

# File by Mail Instructions for your 2016 Federal Tax Return

Important: Your taxes are not finished until all required steps are completed.



(If you prefer, you can still e-file. Go to the end of these instructions for more information.)

Nand & Anita Sarna  
711 Crossroads Dr  
Houston, TX 77079

<b>Balance Due/Refund</b>	Your federal tax return (Form 1040) shows you are due a refund of \$1,644.00. Your refund will be direct deposited into the following account: Account Number: 9660552534, Routing Transit Number: 111000614.														
<b>What You Need to Mail</b>	<p>Your tax return - The official return for mailing is included in this printout. Remember to sign and date the return.</p> <p>Attach the first copy or Copy B of Form(s) W-2 to the front of your Form 1040.</p> <p>Mail your return and attachments to:</p> <p>Department of the Treasury Internal Revenue Service Austin, TX 73301-0002</p> <p>Deadline: Postmarked by Tuesday, April 18, 2017</p> <p>Note: Your state return may be due on a different date. Please review your state filing instructions.</p> <p>Don't forget correct postage on the envelope.</p>														
<b>What You Need to Keep</b>	Keep these instructions and a copy of your return for your records. If you did not print one before closing TurboTax, go back to the program and select File tab, then select the Print for Your Records category.														
<b>2016 Federal Tax Return Summary</b>	<table><tbody><tr><td>Adjusted Gross Income</td><td>\$ 207,278.00</td></tr><tr><td>Taxable Income</td><td>\$ 182,528.00</td></tr><tr><td>Total Tax</td><td>\$ 37,087.00</td></tr><tr><td>Total Payments/Credits</td><td>\$ 38,877.00</td></tr><tr><td>Amount to be Refunded</td><td>\$ 1,644.00</td></tr><tr><td>Penalty/Interest</td><td>\$ 146.00</td></tr><tr><td>Effective Tax Rate</td><td>17.89%</td></tr></tbody></table>	Adjusted Gross Income	\$ 207,278.00	Taxable Income	\$ 182,528.00	Total Tax	\$ 37,087.00	Total Payments/Credits	\$ 38,877.00	Amount to be Refunded	\$ 1,644.00	Penalty/Interest	\$ 146.00	Effective Tax Rate	17.89%
Adjusted Gross Income	\$ 207,278.00														
Taxable Income	\$ 182,528.00														
Total Tax	\$ 37,087.00														
Total Payments/Credits	\$ 38,877.00														
Amount to be Refunded	\$ 1,644.00														
Penalty/Interest	\$ 146.00														
Effective Tax Rate	17.89%														
<b>Estimated Payments to Make for Next Year's Return</b>	Estimated Payments for 2017 - Do not mail these vouchers with your 2016 income tax return. The estimated vouchers displayed below are used to prepay your 2017 income taxes that will be filed next year. If you expect to owe more than \$1,000 in 2017, you may incur underpayment penalties if you do not make these four estimated tax payments. This printout includes your estimated tax vouchers for your federal estimated taxes (Form 1040-ES).														

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**Estimated Payments to Make for Next Year's Return (Continued)** | Mail payments according to the schedule below:

Voucher Number	Due Date	Amount
1	04/18/2017	\$ 3,230.00
2	06/15/2017	\$ 3,230.00
3	09/15/2017	\$ 3,230.00
4	01/16/2018	\$ 3,230.00

| Include a separate check or money order for each payment, payable to "United States Treasury". Write your social security number and "Form 1040-ES" on each check.

| Mail payments to:  
Internal Revenue Service  
P.O. Box 1300  
Charlotte, NC 28201-1300

**Changed Your Mind About e-filing?** | You can still file electronically. Just go back to TurboTax, select the File tab, then select the E-file category. We'll walk you through the process. Once you file, we will let you know if your return is accepted (or rejected) by the Internal Revenue Service.

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury  
Internal Revenue Service

Calendar Year —  
Due 04/18/2017

## 2017 Form 1040-ES Payment Voucher 1

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **United States Treasury**. Write your social security number and '2017 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order .....	►	3,230.
REV 01/25/17 TTW		1555

133-64-5126  
NAND SARNA  
ANITA SARNA  
711 CROSSROADS DR  
HOUSTON TX 77079

459-81-0303

INTERNAL REVENUE SERVICE  
PO BOX 1300  
CHARLOTTE NC 28201-1300

133645126 JN SARN 30 0 201712 430

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury  
Internal Revenue Service

Calendar Year—  
Due 06/15/2017

## 2017 Form 1040-ES Payment Voucher 2

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **United States Treasury**. Write your social security number and '2017 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order .....	►	3,230.
REV 01/25/17 TTW 1555		

133-64-5126  
NAND SARNA  
ANITA SARNA  
711 CROSSROADS DR  
HOUSTON TX 77079

459-81-0303

INTERNAL REVENUE SERVICE  
PO BOX 1300  
CHARLOTTE NC 28201-1300

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury  
Internal Revenue Service

Calendar Year—  
Due 09/15/2017

## 2017 Form 1040-ES Payment Voucher 3

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **United States Treasury**. Write your social security number and '2017 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order .....	►	3,230.
REV 01/25/17 TTW		1555

133-64-5126  
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HOUSTON TX 77079

459-81-0303

INTERNAL REVENUE SERVICE  
PO BOX 1300  
CHARLOTTE NC 28201-1300

▼ Detach Here and Mail With Your Payment ▼

Department of the Treasury  
Internal Revenue Service

Calendar Year—  
Due 01/16/2018

## 2017 Form 1040-ES Payment Voucher 4

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **United States Treasury**. Write your social security number and '2017 Form 1040-ES' on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Amount of estimated tax you are paying by check or money order .....	►	3,230.
REV 01/25/17 TTW		1555

133-64-5126  
NAND SARNA  
ANITA SARNA  
711 CROSSROADS DR  
HOUSTON TX 77079

459-81-0303

INTERNAL REVENUE SERVICE  
PO BOX 1300  
CHARLOTTE NC 28201-1300

For the year Jan. 1-Dec. 31, 2016, or other tax year beginning

, 2016, ending

, 20

See separate instructions.

Your first name and initial

Last name

Nand

Sarna

Your social security number

133-64-5126

If a joint return, spouse's first name and initial

Last name

Anita

Sarna

Spouse's social security number

459-81-0303

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

711 Crossroads Dr

▲ 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).

Houston TX 77079

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  
 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**

6a	<input checked="" type="checkbox"/> <b>Youself.</b> If someone can claim you as a dependent, <b>do not</b> check box 6a . . . . .				Boxes checked on 6a and 6b	2
b	<input checked="" type="checkbox"/> <b>Spouse</b> . . . . .					
c	<b>Dependents:</b>	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)		
(1) First name	Last name					
Eshan	Sarna	633-80-5031	Son	<input checked="" type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
				<input type="checkbox"/>		
d	Total number of exemptions claimed . . . . .					

**Income**

7	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	7	184,333.	
8a	Taxable interest. Attach Schedule B if required . . . . .	8a	2,770.	
b	<b>Tax-exempt</b> interest. <b>Do not</b> include on line 8a . . . . .	8b	336.	
9a	Ordinary dividends. Attach Schedule B if required . . . . .	9a	7,519.	
b	Qualified dividends . . . . .	9b	6,379.	
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	12,656.	
14	Other gains or (losses). Attach Form 4797 . . . . .	14		
15a	IRA distributions <input type="checkbox"/> 15a	b Taxable amount . . . . .	15b	
16a	Pensions and annuities <input type="checkbox"/> 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 <input type="checkbox"/> 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 <b>total income</b> ►	22	207,278.	

**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>b</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 <b>adjusted gross income</b> ► . . . . .	37	207,278.

<b>Tax and Credits</b>	38	Amount from line 37 (adjusted gross income) . . . . .	38	207,278.																											
	39a	Check <input type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind. <b>Total boxes checked ► 39a</b> <input type="checkbox"/>																													
<b>Standard Deduction for—</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"/>																													
• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.	40	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin) . . . . .	40	12,600.																											
• All others: Single or Married filing separately, \$6,300	41	Subtract line 40 from line 38 . . . . .	41	194,678.																											
Married filing jointly or Qualifying widow(er), \$12,600	42	<b>Exemptions.</b> If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	42	12,150.																											
Head of household, \$9,300	43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . . . . .	43	182,528.																											
	44	<b>Tax</b> (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> _____	44	37,087.																											
	45	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251 . . . . .	45																												
	46	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	46																												
	47	Add lines 44, 45, and 46 . . . . . ► 47	47	37,087.																											
	48	Foreign tax credit. Attach Form 1116 if required . . . . .	48																												
	49	Credit for child and dependent care expenses. Attach Form 2441 . . . . .	49																												
	50	Education credits from Form 8863, line 19 . . . . .	50																												
	51	Retirement savings contributions credit. Attach Form 8880 . . . . .	51																												
	52	Child tax credit. Attach Schedule 8812, if required . . . . .	52																												
	53	Residential energy credits. Attach Form 5695 . . . . .	53																												
	54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	54																												
	55	Add lines 48 through 54. These are your <b>total credits</b> . . . . .	55																												
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- . . . . . ► 56	56	37,087.																											
<b>Other Taxes</b>	57	Self-employment tax. Attach Schedule SE . . . . .	57																												
	58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 . . . . .	58																												
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . . . .	59																												
	60a	Household employment taxes from Schedule H . . . . .	60a																												
	b	First-time homebuyer credit repayment. Attach Form 5405 if required . . . . .	60b																												
	61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/> . . . . .	61																												
	62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) . . . . .	62																												
	63	Add lines 56 through 62. This is your <b>total tax</b> . . . . . ► 63	63	37,087.																											
<b>Payments</b>	64	Federal income tax withheld from Forms W-2 and 1099 . . . . .	64	27,877.																											
	65	2016 estimated tax payments and amount applied from 2015 return . . . . .	65																												
	66a	<b>Earned income credit (EIC)</b> . . . . .	66a																												
If you have a qualifying child, attach Schedule EIC.	b	Nontaxable combat pay election <b>66b</b> . . . . .	66b																												
	67	Additional child tax credit. Attach Schedule 8812 . . . . .	67																												
	68	American opportunity credit from Form 8863, line 8 . . . . .	68																												
	69	Net premium tax credit. Attach Form 8962 . . . . .	69																												
	70	Amount paid with request for extension to file . . . . .	70	11,000.																											
	71	Excess social security and tier 1 RRTA tax withheld . . . . .	71																												
	72	Credit for federal tax on fuels. Attach Form 4136 . . . . .	72																												
	73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> _____	73																												
	74	Add lines 64, 65, 66a, and 67 through 73. These are your <b>total payments</b> . . . . . ► 74	74	38,877.																											
<b>Refund</b>	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you <b>overpaid</b> . . . . .	75	1,790.																											
	76a	Amount of line 75 you want <b>refunded to you</b> . If Form 8888 is attached, check here ► <input type="checkbox"/>	76a	1,644.																											
Direct deposit? See instructions.	b	Routing number <table border="1"><tr><td>1</td><td>1</td><td>1</td><td>0</td><td>0</td><td>0</td><td>6</td><td>1</td><td>4</td></tr><tr><td>9</td><td>6</td><td>6</td><td>0</td><td>5</td><td>5</td><td>2</td><td>5</td><td>3</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>4</td></tr></table> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings . . . . .	1	1	1	0	0	0	6	1	4	9	6	6	0	5	5	2	5	3									4		
1	1	1	0	0	0	6	1	4																							
9	6	6	0	5	5	2	5	3																							
								4																							
	d	Account number <table border="1"><tr><td>1</td><td>1</td><td>1</td><td>0</td><td>0</td><td>0</td><td>6</td><td>1</td><td>4</td></tr><tr><td>9</td><td>6</td><td>6</td><td>0</td><td>5</td><td>5</td><td>2</td><td>5</td><td>3</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>4</td></tr></table> . . . . .	1	1	1	0	0	0	6	1	4	9	6	6	0	5	5	2	5	3									4		
1	1	1	0	0	0	6	1	4																							
9	6	6	0	5	5	2	5	3																							
								4																							
	77	Amount of line 75 you want <b>applied to your 2017 estimated tax</b> ► 77 . . . . .	77																												
<b>Amount You Owe</b>	78	<b>Amount you owe.</b> Subtract line 74 from line 63. For details on how to pay, see instructions ► 78 . . . . .	78																												
	79	Estimated tax penalty (see instructions) . . . . .	79	146.																											
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> No																														
	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.																														
Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation	Daytime phone number																											
			Software Engineer	(281) 497-0925																											
	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.)																											
			Manager																												
<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 ►	Self-Prepared		Firm's EIN ►																											
	Firm's address ►			Phone no.																											



**SCHEDULE D**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

OMB No. 1545-0074

► 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.

**2016**  
Attachment  
Sequence No. 12

Name(s) shown on return

Nand & Anita Sarna

Your social security number  
133-64-5126

**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 .	116,093.	105,471.		10,622.
<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 . . . . .	5,849.	5,210.		639.
<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 . . . . .			4	
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			5	
<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 . . . . .			6 ( )	
<b>7</b> Net short-term capital gain or (loss). 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 . . . . .			7	11,261.

**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 .	67,595.	76,534.		-8,939.
<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 . . . . .	32,664.	22,724.		9,940.
<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 . . . . .			11	
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			12	
<b>13</b> Capital gain distributions. See the instructions . . . . .			13	394.
<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 . . . . .			14 ( )	
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .			15	1,395.

**Part III Summary**

16	Combine lines 7 and 15 and enter the result . . . . .	16	12,656.
	<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>		
17	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.	18	24.
18	Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . ►	18	
19	Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . . ►	19	
20	Are lines 18 and 19 <b>both</b> zero or blank? <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>Don't</b> complete lines 21 and 22 below.  <input checked="" 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.	21	( )
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of: <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>	21	( )
	<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
22	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.		

Name(s) shown on return

**Social security number or taxpayer identification number**

133-64-5126

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I** **Short-Term.** Transactions involving capital assets you held 1 year or less are short term. For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

**(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)  
 **(B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS  
 **(C)** Short-term transactions not reported to you on Form 1099-B

**2 Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 1b** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked) ►

5.849.05

5.209.53

639.52

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (a) to correct the basis. See *Column (a)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side **Social security number or taxpayer identification number**  
**Nand & Anita Sarna** **133-64-5126**

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II** **Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

(D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)  
 (E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS  
 (F) Long-term transactions not reported to you on Form 1099-B

**2 Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 8b** (if **Box D** above is checked), **line 9** (if **Box E** above is checked), or **line 10** (if **Box F** above is checked) ►

32,663.88	22,723.70			9,940.18
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**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on Form 1040 or Form 1040NR

Nand Sarna

Social security number of HSA  
beneficiary. If both spouses have  
HSAs, see instructions ►

133-64-5126

**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

- 1 Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2016 (see instructions). ►  Self-only  Family
- 2 HSA contributions you made for 2016 (or those made on your behalf), including those made from January 1, 2017, through April 18, 2017, that were for 2016. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions) . . . . .
- 3 If you were under age 55 at the end of 2016, and on the first day of **every** month during 2016, you were, or were considered, an eligible individual with the **same** coverage, enter \$3,350 (\$6,750 for family coverage). **All others**, see the instructions for the amount to enter . . . . .
- 4 Enter the amount you and your employer contributed to your Archer MSAs for 2016 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2016, also include any amount contributed to your spouse's Archer MSAs . . . . .
- 5 Subtract line 4 from line 3. If zero or less, enter -0- . . . . .
- 6 Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2016, see the instructions for the amount to enter . . . . .
- 7 If you were age 55 or older at the end of 2016, married, and you or your spouse had family coverage under an HDHP at any time during 2016, enter your additional contribution amount (see instructions) . . . . .
- 8 Add lines 6 and 7 . . . . .
- 9 Employer contributions made to your HSAs for 2016 . . . . . 

9	4,500.
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- 10 Qualified HSA funding distributions . . . . . 

10	
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- 11 Add lines 9 and 10 . . . . .
- 12 Subtract line 11 from line 8. If zero or less, enter -0- . . . . .
- 13 **HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25 . . . . .

**Caution:** If line 2 is more than line 13, you may have to pay an additional tax (see instructions).**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

- 14a Total distributions you received in 2016 from all HSAs (see instructions) . . . . .
- 14a 

14a	4,500.
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- b Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions) . . . . .
- 14b 

14b	
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- c Subtract line 14b from line 14a . . . . .
- 14c 

14c	4,500.
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- 15 Qualified medical expenses paid using HSA distributions (see instructions) . . . . .
- 15 

15	4,500.
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- 16 **Taxable HSA distributions.** Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount . . . . .
- 16 

16	0.
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- 17a If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here ►
- b **Additional 20% tax** (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "HSA" and the amount on the line next to the box . . . . .
- 17b 

17b	
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**Part III Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

<b>18</b>	Last-month rule . . . . .	<b>18</b>	
<b>19</b>	Qualified HSA funding distribution . . . . .	<b>19</b>	
<b>20</b>	<b>Total income.</b> Add lines 18 and 19. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount . . . . .	<b>20</b>	
<b>21</b>	<b>Additional tax.</b> Multiply line 20 by 10% (.10). Include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "HDHP" and the amount on the line next to the box . . . . .	<b>21</b>	