. \$300 for each minor member (under 18) and each income contributing adult member other than the head. \_\_\_\_\_

c. Non-reimbursable medical expenses, including medical insurance, in excess of 3% of gross income. \_\_\_\_\_

d. Day care cost necessary for employment \_\_\_\_\_

e. Costs for the care of sick or incapacitated household member necessary for employment. \_\_\_\_\_

f. Support payments made (child or alimony) \_\_\_\_\_

g. Non-reimbursable payments of tuition and fees of vocationally related post secondary education for household member other than a full time student. \_\_\_\_\_

h. Non-reimbursable payments for homemaking or household expenses for a household member with a disability. \_\_\_\_\_

i. Special transportation costs for a disabled household member. \_\_\_\_\_

TOTAL DEDUCTIONS \$ \_\_\_\_\_

### V. (LHA Use Optional) Emergency Reference: Name of a relative or friend not living with you. We will contact this person if we are not able to reach you or in cases of an emergency

Name: \_\_\_\_\_

Relationship: \_\_\_\_\_

Address \_\_\_\_\_

Telephone #: \_\_\_\_\_

**The undersigned hereby certifies that in accordance with his/her lease the information supplied by the tenant herein is accurate and complete. The undersigned understands that misrepresentation of these facts is grounds for eviction. SIGNED UNDER THE PAINS AND PENALTIES OF PERJURY:**

Date \_\_\_\_\_

Signature \_\_\_\_\_

(Tenant)

Telephone #: \_\_\_\_\_

Address \_\_\_\_\_



EQUAL HOUSING OPPORTUNITY



## Asset Page

### Other forms of capital investment, whether personal or business:

Value of Boats, recreational vehicles, luxury goods, money at interest and debts due tenant by any person(s), or value of cash surrender insurance policies. Value is determined by taking higher of the two(2) amounts, insured value or appraised value.

Payment in settlement of personal or property Loss: \_\_\_\_\_

The value of any business or household asset disposed of by any household member (including a disposition in trust) for less than fair market value during the two (2) years prior to the preliminary determination of eligibility pursuant to the eligibility regulation and 760 CMR 5.06 (5) (a) to the extent of the difference between fair market value and the consideration received.

### Real Estate Property:

Do you own any property? Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, type of property: \_\_\_\_\_

Location of property: \_\_\_\_\_

Appraised market value? \_\_\_\_\_ Mortgage or outstanding loan: \_\_\_\_\_

Amt. of annual insurance premium? \_\_\_\_\_ Amt of most recent tax bill: \_\_\_\_\_

Have you sold or disposed of any assets in the last two years? Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, type of asset (ex. Money/land/house) \_\_\_\_\_

Market value when sold/disposed \$ \_\_\_\_\_

Amount sold/disposed for \$ \_\_\_\_\_ Date of transaction \_\_\_\_\_

I certify that I have not disposed of any assets for less than the fair market value in the past year. I certify that the information I have given for my recertification is true and correct. I understand that any false statement or misrepresentation may result in the termination of my tenancy.

These statements are made under the pains and penalties of perjury.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



## Count Income from the following Household members

Household Members	Yes	No	
Head	x		
Spouse	x		
Co-head	x		
Other Adults	x		
Dependents -under 18*		x	youth working part-time summer jobs etc.
Dependent FTS age 18 up to 25		x	must be in accredited educational institution/not in apprentice program/not head of household
Foster Child	x		Pymnts made for their support
Foster Adult	x		Pymnts made for their support
Live-in Personal Care Attendent (PCA)		x	(not a family member)
*Income received for the care of a dependent under 18 years of age (SSI, SS, TAFDC etc.)			

**INCOME SOURCES TO BE CONSIDERED FOR GROSS HOUSEHOLD INCOME**  
**760 CMR 6.05**

(a) Wages/salaries	Full amount of wages and or salaries before deduction, overtime pay, commissions, fees, tips and bonuses and other compensation for personal service, (severance packages)
(b) net income from operation of business	For each self employed household member after the deduction for the ordinary and necessary expenses of the business or profession. The deductible expenses of the business or profession shall not exceed 85% of the gross receipts of the business or profession. Deductible expenses of the business or profession shall not include rent or utilities paid for the tenants unit if the business or profession is located in the tenants unit.
(c) Real Property & Interest Income	<p>personal property, including rent, dividends and interest, Taxable capital gain, sale or transfer of an investment and other assets if the fair market value exceeds \$5000.00. The asset income will be the greater/higher of actual income derived from any such property or a percentage of the value of such property. This percentage shall be the current passbook savings rate as determined from time to time by the federal department of Housing and Urban development for federally assisted housing or as otherwise determined by the department.</p> <p>Interest earned from CDs, Savings, checking accounts, trusts, IRAs Annuities or other investments</p>
(d) Periodic Payments	From Social Security, Annuities, retirement funds, pension, individual retirement accounts.
(e) Payment in lieu of earnings	Unemployment, SSI, SSDI, workers comp, disability payments, lump sum payment settled or similar payment all or partly on account of lost wages resulting from an injury.
(f) Regular recurring contributions or gifts	To be a recurring contribution, at least 2X per year for the past two years
(g) Regular Public Assistance Payments	excluding food stamps
(h) Child support payments	payments made to a minor for his her support, includes foster care payments, social security, public assistance, payments made to a minor for their support but controlled for his or her benefit by household member responsible for his/her support.
(i) Lottery winnings,	legal gambling & similar receipts
(j) Receipts of principal and income	from a trustee of a trust account, executor or administrator of real estate. (IRS K1)
(k) Alimony or payment for separate support	



**INCOME EXCLUSIONS FOR GROSS HOUSEHOLD INCOME**  
**760 CMR 6.05 (3)**

<b>a</b>	<b>Non Recurring Gifts</b>	<b>Gifts that are not regularly recurring</b>
<b>b</b>	<b>Amounts (Lump sums) specifically</b>	<b>amounts that are received for the cost of medical care, compensation for personal injury or damage to loss of property, under health, accident or liability insurance, workers comp, judgements or settlement claims-not covering salary/income loss.</b>
<b>c</b>	<b>Educational scholarships or stipends for housing for a student at an educational institution.</b>	
<b>d</b>	<b>Special Military Pay for service in a war zone</b>	<b>must be actively in the war zone</b>
<b>e</b>	<b>Relocaiton payments required by state or federal law</b>	
<b>f</b>	<b>Social Security Pass Payments</b>	<b>Provided that the recipient fulfills all PASS program requirements</b>
<b>g</b>	<b>Food stamps</b>	
<b>h</b>	<b>Domestic Volunteer Service Act of 1973</b>	<b>programs covered under the Domestic Volunteer Service Act of 1973</b>
<b>i</b>	<b>Increased earned Income-Public Assistance to Work</b>	<b>Household increase in income is accompanied by a decrease in the amount of TAFDC, EAEDC, SSI, SSDI, or pubic assistance from a successor program;</b>
<b>j</b>	<b>Job training stipends for the following:</b>	<b>program is either approved by the department or sponsored and or administered by a government agency -to cover related costs to training or employment. This does not apply to wages received from "on the job training" by employees.</b>
<b>k</b>	<b>Earned wages of fult time students or by unemancipated minors</b>	<b>If student in college-must verify full time status. A full time student is a household member between the ages of 18-25, who is the dependent of another household member and who is enrolled in and attending an accredited educational or vocational institution and is carrying a course load that is considered full-time for day studens under the standards and practices of the institution. (This excludes apprenticeship programs)</b>
<b>l</b>	<b>Income from a Live In PCA:</b>	<b>....Who is not a family member, who is paid for the fair value of his or her services to a household member, provided that the PCA shall be required to substantiate that he or she receives wages for the fair value of his or her services and that such income is not available for the needs of any household member.</b>

**INCOME EXCLUSIONS FOR GROSS HOUSEHOLD INCOME**  
**760 CMR 6.05 (3)**

<b>m</b>	<b>Inheritance or life insurance proceeds</b>	<b>only the interest earned in the policy.</b>
<b>n</b>	<b>Veterans Disability Benefits</b>	<b>Veterans disability must have occurred in connection with his/her military service. All but \$1,800. per month is excluded (1,800 X 12 = 21,600 yr) \$540 mnth</b>
<b>o</b>	<b>A return of capital on sale or transfer of an investment or of other real or personal property</b>	<b>Use interest made on the investment. Form 1099R, 1099DIV</b>
<b>p</b>	<b>Wages/salary earned by a tenant or household member 62 yrs. or older</b>	<b>not to exceed the total amount which would have been earned by a person working 20 hours per week at the minimum wage specified in MGL151 S 1 (MINIMUM WAGE x20 HRS WK x 52). Min wage effect 1/1/16 = 10 per hour = \$10,400</b>



<b>Documentation to be provided for proof of income or lack thereof.</b>	
(a) Wages/salaries	6-8 consecutive pay stubs and or 3rd party verification from employer. If neither can be provided use IRS tax return from previous year.
(b) net income from operation of business	IRS filing for either annual year end or fiscal year end. IRS Form 1040
(c) Real Property & Interest Income	Copies of bank statements and interest statements - need 3 consecutive statements. For interest earned from CDs, Savings, checking accounts or other investments, 1040 Schedule B
(d) Periodic Payments	Pension income notices, payment stubs etc. IRS 1099R
(e) Payment in lieu of earnings	Unemployment stubs, SSI, SSDI letter, workers Comp payment stubs disability benefits letter.
	To be a recurring contribution, at least 2X per year for the past two years. Statement from person paying or receiving amount.
(g) Regular Public Assistance Payments	Letter from Department stating benefit amount
(h) Child support payments	Copy of Divorce agreement, Court imposed payments, Copy of court payment print-out. Copy of money orders, checks made on behalf of child.
(i) Lottery winnings,	legal gambling & similar receipts. State threshold is \$600.00 to pay taxes. W-2G for Lottery and other winnings.
(j) Receipts of principal and income	from a trustee of a trust account, executor or administrator of real estate. (IRS K1)
(k) Alimony or payment for separate support	Court document, official notarized statement.
<b>Tenant who claims no income</b>	A No Income Statement should be notarized and submitted

**LHA's are reminded to use wage match for wage verification**



## Asset Page

### Checking Accounts

Bank	_____	Acct #	_____	Balance	_____	Int Rate	_____
Bank	_____	Acct #	_____	Balance	_____	Int Rate	_____

### Savings Account

Bank	_____	Acct #	_____	Balance	_____	Int Rate	_____
Bank	_____	Acct #	_____	Balance	_____	Int Rate	_____

### Certificates of Deposits

Bank	_____	Acct #	_____	Balance	_____	Int Rate	_____
Bank	_____	Acct #	_____	Balance	_____	Int Rate	_____

### Money Market Accounts

Bank	_____	Acct #	_____	Balance	_____	Int Rate	_____
Bank	_____	Acct #	_____	Balance	_____	Int Rate	_____

### Trust Accounts

Bank	_____	Acct #	_____	Balance	_____	Int Rate	_____
Bank	_____	Acct #	_____	Balance	_____	Int Rate	_____

### Stocks

Bank	_____	Acct #	_____	Balance	_____	Int Rate	_____
Bank	_____	Acct #	_____	Balance	_____	Int Rate	_____

### Bonds

Bank	_____	Acct #	_____	Balance	_____	Int Rate	_____
Bank	_____	Acct #	_____	Balance	_____	Int Rate	_____

### Other IRS Forms for Verification

1099 DIV

1099 R

1040

## Deductions from Gross Household Income

Net household income shall be:

Total Gross Income (-) minus exemptions - total allowable deductions = net household income

### Deductions allowed

(a) \$400 (only if in Family housing)	for an elderly person of low income/or handicapped person, provided the household is not over housed
(b) \$300	for each un-emancipated minor (-18 yrs. of age)
(c) \$300	for each adult household member (other than head of household) This deduction is limited if the amount of gross income exceeds all other deductions claimed against his/her income.
(d) heat deduction	Where households pay for cost of heat - a schedule is prescribed the Department (DHCD)
(e) medical expenses* in excess of 3% of annual gross household income and are paid by household members	<ol style="list-style-type: none"> <li>1. Payments for necessary medical expenses including co-payments that are not covered by insurance or reimbursable.</li> <li>2. Payments for medical health insurance are allowable.</li> <li>3. Receipts for expenses must be provided</li> </ol>
Use Medical Terms per publication	*Public Housing Notice # 2007-10 which was distributed on 11/15/07 states "authorities should use the standards set by the US Department of Treasury's Internal Revenue Service(IRS). Use Publication 502 Cat. No. 15002Q Medical and Dental Expenses.
(f) Child care/Adult Care expense	Payments for Care of children or of a sick or incapacitated household member provided that the LHA shall have determined the payments to be necessary for the employment of another household member who would otherwise have provided such care; the total amount deducted for this deduction and the deductions in (g) and (h) of 760 CMR 6.05 (4) for this household member who makes the payments shall not exceed his or her gross income
(g) Child support, separate support or alimony that is court ordered	<ol style="list-style-type: none"> <li>(1) must be under court order or court agreement</li> <li>(2) person must not be residing in the household.</li> <li>(3) total amount of this deduction including the deduction for child care payments and non reimbursable payments, must not exceed the gross income.</li> </ol>
(h) post secondary education tuition and fees	This applies to household member who is not a full time student. Amount deducted inclusive of other deduction shall not exceed the gross income.

## Deductions from Gross Household Income

Net household income shall be:

Total Gross Income (-) minus exemptions - total allowable deductions = net household income

<u>Deductions allowed</u>	
(i) Non-reimbursable housekeeping or personal care services	This applies to a household member with a disability who as a result of the disability is physically unable to perform the housekeeping or personal care services provided that no household members is reasonably available to perform these services.
(j) Travel Expenses	Travel expenses in excess of the cost of the least expensive available transportation, for a household member with a disability who as a result of the disability is physically unable to use the least expensive available transportation and who uses the least expensive transportation practical in connection with necessary activities which cannot be performed by another household member.



**Medical and Dental Expenses at a Glance**  
**Please refer to IRS Medical Expenses Publication 502 for use in preparing 2015 Tax Returns**

Abortion	The amount you paid for a legal abortion
Acupuncture	The amount you paid for acupuncture
Alcoholism	Inpatient treatment at a Therapeutic center for alcohol addiction. Includes meals & Lodging provided by the center during treatment. Transportation expenses to and from AA meeting in your community if attendance is necessary for the treatment of a disease involving the excessive use of alcoholic liquors.
Ambulance	Amounts you pay for ambulance service
Annual Physical Examination	Physical Examinations - you do not have to be ill at the time of examination
Artificial Limb	Amt you pay for an artificial limb
Artificial Teeth	Amt you pay for artificial teeth.
Bandages	the cost of medical supplies such as bandages
Birth Control Pills'	birth control pills prescribed by a doctor
Body Scans	You can include in medical expenses the cost of an electronic body scan
Braille Books and Magazines	The cost of Braille books and magazines for use by a visually impaired person that is more than the cost of regular printed editions.
Breast Reconstruction Surgery	You can include the amounts you pay for breast reconstruction surgery following a mastectomy for cancer.
Brest Pump and Supplies	the cost of breast pumps and supplies that assist lactation
Capital Expenses	Special equipment installed in a home, if their main purpose is medical care for you, your spouse, or your dependent.
Car	the cost of special hand controls and other special equipment installed in a car for the use of a person with a disability.
Chiropractor	medical expenses you pay to a chiropractor for medical care
Christian Science Practitioner	You can include in medical expenses fees you pay to Christian Science practitioners for medical care.
Contact Lenses (medically Necessary)	contact lenses needed for medical reasons. You can also include the cost of equipment and materials required for using contact lenses, such as saline solution and enzyme cleaner
Crutches	For purchase or rental
Dental Treatment	Teeth whitening not included.
Diagnostic Devices	the cost of devices used in diagnosing and treating illness and disease.
Disabled Dependent Care Expenses	Some may qualify as Medical Expenses or Work-related expenses for purpose of taking a credit for dependent care. - see publication 503 (Child and Dependent Care Expenses)
Drug Addiction	paid for inpatient treatment
Eye Exam	Amount you paid not covered by insurance
Eyeglasses	eyeglass and contact lenses needed for medical reasons
Eye Surgery	to treat defective vision
Fertility Enhancement	includes in-vitro fertilizations & reversal surgery
Founder's Fee	(see Lifetime Care-Advance Payments)



<b>Medical and Dental Expenses at a Glance</b> <b>Please refer to IRS Medical Expenses Publication 502 for use in preparing 2015 Tax Returns</b>	
Guide Dog or Other (service) Animal	the cost of buying, training, and maintaining a guide dog or other animal to assist a visually-impaired or hearing -impaired person, or a person with other physical disabilities. (Food, grooming, veterinary care - so that the service animal may perform its duties.)
Health Institute	Only in treatment is prescribed by the physician and the physician issues a statement that the treatment is necessary to alleviate a physical or mental defect or illness of the individual receiving the treatment.
Health Maintenance Organization	Amounts paid to HMO for you, your spouse or dependent to receive medical care from the HMO
Hearing Aids	hearing aids and batteries, repairs and maintenance
Home Care	See Nursing Services
Home Improvements	(see capital expenses)
Hospital Services	medical expense amounts for the cost of inpatient care
Insurance Premiums	(Read 502 Publication - more information)
Health Coverage Tax Credit (HCTC)	(Read 502 Publication - more information)
Intellectually and Developmentally Disabled, Special Home for.	Cost of keeping disabled or intellectually challenged person in a special home. (not the home of a relative)
Laboratory Fees	Laboratory fees that are part of medical care
Lactation Expenses	see Breast Pumps and Supplies
Lead-Based Paint Removal	(Read 502 Publication - more information)
Learning Disability	see special education
Legal Fees	Legal fees you paid that are necessary to authorize treatment for mental illness.
Lifetime Care-Advance Payments	(retirement home expenses - see 502 Publication)
Lodging	Lodging is primarily for and essential to medical care. (see 502 Publ)
Long term Care	Qualified long-term care services including insurance premium
Meals	During inpatient care
Medical Conferences	Admission & transportation to a medical conference that concerns the chronic illness of yourself, your spouse, or your dependent. Does not include cost of meals and lodging while at the conference.
Medical Information Plan	Includes amounts paid to a plan that keeps medical information in a computer data bank and retrieves and furnishes the information upon request to an attending physician.
Medicines	You can't include in medical expenses amount you pay for a drug that isn't prescribed. Those imported from other countries are not allowed.
Nursing Home	The cost of medical care in a nursing home.
Nursing Services	Services need not be performed by a nurse as long as the services are of a kind generally performed by a nurse. This includes caring for the patient's condition, giving medication, changing dressings, as well as bathing and grooming the patient. (Publication provides a formula)
Operations/Surgery	unnecessary cosmetic surgery-not allowed



<b>Medical and Dental Expenses at a Glance</b> <b>Please refer to IRS Medical Expenses Publication 502 for use in preparing 2015 Tax Returns</b>	
Optometrists	See Eyeglasses
Organ Donors	See Transplants
Osteopath	medical expenses amount you paid
Oxygen	oxygen and oxygen equipment to relieve breathing problems caused by a medical condition.
Physical Examination	Amt paid for an annual physical examination & diagnostic Tests by a physician.
Pregnancy Test Kit	
Prostheses	see artificial Limb and Brest reconstruction surgery
Psychiatric Care	
Psychoanalysis	
Psychologist	
Special Education	Teaching Braille, Lip reading, remedial language training to correct a condition caused by a birth defect.
Sterilization	A legally performed operation to make a person unable to have children.
Stop Smoking Programs	Non prescribed medication Is not allowed (patches/nicotine gum)
Telephone	Hearing impaired equipment and repairs
Television	(adaptors for Audio/hearing impaired persons)
Therapy	For therapy received as medical treatment
Transplants	Donor medical expenses
Transportation	transportation primarily for and essential to medical care.
Trips	- to other city for medical service includes up to \$50 for lodging for patient and 1 person traveling with patient.
Tuition	See Special Education
Vasectomy	
Vision Correction Surgery	See Eye Surgery
Weight Loss Program	For the treatment of a specific disease diagnosed by a physician
Wheelchair	wheelchair used mainly for the relief of sickness or disability/includes maintenance of same
Wig	(for patients mental health who has lost all of his/her hair from disease)
X-ray	For medical reasons

## SERVICE ANIMALS

**As defined by ADA regulations at 28 CFR 36.104:** "Service animal means any guide dog, signal dog, or other animal individually trained to do work or perform tasks for the benefit of an individual with a disability, including but not limited to, guiding individuals with impaired vision, alerting individuals with impaired hearing to intruders or sounds, providing minimum protection or rescue work, pulling a wheelchair, or fetching dropped items."

**Note:** Dogs or other animals that are provided thru reasonable accommodations whose sole function is to provide comfort or emotional support do not qualify as service animals under ADA..

**From Mass.gov AG's web site:**

**Q:**

What is a service animal?

**A:** The ADA defines a service animal as a dog that is individually trained to do work or perform tasks for a person with a disability. If the animal meets this definition, the animal is considered a service animal. The animal does not have to be licensed or certified as a service animal. Reasonable accommodation is required for miniature horses as well; however, a business is allowed to consider the horse's size, and how well it is controlled. State law protects dogs being used, or in training to be used, for people who are blind, deaf or physically handicapped.

Service animals perform some of the functions and tasks that the individual with a disability cannot perform for him or her. "Seeing eye dogs" for example, that assist individuals who are blind are a common type of service animal. But there are service animals that assist persons with other kinds of disabilities in their day-to-day activities. Some examples include:

- Alerting persons with hearing impairments to sound
- Pulling wheelchairs or carrying and picking up things for persons with mobility impairments
- Assisting persons with mobility impairments with balance
- Alerting a person with a epilepsy, diabetes or a psychiatric disability to health changes that need immediate attention

Other laws, including fair housing and employment discrimination laws, allow animals other than dogs and miniature horses and animals that do not have training, such as "emotional support animals" if it is a reasonable accommodation for a disability. If your business has a grant or contract funded by the federal government, you should check with your funding source for applicable rules.

It is important to remember that an individual may have a disability even if that disability is not open and obvious. For example, some servicemembers and veterans are prescribed service animals to treat Traumatic Brain Injury (TBI) and Post Traumatic Stress Disorder (PTSD).

**(Scroll down for deductions form)**



## Expense Form for Service Animal Deductions

**Name of Tenant** \_\_\_\_\_

**Address** \_\_\_\_\_

**Unit #** \_\_\_\_\_

**Service Animal Name** \_\_\_\_\_

Veterinarian Name & Adress \_\_\_\_\_

Emergency # \_\_\_\_\_

Veterinarian Certificates \_\_\_\_\_

Immunizations (last given) \_\_\_\_\_

Municipality License \_\_\_\_\_

Cost of service Animal-  
Purchase Price

food cost

medical expenses (includes  
veterinarian services and Rx).

grooming

training expesnse

Equipment (leashes)

Sub Total

0

**Note: animal jackets, blankets, books, beds, and toys are not deductible.**

The undersigned hereby certifies that the financial data supplied to the housing authority is timely and accurate in all respects. The undersign understands that misrepresentation of facts is a ground for eviction.

Tenant Signature \_\_\_\_\_

Date \_\_\_\_\_

Other Adult \_\_\_\_\_

Date \_\_\_\_\_

Other Adult \_\_\_\_\_

Date \_\_\_\_\_

## Mileage Log

[illegible]



For the year Jan. 1–Dec. 31, 2015, or other tax year beginning , 2015, ending , 20 See separate instructions.

Your first name and initial Last name 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).

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

Presidential Election Campaign 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**

Check only one box.

- 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

**Exemptions**

If more than four dependents, see instructions and check here ☐

- 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) ☐ if child under age 17 qualifying for child tax credit (see instructions)  
d Total number of exemptions claimed . . . . .

Boxes checked on 6a and 6b  
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 ▶

**Income**

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . . 7  
8a Taxable interest. Attach Schedule B if required . . . . . 8a  
b Tax-exempt interest. Do not include on line 8a . . . . . 8b  
9a Ordinary dividends. Attach Schedule B if required . . . . . 9a  
b Qualified dividends . . . . . 9b  
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 ☐ 13  
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

**Adjusted Gross Income**

- 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  
37 Subtract line 36 from line 22. This is your adjusted gross income ▶ 37



**Tax and Credits****Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:

Single or Married filing separately, \$6,300

Married filing jointly or Qualifying widow(er), \$12,600

Head of household, \$9,250

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1951, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes checked</b> <b>39a</b> <input type="checkbox"/>		
	if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1951, <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 <b>39b</b> <input type="checkbox"/>		
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	<b>40</b>	
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	
<b>42</b>	<b>Exemptions.</b> If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instructions	<b>42</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>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>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>48</b>	Foreign tax credit. Attach Form 1116 if required	<b>48</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>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>56</b>	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	<b>56</b>	

**Other Taxes**

<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>b</b>	First-time homebuyer credit repayment. Attach Form 5405 if required	<b>60b</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>	

**Payments**

If you have a qualifying child, attach Schedule EIC.

<b>64</b>	Federal income tax withheld from Forms W-2 and 1099	<b>64</b>	
<b>65</b>	2015 estimated tax payments and amount applied from 2014 return	<b>65</b>	
<b>66a</b>	<b>Earned income credit (EIC)</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>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 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>	

**Refund**

Direct deposit? See instructions.

<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>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>b</b>	Routing number	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
<b>d</b>	Account number		
<b>77</b>	Amount of line 75 you want <b>applied to your 2016 estimated tax</b>	<b>77</b>	

**Amount You Owe**

<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>79</b>	Estimated tax penalty (see instructions)	<b>79</b>	

**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**

Joint return? See instructions. Keep a copy for your records.

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 complete. 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.)

**Paid Preparer Use Only**

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 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

**2015**  
Attachment  
Sequence No. **12**

Name(s) shown on return

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>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</b> <b>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 the back . . . . .				<b>7</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>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</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .				<b>15</b>

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <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?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><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> <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> <p><b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?</p> <p><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). <b>Do not</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</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> <p><b>22</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><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).</p> <p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.</p>	<p><b>16</b></p> <p><b>18</b></p> <p><b>19</b></p> <p><b>21</b> ( )</p>
--	---



		a Employee's social security number		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.	
		OMB No. 1545-0008			
b Employer identification number (EIN)		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld	
		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial      Last name      Suff.		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax Statement  
**Copy C—For EMPLOYEE'S RECORDS** (See Notice to Employee on the back of Copy B.)

2016

Department of the Treasury—Internal Revenue Service

Safe, accurate,  
FAST! Use



9191

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends		OMB No. 1545-0110	
		\$		2016	
		1b Qualified dividends			
		\$		Form 1099-DIV	
		2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain	
		\$		\$	
PAYER'S federal identification number	RECIPIENT'S identification number	2c Section 1202 gain		2d Collectibles (28%) gain	
		\$		\$	
RECIPIENT'S name		3 Nondividend distributions		4 Federal income tax withheld	
		\$		\$	
Street address (including apt. no.)				5 Investment expenses	
		6 Foreign tax paid		7 Foreign country or U.S. possession	
City or town, state or province, country, and ZIP or foreign postal code		\$			
		8 Cash liquidation distributions		9 Noncash liquidation distributions	
		\$		\$	
		10 Exempt-interest dividends		11 Specified private activity bond interest dividends	
		\$		\$	
Account number (see instructions)	2nd TIN not.	12 State	13 State identification no.	14 State tax withheld	
	<input type="checkbox"/>			\$	
				\$	

**Dividends and Distributions**

**Copy A**  
For  
**Internal Revenue**  
**Service Center**

**File with Form 1096.**

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
**2016 General**  
**Instructions for**  
**Certain**  
**Information**  
**Returns.**

Form 1099-DIV

Cat. No. 14415N

www.irs.gov/form1099div

Department of the Treasury - Internal Revenue Service

**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

9898

☐ VOID☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Gross distribution		OMB No. 1545-0119		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>  <b>Copy A</b> <b>For Internal Revenue Service Center</b>  <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2015 General Instructions for Certain Information Returns.</b>
		\$		<b>2015</b>  Form <b>1099-R</b>		
		2a Taxable amount				
\$		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)		4 Federal income tax withheld		
		\$		\$		
RECIPIENT'S name		5 Employee contributions / Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		
		\$		\$		
Street address (including apt. no.)		7 Distribution code(s)	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other	%	
				\$		
City or town, state or province, country, and ZIP or foreign postal code		9a Your percentage of total distribution %		9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 State tax withheld		13 State/Payer's state no.		
\$		\$		\$		
		\$		\$		
Account number (see instructions)		15 Local tax withheld		16 Name of locality		
		\$		\$		
		\$		\$		
				17 Local distribution		
				\$		
				\$		

Form **1099-R** Cat. No. 14436Q

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