

**Prepared For:**

MARC A. PEPPERMAN AND COURTNIE L.
PEPPERMAN
01/25/2017

Today's Savings

- * There are many education tax breaks available, including two credits, a deduction, and even three ways to exclude funds from being taxed in the first place. Using one or more of your options enabled you to reduce your taxes this year by: \$2,434.00
- * By participating in a qualified retirement plan through your employer this year and making your contributions with pretax dollars, you reduced your taxes by: \$38.00
- * Taking advantage of the Saver's Credit this year reduced your taxes by: \$25.00
- * In simple terms, the Marginal Tax Rate is the tax rate that you pay on your last dollar of taxable income. It is the highest federal tax bracket that affects your tax calculation. The Effective Tax Rate is the percentage of your total income that you paid in taxes. For 2016, your Marginal Tax Rate is 15% and your Effective Tax Rate is 6%.

Total Savings **\$2,497.00**

Filing, Refund and Balance Due Information

Tax Return	efile	Refund / (Balance Due)	Summary		Message
Federal	Yes	\$1,938.00	Refund	\$1,938.00	See the Filing Checklist for instructions.
Kansas	Yes	(\$11.00)	Balance Due	(\$11.00)	See the Filing Checklist for mailing instructions.
Missouri	Yes	\$296.00	Refund	\$296.00	See the Filing Checklist for mailing instructions.

H&R Block ADVANTAGE[®]

2016 Tax Return Summary

Federal Year over Year Comparison

INCOME	Year 2016	Year 2015	Change(\$)
Wages, salaries, tips	\$44,632	\$14,086	\$30,546
Total income	\$44,632	\$14,086	\$30,546
ADJUSTED GROSS INCOME			
Total income less total adjustments	\$44,632	\$14,086	\$30,546
TAXABLE INCOME			
Standard deductions	\$12,600	\$6,300	\$6,300
Exemptions	\$8,100	\$4,000	\$4,100
Taxable income	\$23,932	\$3,786	\$20,146
TAX COMPUTATION			
Income tax	\$2,661	\$378	\$2,283
ACA Advance Premium Tax Credit Repayment	\$1,500	\$0	\$1,500
Tax before credits	\$4,161	\$378	\$3,783
CREDITS			
Education credits	\$1,460	\$378	\$1,082
Retirement savings contribution credit	\$25	\$0	\$25
Total credits	\$1,485	\$1,597	(\$112)
Tax after credits	\$2,676	\$0	\$2,676
OTHER TAXES			
ACA Tax Penalty (Shared Responsibility Payment)	\$521	\$0	\$521
Total tax	\$3,197	\$0	\$3,197
PAYMENTS			
Federal withholding	\$4,161	\$1,020	\$3,141
Earned income credit	\$0	\$57	(\$57)
American opportunity credit	\$974	\$920	\$54
Total payments	\$5,135	\$2,239	\$2,896
REFUND			
Overpayment	\$1,938	\$2,239	(\$301)
Refund due	\$1,938	\$2,239	(\$301)
OTHER COMPUTATIONS			
Alternative minimum taxable income	\$44,632	\$14,086	\$30,546
Marginal tax bracket	15%	10%	
Effective tax bracket	6%		
Filing status	Married Filing Jointly	Single	

MARC A PEPPERMAN
COURTNIE L PEPPERMAN

Tax Return Signature/Consent to Disclosure
On-Line Self Select PIN without Direct Debit

Perjury Statement

Under penalties for perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return to IRS and to receive the following information from IRS: a) an acknowledgement of receipt or reason for rejection of transmission; b) an indication of any refund offset; c) the reason for any delay in processing or refund; and, d) the date of any refund.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.

Taxpayer's PIN: 33688 Date: 01/25/2017
Taxpayer's Date of Birth: 03/31/1981
Taxpayer's Prior Year Adjusted Gross Income: 14,086.
Taxpayer's Prior year PIN: 33688
Taxpayer's Electronic Filing PIN:
Spouse's PIN: 64258
Spouse's Date of Birth: 09/08/1983
Spouse's Prior Year Adjusted Gross Income: 36,014.
Spouse's Prior year PIN:
Spouse's Electronic Filing PIN:

FILE

Missouri Direct Deposit Information

Routing Transit Number (RTN)	101000035
Depositor Account Number (DAN)	355000696758
Type of Account	CHECKING
Amount of Deposit	296

2016 Federal Tax Return Filing Instructions

FOR THE YEAR ENDING

December 31, 2016

Prepared for	MARC A PEPPERMAN COURTNIE L PEPPERMAN																								
Tax Summary	<table> <tr> <td>Gross Income</td> <td>\$</td> <td>44,632</td> </tr> <tr> <td>Adjusted Gross Income</td> <td>\$</td> <td>44,632</td> </tr> <tr> <td>Total Deductions</td> <td>\$</td> <td>20,700</td> </tr> <tr> <td>Total Taxable Income</td> <td>\$</td> <td>23,932</td> </tr> <tr> <td>Total Tax</td> <td>\$</td> <td>3,197</td> </tr> <tr> <td>Total Payments</td> <td>\$</td> <td>5,135</td> </tr> <tr> <td>Refund Amount</td> <td>\$</td> <td>1,938</td> </tr> <tr> <td>Amount You Owe</td> <td>\$</td> <td>0</td> </tr> </table>	Gross Income	\$	44,632	Adjusted Gross Income	\$	44,632	Total Deductions	\$	20,700	Total Taxable Income	\$	23,932	Total Tax	\$	3,197	Total Payments	\$	5,135	Refund Amount	\$	1,938	Amount You Owe	\$	0
Gross Income	\$	44,632																							
Adjusted Gross Income	\$	44,632																							
Total Deductions	\$	20,700																							
Total Taxable Income	\$	23,932																							
Total Tax	\$	3,197																							
Total Payments	\$	5,135																							
Refund Amount	\$	1,938																							
Amount You Owe	\$	0																							
Make check payable to	United States Treasury																								
Mailing Address	Since you are filing your return electronically and you chose to use an electronic signature, you do not mail your return.																								

Instructions

STEP 1 - Once your e-filed return has been accepted, you will receive an e-mail

STEP 2 - Keep a copy

Print a copy of the return for your records.

Please attach a copy of each W-2, W-2G, 1099G and 1099R to your return.

MARC A PEPPERMAN
COURTNIE L PEPPERMAN
1008 W 29TH ST
KANSAS CITY, MO 64108

OMB No. 1545-0074

Your social security number
496-84-3368

Spouse's social security number
493-88-3315

▲ Make sure the SSN(s) above and on line 6c are correct.

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

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 & 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 (see instructions)

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

b ☒ **Spouse**

c **Dependents:**

If more than six dependents, see instructions.

(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 instr.)

Boxes checked on 6a and 6b **2**

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see inst)

Dependents on 6c not entered above

Add numbers on lines above ▶ **2**

d Total number of exemptions claimed.

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7	44,632.
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 (see instructions).	9b	
10	Capital gain distributions (see instructions).	10	
11a	IRA distributions.	11a	
11b	Taxable amount (see instructions).	11b	
12a	Pensions and annuities.	12a	
12b	Taxable amount (see instructions).	12b	
13	Unemployment compensation and Alaska Permanent Fund dividends.	13	
14a	Social security benefits.	14a	
14b	Taxable amount (see instructions).	14b	
15	Add lines 7 through 14b (far right column). This is your total income. ▶	15	44,632.

Adjusted gross income

16	Educator expenses (see instructions).	16	
17	IRA deduction (see instructions).	17	
18	Student loan interest deduction (see instructions).	18	
19	Tuition and fees. Attach Form 8917.	19	
20	Add lines 16 through 19. These are your total adjustments.	20	
21	Subtract line 20 from line 15. This is your adjusted gross income. ▶	21	44,632.

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

Form 1040A (2016)

Tax, credits, and payments22 Enter the amount from line 21 (adjusted gross income). 22 **44,632.**23a Check ☐ You were born before January 2, 1952, ☐ Blind ☐ Total boxes checked ☐ 23a ☐
if: ☐ Spouse was born before January 2, 1952, ☐ Blindb If you are married filing separately and your spouse itemizes deductions, check here ☐ 23b ☐**Standard Deduction for -**

• People who check any box on line 23a or 23b or who can be claimed as a dependent, see instr.

• All others:
Single or Married filing separately, \$6,300
Married filing jointly or Qualifying widow(er), \$12,600
Head of household, \$9,30024 Enter your **standard deduction**. 24 **12,600.**25 Subtract line 24 from line 22. If line 24 is more than line 22, enter - 0- . 25 **32,032.**26 **Exemptions.** Multiply \$4,050 by the number on line 6d. 26 **8,100.**27 Subtract line 26 from line 25. If line 26 is more than line 25, enter - 0- . 27 **23,932.**This is your **taxable income**.28 **Tax**, including any alternative minimum tax (see instructions). 28 **2,661.**29 Excess advance premium tax credit repayment. Attach Form 8962. 29 **1,500.**30 Add lines 28 and 29. 30 **4,161.**

31 Credit for child and dependent care expenses. Attach Form 2441. 31

32 Credit for the elderly or the disabled. Attach Schedule R. 32

33 Education credits from Form 8863, line 19. 33 **1,460.**34 Retirement savings contributions credit. Attach Form 8880. 34 **25.**

35 Child tax credit. Attach Sch 8812, if required. 35

36 Add lines 31 through 35. These are your **total credits**. 36 **1,485.**37 Subtract line 36 from line 30. If line 36 is more than line 30, enter - 0- . 37 **2,676.**38 Health care: individual responsibility (see instructions). Full-year coverage ☐ 38 **521.**39 Add line 37 and line 38. This is your **total tax**. 39 **3,197.**40 Federal income tax withheld from Forms W-2 and 1099. 40 **4,161.**

41 2016 estimated tax payments and amount applied from 2015 return. 41

42a **Earned income credit (EIC)**. 42a

b Nontaxable combat pay election. 42b

43 Additional child tax credit. Attach Schedule 8812. 43

44 American opportunity credit from Form 8863, line 8. 44 **974.**

45 Net premium tax credit. Attach Form 8962. 45

46 Add lines 40, 41, 42a, 43, 44, and 45. These are your **total payments**. 46 **5,135.****Refund**47 If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you **overpaid**. 47 **1,938.**48a Amount of line 47 you want **refunded to you**. If Form 8888 is attached, check here ☐ 48a **1,938.**

Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.

b Routing number **101000035** c Type: ☒ Checking ☐ Savingsd Account number **355000696758**49 Amount of line 47 you want **applied to your 2017 estimated tax**. 49**Amount you owe**50 **Amount you owe.** Subtract line 46 from line 39. For details on how to pay, see instructions. 50

51 Estimated tax penalty (see instructions). 51

Third party designeeDo you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete the following. ☒ No
Designee's name _____ Phone no. _____ Personal identification number (PIN) ☐**Sign here**

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

Your signature _____

Date _____

Your occupation

STUDENT

Daytime phone number _____

Spouse's signature. If a joint return, **both** must sign. _____

Date _____

Spouse's occupation

CUSTOMER SERVICE

If the IRS sent you an ID Protection PIN, enter it here (see inst.) _____

Paid preparer use only

Print/type preparer's name _____

Preparer's signature _____

Date _____

Check ☐ if self-employed

PTIN _____

Firm's name ☐Firm's EIN ☐Firm's address ☐

Phone no. _____

Education Credits

(American Opportunity and Lifetime Learning Credits)

OMB No. 1545-0074

2016

Attachment
Sequence No. 50Department of the Treasury
Internal Revenue Service (99)

► Attach to Form 1040 or Form 1040A.
► Information about Form 8863 and its separate instructions is at www.irs.gov/form8863.

Name(s) shown on return

MARC A & COURTNEY L PEPPERMAN

Your social security number

496-84-3368



Complete a separate Part III on page 2 for each student for whom you're claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	2,434.
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	180,000.
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you're filing Form 2555, 2555- EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	44,632.
4	Subtract line 3 from line 2. If zero or less, stop ; you can't take any education credit	4	135,368.
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	20,000.
6	If line 4 is: <ul style="list-style-type: none"> Equal to or more than line 5, enter 1.000 on line 6 Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) 	6	1.000
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you can't take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	2,434.
8	Refundable American opportunity credit. Multiply line 7 by 40% (0.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below	8	974.

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	1,460.
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter - 0- on line 18, and go to line 19	10	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (0.20)	12	
13	Enter: \$131,000 if married filing jointly; \$65,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you're filing Form 2555, 2555- EZ, or 4563, or you're excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, and enter - 0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: <ul style="list-style-type: none"> Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) 	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)	18	0.
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33	19	1,460.

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

Form 8863 (2016)

Name(s) shown on return

MARC A & COURTNI E L PEPPERMAN

Your social security number

496-84-3368

Complete Part III for each student for whom you're claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return) MARC PEPPERMAN	21 Student social security number (as shown on page 1 of your tax return) 496-84-3368
22 Educational institution information (see instructions)	
a. Name of first educational institution JUNIOR COLLEGE DISTRICT OF METROPO	b. Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 3200 BROADWAY KANSAS CITY MO 64111	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2016? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(2) Did the student receive Form 1098-T from this institution for 2016? <input type="checkbox"/> Yes <input type="checkbox"/> No
(3) Did the student receive Form 1098-T from this institution for 2015 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(3) Did the student receive Form 1098-T from this institution for 2015 with box 2 filled in and box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No
If you checked "No" in both (2) and (3) , skip (4)	If you checked "No" in both (2) and (3) , skip (4)
(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T). 43-0813703	(4) If you checked "Yes" in (2) or (3) , enter the institution's federal identification number (from Form 1098-T).
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2016?	<input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No - Go to line 24.
24 Was the student enrolled at least half- time for at least one academic period that began or is treated as having begun in 2016 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? See instructions.	<input checked="" type="checkbox"/> Yes - Go to line 25. <input type="checkbox"/> No - Stop! Go to line 31 for this student.
25 Did the student complete the first 4 years of postsecondary education before 2016? See instructions.	<input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No - Go to line 26.
26 Was the student convicted, before the end of 2016, of a felony for possession or distribution of a controlled substance?	<input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No - Complete lines 27 through 30 for this student.



You **can't** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year.

If you complete lines 27 through 30 for this student, don't complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Don't enter more than \$4,000	27	3,735
28 Subtract \$2,000 from line 27. If zero or less, enter - 0-	28	1,735
29 Multiply line 28 by 25% (0.25)	29	434
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1	30	2,434

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	
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Form **8863** (2016)

Department of the Treasury
Internal Revenue Service

► Attach to Form 1040, Form 1040A, or Form 1040NR.
► Information about Form 8880 and its instructions is at www.irs.gov/form8880.

2016
Attachment
Sequence No. **54**

Name(s) shown on return

MARC A & COURTNI E L PEPPERMAN

Your social security number

496-84-3368

You cannot take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$30,750 (\$46,125 if head of household; \$61,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1999, **(b)** is claimed as a dependent on someone else's 2016 tax return, or **(c)** was a **student** (see instructions).

1 Traditional and Roth IRA (including myRA) contributions for 2016. **Do not** include rollover contributions

2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2016 (see instructions)

3 Add lines 1 and 2

4 Certain distributions received **after** 2013 and **before** the due date (including extensions) of your 2016 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception

5 Subtract line 4 from line 3. If zero or less, enter -0-

6 In each column, enter the **smaller** of line 5 or \$2,000

7 Add the amounts on line 6. If zero, **stop**; you cannot take this credit

8 Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37

9 Enter the applicable decimal amount shown below:

If line 8 is -		And your filing status is -		
Over -	But not over-	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9 -				
---	\$18,500	.5	.5	.5
\$18,500	\$20,000	.5	.5	.2
\$20,000	\$27,750	.5	.5	.1
\$27,750	\$30,000	.5	.2	.1
\$30,000	\$30,750	.5	.1	.1
\$30,750	\$37,000	.5	.1	.0
\$37,000	\$40,000	.2	.1	.0
\$40,000	\$46,125	.1	.1	.0
\$46,125	\$61,500	.1	.0	.0
\$61,500	---	.0	.0	.0

Note: If line 9 is zero, **stop**; you cannot take this credit.

10 Multiply line 7 by line 9

11 Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions

12 **Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 11 here and on Form 1040, line 51; Form 1040A, line 34; or Form 1040NR, line 48

(a) You		(b) Your spouse	
1			
2			248
3			248
4			
5	0		248
6	0		248
7			248
8	44,632		
9			X0.1
10			25
11			2,701
12			25

* See Pub. 590-A for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

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

Form 8880 (2016)

Department of the Treasury
Internal Revenue Service

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

▶ Information about Form 8962 and its separate instructions is at www.irs.gov/form8962.

2016

Attachment
Sequence No. 73

Name shown on your return

MARC A & COURTNI E L PEPPERMAN

Your social security number

496-84-3368

You cannot claim the PTC if your filing status is married filing separately unless you qualify for an exception (see instructions). If you qualify, check the box. ☐**Part I Annual and Monthly Contribution Amount**

1	Tax family size. Enter the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d	1	2
2a	Modified AGI. Enter your modified AGI (see instructions)	2a	44,632
b	Enter total of your dependents' modified AGI (see instructions)	2b	
3	Household income. Add the amounts on lines 2a and 2b (see instructions)	3	44,632
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used. a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input checked="" type="checkbox"/> Other 48 states and DC	4	15,930
5	Household income as a percentage of federal poverty line (see instructions)	5	280%
6	Did you enter 401% on line 5? (See instructions if you entered less than 100%.) <input checked="" type="checkbox"/> No. Continue to line 7. <input type="checkbox"/> Yes. You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.		
7	Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	7	0.0907
8a	Annual contribution amount. Multiply line 3 by 12. Round to nearest whole dollar amt	8a	4,048
b	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b	337

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage (see instructions)?
☒ Yes. Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☐ No. Continue to line 10.
- 10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☐ Yes. Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24.
☒ No. Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)	
11 Annual Totals							
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)	
12 January	301	278	110	168	168	252	
13 February	301	278	110	168	168	252	
14 March	301	278	110	168	168	252	
15 April	301	278	337	0	0	252	
16 May	301	278	337	0	0	252	
17 June	301	278	337	0	0	252	
18 July	301	278	337	0	0	252	
19 August	301	278	337	0	0	252	
20 September	301	278	337	0	0	252	
21 October	301	278	337	0	0	252	
22 November	301	278	337	0	0	252	
23 December	301	278	337	0	0	252	
24 Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here						24	504
25 Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here						25	3,024
26 Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Form 1040, line 69; Form 1040A, line 45; or Form 1040NR, line 65. If line 24 equals line 25, enter zero. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27						26	

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	2,520
28	Repayment limitation (see instructions)	28	1,500
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Form 1040, line 46; Form 1040A, line 29; or Form 1040NR, line 44	29	1,500

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

Form 8962 (2016)

Part IV Allocation of Policy Amounts

Complete the following information for up to four shared policy allocations. See instructions for allocation details.

Allocation 1

30	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 2

31	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 3

32	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 4

33	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
	Allocation percentage applied to monthly amounts	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

34 Have you completed all policy amount allocations?

☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12-23, columns (a), (b), and (f). Compute the amounts for lines 12-23, columns (c)-(e), and continue to line 24.

☐ **No.** See the instructions to report additional policy amount allocations.

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12-23, see the instructions for this Part V.

35	Alternative entries for your SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month
		1	110	01	03
36	Alternative entries for your spouse's SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month

2016 STATE TAX RETURN FILING INSTRUCTIONS

KANSAS

FOR THE YEAR ENDING
December 31, 2016

Prepared for	MARC A PEPPERMAN and COURTNIE L PEPPERMAN																								
Tax Summary	<table><tr><td>Gross Income</td><td>\$</td><td>44,632</td></tr><tr><td>Adjusted Gross Income</td><td>\$</td><td>44,632</td></tr><tr><td>Total Deductions</td><td>\$</td><td>7,500</td></tr><tr><td>Total Taxable Income</td><td>\$</td><td>32,632</td></tr><tr><td>Total Tax</td><td>\$</td><td>161</td></tr><tr><td>Total Payments</td><td>\$</td><td>150</td></tr><tr><td>Refund Amount</td><td>\$</td><td>0</td></tr><tr><td>Amount You Owe</td><td>\$</td><td>11</td></tr></table>	Gross Income	\$	44,632	Adjusted Gross Income	\$	44,632	Total Deductions	\$	7,500	Total Taxable Income	\$	32,632	Total Tax	\$	161	Total Payments	\$	150	Refund Amount	\$	0	Amount You Owe	\$	11
Gross Income	\$	44,632																							
Adjusted Gross Income	\$	44,632																							
Total Deductions	\$	7,500																							
Total Taxable Income	\$	32,632																							
Total Tax	\$	161																							
Total Payments	\$	150																							
Refund Amount	\$	0																							
Amount You Owe	\$	11																							
Make check payable to	Not Applicable																								
Mailing Address	Not Applicable																								
Special Instructions	KEEP A COPY Click on Main Menu and then E-File or Print to print your return. Attach your copy of each W-2, W-2G, 1099R or 1099G with withholding. Keep with your records for three years.																								

K-40**2016**

049

122816

(Rev. 7-16)

Page 1 of 2

KANSAS INDIVIDUAL INCOME TAX

MARC A PEPPERMAN 8169771382 PEPP 496843368
COURTNIE L PEPPERMAN
1008 W 29TH ST PEPP 493883315
KANSAS CITY MO 64108

☒ Name or address has changed? Taxpayer or (spouse if filing joint) died during this tax year Taxpayer was engaged in commercial farming/fishing in 2016

Amended Return: Amended affects Kansas only Amended Federal tax return Adjustment by the IRS

Filing Status: Single ☒ Married Filing Joint (Even if only one had income) Married Filing Separate Head of Household (Do not check if filing joint return)

Residency Status: Resident ☒ NonResident (Complete Sch S, Part B) MO State of Legal Residence

Part- Year Res (Complete Sch S, Part B) From To

Exemptions: 2 Enter number of exemptions you claimed on your 2016 federal return. If no federal return is required, enter total exemptions for you, your spouse (if applicable), and each person you claim as a dependent. 0 If filing status above is Head of Household, add one exemption. 2 Total Kansas exemptions

In the following spaces, provide the requested information for all persons you claimed as dependents. DO NOT include you or your spouse. If additional space is needed, enclose a separate sheet, only after completing all nine lines below.

Dependent Name - First, Middle and Last	Date of Birth - MMDDYYYY	Relationship	SSN
-----------------------------------------	--------------------------	--------------	-----

Food Sales Tax Credit: You must have been a Kansas resident for ALL of 2016. Complete this section to determine your qualifications and credit. If you did not mark A, B, and C, STOP HERE; you do not qualify for this credit.

Mark	A. Had a dependent child who lived with you all year and was under the age of 18 all of 2016?	E. Number of exemptions claimed on your federal income tax return.
ONE	B. Were you (or spouse) 55 years of age or older all of 2016 (born prior to January 1, 1961)?	F. Number of dependents that are 18 years of age or older (born on or before January 1, 1999)
Field	C. Were you (or spouse) totally and permanently disabled or blind all of 2016, regardless of age?	G. Total qualifying exemptions (subtract line F from line E)
D. If you answered YES to A, B, or C, enter your FGI from line 1 of this return. If it is more than \$30,615 STOP HERE, you not qualify for this credit.	H. Food Sales Tax Credit (multiply line G by \$125). Enter the result here and on line 17 of this form.	

IMPORTANT: 1) Form K- 40 is a 2 PAGE FORM. BOTH PAGES REQUIRED WHEN FILING; 2) Make sure your NAME, 1st 4- letters of last name, and SSN print to the top of page 2 of 2; 3) DO NOT USE RED or SHADES of RED INK on tax returns filed with Kansas

K-40**2016**

049

122916

(Rev. 7-16)

Page 2 of 2

KANSAS INDIVIDUAL INCOME TAX

MARC

A PEPPERMAN

PEPP

496843368

1. Federal adjusted gross income	44632	22. Estimated tax paid	0
2. Modifications	0	23. Amount paid with Kansas extension	0
3. Kansas adjusted gross income	44632	24. Refundable portion of earned income tax credit	0
4. Standard or itemized deductions	7500	25. Refundable portion of tax credits)	0
5. Exemption allowance	4500	26. Payments remitted with original return	0
6. Total deductions	12000	27. Overpayment from original return	0
7. Taxable income	32632	28. Total refundable credits	150
8. Tax	931	29. UNDERPAYMENT	11
9. Nonresident percentage	17.3329	30. Interest	0
10. Nonresident tax	161	31. Penalty	0
11. KS tax on lump sum distributions	0	32. Estimated tax penalty	0
12. TOTAL INCOME TAX	161	33. AMOUNT YOU OWE	11
13. Credit for taxes paid to other states	0	34. OVERPAYMENT	0
14. Other credits	0	35. CREDIT FORWARD	0
15. Subtotal	161	36. Chickadee Checkoff	0
16. Earned Income Credit	0	37. Senior Citizens Meals on Wheels Contribution Program	0
17. Food Sales Tax Credit	0	38. Breast Cancer Research Fund	0
18. Tax balance after credits	161	39. Military Emergency Relief Fund	0
19. Use Tax Due (out of state and internet purchases	0	40. Kansas Hometown Heroes Fund	0
20. Total Tax Balance	161	41. Kansas Creative Arts Industry Fund	0
21. KS income tax with held from W- 2, 1099 or K- 19	150	42. REFUND	0

I authorize the Director of Taxation or the Director's designee to discuss my K- 40 and any enclosures with my preparer.

I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

Taxpayer

Signature

(Required) For Information Only

Date

Preparer

Signature

Preparer PTIN,
EIN, or SSN

Taxpayer

Signature

(Required) For Information Only

Date

Preparer

Phone Number

IMPORTANT: 1) Form K- 40 is a 2 PAGE FORM. BOTH PAGES REQUIRED WHEN FILING; 2) Make sure your NAME, 1st 4- letters last name, and SSN are printed at the top of page 2 of 2; 3) Refunds are not issued for any unsigned returns. Signature(s) are required; 4) DO NOT USE RED or SHADES of RED INK on tax returns filed with Kansas

K-40 Direct Debit InformationRouting Transit Number (RTN) **101000035**Depositor Account Number (DAN) **355000696758**Type of Account **CHECKING**Date of Withdrawal **01/25/2017** Amount of Withdrawal **11**

SCH S

2016

KANSAS
SUPPLEMENTAL SCHEDULE

049

122616

(Rev. 7-16)

MARC

A PEPPERMAN

PEPP

496843368

COURTNIE

L PEPPERMAN

PEPP

493883315

PART A - MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME**ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME:**

A1. State and municipal bond interest not specifically exempt from KS income tax (reduced by related expenses)	0	A8. Deduction for self employment taxes reported on line 27 of your federal Form 1040	0
A2. Contributions to all KPERS (Kansas Public Employee's Retirement Systems).	0	A9. Deduction for self-employed SEP, SIMPLE, and qualified plans as reported on line 28 of your federal Form 1040	0
A3. Federal net operating loss carry forward	0	A10. Deduction for self-employed health insurance as reported on line 29 of your federal Form 1040	0
A4. Business loss as reported on Sch C and line 12 of your federal Form 1040	0	A11. Domestic production activities deduction as reported on line 35 of your federal Form 1040	0
A5. Kansas Expensing Recapture (enclose applicable schedules)	0	A12. Partnership Guaranteed Payments as reported on federal Schedule K-1 (1065-B) in box 9 or (1065) in box 4	0
A6. Loss from rental real estate, royalties, partnerships, S corporations, trusts, etc. as reported on Sch E and line 17 of your federal Form 1040	0	A13. Other additions to FAGI (enclose list)	0
A7. Farm loss as reported on Sch F and line 18 of your federal Form 1040	0	A14. Total additions to FAGI (add lines A1 through A13)	0

SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME:

A15. Social Security benefits	0	A23. Net gain from the qualified sale of cattle, horses, and other livestock as reported on your federal return	0
A16. KPERS lump sum distributions exempt from income tax	0	A24. Business income as reported on Sch C and line 12 of your federal Form 1040	0
A17. Interest on U.S. Government obligations (reduced by related expenses).	0	A25. Income from rental real estate, royalties, partnerships, S corps, trusts, etc., as reported on Sch E and line 17 of your federal Form 1040	0
A18. State or local income tax refund (if included in line 1 of Form K-40).	0	A26. Farm income as reported on Sch F and line 18 of your federal Form 1040	0
A19. Retirement benefits specifically exempt from Kansas Income Tax	0	A27. Net gain from qualified sale of Christmas trees grown in Kansas and held at least six years as reported on your federal return	0
A20. Military compensation of a nonresident servicemember (Non-Residents only)	0	A28. Other subtractions from FAGI (enclose list)	0
A21. Contributions to Learning Quest or other states' qualified tuition program	0	A29. Total subtractions from FAGI (add lines A15 through A28).	0
A22. Armed forces recruitment, sign-up, or retention bonus	0		

NET MODIFICATIONS:

A30. Net modifications to FAGI (subtract line A29 from line A14). Enter total here and on line 2, Form K-40.	0
--------------------------------------------------------------------------------------------------------------	---

SCH S**2016****KANSAS
SUPPLEMENTAL SCHEDULE**

049

122716

(Rev. 7-16)

MARC

A PEPPERMAN

PEPP

496843368

COURTNIE

L PEPPERMAN

PEPP

493883315

PART B -PART-YEAR RESIDENT/NONRESIDENT ALLOCATION**INCOME:****Total From Federal Return:****Amount From Kansas Sources:**

B1. Wages, salaries, tips, etc

44632

7736

B2. Interest and dividend income

B3. Refunds of state and local income taxes

B4. Alimony received

B5. Business income or loss

B6. Farm income or loss

B7. Capital gain or loss

B8. Other gains or losses

B9. Pensions, IRA distributions and annuities

B10. Rental real estate, estates, trusts, royalties,
partnerships, S corps, etcB11. Unemployment compensation, taxable
social security benefits and other income

B12. Total income from Kansas sources (Add lines B 1 through B 11)

7736

ADJUSTMENTS AND MODIFICATIONS TO KANSAS SOURCE INCOME:**Total From Federal Return:****Amount From Kansas Sources:**

B13. IRA Retirement Deductions

B14. Penalty on early withdrawal of savings

B15. Alimony paid

B16. Moving expenses

B17. Other federal adjustments

B18. Total federal adjustments to Kansas source income (Add lines B 13 through B 17)

B19. Kansas source income after federal adjustments (Subtract line B 18 from line B 12)

7736

B20. Net modifications from Part A that are applicable to Kansas source income

B21. Modified Kansas source income (Line B 19 plus or minus line B 20)

7736

B22. Kansas adjusted gross income (From line 3, Form K- 40)

44632

B23. Nonresident allocation percentage (Divide line B 21 by line B 22 and round to the fourth decimal place: not
to exceed 100.0000). Enter result here and on line 9 of Form K- 40.

17.3329

2016 STATE TAX RETURN FILING INSTRUCTIONS

MISSOURI

FOR THE YEAR ENDING
December 31, 2016

Prepared for	MARC A PEPPERMAN and COURTNIE L PEPPERMAN																								
Tax Summary	<table><tr><td>Gross Income</td><td>\$</td><td>44,632</td></tr><tr><td>Adjusted Gross Income</td><td>\$</td><td>43,557</td></tr><tr><td>Total Deductions</td><td>\$</td><td>12,600</td></tr><tr><td>Total Taxable Income</td><td>\$</td><td>25,055</td></tr><tr><td>Total Tax</td><td>\$</td><td>893</td></tr><tr><td>Total Payments</td><td>\$</td><td>1,189</td></tr><tr><td>Refund Amount</td><td>\$</td><td>296</td></tr><tr><td>Amount You Owe</td><td>\$</td><td>0</td></tr></table>	Gross Income	\$	44,632	Adjusted Gross Income	\$	43,557	Total Deductions	\$	12,600	Total Taxable Income	\$	25,055	Total Tax	\$	893	Total Payments	\$	1,189	Refund Amount	\$	296	Amount You Owe	\$	0
Gross Income	\$	44,632																							
Adjusted Gross Income	\$	43,557																							
Total Deductions	\$	12,600																							
Total Taxable Income	\$	25,055																							
Total Tax	\$	893																							
Total Payments	\$	1,189																							
Refund Amount	\$	296																							
Amount You Owe	\$	0																							
Make check payable to	Not Applicable																								
Mailing Address	Not Applicable																								
Special Instructions	KEEP A COPY Click on Main Menu and then E-File or Print to print your return. Attach your copy of each W-2, W-2G, 1099R or 1099G with withholding. Keep with your records for three years.																								



MISSOURI DEPARTMENT OF REVENUE **2016 FORM MO-1040**
INDIVIDUAL INCOME TAX RETURN-LONG FORM

FOR CALENDAR YEAR JAN. 1- DEC. 31, 2016, OR FISCAL YEAR BEGINNING
20 ____, ENDING 20 ____

AMENDED RETURN - CHECK HERE ☐ **SOFTWARE VENDOR CODE** **1029**

SOCIAL SECURITY NUMBER

496-84-3368

SPOUSE'S SOCIAL SECURITY NUMBER

493-88-3315

NAME (LAST) (FIRST) M.I. JR, SR

PEPPERMAN MARC A

SPOUSE'S (LAST) (FIRST) M.I. JR, SR

PEPPERMAN COURTNI L

IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)

COUNTY OF RESIDENCE

JACK

PRESENT ADDRESS (INCLUDE APARTMENT NUMBER OR RURAL ROUTE)

1008 W 29TH ST

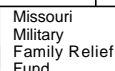
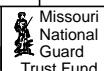
CITY, TOWN, OR POST OFFICE

KANSAS CITY

STATE ZIP CODE

MO 64108

You may contribute to any one or all of the trust funds on Line 45. See pages 9- 10 for a description of each trust fund, as well as trust fund codes to enter on Line 45.



PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE AS OF DECEMBER 31, 2016.

AGE 62 THROUGH 64

AGE 65 OR OLDER

BLIND

100% DISABLED

NON-OBLIGATED SPOUSE

☐ YOURSELF ☐ SPOUSE ☐ YOURSELF ☐ SPOUSE ☐ YOURSELF ☐ SPOUSE ☐ YOURSELF ☐ SPOUSE ☐ YOURSELF ☐ SPOUSE

INCOME	Yourself		Spouse	
1. Federal adjusted gross income from your 2016 federal return (See wksht on pg 6.)	1Y	16060.00	1S	28572.00
2. Total additions (from Form MO-A, Part 1, Line 7).	2Y		2S	
3. Total income - Add Lines 1 and 2	3Y	16060.00	3S	28572.00
4. Total subtractions (from Form MO-A, Part 1, Line 17)	4Y	788.00	4S	287.00
5. Missouri adjusted gross income - Subtract Line 4 from Line 3	5Y	15272.00	5S	28285.00
6. Total Missouri adjusted gross income - Add columns 5Y and 5S	6			43557.00
7. Income percentages - Divide columns 5Y & 5S by total on Line 6. (Must = 100%)	7Y	35 %	7S	65 %

EXEMPTIONS AND DEDUCTIONS	8. Pension and Social Security/Social Security Disability/Military exemption (from Form MO- A, Part 3, Sec E.)	8		00
	9. Mark your filing status box below and enter the appropriate exemption amount on Line 9. <input type="checkbox"/> A. Single - \$2,100 (See Box B before checking.) <input type="checkbox"/> E. Married filing separate <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return - \$0.00 <input type="checkbox"/> F. Head of household - \$3,500 <input checked="" type="checkbox"/> C. Married filing joint federal & combined Missouri - \$4,200 <input type="checkbox"/> G. Qualifying widow(er) with dependent child - \$3,500 <input type="checkbox"/> D. Married filing separate - \$2,100	9		4200.00
	10. Tax from federal return (Do not enter federal income tax withheld.) • Federal Form 1040, Line 56 minus Lines 45, 46, 66a, 68, 69, and any amount from Form 8885 on Line 73. • Federal Form 1040A, Line 37, minus Lines 29, 42a, 44, 45, and any alternative minimum tax included on Line 28 • Federal Form 1040EZ, Line 10 minus Line 8a	10	202.00	
	11. Other tax from federal return - Attach copy of your federal return (pgs 1 & 2)	11	1500.00	
	12. Total tax from federal return - Add Lines 10 and 11	12	1702.00	
	13. Federal tax deduction - Enter amount from Line 12 not to exceed \$5,000 for individual filer; \$10,000 for combined filers	13		1702.00
	14. Missouri standard deduction or itemized deductions. Single or Married Filing Separate - \$6,300; Head of Household - \$9,300; Married Filing a Combined Return or Qualifying Widow(er) - \$12,600; If you are age 65 or older, blind, or claimed as a dependent, see your federal return or page 7. If you are itemizing, see Form MO- A, Part 2	14		12600.00
	15. Number of dependents from Federal Form 1040 OR 1040A, Line 6c <input type="checkbox"/> Check this box if claiming a stillborn child, see instructions on Page 7	15		00
	16. Number of dependents on Line 15 who are 65 years of age or older and do not receive Medicaid or state funding (DO NOT INCLUDE YOURSELF OR SPOUSE.)	16		00
	17. Long-term care insurance deduction	17		00
	18. Health care sharing ministry deduction	18		00
	19. Military income deduction	19		00
	20. Bring jobs home deduction	20		00
	21. Total deductions - Add Lines 8, 9, 13, 14, 15, 16, 17, 18, 19, and 20	21		18502.00
	22. Subtotal- Subtract Line 21 from Line 6	22		25055.00
	23. Multiply Line 22 by appropriate percentages (%) on Lines 7Y and 7S	23Y	8769.00	23S 16286.00
	24. Enterprise zone or rural empowerment zone income modification	24Y		24S 00
	25. Subtract Line 24 from Line 23. Enter here and on Line 26	25Y	8769.00	25S 16286.00

		Yourself		Spouse																			
T A X	26. Taxable income amount from Lines 25Y and 25S	26Y	8769.00	26S	16286.00																		
	27. Tax. (See tax chart on page 25 of the instructions.)	27Y	302.00	27S	752.00																		
	28. Resident credit- Attach Fm MO-CR and other states' income tax return(s).	28Y	.00	28S	161.00																		
	29. MO income percentage-Enter 100% unless you are completing Form MO-NRI. Attach Form MO- NRI and a copy of your federal return if less than 100%	29Y	100 %	29S	100 %																		
	30. Balance - Subtract Line 28 from Line 27; OR Multiply Line 27 by percentage on Line 29	30Y	302.00	30S	591.00																		
	31. Other taxes (Check box and attach federal form indicated.) <input type="checkbox"/> Lump sum distribution (Form 4972) <input type="checkbox"/> Recapture of low income housing credit (Form 8611).	31Y	.00	31S	.00																		
32. Subtotal - Add Lines 30 and 31	32Y	302.00	32S	591.00																			
33. Total Tax - Add Lines 32Y and 32S.	33		893.00																				
P A Y M E N T S	34. MISSOURI tax withheld - Attach Forms W-2 and 1099	34		1189.00																			
	35. 2016 Missouri estimated tax payments (include overpayment from 2015 applied to 2016).	35		.00																			
	36. MO tax payments for nonresident partners or S corp shareholders - Attach Forms MO- 2NR and MO- NRP	36		.00																			
	37. Missouri tax payments for nonresident entertainers - Attach Form MO-2ENT	37		.00																			
	38. Amount paid with Missouri extension of time to file (Form MO- 60)	38		.00																			
	39. Miscellaneous tax credits (from Form MO- TC, Line 13) - Attach Form MO-TC	39		.00																			
40. Property tax credit - Attach Form MO-PTS	40		.00																				
41. Total payments and credits - Add Lines 34 through 40	41		1189.00																				
A M E N D E D R E T U R N	Skip Lines 42- 44 if you are not filing an amended return.																						
	42. Amount paid on original return	42		.00																			
	43. Overpayment as shown (or adjusted) on original return	43		.00																			
	INDICATE REASON FOR AMENDING.		M M D D Y Y																				
	<input type="checkbox"/> A. Federal audit Enter date of IRS report.																						
	<input type="checkbox"/> B. Net operating loss carryback. Enter year of loss.																						
<input type="checkbox"/> C. Investment tax credit carryback. Enter year of credit.																							
<input type="checkbox"/> D. Correction other than A, B, or C. . Enter date of fed amended return, if filed.																							
44. Amended Return - total payments and credits. Add Line 42 to Line 41 or subtract Line 43 from Line 41.	44		.00																				
R E F U N D	45. If Line 41 or if amended return Line 44, is larger than Line 33, enter difference (amt of OVERPAYMENT) here	45		296.00																			
	46. Amount of Line 45 to be applied to your 2017 estimated tax	46		.00																			
	47. Enter the amount of your donation in the trust fund boxes to the right. See instructions for trust fund codes . . . 47	Children's Trust Fund	.00	Veterans Trust Fund	.00	Elderly Home Delivered Meals Trust Fund	.00	Missouri National Guard Trust Fund	.00	Workers' Memorial Fund	.00	Childhood Lead Testing Fund	.00	Missouri Military Family Relief Fund	.00	General Revenue Fund	.00	Organ Donor Program Fund	.00	Additional Fund Code (See Instr.)	.00	Additional Fund Code (See Instr.)	.00
	48. Amount of Line 45 to be deposited into a Missouri 529 College Savings Plan (MOST) account. Enter amount from Line E of form 5632	48		.00																			
	49. REFUND - Subtract Lines 46, 47, and 48 from Line 45 and enter here. Sign below and mail return to: Department of Revenue, PO Box 3222, Jefferson City, MO 65105- 3222	49		296.00																			
	If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, and c below. a. Routing Number <input type="text"/> b. Account Number <input type="text"/> c. <input type="checkbox"/> Checking <input type="checkbox"/> Savings																						
A M O U N T D U E	50. If Line 33 is larger than Line 41 or Line 44, enter the difference (amount of UNDERPAYMENT) here and go to instructions for Line 51.	50		.00																			
	51. Underpayment of estimated tax penalty - Attach Form MO- 2210 . Enter penalty amount here.	51		.00																			
	52. AMOUNT DUE - Add lines 50 and 51 and enter here. Sign below and mail to: Department of Revenue, PO Box 3370, Jefferson City, MO 65105- 3370. See instructions for Line 52.	52		.00																			
If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.																							
S I G N A T U R E	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he or she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.																						
	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		E - MAIL ADDRESS		PREPARER'S TELEPHONE																		
	SIGNATURE		DATE (MMDDYYYY)		PREPARER'S SIGNATURE																		
	FEIN, SSN, OR PTIN		DATE (MMDDYYYY)																				
	SPOUSE'S SIGNATURE (If filing combined, BOTH must sign)		DAYTIME TELEPHONE		PREPARER'S ADDRESS AND ZIP CODE																		
	DATE (MMDDYYYY)																						



MISSOURI DEPARTMENT OF REVENUE
**INDIVIDUAL INCOME TAX
ADJUSTMENTS**

**2016
FORM
MO-A**

Attachment Sequence No. 1040-01

**ATTACH TO FORM MO- 1040. ATTACH A COPY OF YOUR
FEDERAL RETURN. See information beginning on page 11
to assist you in completing this form.**

LAST NAME PEPPERMAN MARC A		FIRST NAME PEPPERMAN COURTNI E L	INITIAL PEPPERMAN MARC A	SOCIAL SECURITY NO. 496-84-3368
SPOUSE'S LAST NAME PEPPERMAN COURTNI E L		FIRST NAME PEPPERMAN COURTNI E L	INITIAL PEPPERMAN COURTNI E L	SPOUSE'S SOCIAL SECURITY NO. 493-88-3315

PART 1 - MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE PAGE 11).

ADDITIONS

	Y-YOURSELF		S-SPOUSE	
1. Interest on state and local obligations other than Missouri source	1Y	00	1S	00
2. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Net Operating Loss (Carryback/Carryforward); <input type="checkbox"/> Other (description)	2Y	00	2S	00
3. Nonqualified distribution received from a qualified 529 plan (higher education savings program) not used for qualified higher education expenses	3Y	00	3S	00
4. Food Pantry contributions included on Federal Schedule A	4Y	00	4S	00
5. Nonresident Property Tax	5Y	00	5S	00
6. Nonqualified distribution received from a qualified Achieving a Better Life Experience Program (ABLE) not used for qualified expenses	6Y	00	6S	00
7. TOTAL ADDITIONS - Add Lines 1 through 6. Enter here and on Form MO- 1040, Line 2	7Y	00	7S	00

SUBTRACTIONS

8. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over \$500). Attach a detailed list or all Federal Forms 1099	8Y	00	8S	00
9. Any state income tax refund included in federal adjusted gross income	9Y	00	9S	00
10. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Railroad retirement benefits; <input type="checkbox"/> Net Operating Loss; <input type="checkbox"/> Military (nonresident); <input type="checkbox"/> Build America and Recovery Zone Bond Interest; <input type="checkbox"/> Combat pay included in federal AGI; <input type="checkbox"/> MO Public-Private Transportation Act; <input type="checkbox"/> Other (desc) Attach supporting documentation	10Y	00	10S	00
11. Exempt contributions made to a qualified 529 plan (higher education savings program)	11Y	00	11S	00
12. Qualified Health Insurance Premiums. Attach supporting documentation	12Y	788	00	12S 287 00
13. Missouri depreciation adjustment (Section 143.121, RSMo) <input type="checkbox"/> Sold or disposed property previously taken as addition modification	13Y	00	13S	00
14. Home Energy Audit Expenses	14Y	00	14S	00
15. Exempt contributions made to a qualified Achieving a Better Life Experience Program (ABLE)	15Y	00	15S	00
16. Agriculture Disaster Relief	16Y	00	16S	00
17. TOTAL SUBTRACTIONS- Add Lines 8 through 16. Enter here and on Form MO- 1040, Line 4	17Y	788	00	17S 287 00

**PART 2 - MISSOURI ITEMIZED DEDUCTIONS - Complete this section only if you itemize deductions on your federal return.
Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.**

1. Total federal itemized deductions from Federal Form 1040, Line 40	1	00
2. 2016 Social security tax -(Yourself)	2	00
3. 2016 Social security tax - (Spouse)	3	00
4. 2016 Railroad retirement tax - Tier I and Tier II (Yourself)	4	00
5. 2016 Railroad retirement tax - Tier I and Tier II (Spouse)	5	00
6. 2016 Medicare tax - Yourself and Spouse. See instructions on Page 35	6	00
7. 2016 Self-employment tax - See instructions on Page 35	7	00
8. TOTAL - Add Lines 1 through 7	8	00
9. State and local income taxes - from Federal Schedule A, Line 5 or see the worksheet below	9	00
10. Earnings taxes included in Line 9	10	00
11. Net state income taxes - Subtract Line 10 from Line 9 or enter Line 8 from worksheet below	11	00
12. MISSOURI ITEMIZED DEDUCTIONS - Subtract Line 11 from Line 8. Enter here and on Form MO- 1040, Line 14	12	00

WORKSHEET FOR INCOME TAXES LINE 11	Complete this worksheet only if your federal adjusted gross income from federal Form 1040, Line 37 is more than \$311,300 if married filing combined or qualifying widow(er), \$285,350 if head of household, \$259,400 if single or claimed as a dependent, or \$155,650 if married filing separate. If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A- 13 of Federal Schedule A instructions).	
	1. Enter amount from Federal Itemized Deductions Worksheet, Line 3 (See page A- 13 of Federal Schedule A instructions.) If \$0 or less, enter "0"	1 00
	2. Enter amount from Federal Itemized Deduction Worksheet, Line 9 (See Federal Schedule A instructions.)	2 00
	3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3 00
	4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4 00
	5. Subtract Line 4 from Line 3	5 00
	6. Divide Line 5 by Line 1	6 %
	7. Multiply Line 2 by Line 6	7 00
8. Subtract Line 7 from Line 5. Enter here and on Form MO- A, Part 2, Line 11	8 00	

Complete this form if you or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision.

- Attach a copy of all income tax returns for each state or political subdivision.
- Attach Form MO-CR to Form MO-1040.

Name	MARC A PEPPERMAN	Social Security Number	4	9	6	8	4	3	3	6	8
Spouse's Name	COURTNIE L PEPPERMAN	Spouse's Social Security Number	4	9	3	8	8	3	3	1	5

Y - Yourself

S - Spouse

1. Claimant's total adjusted gross income (Form MO- 1040, Line 5Y and Line 5S)	<input type="text"/>	.00	28,285	.00
2. Claimant's Missouri income tax (Form MO- 1040, Line 27Y and Line 27S)	<input type="text"/>	.00	752	.00

Use two letter abbreviation for state or name of political subdivision.

See table on separate page for the two letter abbreviation,

or enter the name of the political subdivision here _____

State of:

State of:

3. Wages and commissions.	<input type="text"/>	.00	7,736	.00
4. Other income (Describe nature _____)	<input type="text"/>	.00	<input type="text"/>	.00
5. Total - Add Lines 3 and 4.	<input type="text"/>	.00	7,736	.00
6. Less, related adjustments (from Federal Form 1040A, Line 20, or Federal Form 1040, Line 36).	<input type="text"/>	.00	<input type="text"/>	.00
7. Net amounts - Subtract Line 6 from Line 5.	<input type="text"/>	.00	7,736	.00
8. Percentage of your income taxed - Divide Line 7 by Line 1.	<input type="text"/>	%	27	%
9. Maximum credit - Multiply Line 2 by percentage on Line 8.	<input type="text"/>	.00	203	.00
10. Income tax you paid to another state or political subdivision. This is not tax withheld. The income tax is reduced by all credits, except withholding and estimated tax	<input type="text"/>	.00	161	.00
11. Credit - Enter the smaller amount of Line 9 or Line 10 here and on Form MO- 1040, Line 28Y or Line 28S. If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040.	<input type="text"/>	.00	161	.00



Credit Limit Worksheet - Keep For Your Records

Name **MARC A & COURTNI L PEPPERMAN**

SSN **496-84-3368**

Credit Limit Worksheet - Form 8863 - Line 19

Nonrefundable Credit Worksheet

- | | | |
|-----------------------------------------------------------------------------------------------|----|---------------|
| 1. Enter the amount from Form 8863, line 18 | 1. | <u>0.</u> |
| 2. Enter the amount from Form 8863, line 9 | 2. | <u>1,460.</u> |
| 3. Add lines 1 and 2 | 3. | <u>1,460.</u> |
| 4. Enter the amount from: | | |
| Form 1040, line 47; or | | |
| Form 1040A, line 30 | 4. | <u>4,161.</u> |
| 5. Enter the amount from either: | | |
| Form 1040, lines 48 and 49, and the amount from Schedule R included on Form 1040, line 54; or | | |
| Form 1040A, lines 31 and 32 | 5. | <u>0.</u> |
| 6. Subtract line 5 from line 4 | 6. | <u>4,161.</u> |
| 7. Enter the smaller of line 3 or line 6 here and on Form 8863, line 19 | 7. | <u>1,460.</u> |

Credit Limit Worksheet - Form 8880, line 11

- | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------------|
| 1. Enter the amount from Form 1040, line 47; Form 1040A, line 30 | 1. | <u>4,161.</u> |
| 2. Form 1040 filers: Enter the total of your credits from lines 48 through 50 and Schedule R, line 22.
Form 1040A filers: Enter the total of your credits from lines 31 through 33 | 2. | <u>1,460.</u> |
| 3. Subtract line 2 from line 1. Also enter this amount on Form 8880, line 11. But if zero or less, stop ; you cannot take this credit | 3. | <u>2,701.</u> |

Worksheet B

Do not complete this worksheet unless the amount on line 10 of the Shared Responsibility Payment Worksheet is less than \$2085		
For each month, is the amount on line 5 of the Shared Responsibility Payment Worksheet less than the amount on line 10 of the Shared Responsibility Payment Worksheet?*	Yes Enter the amount from line 10	No Enter the amount from line 5
1. January		
2. February		
3. March		
4. April		695.00
5. May		695.00
6. June		695.00
7. July		695.00
8. August		695.00
9. September		695.00
10. October		695.00
11. November		695.00
12. December		695.00
13. Add the amounts in each column		6,255
14. Add the amounts on line 13 of both columns. Enter the result on line 11 of the Shared Responsibility Payment Worksheet		6,255
* If the amount on line 1 of the Shared Responsibility Payment Worksheet is - 0- for any month, leave both columns of this worksheet blank for that month.		

FILE

Alternative Calculation for Year of Marriage Eligibility

Answer questions 1- 5 below to determine whether you may be eligible to elect the alternative calculation for year of marriage.

1 Were you and your spouse each unmarried on January 1, 2016?☒ **Yes.** Continue to the next question in this table.☐ **No.** You are not eligible to elect the alternative calculation. Check the "No" box of Form 8962, line 9, and continue to line 10.**2** Were you married on December 31, 2016?☒ **Yes.** Continue to the next question in this table.☐ **No.** You are not eligible to elect the alternative calculation. Check the "No" box on Form 8962, line 9 and continue to line 10.**3** Are you filing a joint return with your spouse for 2016?☒ **Yes.** Continue to the next questions in this table.☐ **No.** You are not eligible to elect the alternative calculation. Check the "No" box on Form 8962, line 9, and continue to line 10.**4** Was anyone in your tax family enrolled in a qualified health plan before your first full month of marriage? (For example, if you got married on July 15th, your first full month of marriage was August.)☒ **Yes.** Continue to the next question in this table.☐ **No.** You are not eligible to elect the alternative calculation. Check the "No" box of Form 8962, line 9, and continue to line 10.**5** Was APTC paid for anyone in your tax family during 2016?☒ **Yes.** Continue to the Alternative Calculation for Marriage Eligibility Worksheet next to determine whether excess APTC was paid during 2016. If excess APTC was paid, you are eligible to elect the alternative calculation. If the amount you entered on Form 8962, line 5 is more than 401, do not complete Worksheet 3. See Alternative Calculation for Marriage Eligibility Worksheet. See Alternative Calculation for Year of Marriage in Pub. 974 to determine if electing the alternative calculation reduces your repayment amount.☐ **No.** You are not eligible to elect the alternative calculation. Check the "No" box on Form 8962, line 9, and continue to line 10.**Alternative Calculation for Marriage Eligibility Worksheet****Complete this worksheet to determine whether you received excess APTC in 2016.**

If Part 4 - Shared Policy Allocation applied to you, do not complete this worksheet until you have completed Part 4.

Monthly Calculation	A. Form(s) 1095-A, lines 21-32, column A*	B. Form (s) 1095-A, lines 21-32, column B**	C. Form 8962, line 8b	D. Subtract column C from column B	E. Smaller of column A or column D	F. Form(s) 1095-A, lines 21-32, column C***
1 January	301	278	337			252
2 February	301	278	337			252
3 March	301	278	337			252
4 April	301	278	337			252
5 May	301	278	337			252
6 June	301	278	337			252
7 July	301	278	337			252
8 August	301	278	337			252
9 September	301	278	337			252
10 October	301	278	337			252
11 November	301	278	337			252
12 December	301	278	337			252
13 Totals: Enter the total of column E, lines 1- 12, and the total of column F, line 1- 12						3,024

14 Is line 13, column E, less than line 13, column F?☒ **Yes.** Excess APTC was paid in 2016. You are eligible to elect the alternative calculation. See Alternative Calculation for Year of Marriage in Pub. 974 to determine if electing the alternative calculation reduces your repayment amount.☐ **No.** There was no excess APTC paid in 2016. You are not eligible to elect the alternative calculation. Check the "No" box on Form 8962, line 9, and continue to line 10. If you are required to use lines 12 through 23 of Form 8962, enter the amounts from lines 1 through 12 of this worksheet in the lines for the corresponding months and columns on Form 8962.* See Column A under Lines 12 through 23 - Monthly Calculation, later, for instructions for the amounts to enter on lines 1 through 12, column A, of this worksheet.

These are the amounts of the monthly premiums reported on Form(s) 1095- A, lines 21 through 32, column A.

** See Column B under Lines 12 through 23 - Monthly Calculation, later, for instructions for the amounts to enter on lines 1 through 12, column B, of this worksheet.

These are the amounts of the monthly premium for the applicable SLCSF reported on Form(s) 1095- A, lines 21 through 32, column B

*** See Column F under Lines 12 through 23 - Monthly Calculation, later, for instructions for the amounts to enter on lines 1 through 12, column F, of this worksheet. These are the amounts of the monthly APTC reported on Form(s) 1095- A, lines 21 through 32, column C.

Worksheet I. Your Alternative Monthly Contribution Amount

1. Alternative family size: Enter the total number of individuals in your alternative family size (discussed earlier).	1.	<u>1</u>
2. One-half of household income: Divide Form 8962, line 3, by 2. Round to the nearest whole dollar amount.	2.	<u>22,316</u>
3. Alternative Federal poverty line: Enter the Federal poverty amount as determined by your alternative family size on line 1 above and the Federal poverty table you used on Form 8962, line 4.	3.	<u>11,770</u>
4. Alternative household income as a percentage of federal poverty line: Enter the amount from the worksheet under Step 1. If the amount is 401, stop . Do not complete the rest of this worksheet or Step 2. Continue to <u>Step 3</u> if you checked the "Yes" box in question 3 in Table A. Otherwise, if you did not complete Part IV of Form 8962, check the "No" box on line 9 of Form 8962 and continue to line 10. If you completed Part IV of Form 8962, check the "No" box on line 10, and see Lines 12 through 23 - Monthly Calculation in the Instructions for Form 8962.	4.	<u>189%</u>
5. Alternative applicable figure: Using your line 4 percentage, locate your applicable figure on Table 2 in the Instructions for Form 8962.	5.	<u>0.0590</u>
6. Multiply line 2 by line 5.	6.	<u>1,317</u>
7. Alternative monthly contribution for health care: Divide line 6 by 12 and enter the result rounded to the nearest whole dollar amount.	7.	<u>110</u>
8. Alternative start month: Enter the first full month you or any individual included in your alternative family size on line 1 had coverage under a qualified health plan. For example, enter "02" if you were enrolled in a qualified health plan with coverage effective on February 1.	8.	<u>01</u>
9. Alternative stop month: Enter the month in which you got married. For example, enter "09" if you got married on September 5.	9.	<u>03</u>

Worksheet II. Your Alternative Monthly Credit Amounts for Pre-Marriage Months

TIP Complete this worksheet only for months beginning with the month on line 8 of Worksheet I and ending with the month on line 9 of Worksheet I. For example, if you entered "02" on Worksheet I, line 8, and "10" on Worksheet I, line 9, complete only lines 2-10 of this worksheet.

Monthly Calculation	A. Form(s) 1095-A, lines 21-32, column A*	B. Form(s) 1095-A, lines 21-32, column B*	C. Worksheet I, line 7	D. Subtract column C from column B	E. Smaller of column A or column D
1 January	301	278	110	168	168
2 February	301	278	110	168	168
3 March	301	278	110	168	168
4 April					
5 May					
6 June					
7 July					
8 August					
9 September					
10 October					
11 November					
12 December					

* See Step 2 for instructions on the Form 1095-A amounts to report on this worksheet.

After completing this worksheet: Continue to Step 3 if you checked the "Yes" box in question 3 in Table A. Otherwise go to Step 5.

Worksheet V. **Alternative Calculation for Year of Marriage Totals Worksheet**

Column A. Complete column A below only for the months you have entries in column E of *Worksheet II* and/or *Worksheet IV*. Leave column A blank for all other months. Add the amounts in column E of Worksheets II and IV separately for each month and enter the total in column A below on the line for the same month.

Column B. Complete column B below for any month you have an entry in column A. For each month, enter the corresponding amount from lines 1- 12, column (e), of Worksheet 3 under Line 9 in the Instructions for Form 8962. If you do not complete Worksheet 3 because you entered 401 on Form 8962, line 5, leave column B, lines 1- 12, blank and enter - 0- on line 13.

Monthly Calculation		A. Total Alternative Premium Assistance Amounts	B. Premium Assistance Amounts (Regular Calculation)
1	January	1	168
2	February	2	168
3	March	3	168
4	April	4	
5	May	5	
6	June	6	
7	July	7	
8	August	8	
9	September	9	
10	October	10	
11	November.	11	
12	December.	12	
13	Totals: Enter the total of column A, lines 1- 12, and the total of column B, lines 1-12	13	504

14 Is line 13, column A, more than line 13, column B?

☒ **Yes.** Your alternative calculation reduces your excess APTC. If you did not complete Part 4 of Form 8962, check the "Yes" box on line 9. Also check the "No" box on line 10. Continue to Steps 6,7, and 8, later.

☐ **No.** The alternative calculation does not reduce your excess APTC. Leave Form 8962, Part 5, blank.

- If you did not complete Part 4 of Form 8962, check the "**No**" box on line 9 and continue to Form 8962, line 10. If you are required to use lines 12 through 23 of Form 8962, enter the amounts from lines 1 through 12 of Worksheet 2 in the Form 8962 instructions on the lines for the corresponding months and columns on Form 8962.
- If you completed Part 4 of Form 8962, check the "**No**" box on line 10. Enter the amounts from lines 1 through 12 of Worksheet 2 in the Form 8962 instructions on the lines for the corresponding months and columns on Form 8962, lines 12 through 23.