

For the year Jan. 1–Dec. 31, 2016, or other tax year beginning , 2016, ending , 20		See separate instructions.
Your first name and initial <b>Jonathan B</b>	Last name <b>Fignole</b>	<b>Your social security number</b> <b>249-69-5799</b>
If a joint return, spouse's first name and initial	Last name	<b>Spouse's social security number</b>
Home address (number and street). If you have a P.O. box, see instructions. <b>109 N Plains Rd</b>		Apt. no. <b>24</b>
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>The Plains OH 45780</b>		<b>▲ Make sure the SSN(s) above and on line 6c are correct.</b>  <b>Presidential Election Campaign</b> 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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	

Filing Status

1 ☒ Single  
2 ☐ Married filing jointly (even if only one had income)  
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶  
5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, **do not** check box 6a . . . . .  
b ☐ Spouse . . . . .

c Dependents:  

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Boxes checked on 6a and 6b **1**  
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 ▶ **1**

<b>Income</b>  <b>Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.</b>  If you did not get a W-2, see instructions.	7	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	7	27,713.		
	8a	Taxable interest. Attach Schedule B if required . . . . .	8a			
	b	Tax-exempt interest. <b>Do not</b> 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	0.		
	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	-3.		
	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			17	
18	Farm income or (loss). Attach Schedule F . . . . .	18			18	
19	Unemployment compensation . . . . .	19			19	
20a	Social security benefits . . . . .	20a	9,992.	b Taxable amount . . . . .	20b	3,545.
21	Other income. List type and amount . . . . .	21			21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your <b>total income</b> ▶	22			22	31,255.

<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	616.
	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	53.	
34	Tuition and fees. Attach Form 8917 . . . . .	34		
35	Domestic production activities deduction. Attach Form 8903	35		
36	Add lines 23 through 35 . . . . .	36	669.	
37	Subtract line 36 from line 22. This is your <b>adjusted gross income</b> ▶	37	30,586.	

REV 01/25/17 Intuit.ca.cfp.sp Form **1040** (2016)

**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

Jonathan B Fignole

Your social security number

249-69-5799

**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 .	25 .	25 .		0 .
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	1,355 .	1,358 .	0 .	-3 .
<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> -3 .

**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**

<b>16</b>	Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	-3.
	<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>		
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input 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.		
<b>18</b>	Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . ▶	<b>18</b>	
<b>19</b>	Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . . ▶	<b>19</b>	
<b>20</b>	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 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.		
<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: <div style="display: flex; align-items: center;"> <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> <div style="font-size: 3em; margin: 0 10px;">}</div> <div style="flex-grow: 1; border-bottom: 1px solid black; position: relative;"> <div style="position: absolute; right: -10px; top: -5px;">. . . . .</div> </div> </div>	<b>21</b>	( 3. )
	<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
<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 checked="" type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		

**Sales and Other Dispositions of Capital Assets**

► Information about Form 8949 and its separate instructions is at [www.irs.gov/form8949](http://www.irs.gov/form8949).  
► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

Jonathan B Fignole

Social security number or taxpayer identification number

249-69-5799

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	11 of 11 Shares sold	VARIOUS	12/12/16	525.14	537.63			-12.49
	5 of 5 Shares sold	VARIOUS	12/19/16	236.45	236.78			-0.33
	10 of 10 Shares sold	VARIOUS	10/13/16	464.40	453.34			11.06
	5 SIRIUS XM HOLDINGS INC COM	10/13/15	01/04/16	20.14	19.60			0.54
	11 SIRIUS XM HOLDINGS INC COM	12/18/15	01/04/16	44.32	44.11			0.21
	6 SIRIUS XM HOLDINGS INC COM	04/20/16	07/13/16	24.46	23.58			0.88
	20 CHANTICLEER HOLDINGS INC	07/13/16	07/13/16	9.74	9.90	W	0.16	0.
	10 CHANTICLEER HOLDINGS INC	07/13/16	07/13/16	4.87	4.95	W	0.08	0.
	75 WTS CHANTICLEER HOLDINGS INC	07/13/16	08/26/16	1.94	2.84			-0.90
	1 WTS CHANTICLEER HOLDINGS INC	07/13/16	08/26/16	0.02	0.04			-0.02
	79 WTS CHANTICLEER HOLDINGS INC	07/13/16	08/26/16	2.04	2.99			-0.95
	20 CHANTICLEER HOLDINGS INC	08/08/16	08/31/16	8.39	9.16			-0.77
	10 CHANTICLEER HOLDINGS INC	08/08/16	08/31/16	4.20	4.58			-0.38
	10 CHANTICLEER HOLDINGS INC	08/08/16	08/31/16	4.20	4.50			-0.30
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) ►				1,350.31	1,354.		0.24	-3.45

**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 (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**Sales and Other Dispositions of Capital Assets**

► Information about Form 8949 and its separate instructions is at [www.irs.gov/form8949](http://www.irs.gov/form8949).  
► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

Jonathan B Fignole

Social security number or taxpayer identification number

249-69-5799

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	10 CHANTICLEER HOLDINGS INC	08/26/16	08/31/16	4.19	4.37			-0.18
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) ►				4.19	4.37			-0.18

**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 (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.



**Moving Expenses**

OMB No. 1545-0074

**2016**  
Attachment  
Sequence No. **170**► Information about Form 3903 and its instructions is available at [www.irs.gov/form3903](http://www.irs.gov/form3903).

► Attach to Form 1040 or Form 1040NR.

Name(s) shown on return

Jonathan B Fignole

Your social security number

249-69-5799

**Before you begin:**

- ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.
- ✓ See **Members of the Armed Forces** in the instructions, if applicable.

<b>1</b>	Transportation and storage of household goods and personal effects (see instructions) . . . .	<b>1</b>	441.
<b>2</b>	Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals . . . . .	<b>2</b>	175.
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>	616.
<b>4</b>	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is <b>not</b> included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code <b>P</b> . . . . .	<b>4</b>	
<b>5</b>	Is line 3 <b>more than</b> line 4?  <input type="checkbox"/> <b>No.</b> You <b>cannot</b> deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.  <input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your <b>moving expense deduction</b> . . . . .	<b>5</b>	616.

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

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Form **3903** (2016)

1555



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**INDIVIDUAL INCOME TAX**  
**DECLARATION FOR ELECTRONIC FILING**

**SC8453**

(Rev. 3/6/15)

3299

REV 01/25/17 Intuit.cpf.sp

Please  
print or  
type.

Your first name and initial <b>JONATHAN B</b>		Last name <b>FIGNOLE</b>		Your social security number <b>249-69-5799</b>	
If joint return, spouse's first name and initial		Last name, if different		Spouse's social security number	
Home address (number and street, apt. number or RR) <b>109 N PLAINS RD APT 24</b>			Daytime telephone # <b>(843) 997-4884</b>		
City, town or post office, state and ZIP code <b>THE PLAINS OH 45780</b>			Tax Year <b>2016</b>		

**Part I Tax Return Information** (Whole dollars only)

1. Federal taxable income (SC1040, line 1) . . . . .	1	20,236	00
2. Net SC tax (SC1040, line 15) . . . . .	2	0	00
3. Use Tax . . . . .	3	0	00
4. Total Tax . . . . .	4	0	00
5. SC Income Tax Withheld (SC1040, lines 16 & 20) . . . . .	5	33	00
6. Tuition Tax Credit (SC1040, line 21) . . . . .	6		00
7. Refund (SC1040, line 30) . . . . .	7	33	00
8. Amount you owe (SC1040, line 34) . . . . .	8		00

**Part II Direct Deposit of Refund or EFW Payment of Tax Due** (Optional - See instructions.)

STAPLE COPIES OF STATE W-2(s) and 1099(s) HERE	9. Routing transit number (RTN)	2	4	4	2	7	3	8	2	6	The first two numbers of the RTN must be 01 through 12 or 21 through 32.					
	10. Bank account number (BAN)									1		3	8	3	9	5
	11. Type of account:	<input type="checkbox"/> Checking <input checked="" type="checkbox"/> Savings														
	12. Withdrawal Date	Withdrawal Amount \$														

**Part III Declaration of Taxpayer** (Sign only after Part I is completed.)

13. ☒ a. I consent that my refund be directly deposited as designated in Part II, and declare that the information shown on lines 1 through 8 is correct. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
- ☐ b. I authorize (1) the South Carolina Department of Revenue and its designated financial agents to initiate an Electronic Funds Withdrawal (payment) entry to my financial institution account designated in Part II for payment of my South Carolina taxes owed, and (2) my financial institution to debit the entry to my account. I also authorize the financial institutions involved in the processing of my electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to my payment.

If I have filed a balance due return, I understand that if the SC Department of Revenue does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties.

I declare that I have compared the information (including direct deposit or EFW data) on my return with the information I have provided to my electronic return originator (ERO) and the amounts agree with the amounts on my SC tax return. To the best of my knowledge, my return is true and complete. I consent that my return and accompanying schedules and statements be sent to the Internal Revenue Service (IRS) by my ERO, and subsequently by the IRS to the SC Department of Revenue. **Do not submit this form to the SC Department of Revenue. Keep with your records.**

Sign Here

_____ Your signature	_____ Date	_____ Spouse's signature (If joint, BOTH must sign)	_____ Date
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**Part IV Declaration of Electronic Return Originator (ERO) and Paid Preparer** (See Instructions.)

I declare that I have received the above taxpayer's return and the entries on this form are complete and correct to the best of my knowledge. I have obtained the taxpayer's signature on this form before submitting this return to the SC Department of Revenue. I have provided the taxpayer with a copy of all forms and information to be filed with the IRS and the SC Department of Revenue, and have followed all other requirements described in the IRS Pub. 1345 Authorized IRS e-file Providers of Individual Income Tax Returns, and requirements specified by the SC Department of Revenue. If I am the preparer, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge, they are true and complete. This declaration is based on all information of which I have knowledge. **I understand I do not mail this form. I am required to keep this form and the supporting documents for three (3) years.**

<b>ERO's Use Only</b>	ERO signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	PTIN
	Firm name (or yours if self-employed) and address	FEIN			
	ZIP code				
<b>Paid Preparer's Use Only</b>	Preparer signature	Date	Check if self-employed <input type="checkbox"/>	PTIN	
	Firm name (or yours if self-employed) and address	FEIN			
	ZIP code				

DO NOT MAIL

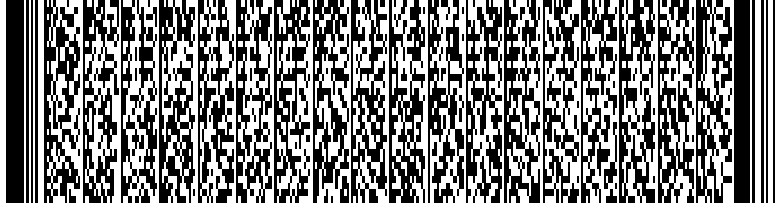
KEEP FOR YOUR RECORDS





STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**2016 INDIVIDUAL INCOME TAX RETURN**

**SC1040**  
(Rev. 7/28/16)  
3075



Your social security number			Check if deceased <input type="checkbox"/>
249	69	5799	
Spouse's social security number			Check if deceased <input type="checkbox"/>

**DO NOT USE THIS FORM TO FILE A  
CORRECTED RETURN. SEE SC1040  
INSTRUCTIONS FOR ADDITIONAL  
INFORMATION.**

For the year January 1 - December 31, 2016, or fiscal tax year beginning		2016 and ending		2017	
Print your first name and initial <b>Jonathan B</b>			Last name <b>Fignole</b>		Suff.
Spouse's first name, if married filing jointly			Last name		
Check if new address <input type="checkbox"/>	Mailing address (number and street, Apt. no or P. O. Box) Foreign address, see instructions <b>109 N Plains Rd 24</b>				County code <b>26</b>
City <b>The Plains</b>	State <b>OH</b>	Zip <b>45780</b>	Area code Daytime telephone <b>(843) 997-4884</b>		
Check if address is outside US <input type="checkbox"/>	Foreign country address including Postal code (see instructions)				

**Check this box if you are filing SC Schedule NR (Part-year/Nonresident)** ..... ☒

**Check this box ONLY if filing a composite return on behalf of a partnership or "S" corporation. Do not check this box if you are an individual.** ..... ☐

**Check this box if you have filed a federal or state extension** ..... ☐

**Check this box if you served in a Military COMBAT ZONE during the filing period** ..... ☐

**Enter the name of the combat zone:** \_\_\_\_\_

**Check this box if this return is affected by a federally declared DISASTER AREA** ..... ☐

**Enter the name of the disaster area:** \_\_\_\_\_

**CHECK YOUR FEDERAL FILING STATUS** (1) ☒ Single (3) ☐ Married filing separately. **Enter spouse's SSN here:** \_\_\_\_\_  
(2) ☐ Married filing jointly (4) ☐ Head-of-household (5) ☐ Widow(er) with dependent child

**Federal Exemptions**

Enter the number of exemptions from your 2016 federal return ..... **1**  
Enter the number of exemptions listed above that were under the age of 6 years on December 31, 2016 .....  
Enter the number of taxpayers age 65 or older, as of December 31, 2016 .....

**Dependents:**

First name	Last name	Social security number	Relationship	Date of birth (MM/DD/YYYY)

**INCOME AND ADJUSTMENTS****2016**

**1** Enter federal taxable income from your federal form. If zero or less, enter zero here. Dollars  
Nonresident filers complete Schedule NR and enter total from line 50 on line 5 below 1 20,236 00

**ADDITIONS TO FEDERAL TAXABLE INCOME**

a State tax addback, if itemizing on federal return (See instructions) . . . . .	a	00	
b Out-of-state losses (See instructions) Type: . . . . .	b	00	
c Expenses related to National Guard and Military Reserve income . . . . .	c	00	
d Interest income on obligations of states and political subdivisions other than South Carolina . . . . .	d	00	
e Other additions to income. Attach an explanation (See instructions) . . . . .	e	00	

**2** Add lines **a through e** and enter the total here. These are your **total additions** . . . . . 2 00

**3** Add lines 1 and 2 and enter the total here . . . . . 3 00

**SUBTRACTIONS FROM FEDERAL TAXABLE INCOME**

f State tax refund, if included on your federal return . . . . .	f	00	Dollars
g Total and permanent disability retirement income, if taxed on your federal return . . . . .	g	00	
h Out-of-state income/gain – Do not include personal service income (See instructions) Check type of income/gain: <input type="checkbox"/> Rental <input type="checkbox"/> Business <input type="checkbox"/> Other . . . . .	h	00	
i 44% of net capital gains held for more than <b>one year</b> (See instructions) . . . . .	i	00	
j Volunteer deductions (See instructions) Type: . . . . .	j	00	
k Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program (See instructions) . . . . .	k	00	
l Active Trade or Business Income deduction (See instructions) . . . . .	l	00	
m Interest income from obligations of the US government . . . . .	m	00	
n Certain nontaxable National Guard or Reserve Pay (See instructions) . . . . .	n	00	
o Social security and/or railroad retirement, if taxed on your federal return . . . . .	o	00	
<b>p Retirement Deduction (See instructions)</b>			
p-1 Taxpayer: date of birth . . . . .	p-1	00	
p-2 Spouse: date of birth . . . . .	p-2	00	
p-3 Surviving spouse: date of birth of deceased spouse . . . . .	p-3	00	
<b>Military Retirement Deduction (See instructions)</b>			
p-4 Taxpayer: date of birth . . . . .	p-4	00	
p-5 Spouse: date of birth . . . . .	p-5	00	
p-6 Surviving spouse: date of birth of deceased spouse . . . . .	p-6	00	
<b>q Age 65 and older deduction (See instructions)</b>			
q-1 Taxpayer: date of birth . . . . .	q-1	00	
q-2 Spouse: date of birth . . . . .	q-2	00	
r Negative amount of federal taxable income . . . . .	r	00	
s Subsistence allowance ____ days @ \$8.00 . . . . .	s	00	
t Dependents under the age of 6 years on December 31 of the tax year . . . . .	t	00	
u Consumer Protection Services . . . . .	u	00	
v Other subtractions (See instructions) . . . . .	v	00	

**4** Add lines **f through v** and enter here. These are your **total subtractions** . . . . . 4 < 00

**5** Residents subtract line 4 from line 3 and enter the difference. Nonresidents enter amount from Schedule NR, line 50. If less than zero, enter zero here . . . . . This is your **South Carolina INCOME SUBJECT TO TAX** 5 1,435 00

**6** **TAX:** enter tax from **SOUTH CAROLINA** tax tables . . . . . 6 0 00

**7** TAX on Lump Sum Distribution (Attach SC4972) . . . . . 7 00

**8** TAX on Active Trade or Business Income (Attach I-335) . . . . . 8 00

**9** TAX on excess withdrawals from Catastrophe Savings Accounts . . . . . 9 00

**10** Add lines 6 through 9 and enter the total here . . . . . This is your **TOTAL SOUTH CAROLINA TAX** 10 0 00

**11** Child and Dependent Care (See instructions) . . . . . 11 00

**12** Two Wage Earner Credit (See instructions) . . . . . 12 00

**13** Other non-refundable credits. Attach SC1040TC and other state return(s) . . . . . 13 00

**14** TOTAL non-refundable credits. Add lines 11 through 13 and enter the total here . . . . . 14 00

**15** SUBTRACT line 14 from line 10. Enter the difference BUT NOT LESS THAN ZERO here . . . . . 15 0 00

30752026



2016

**PAYMENTS AND REFUNDABLE CREDITS**

<b>16 SC INCOME TAX WITHHELD</b> (Attach W-2 or SC41) . . . . .	33	00	<b>20 Other SC withholding</b> (Attach Form 1099) . . . . .		00
<b>17 2016 estimated tax payments</b> . . . . .		00	<b>21 Tuition tax credit</b> (Attach I-319) . . . . .		00
<b>18 Amount paid with extension</b> . . . . .		00	<b>22 Other refundable credit(s)</b> . . . . .		00
<b>19 NR sale of real estate</b> . . . . .		00	Check <input type="checkbox"/> Anhydrous Ammonia (Attach I-333) Type: <input type="checkbox"/> Milk Credit (Attach I-334) <input type="checkbox"/> Classroom Teacher Expenses (Attach I-360) <input type="checkbox"/> Parental Refundable Credit - ECENC		
<b>23 Add lines 16 through 22 and enter the total here.</b> . . . . . These are your <b>TOTAL PAYMENTS</b>			<b>23</b>	33	00
<b>24 If line 23 is LARGER than line 15, subtract line 15 from line 23 and enter the OVERPAYMENT</b> . . . . .			<b>24</b>	33	00
<b>25 If line 15 is LARGER than line 23, subtract line 23 from line 15 and enter the AMOUNT DUE</b> . . . . .			<b>25</b>		00
<b>26 USE TAX</b> due on internet, mail-order or out-of-state purchases. . . . .			<b>26</b>	0	00
Use tax is based on your county's sales tax rate. See instructions for more information.					
If you certify that no use tax is due, check here . . . <input checked="" type="checkbox"/>					
<b>27 Amount of line 24 to be credited to your 2017 Estimated Tax</b> . . . . .			<b>27</b>		00
<b>28 Total Contributions for Check-offs</b> (Attach I-330) . . . . .			<b>28</b>		00
<b>29 Add lines 26 through 28 and enter the total here</b> . . . . .			<b>29</b>	0	00
<b>30 If line 29 is larger than line 24, go to line 31. Otherwise, subtract line 29 from line 24 and enter the AMOUNT TO BE REFUNDED TO YOU (line 30a check box entry is required).</b> . . . . . <b>REFUND</b>			<b>30</b>	33	00
<b>REFUND OPTIONS (subject to program limitations)</b>					
<b>30a Mark one refund choice:</b> <input checked="" type="checkbox"/> <b>Direct Deposit</b> (30b required) <input type="checkbox"/> <b>Debit Card*</b> <input type="checkbox"/> <b>Paper Check</b> *SCDOR Income Tax Refund Prepaid Debit Card issued by Bank Of America					
<b>30b Direct Deposit (for US Accounts Only) Type:</b> <input type="checkbox"/> <b>Checking</b> <input checked="" type="checkbox"/> <b>Savings</b>					
<b>Routing Number (RTN)</b>		244273826	<b>Must be 9 digits.</b> The first two numbers of the RTN must be 01 through 12 or 21 through 32		
<b>Bank Account Number (BAN)</b>		138395	1-17 digits		
<b>31 Tax Due:</b> Add lines 25 and 29. If line 29 is larger than line 24, subtract line 24 from line 29 and enter the amount . .			<b>31</b>		00
<b>32 Late filing and/or late payment:</b> Penalties _____ Interest _____ (See instructions) Enter total here . . . .			<b>32</b>		00
<b>33 Penalty for Underpayment of Estimated Tax</b> (Attach SC2210) . . . . . (See instructions and enter letter in box if applicable) Exception to Underpayment of Estimated Tax <input type="checkbox"/>			<b>33</b>		00
<b>34 Add lines 31 through 33 and enter the AMOUNT YOU OWE here.</b> . . . . . <b>BALANCE DUE</b>			<b>34</b>		00

Pay electronically free of charge at dor.sc.gov. Click on DORePay and pay with Visa, MasterCard or by Electronic Funds Withdrawal (EFW).

I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief.			
Your signature		Date	Spouse's signature (if married filing jointly, BOTH must sign)
Taxpayer's Email			
I <b>authorize</b> the Director of the SC Department of Revenue or delegate to discuss this return, attachments and related tax matters with the preparer.		Yes <input type="checkbox"/> No <input type="checkbox"/>	Preparer's printed name
If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.			
<b>Paid Preparer's Use Only</b>	Preparer signature	Date	Check if self-employed <input type="checkbox"/> PTIN
	Firm name (or yours if self-employed) and address and Zip Code		FEIN
	Self prepared		Phone No.

MAIL TO:



REFUNDS OR ZERO TAX

BALANCE DUE

SC1040 Processing Center, PO Box 101100, Columbia, SC 29211-0100

Taxable Processing Center, PO Box 101105, Columbia, SC 29211-0105

30753024

1555



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STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**2016 NONRESIDENT SCHEDULE**

**SCHEDULE NR**

(Rev. 7/12/16)

3081

For the year January 1 - December 31, 2016, or fiscal tax year beginning

2016 and ending

2017

Print Your name

Your Social Security number

Spouse's first name

Spouse's Social Security number

Fignole, Jonathan B

249-69-5799

**Dates of SC Residency**  
 01-01-2016 to 05-31-2016

 Schedule NR is to be used by  
**Nonresident or Part-year residents**

Attach to completed SC1040.

**INCOME AND EXCLUSIONS**

		INCOME AS SHOWN ON FEDERAL RETURN COLUMN A		SOUTH CAROLINA INCOME COLUMN B	
1	Wages, salaries, tips, etc. ....	27,713	00	2,173	00
2	Taxable interest income .....		00		00
3	Dividend income .....		00		00
4	State and local income tax refunds .....	0	00		
5	Alimony received .....		00		00
6	Business income or (loss) .....		00		00
7	Capital gain or (loss) .....	-3	00	0	00
8	Other gains or (losses) .....		00		00
9	Taxable amount of IRA distributions .....		00		00
10	Taxable amount of pensions and annuities .....		00		00
11	Rents, royalties, partnerships, estates, trusts, etc. ....		00		00
12	Farm income or (loss) .....		00		00
13	Unemployment compensation .....		00		00
14	Taxable amount of social security benefits .....	3,545	00		
15	Other income .....		00		00
16	<b>TOTAL INCOME:</b> Add lines 1 through 15 .....	31,255	00	2,173	00
<b>ADJUSTMENTS TO INCOME</b>		<b>FEDERAL ADJUSTMENT</b>		<b>SC ADJUSTMENT</b>	
17	Educator Expenses .....		00		00
18	Certain business expenses of reservists, performing artists, and fee-based government officials .....		00		00
19	Health savings account deduction .....		00		00
20	Moving expenses .....	616	00	0	00
21	Deductible part of self-employment tax .....		00		00

*Attach To  
SC1040*

SC adjustment cannot exceed 100% of federal adjustment. Continued on next page.

30811038



## SC adjustment continued

		COLUMN A	COLUMN B
22	Self-employed SEP, SIMPLE, and qualified plans.	00	00
23	Self-employed health insurance deduction	00	00
24	Penalty on early withdrawal of savings	00	00
25	Alimony paid	00	00
26	IRA deduction	00	00
27	Student loan interest deduction.	53 00	4 00
28	Tuition and fees	00	00
29	Domestic production activities deduction.	00	
30	Other Adjustments.	00	00
31	<b>TOTAL ADJUSTMENTS:</b> Add lines 17 through 30	669 00	4 00
32	<b>ADJUSTED GROSS INCOME:</b> Line 16 minus line 31	30,586 00	2,169 00

**SOUTH CAROLINA ADJUSTMENTS****ADDITIONS**

33	South Carolina Additions		00
----	--------------------------	--	----

**SUBTRACTIONS**

34	44% of net capital gains held for more than one year (See instructions)		00
35	Retirement Deduction (See instructions)		
a)	Taxpayer: Date of Birth	35a	00
b)	Spouse: Date of Birth	35b	00
c)	Surviving Spouse: Deceased Spouse(s) Date of Birth	35c	00
	Military Retirement Deduction (See instructions)		
d)	Taxpayer: Date of Birth	35d	00
e)	Spouse: Date of Birth	35e	00
f)	Surviving Spouse: Deceased Spouse(s) Date of Birth	35f	00
36	Age 65 and older deduction (See instructions) (Must be a resident for part of the year)		
a)	Taxpayer: Date of Birth	36a	00
b)	Spouse: Date of Birth	36b	00
37	Deductions for dependent(s) under 6 years of age on December 31, of the tax year. (See instructions). (Must be a resident for at least part of the year)		
	Date of Birth SSN		
	Date of Birth SSN	37	00
38	Contributions to the SC College Investment Program ("Future Scholar") or the SC Tuition Prepayment Program. (See instructions)	38	00
39	Active Trade or Business Income Deduction (See Instructions)	39	00
40	Consumer Protection Services	40	00
41	Other Subtractions (See instructions)	41	00
42	<b>TOTAL SOUTH CAROLINA SUBTRACTIONS:</b> Add lines 34 through 41	42	00
43	<b>TOTAL SOUTH CAROLINA ADJUSTMENTS:</b> Line 33 minus line 42	43	00
44	<b>SC Modified Adjusted Gross Income</b> (Column B Line 32 plus line 43)	44	2,169 00

**45 PRORATION:**Line 32, Column B divided by line 32, Column A = 7.09 % (Do not exceed 100%)

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**46 DEDUCTIONS ADJUSTMENT:**

If using the standard deduction, enter the amount from federal form OR

If itemizing, **use worksheet from instructions**, and enter the amount from Part IV on line 46 (Total itemized Deductions Adjustment). Also enter the following amounts from the worksheet:

Part I (Itemized Deduction)

Part II, Worksheet A, line 5 (State Taxes)

Part III (Other Expenses)

**47 EXEMPTIONS ADJUSTMENT:** (See Instructions)  
(Form 1040EZ filers enter zero.)**48 TOTAL deductions and exemptions.** Add lines 46 and 47**49 ALLOWABLE DEDUCTIONS:** Multiply line 48 by 7.09 % from line 45**50 SOUTH CAROLINA TAXABLE INCOME:** Subtract line 49 from line 44, Column B. Enter the difference **here and on SC1040, line 5.** If line 50 is a negative figure, enter zero on SC1040 line 5

46	6,300	00
47	4,050	00
48	10,350	00
49	734	00
50	1,435	00

Attach this form and a complete copy of your federal return to your SC1040.

Check the Schedule NR box on the front of SC1040.

Do not submit Schedule NR separately.

Your return cannot be processed if this form is submitted separately.

30812036

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

, 2016, ending

, 20

See separate instructions.

Your first name and initial

Jonathan B

Last name

Fignole

Your social security number

249-69-5799

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.

109 N Plains Rd

Apt. no.

24

▲ 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).

The Plains OH 45780

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

1 ☒ Single

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

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

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ►

5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a . . . . .

b ☐ Spouse . . . . .

c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ if child under age 17 qualifying for child tax credit (see instructions)

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

d Total number of exemptions claimed . . . . .

1

Boxes checked on 6a and 6b

1

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 ►

1

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .

7 27,713.

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 0.

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 -3.

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 9,992.

b Taxable amount . . . . .

20b 3,545.

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 31,255.

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 . . . . .

26 616.

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 53.

34 Tuition and fees. Attach Form 8917 . . . . .

34

35 Domestic production activities deduction. Attach Form 8903

35

36 Add lines 23 through 35 . . . . .

36 669.

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

37 30,586.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. BAA

REV 01/25/17 Intuit.cpf.sp

Form 1040 (2016)

REV 01/25/17 Intuit.ca.cfp.sp Form **1040** (2016)



**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

Jonathan B Fignole

Your social security number

249-69-5799

**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 .	25 .	25 .		0 .
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	1,355 .	1,358 .	0 .	-3 .
<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 the back . . . . .				<b>7</b> -3 .

**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 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**

<b>16</b>	Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	-3.
	<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>		
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input 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.		
<b>18</b>	Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . ▶	<b>18</b>	
<b>19</b>	Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . . ▶	<b>19</b>	
<b>20</b>	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 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.		
<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: <div style="display: flex; align-items: center;"> <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> <div style="font-size: 3em; margin: 0 10px;">}</div> <div style="flex-grow: 1; border-bottom: 1px solid black; position: relative;"> <div style="position: absolute; right: -10px; top: -5px;">. . . . .</div> </div> </div>	<b>21</b>	( 3. )
	<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
<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 checked="" type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		

**Sales and Other Dispositions of Capital Assets**

► Information about Form 8949 and its separate instructions is at [www.irs.gov/form8949](http://www.irs.gov/form8949).  
► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

Jonathan B Fignole

Social security number or taxpayer identification number

249-69-5799

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	11 of 11 Shares sold	VARIOUS	12/12/16	525.14	537.63			-12.49
	5 of 5 Shares sold	VARIOUS	12/19/16	236.45	236.78			-0.33
	10 of 10 Shares sold	VARIOUS	10/13/16	464.40	453.34			11.06
	5 SIRIUS XM HOLDINGS INC COM	10/13/15	01/04/16	20.14	19.60			0.54
	11 SIRIUS XM HOLDINGS INC COM	12/18/15	01/04/16	44.32	44.11			0.21
	6 SIRIUS XM HOLDINGS INC COM	04/20/16	07/13/16	24.46	23.58			0.88
	20 CHANTICLEER HOLDINGS INC	07/13/16	07/13/16	9.74	9.90	W	0.16	0.
	10 CHANTICLEER HOLDINGS INC	07/13/16	07/13/16	4.87	4.95	W	0.08	0.
	75 WTS CHANTICLEER HOLDINGS INC	07/13/16	08/26/16	1.94	2.84			-0.90
	1 WTS CHANTICLEER HOLDINGS INC	07/13/16	08/26/16	0.02	0.04			-0.02
	79 WTS CHANTICLEER HOLDINGS INC	07/13/16	08/26/16	2.04	2.99			-0.95
	20 CHANTICLEER HOLDINGS INC	08/08/16	08/31/16	8.39	9.16			-0.77
	10 CHANTICLEER HOLDINGS INC	08/08/16	08/31/16	4.20	4.58			-0.38
	10 CHANTICLEER HOLDINGS INC	08/08/16	08/31/16	4.20	4.50			-0.30
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) ►				1,350.31	1,354.		0.24	-3.45

**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 (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**Sales and Other Dispositions of Capital Assets**

► Information about Form 8949 and its separate instructions is at [www.irs.gov/form8949](http://www.irs.gov/form8949).  
► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

Jonathan B Fignole

Social security number or taxpayer identification number

249-69-5799

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	10 CHANTICLEER HOLDINGS INC	08/26/16	08/31/16	4.19	4.37			-0.18
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) ►				4.19	4.37			-0.18

**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 (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**Moving Expenses**

► Information about Form 3903 and its instructions is available at [www.irs.gov/form3903](http://www.irs.gov/form3903).  
► Attach to Form 1040 or Form 1040NR.

Name(s) shown on return

Jonathan B Fignole

Your social security number

249-69-5799

**Before you begin:**

- ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.  
✓ See **Members of the Armed Forces** in the instructions, if applicable.

<b>1</b>	Transportation and storage of household goods and personal effects (see instructions) . . . .	<b>1</b>	441.
<b>2</b>	Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals . . . . .	<b>2</b>	175.
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>	616.
<b>4</b>	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is <b>not</b> included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code <b>P</b> . . . . .	<b>4</b>	
<b>5</b>	Is line 3 <b>more than</b> line 4?  <input type="checkbox"/> <b>No.</b> You <b>cannot</b> deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.  <input checked="" type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your <b>moving expense deduction</b> . . . . .	<b>5</b>	616.


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

Please detach here. You must use the Ohio form SD 40P payment voucher if you use a paper check or money order to pay your tax due.

**SD 40P**  
School District Income Tax Payment Voucher

Rev. 6/16

DO **NOT** STAPLE OR  
OTHERWISE ATTACH  
YOUR PAYMENT TO  
THIS VOUCHER.  
DO **NOT** SEND CASH.

**2016SP** Do **NOT** fold check or voucher. 



Use UPPERCASE letters  
to print the first three letters of

JONATHAN B FIGNOLE

School district  
number

Taxpayer's  
last name

Spouse's last name  
(only if joint filing)

109 N PLAINS RD, APT. 24  
THE PLAINS OH 45780

0502

FIG

Your SSN 249 69 5799

Spouse's SSN  
(if joint filing)

If you are sending this voucher and paper check or money order (payable to School District Income Tax) with or separately from your school district income tax return, mail to: School District Income Tax, P.O. Box 182389, Columbus, OH 43218-2389. Write the last four digits of the taxpayer's SSN on the check or money order.

Amount of  
Payment  \$ 277.00

Vendor's  
Registration  
Number **INT**

REV 01/25/17 INTUIT.CG.CFP.SP

249695799 3 0516 5 000000000 0 0502 5 508



0033  
Department of  
Taxation  
Rev. 9/16

Do not use staples. Use only black ink and UPPERCASE letters.

# 2016 Ohio IT 1040 Individual Income Tax Return



16000133

03 06 17

**Note: This form encompasses the IT 1040, IT 1040EZ and amended IT 1040X.**

Is this an amended return? Yes ☒ No If yes, include Ohio IT RE (do not include a copy of the previously filed return)

Is this a Net Operating Loss (NOL) carryback? Yes

Taxpayer's SSN (required)

☒ If deceased

No If yes, include Schedule IT NOL

Spouse's SSN (if filing jointly)

☒ If deceased

Enter school district # for  
this return (see instructions).

249 69 5799

check box SD# ☒ 0502

First name

check box

M.I. Last name

JONATHAN

B FIGNOLE

Spouse's first name (only if married filing jointly)

M.I. Last name

Mailing address (for faster processing, use a street address)

109 N PLAINS RD, APT. 24

City

State

ZIP code

Ohio county (first four letters)

THE PLAINS

OH

45780

A T H E

Home address (if different from mailing address) – do **NOT** include city or state

ZIP code

Ohio county (first four letters)

Foreign country (if the mailing address is outside the U.S.)

Foreign postal code

## Ohio Residency Status – Check applicable box

Full-year  
resident

Part-year  
☒ resident

Nonresident  
Indicate state ☒

Check applicable box for spouse (only if married filing jointly)

Full-year  
resident

Part-year  
resident

Nonresident  
Indicate state ☒

## Ohio Political Party Fund

Do you want \$1 to go to this fund? .....

If joint return, does your spouse want \$1 to go to this fund? .....

**Note:** Checking "Yes" will not increase your tax or decrease your refund.

## Filing Status – Check one (as reported on federal income tax return, with limited exceptions – see instructions)

☒ Single, head of household or qualifying widow(er)

Married filing jointly

Married filing separately

Yes No

Did you file the federal extension 4868? .....

Yes No

Is someone else claiming you or your spouse (if joint return) as  
a dependent? If yes, enter "0" on line 4.....

Yes No

☒

1. **Federal adjusted gross income** (from the federal 1040, line 37; 1040A, line 21;

1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10)..... 1.

30586 00

2a. Additions to federal adjusted gross income (include Ohio Schedule A, line 10) ..... 2a.

00

2b. Deductions from federal adjusted gross income (include Ohio Schedule A, line 35) ..... 2b.

3545 00

3. Ohio adjusted gross income (line 1 plus line 2a minus line 2b) ..... 3.

27041 00

1 4. Personal and dependent exemption deduction (if claiming dependent(s), include Schedule J) ... 4.

2250 00

5. Ohio income tax base (line 3 minus line 4; if less than -0-, enter -0-) ..... 5.

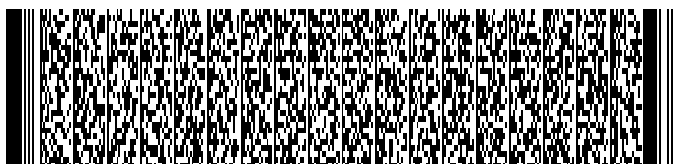
24791 00

6. Taxable business income (include Ohio Schedule IT BUS, line 13) ..... 6.

00

7. Line 5 minus line 6 (if less than -0-, enter -0-) ..... 7.

24791 00



**Include your federal income tax return  
if line 1 of this return is -0- or negative.**



Postmark date

Code

03/06/2017 10:29 AM

2016 IT 1040 – page 1 of 2



# 2016 Ohio IT 1040

## Individual Income Tax Return



**16000233**

SSN 249 69 5799

7a. Amount from line 7 on page 1 .....	7a.	24791	00
8a. Nonbusiness income tax liability on line 7a (see instructions for tax tables).....	8a.	423	00
8b. Business income tax liability (include Ohio Schedule IT BUS, line 14) .....	8b.		00
8c. Income tax liability before credits (line 8a plus line 8b).....	8c.	423	00
9. Ohio nonrefundable credits (include Ohio Schedule of Credits, line 34).....	9.	96	00
10. Tax liability after nonrefundable credits (line 8c minus line 9; if less than -0-, enter -0-).....	10.	327	00
11. Interest penalty on underpayment of estimated tax (include Ohio IT/SD 2210).....	11.		00
12. Sales and use tax due on Internet, mail order or other out-of-state purchases (see instructions). If you certify that no sales or use tax is due, check the box to the right.....	12.		00
13. <b>Total Ohio tax liability</b> before withholding or estimated payments (add lines 10, 11 and 12) .....	13.	327	00
14. Ohio income tax withheld (W-2, box 17; W-2G, box 15; 1099-R, box 12). Include W-2(s), W-2G(s) and 1099-R(s) with the return.....	14.	672	00
15. Estimated and extension payments made (2016 Ohio IT 1040ES and/or IT 40P) and credit carryforward from previous year return .....	15.		00
16. Refundable credits (include Ohio Schedule of Credits, line 41) .....	16.		00
17. <b>Amended return only</b> – amount previously paid with original/amended return .....	17.		00
18. <b>Total Ohio tax payments</b> (add lines 14, 15, 16 and 17) .....	18.	672	00
19. <b>Amended return only</b> – overpayment previously requested on original/amended return .....	19.		00
20. Line 18 minus line 19 .....	20.	672	00

If line 20 is **MORE THAN** line 13, skip to line 24. OTHERWISE, continue to line 21.

21. Tax liability (line 13 minus line 20).....	21.	00
22. Interest and penalty due on late filing or late payment of tax (see instructions).....	22.	00
23. <b>TOTAL AMOUNT DUE</b> (line 21 plus line 22). <b>Include Ohio IT 40P (if original return) or IT 40XP (if amended return) and make check payable to "Ohio Treasurer of State"</b> .....	<b>AMOUNT DUE ▶ 23.</b>	00
24. Overpayment (line 20 minus line 13).....	24.	345 00
25. <b><u>Original return only</u></b> – amount of line 24 to be credited toward 2017 income tax liability .....	25.	00
26. Amount of line 24 to be donated:		
a. Wildlife species	b. Military injury relief	c. Ohio History Fund
00	00	00
d. State nature preserves	e. Breast / cervical cancer	f. Wishes for Sick Children
00	00	00
Total.....		26g.
		00
27. <b>YOUR REFUND</b> (line 24 minus lines 25 and 26g) .....	<b>YOUR REFUND ▶ 27.</b>	345 00

**Sign Here (required):** I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

Your signature		Date (MM/DD/YY) ( 843 ) 997-4884
Spouse's signature (see instructions) SELF-PREPARED		Phone number
Preparer's printed name (see Instructions)	PTIN	Phone number
Do you authorize your preparer to contact us regarding this return?		Yes <input checked="checked" type="checkbox"/> No <input type="checkbox"/>

**If your refund is \$1.00 or less, no refund will be issued.  
If you owe \$1.00 or less, no payment is necessary.**

**NO Payment Included – Mail to:**

Ohio Department of Taxation  
P.O. Box 2679  
Columbus, OH 43270-2679

**Payment Included – Mail to:**

Ohio Department of Taxation  
P.O. Box 2057  
Columbus, OH 43270-2057

**2016 Ohio Schedule A**  
**Income Adjustments – Additions and Deductions**

16000333

03 06 17

SSN of primary filer

249 69 5799

**Additions**

(add income items only to the extent not included on Ohio IT 1040, line 1)

1. Non-Ohio state or local government interest and dividends .....	1.	00
2. Certain Ohio pass-through entity and financial institutions taxes paid.....	2.	00
3. Reimbursement of college tuition expenses and fees deducted in any previous year(s) and noneducation expenditures from a college savings account .....	3.	00
4. Losses from sale or disposition of Ohio public obligations .....	4.	00
5. Nonmedical withdrawals from a medical savings account.....	5.	00
6. Reimbursement of expenses previously deducted for Ohio income tax purposes, but only if the reimbursement is not in federal adjusted gross income.....	6.	00

**Federal**

7. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense .....	7.	00
8. Federal interest and dividends subject to state taxation .....	8.	00
9. Miscellaneous federal income tax additions .....	9.	00
10. <b>Total additions</b> (add lines 1 through 9 ONLY). Enter here and on Ohio IT 1040, line 2a) .....	10.	00

**Deductions**

(deduct income items only to the extent included on Ohio IT 1040, line 1)

11. Business income deduction (include Ohio Schedule IT BUS, line 11) .....	11.	00
12. Employee compensation earned in Ohio by residents of neighboring states .....	12.	00
13. State or municipal income tax overpayments shown on the federal 1040, line 10 .....	13.	00
14. Qualifying Social Security benefits and certain railroad retirement benefits .....	14.	3545 00
15. Interest income from Ohio public obligations and from Ohio purchase obligations; gains from the sale or disposition of Ohio public obligations; public service payments received from the state of Ohio; or income from a transfer agreement .....	15.	00
16. Amounts contributed to an individual development account.....	16.	00
17. Amounts contributed to STABLE account: Ohio's ABLE plan .....	17.	00

**Federal**

18. Federal interest and dividends exempt from state taxation .....	18.	00
19. Adjustment for Internal Revenue Code sections 168(k) and 179 depreciation expense .....	19.	00
20. Refund or reimbursements shown on the federal 1040, line 21 for itemized deductions claimed on a prior year federal income tax return .....	20.	00
21. Repayment of income reported in a prior year.....	21.	00
22. Wage expense not deducted due to claiming the federal work opportunity tax credit .....	22.	00
23. Miscellaneous federal income tax deductions .....	23.	00

**2016 Ohio Schedule A**  
**Income Adjustments – Additions and Deductions**  
 SSN of primary filer  
 249 69 5799



**Uniformed Services**

24. Military pay for Ohio residents received while the military member was stationed outside Ohio.....	24.	00
25. Certain income earned by military nonresidents and civilian nonresident spouses.....	25.	00
26. Uniformed services retirement income .....	26.	00
27. Military injury relief fund.....	27.	00
28. Certain Ohio National Guard reimbursements and benefits .....	28.	00

**Education**

29. Ohio 529 contributions, tuition credit purchases .....	29.	00
30. Pell/Ohio College Opportunity taxable grant amounts used to pay room and board.....	30.	00

**Medical**

31. Disability and survivorship benefits (do not include pension continuation benefits) .....	31.	00
32. Unreimbursed long-term care insurance premiums, unsubsidized health care insurance premiums and excess health care expenses (see instructions for worksheet).....	32.	00
33. Funds deposited into, and earnings of, a medical savings account for eligible health care expenses (see instructions for worksheet) .....	33.	00
34. Qualified organ donor expenses ( <b>maximum \$10,000 per taxpayer</b> ) .....	34.	00
35. <b>Total deductions</b> (add lines 11 through 34 ONLY). Enter here and on Ohio IT 1040, line 2b .....	35.	3545 00

**2016 Ohio Schedule of Credits**  
**Nonrefundable and Refundable**

16280133

SSN of primary filer

03 06 17

249 69 5799

**Nonrefundable Credits**

1. Tax liability before credits (from Ohio IT 1040, line 8c) .....	1.	423 00
2. Retirement income credit ( <b>limit \$200 per return</b> ). See the table in the instructions .....	2.	00
3. Lump sum retirement credit (include Ohio LS WKS, line 6).....	3.	00
4. Senior citizen credit (must be 65 or older to claim this credit; <b>limit \$50 per return</b> ) .....	4.	00
5. Lump sum distribution credit (must be 65 or older to claim this credit; include Ohio LS WKS, line 3)....	5.	00
6. Child care and dependent care credit (see the worksheet in the instructions).....	6.	00
7. If Ohio IT 1040, line 5 is \$10,000 or less, enter \$88; otherwise, enter -0- (low income credit) .....	7.	00
8. Displaced worker training credit (see the worksheet in the instructions) ( <b>limit \$500 per taxpayer</b> ) .....	8.	00
9. Campaign contribution credit for Ohio statewide office or General Assembly ( <b>limit \$50 per taxpayer</b> ) ..	9.	0 00
10. Income-based exemption credit (\$20 personal/dependent exemption credit) .....	10.	20 00
11. Total (add lines 2 through 10) .....	11.	20 00
12. Tax less credits (line 1 minus line 11; if less than -0-, enter -0-) .....	12.	403 00
13. Joint filing credit. See the instructions for eligibility and documentation requirements. This credit is for married filing jointly status only. _____% times amount on line 12 ( <b>limit \$650</b> ) .....	13.	0 00
14. Earned income credit .....	14.	00
15. Ohio adoption credit ( <b>limit \$10,000 per adopted child</b> ) .....	15.	00
16. Job retention credit, nonrefundable portion (include a copy of the credit certificate).....	16.	00
17. Credit for eligible new employees in an enterprise zone (include a copy of the credit certificate).....	17.	00
18. Credit for purchases of grape production property .....	18.	00
19. Invest Ohio credit (include a copy of the credit certificate) .....	19.	00
20. Technology investment credit carryforward (include a copy of the credit certificate) .....	20.	00
21. Enterprise zone day care and training credits (include a copy of the credit certificate) .....	21.	00
22. Research and development credit (include a copy of the credit certificate).....	22.	00
23. Ohio historic preservation credit, nonrefundable carryforward portion (include a copy of the credit certificate) .....	23.	00
24. Total (add lines 13 through 23) .....	24.	0 00
25. Tax less additional credits (line 12 minus line 24; if less than -0-, enter -0-) .....	25.	403 00



# 2016 Ohio Schedule of Credits

## Nonrefundable and Refundable

SSN of primary filer

249 69 5799



16280233

### Nonresident Credit

Date of nonresidency 01/01/16 to 05/31/16 State of residency SC

26. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) that was not earned or received in Ohio. Include Ohio IT NRC if required.....26. 5124 00

27. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3) .....27. 27041 00

28. Divide line 26 by line 27 and enter the result here (four digits; do not round). .1894  
 Multiply this factor by the amount on line 25 to calculate your nonresident credit..... 28. 76 00

### Resident Credit

29. Enter the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) subjected to tax by other states or the District of Columbia while you were an Ohio resident (limits apply) ..... 29. 00

30. Enter the Ohio adjusted gross income (Ohio IT 1040, line 3) .....30. 00

31. Divide line 29 by line 30 and enter the result here (four digits; do not round).  
 Multiply this factor by the amount on line 25 and enter the result here .....31. 00

32. Enter the 2016 income tax, less all credits other than withholding and estimated tax payments and overpayment carryforwards from previous years, paid to other states or the District of Columbia (limits apply)..... 32. 00

33. Enter the smaller of line 31 or line 32. This is your Ohio resident tax credit. If you filed a return for 2016 with a state(s) other than Ohio, enter the two-letter state abbreviation in the box(es) below ..... 33. 00

34. **Total nonrefundable credits** (add lines 11, 24, 28 and 33; enter here and on Ohio IT 1040, line 9).... 34. 96 00

### Refundable Credits

35. Historic preservation credit (include a copy of the credit certificate)..... 35. 00

36. Business jobs credit (include a copy of the credit certificate) ..... 36. 00

37. Pass-through entity credit (include a copy of the federal K-1) ..... 37. 00

38. Motion picture production credit (include a copy of the credit certificate) ..... 38. 00

39. Financial Institutions Tax (FIT) credit (include a copy of the federal K-1) ..... 39. 00

40. Venture capital credit (include a copy of the credit certificate)..... 40. 00

41. **Total refundable credits** (add lines 35 through 40; enter here and on Ohio IT 1040, line 16)..... 41. 00



## 2016 Ohio IT NRC – Income Allocation and Apportionment Nonresident Credit and Part-Year Resident Credit

Include this three-page form with the Ohio IT 1040 (individuals).

**Important:** This form is for taxpayers claiming the nonresident credit on the Ohio IT 1040 for tax years 2016 and forward. Taxpayers completing the Ohio IT 1041 for trusts and taxpayers completing the Ohio IT 1040 for tax years 2015 and prior should not use this form and should refer to the instructions for those tax years.

Taxpayer name JONATHAN B FIGNOLE	SSN 249 69 5799
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**Note:** In Part I, Part IV and Part V, the amount shown in column C for all lines must equal column A plus column B.

### Part I – Nonbusiness Income and Deductions (See definitions and discussion in the instructions.)

Allocate in Part I all items of income and/or deduction included in federal adjusted gross income that constitute nonbusiness income. See Ohio Revised Code (R.C.) section 5747.01(C). Only include the nonbusiness portion of the noted federal schedules. **Note:** Do not include on line 1 any guaranteed payments or compensation you received from a pass-through entity in which you have at least a 20% direct or indirect ownership interest. Show any such payments in Part II, A, line 5.

	(A) Ohio Portion	(B) Non-Ohio Portion	(C) Total
<b>A. Nonbusiness Income</b>			
1. Wages, salaries, tips, guaranteed payments (see note above)..... 1.	25540 00	2173 00	27713 00
2. Interest (federal Schedule B)..... 2.	00	00	00
3. Dividends (federal Schedule B)..... 3.	00	00	00
4. State and local tax refunds..... 4.	00	0 00	0 00
5. Alimony received..... 5.	00	00	00
6. Capital gain (loss) and other gain (loss) (federal Schedule D)..... 6.	0 00	-3 00	-3 00
7. Pensions, annuities, IRA distributions..... 7.	0 00	00	0 00
8. Nonbusiness income (loss) from rental and royalty activity (federal Schedule E)..... 8.	00	00	00
9. Unemployment compensation..... 9.	00	00	00
10. Taxable Social Security benefits..... 10.	2069 00	1476 00	3545 00
11. Other income..... 11.	00	00	00
12. Total nonbusiness income (add lines 1-11)... 12.	27609 00	3646 00	31255 00
<b>B. Deductions From Income</b>			
13. Educator expenses..... 13.	00	00	00
14. Certain business expenses..... 14.	00	00	00
15. Health savings account deduction..... 15.	00	00	00
16. Moving expenses..... 16.	616 00	0 00	616 00
17. Deductible self-employment tax..... 17.	00	00	00
18. Self-employed SEP, SIMPLE and qualified plans..... 18.	00	00	00
19. Self-employed health insurance deduction.. 19.	00	00	00
20. Penalty on early withdrawal of savings..... 20.	00	00	00
21. Alimony paid..... 21.	00	00	00
22. IRA deduction..... 22.	00	00	00
23. Student loan interest deduction..... 23.	53 00	0 00	53 00
24. Tuition and fees..... 24.	00	00	00
25. Domestic production activities deduction..... 25.	00	00	00
26. Other deductions..... 26.	00	00	00
27. Total deductions (add lines 13-26)..... 27.	669 00	0 00	669 00
28. Net nonbusiness income (line 12 minus line 27; enter here and in Part V, line 2, columns A, B and C, respectively)..... 28.	26940 00	3646 00	30586 00



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Rev. 1/17

Taxpayer name JONATHAN B FIGNOLE	SSN 249 69 5799
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**Part IV – Summary of Business Income from All Entities**

From each Part II, section C that was completed, enter line 18 in column A, line 19 in column B and line 12 in column C. Enter each entity in the same order that you assigned them in Part II. If you have more than 16 entities, include additional Part IV(s) as needed. Total the additional entities on line 17.

	(A) Ohio Portion	(B) Non-Ohio Portion	(C) Total
1. Apportionable income from Entity # _____ 1. _____	00	00	00
2. Apportionable income from Entity # _____ 2. _____	00	00	00
3. Apportionable income from Entity # _____ 3. _____	00	00	00
4. Apportionable income from Entity # _____ 4. _____	00	00	00
5. Apportionable income from Entity # _____ 5. _____	00	00	00
6. Apportionable income from Entity # _____ 6. _____	00	00	00
7. Apportionable income from Entity # _____ 7. _____	00	00	00
8. Apportionable income from Entity # _____ 8. _____	00	00	00
9. Apportionable income from Entity # _____ 9. _____	00	00	00
10. Apportionable income from Entity # _____ 10. _____	00	00	00
11. Apportionable income from Entity # _____ 11. _____	00	00	00
12. Apportionable income from Entity # _____ 12. _____	00	00	00
13. Apportionable income from Entity # _____ 13. _____	00	00	00
14. Apportionable income from Entity # _____ 14. _____	00	00	00
15. Apportionable income from Entity # _____ 15. _____	00	00	00
16. Apportionable income from Entity # _____ 16. _____	00	00	00
17. Enter the totals of all additional entities from included Part IV(s), if any ..... 17. _____	00	00	00
18. Total apportionable income from all entities (sum of lines 1 through 17 by column) ..... 18. _____	00	00	00

**Part V – Summary of Business and Nonbusiness Income**

	(A) Ohio Portion	(B) Non-Ohio Portion	(C) Total
1. Total business income from Part IV, line 18 (enter in A, B and C respectively) ..... 1. _____	00	00	00
2. Total nonbusiness income from Part I, line 28 (enter in A, B and C respectively) ..... 2. _____	26940 00	3646 00	30586 00
3. Total business and nonbusiness income (add lines 1 and 2, by column) ..... 3. _____	26940 00	3646 00	30586 00
4. Total Ohio Schedule A additions from Ohio IT 1040, line 2a (see Note #3 below) ..... 4. _____	-1478 00	1478 00	00
5. Total Ohio Schedule A deductions from Ohio IT 1040, line 2b (see Note #3 below) ..... 5. _____	3545 00	00	3545 00
6. Line 3 plus line 4 minus line 5, by column (see Notes #1 and #2 below) ..... 6. _____	21917 00	5124 00	27041 00

**Note 1:** Enter the amount shown on line 6, column B on the Ohio Schedule of Credits. The amount shown on line 6, column B is the portion of Ohio adjusted gross income (Ohio IT 1040, line 3) that was not earned in or received in Ohio.

**Note 2:** The amount shown on line 6, column C should be the same amount shown on line 3 of Ohio IT 1040.

**Note 3:** Exclude from lines 4 and 5 the depreciation adjustment(s) and miscellaneous federal income tax adjustments, if any, reported in Part II of this worksheet.



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Department of  
Taxation  
Rev. 9/16

Do not use staples. Use only black ink and UPPERCASE letters.

2016 SD 100

## School District Income Tax Return



16020133

03 06 17

**Note: This form encompasses the SD 100 and amended SD 100X.**Is this an **amended** return? Yes ☒ No ☐ If yes, include SD RE (do not include a copy of the previously filed return)Is this a Net Operating Loss (NOL) carryback? Yes ☒ No ☐ If yes, include Schedule IT NOL

Taxpayer's SSN (required) **249 69 5799** ☒ If deceased Spouse's SSN (if filing jointly) ☒ If deceased Enter school district # for this return (see instructions).

First name **JONATHAN** check box M.I. Last name **B FIGNOLE** check box **SD# 0502**

Spouse's first name (only if married filing jointly) M.I. Last name

Mailing address (for faster processing, use a street address)

109 N PLAINS RD, APT. 24

City **THE PLAINS** State **OH** ZIP code **45780** Ohio county (first four letters) **ATHE**

Home address (if different from mailing address) – do **NOT** include city or state ZIP code Ohio county (first four letters)

Foreign country (if the mailing address is outside the U.S.) Foreign postal code

**School District Residency** – File a separate SD 100 for each taxing school district in which you lived during the taxable year.

Check applicable box

Full-year resident ☒ Part-year resident of SD# above Full-year nonresident of SD# above  
Enter date of nonresidency **01/01/16** to **05/31/16**

Check applicable box for spouse (only if married filing jointly)

Full-year resident Part-year resident of SD# above Full-year nonresident of SD# above  
Enter date of nonresidency to

**Filing Status** – Check one (must match Ohio income tax return):☒ Single, head of household or qualifying widow(er)

Married filing jointly

Married filing separately

**Tax Type** – Check one (for an explanation, see the instructions)

I am filing this return because during the taxable year I lived in a(n):

**Traditional tax base school district.** You must start with Schedule A, line 19 on page 2 of this return.☒ **Earned income tax base school district.** You must start with Schedule B, line 24 on page 2 of this return.1. School district taxable income: **Traditional tax base:** Enter on this line the amount you show on line 23.**Earned income tax base:** Enter on this line the amount you show on line 27 .... 1.

27713 00

2. School district tax rate **.0100** times line 1 (rates found in the instructions)..... 2.

277 00

3. Senior citizen credit (you must be 65 or older to claim this credit; **limit \$50 per return**)..... 3.

00

4. School district income tax liability (line 2 minus line 3; if less than -0-, enter -0-) ..... 4.

277 00

5. Interest penalty on underpayment of estimated tax. Include Ohio IT/SD 2210 and the appropriate worksheet if you annualize ..... 5.

00

6. **Total school district income tax liability** before withholding or estimated payments (line 4 plus line 5).... 6.

277 00



Postmark date Code

03/06/2017 10:29 AM

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2016 SD 100 – page 1 of 2

2016 SD 100  
School District Income Tax Return

16020233

SSN 249 69 5799

SD# 0502

6a. Amount from line 6 on page 1 .....	6a.	277 00
7. School district income tax withheld (school district number on W-2(s), W-2G(s) and/or 1099-R(s) must agree with the school district number on this return). Include W-2(s), W-2G(s) and 1099-R(s) with the return .....	7.	0 00
8. School district estimated and extension payments made (2016 SD 100ES and/or SD 40P) and credit carryforward from previous year return .....	8.	0 00
9. <b>Amended return only</b> – amount previously paid with original/amended return.....	9.	00
10. <b>Total school district income tax payments</b> (add lines 7, 8 and 9) .....	10.	0 00
11. <b>Amended return only</b> – overpayment previously requested on original/amended return .....	11.	00
12. Line 10 minus line 11 .....	12.	0 00

---

**If line 12 is MORE THAN line 6a, go to line 16. OTHERWISE, continue to line 13.**

---

13. Tax liability (line 6a minus line 12) .....	13.	277 00
14. Interest and penalty due on late filing or late payment of tax (see instructions).....	14.	00
15. <b>TOTAL AMOUNT DUE</b> (line 13 plus line 14). <b>Include SD 40P (if original return) or SD 40XP (if amended return) and make check payable to "School District Income Tax"</b> .....	15.	277 00
16. Overpayment (line 12 minus line 6a) .....	16.	00
17. <b>Original return only</b> – amount of line 16 to be credited toward 2017 school district income tax liability .....	17.	00
18. <b>REFUND</b> (line 16 minus line 17) .....	18.	00

**Schedule A – Traditional Tax Base School District Amounts (see instructions)**  
**Complete this schedule only if filing a traditional tax base school district return.**

19. Ohio income tax base reported on line 5 of Ohio IT 1040.....	19.	00
20. Business income deduction add-back (see instructions) .....	20.	00
21. Total traditional tax base school district income (line 19 plus line 20).....	21.	00
22. The amount of traditional tax base school district income from line 21, if any, that you earned while <b>not</b> a resident of the school district whose number you entered on this return .....	22.	00
23. School district taxable income (line 21 minus line 22; if less than -0-, enter -0-). Enter here and on line 1 of this return .....	23.	00

**Schedule B – Earned Income Tax Base School District Amounts (see instructions)**  
**Complete this schedule only if filing an earned income tax base school district return.**

24. Wages and other compensation (see instructions) .....	24.	27713 00
25. Net earnings from self-employment to the extent included in Ohio adjusted gross income.....	25.	0 00
26. Depreciation expense adjustment (see instructions) .....	26.	0 00
27. School district taxable income (add lines 24, 25 and 26; if less than -0-, enter -0-). Enter here and on line 1 of this return ....	27.	27713 00

**Sign Here (required):** I have read this return. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the return and all enclosures are true, correct and complete.

▶ Your signature	Date (MM/DD/YYYY)	
	( 843 ) 997-4884	
▶ Spouse's signature (see instructions)	Phone number	
<b>SELF-PREPARED</b>		
Preparer's printed name (see instructions)	PTIN	Phone number
Do you authorize your preparer to contact us regarding this return? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		

If your refund is \$1.00 or less, no refund will be issued.  
 If you owe \$1.00 or less, no payment is necessary.

**NO Payment Included – Mail to:**  
 School District Income Tax  
 P.O. Box 182197  
 Columbus, OH 43218-2197

**Payment Included – Mail to:**  
 School District Income Tax  
 P.O. Box 182389  
 Columbus, OH 43218-2389

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		<b>Your social security number</b>
Jonathan B		Fignole		249-69-5799
If a joint return, spouse's first name and initial		Last name		<b>Spouse's social security number</b>
Home address (number and street). If you have a P.O. box, see instructions.			Apt. no.	<b>▲</b> Make sure the SSN(s) above and on line 6c are correct.
109 N Plains Rd			24	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).				<b>Presidential Election Campaign</b> 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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
The Plains OH 45780				
Foreign country name		Foreign province/state/county	Foreign postal code	

Filing Status

1
☒ Single

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

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

4
☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5
☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a
☒ Yourself. If someone can claim you as a dependent, **do not** check box 6a . . . . .

b
☐ Spouse . . . . .

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

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

d Total number of exemptions claimed . . . . .

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 ▶

<b>Income</b>  <b>Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.</b>  If you did not get a W-2, see instructions.	7	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	7	27,713.		
	8a	Taxable interest. Attach Schedule B if required . . . . .	8a			
	b	Tax-exempt interest. <b>Do not</b> 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	0.		
	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	-3.		
	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			17	
18	Farm income or (loss). Attach Schedule F . . . . .	18			18	
19	Unemployment compensation . . . . .	19			19	
20a	Social security benefits . . . . .	20a	9,992.	b Taxable amount . . . . .	20b	3,545.
21	Other income. List type and amount . . . . .	21			21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your <b>total income</b> ▶	22			22	31,255.

<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	616.
	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	53.	
34	Tuition and fees. Attach Form 8917 . . . . .	34		
35	Domestic production activities deduction. Attach Form 8903	35		
36	Add lines 23 through 35 . . . . .	36		669.
37	Subtract line 36 from line 22. This is your <b>adjusted gross income</b> ▶	37		30,586.

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