

Electronic Filing Instructions for your 2015 Federal Tax Return

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



Summer J Shields
54 Remington
Irvine, CA 92620

| | | | |
|--|---|----|-----------|
| Balance Due/Refund | Your federal tax return (Form 1040A) shows a refund due to you in the amount of \$2,490.00. Your tax refund will be direct deposited into your account. The account information you entered - Account Number: 42007457262 Routing Transit Number: 322271724. | | |
| When Will You Get Your Refund? | The IRS issued more than 9 out of 10 refunds to taxpayers in less than 21 days last year. The same results are expected in 2016. To get your estimated refund date from TurboTax, log into My TurboTax at www.turbotax.com . If you do not receive your refund within 21 days, or the amount you get is not what you expected, contact the Internal Revenue Service directly at 1-800-829-4477. You can also check www.irs.gov and select the "Where's my refund?" link. | | |
| What You Need to Keep | Your Electronic Filing Instructions (this form) Printed copy of your federal return | | |
| 2015 Federal Tax Return Summary | Adjusted Gross Income | \$ | 60,484.00 |
| | Taxable Income | \$ | 50,184.00 |
| | Total Tax | \$ | 8,338.00 |
| | Total Payments/Credits | \$ | 10,828.00 |
| | Amount to be Refunded | \$ | 2,490.00 |
| | Effective Tax Rate | | 13.79% |



Hi Summer,

We just want to thank you for using TurboTax this year! It's our goal to make your taxes easy and accurate, year after year.

With TurboTax Deluxe:

Your Head Start On Next Year:

When you come back next year, taxes will be so easy! We'll have all your information saved and ready to transfer in to your new return. We'll ask you questions about what changed since we last talked, and we'll be ready to get you the credits and deductions you deserve, no matter what life throws at you.

Here's the final wrap up for your 2015 taxes:

Your federal refund is: \$ 2,490.00

Your Guarantee of Accuracy:

Breathe easy. The calculations on your return are backed with our 100% Accuracy Guarantee.

- We double checked your return for errors along the way.
- We helped with step-by-step guidance to get your answers on the right IRS forms.
- We made sure you didn't miss a deduction even if something in your life changed, like a new job, new house - or more kids!

Also included:

- We provide the Audit Support Center free of charge, in the unlikely event you get audited.

Many happy returns from TurboTax.

| | | |
|--|--------------------------|--|
| Your first name and initial Summer J | Last name Shields | OMB No. 1545-0074 Your social security number 622 26 9737 |
| 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. 54 Remington | | Apt. no. | ▲ Make sure the SSN(s) above and on line 6c are correct. |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Irvine CA 92620 | | | 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. <input type="checkbox"/> You <input type="checkbox"/> Spouse |
| Foreign country name | Foreign province/state/county | Foreign postal code | |

Filing status Check only one box.

| | |
|--|---|
| 1 <input checked="" type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ | 4 <input type="checkbox"/> 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 <input type="checkbox"/> 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:

| (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"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |

d Total number of exemptions claimed. **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 | 60,825. |
|--|---|---------|

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld. If you did not get a W-2, see instructions.

| | | |
|---|----|---------|
| 8a Taxable interest. Attach Schedule B if required. b Tax-exempt interest. Do not include on line 8a. 8b | 8a | |
| 9a Ordinary dividends. Attach Schedule B if required. b Qualified dividends (see instructions). 9b | 9a | |
| 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 | 60,825. |

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. 19 341. | | |
| 20 Add lines 16 through 19. These are your total adjustments . | 20 | 341. |
| 21 Subtract line 20 from line 15. This is your adjusted gross income . ▶ | 21 | 60,484. |

| | | | | |
|--|--|--|----|---------|
| Tax, credits, and payments | 22 | Enter the amount from line 21 (adjusted gross income). | 22 | 60,484. |
| | 23a | Check <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind } checked ▶ 23a <input type="checkbox"/> | | |
| | b | If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b <input type="checkbox"/> | | |
| | 24 | Enter your standard deduction . | 24 | 6,300. |
| | 25 | Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. | 25 | 54,184. |
| | 26 | Exemptions. Multiply \$4,000 by the number on line 6d. | 26 | 4,000. |
| | 27 | Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. | 27 | 50,184. |
| | 28 | Tax , including any alternative minimum tax (see instructions). | 28 | 8,338. |
| | 29 | Excess advance premium tax credit repayment. Attach Form 8962. | 29 | |
| | 30 | Add lines 28 and 29. | 30 | 8,338. |
| Standard Deduction for— • People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$6,300 Married filing jointly or Qualifying widow(er), \$12,600 Head of household, \$9,250 | 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 | |
| | 34 | Retirement savings contributions credit. Attach Form 8880. | 34 | |
| | 35 | Child tax credit. Attach Schedule 8812, if required. | 35 | |
| | 36 | Add lines 31 through 35. These are your total credits . | 36 | |
| | 37 | Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-. | 37 | 8,338. |
| | 38 | Health care: individual responsibility (see instructions). Full-year coverage <input checked="" type="checkbox"/> | 38 | |
| | 39 | Add line 37 and line 38. This is your total tax . | 39 | 8,338. |
| | 40 | Federal income tax withheld from Forms W-2 and 1099. | 40 | 10,828. |
| Refund Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888. | 41 | 2015 estimated tax payments and amount applied from 2014 return. | 41 | |
| | 42a | Earned income credit (EIC). No 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 | |
| | 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 | 10,828. |
| | 47 | If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid . | 47 | 2,490. |
| | 48a | Amount of line 47 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/> 48a | | 2,490. |
| | b | Routing number <input type="text" value="322271724"/> ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | |
| d | Account number <input type="text" value="42007457262"/> | | | |
| 49 | Amount of line 47 you want applied to your 2016 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 designee | Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes . Complete the following. <input checked="" type="checkbox"/> No | | | |
| | Designee's name ▶ | Phone no. ▶ | Personal identification number (PIN) ▶ | <input type="text"/> |
| Sign here | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge. | | | |
| | Your signature | Date | Your occupation | Daytime phone number |
| Joint return? See instructions. Keep a copy for your records. | Spouse's signature. If a joint return, both must sign. | | Date | Spouse's occupation |
| | | | | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |
| Paid preparer use only | Print/type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed |
| | Firm's name ▶ | Self-Prepared | Firm's EIN ▶ | PTIN |
| | Firm's address ▶ | | Phone no. | |

Tuition and Fees Deduction

▶ Attach to Form 1040 or Form 1040A.

▶ Information about Form 8917 and its instructions is at www.irs.gov/form8917.

Name(s) shown on return

Summer J Shields

Your social security number

622-26-9737



You **cannot** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the **same student** for the same tax year.

Before you begin: ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.

✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2015 Form 1040 instructions for line 36.

| | | | |
|--|--|---|---|
| 1 | (a) Student's name (as shown on page 1 of your tax return) | (b) Student's social security number (as shown on page 1 of your tax return) | (c) Adjusted qualified expenses (see instructions) |
| | First name Last name | | |
| | Summer J Shields | 622-26-9737 | 341. |
| 2 | Add the amounts on line 1, column (c), and enter the total | 2 | 341. |
| 3 | Enter the amount from Form 1040, line 22, or Form 1040A, line 15 | 3 | 60,825. |
| 4 | Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or • Form 1040A, lines 16 through 18. | 4 | |
| 5 | Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), stop ; you cannot take the deduction for tuition and fees | 5 | 60,825. |
| <p>*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, chapter 6, to figure the amount to enter on line 5.</p> | | | |
| 6 | Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)? | | |
| | <input type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000. | } | 6 |
| | <input checked="" type="checkbox"/> No. Enter the smaller of line 2, or \$4,000. | | |
| | | | 341. |

Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.

Tax History Report

► Keep for your records

2015

Name(s) Shown on Return

Summer J Shields

| | Five Year Tax History: | | | | |
|--|------------------------|------|------|------|---------|
| | 2011 | 2012 | 2013 | 2014 | 2015 |
| Filing status | | | | | Single |
| Total income | | | | | 60,825. |
| Adjustments to income | | | | | 341. |
| Adjusted gross income | | | | | 60,484. |
| Tax expense | | | | | 4,396. |
| Interest expense . . . | | | | | |
| Contributions | | | | | |
| Miscellaneous deductions. | | | | | |
| Other Itemized Deductions | | | | | |
| Total itemized/standard deduction . . | | | | | 6,300. |
| Exemption amount . . | | | | | 4,000. |
| Taxable income | | | | | 50,184. |
| Tax. | | | | | 8,338. |
| Alternative min tax . . | | | | | |
| Total credits | | | | | |
| Other taxes | | | | | |
| Payments | | | | | 10,828. |
| Form 2210 penalty . . | | | | | |
| Amount owed | | | | | |
| Applied to next year's estimated tax . | | | | | |
| Refund. | | | | | 2,490. |
| Effective tax rate % . . | | | | | 13.79 |
| **Tax bracket % . . . | | | | | 25.0 |

**Tax bracket % is based on Taxable income.

We need your consent to process with this payment option

This is an IRS requirement

The purpose of this agreement is to confirm that you are eligible for this payment option. By agreeing, you allow Intuit, the maker of TurboTax software, to verify that your refund is enough to cover total fees and applicable sales tax.

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.

To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

I authorize Intuit, the maker of TurboTax, to use the information provided in this 2015 return to determine whether a portion of the refund can be used to pay for tax preparation.

Summer
First Name

Shields
Last Name

Please type the date below:

02/04/2016

Date

Read and accept this Disclosure Consent

This is an IRS requirement

In order to finalize your request for this payment option, we need to send the following information to Civista Bank of Sandusky, OH ('BANK') and to Santa Barbara Tax Products Group, LLC ('SBTPG'), the administrator and servicer of this payment option: your identifying information, your deposit information and your refund amount.

We transmit this information so that you may use this payment option. BANK and SBTPG will use your information in accordance with their applicable refund processing service agreement and privacy policy.

IRS regulations require the following statements:

"Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature."

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.

To agree, enter your name and date in the boxes below and select the "I Agree" button on the bottom of the page.

I authorize Intuit, the maker of TurboTax, to disclose to BANK and SBTPG that portion of my 2015 tax return information that is necessary to enable BANK and SBTPG to process my refund.

Sign this agreement by entering your name:

Summer

Shields

Please type the date below:

02/04/2016

Date

Healthcare Entry Sheet

► Keep for your records

2015

The forms associated with healthcare (8965, 8962, 1095-A, 1095-B, 1095-C, and this Healthcare Entry Sheet) all interact with information from the information worksheet. Be sure to enter all personal information including dependents listed on the return **before** using this sheet to track health insurance coverage.

Yes No/Partial

☐ ☐ Everyone on the tax return was covered by health insurance all year.

If everyone on the return was covered and there was no Market Place coverage (Form 1095-A) then check the YES box above - no other action is required. The 1095-B or 1095-C can be used to verify coverage but you do not need to enter the information if everyone on the return was covered.

Health Insurance Coverage for Individuals: Use this form to report healthcare coverage for individuals for months:

- not reported on 1095-A, 1095-B or 1095-C
- not covered by employer
- months not covered by an exemption

Note: The 1095-A information **must** be entered on Form 1095-A in order to correctly calculate any Premium Tax Credit. The 1095-B or the 1095-C months can be entered directly in the table below.

If applicable enter information on form 1095-A, Health Insurance Marketplace Statement

Note: The IRS is not requiring the 1095-B or 1095-C be filed with the returns. To track the months covered you can either enter on the 1095-B and/or 1095-C or check the boxes below

If applicable enter information on form 1095-B, Health Coverage

If applicable enter information on form 1095-C, Employer-Provided Health Insurance Offer and Coverage

If applicable enter Market Place exemptions (ECNs) or Request exemptions on form 8965

Note: Do not enter the name, SSN, or date of birth directly on the table below. Instead, enter the information at the bottom of the Personal Information Worksheet or Dependent and Nondependent Information Worksheet.

Or if you check the box at the top "Yes" that "Everyone on the tax return was covered by health insurance all year." the covered all 12 months box will be marked for all the individuals below regardless of what is entered on the Personal Information or Dependent and Nondependent Information Worksheet.

Short Gap
Eligible*
Yes No

| a. Name of covered individual(s) | b. SSN | c. DOB | Covered all 12 months | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | |
|----------------------------------|-------------|----------|--------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---|
| 1 Summer Shields | 622-26-9737 | 04/15/84 | <input type="checkbox"/> | Short gap: <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | T |
| 2 | | | <input type="checkbox"/> | Short gap: <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 3 | | | <input type="checkbox"/> | Short gap: <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 4 | | | <input type="checkbox"/> | Short gap: <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 5 | | | <input type="checkbox"/> | Short gap: <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 6 | | | <input type="checkbox"/> | Short gap: <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

* See help for explanation of short gap Yes/No box function. It affects the calculation of short gap coverage for January and February based on answer, which indicates whether coverage at end of prior year qualify months for short gap eligibility.

To review the detail of each person listed on the return (covered, not covered, exempt) and to see any penalty calculation go to the **Health Care Individual Responsibility Smart Worksheet** on Form 8965. ►

Completion checkbox:

☐ Check this box once you are finished with all the healthcare related entries.

1098-T
Worksheet

Tuition Statement
► Keep for your records

2015

| | |
|--|---|
| Taxpayer's name <u>Summer J Shields</u> | Social Security No. <u>622-26-9737</u> |
|--|---|

1098-T Information (Required):

- A** A Form 1098-T was received from this institution Yes ☐ No ☒
- B** A Form 1098-T was received from this institution for **2014** with Box 2 filled in and Box 7 checked Yes ☐ No ☒

Identify Student (Required):

- A** If student is Summer
Double-click to link this 1098-T to the applicable Taxpayer or Spouse Student Information Worksheet ► Summer
- B** If student is _____
Double-click to link this 1098-T to the applicable Dependent Student Information Worksheet ► _____

| | | | |
|---|--|--|--|
| Filer's name <u>Orange Coast College</u> Street address <u>2701 Fairview Rd</u> City _____ State _____ Zip Code _____ <u>Costa Mesa</u> <u>CA</u> <u>92626</u> Foreign province/county _____ Foreign postal code _____ Foreign country _____ | | 1 Payments received for qualified tuition and related expenses \$ <u>341.</u> | |
| Filer's Federal identification number _____ | | Student's Social Security Number. <u>622-26-9737</u> | |
| Student's name <u>Summer</u> Street address _____ Apt. No. _____ <u>54 Remington</u> City _____ State _____ Zip Code _____ <u>Irvine</u> <u>CA</u> <u>92620</u> | | 4 Adjustments made for a prior year \$ _____ | 5 Scholarships or grants \$ _____ |
| Service Provider/ Acct No _____ | | 6 Adjustments to scholarships or grants for a prior year \$ _____ | 7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2016 ► <input type="checkbox"/> |
| 8 Check if at least half-time student ► <input type="checkbox"/> | | 9 Checked if a graduate student . . ► <input type="checkbox"/> | 10 Ins. contract reimb./refund \$ _____ |

Reconciliation of Box 1, Payments Received for Qualified Tuition and Related Expenses

- A** Enter box 1 amount **not** paid during 2015 0.
- B** Enter box 1 amount actually paid during 2015 341.

Reconciliation of Box 2, Amounts Billed for Qualified Tuition and Related Expenses

- A** Enter box 2 amount **not** paid during 2015 _____
- B** Enter box 2 amount actually paid during 2015 _____

Reconciliation of Box 5, Scholarships or Grants

- A** Enter portion of box 5 amount from veteran- or tax free employer-provided assistance . . . _____
- B** Enter portion of box 5 amount already included in income (on Forms W-2, 1099-MISC) . . . _____
- C** Portion of box 5 amount from scholarships or grants _____
- D** Box 5 amount includes veteran- or employer-provided educational assistance ☐

- Keep for your records

| Prior Year Taxes Paid In 2015 (If multiple states or localities, see Tax Help) | | State | ID | Local | ID |
|---|--|-------|----|-------|----|
| 21 | Tax paid with 2014 extensions | | | | |
| 22 | 2014 estimated tax paid after 12/31/2014 | | | | |
| 23 | Balance due paid with 2014 return | | | | |
| 24 | Other (amended returns, installment payments, etc) . . | | | | |

Education Tuition and Fees Summary

2015

► Keep for your records

| | |
|--|--|
| Name(s) Shown on Return <u>Summer J Shields</u> | Your Social Security No. <u>622-26-9737</u> |
|--|--|

Part I - Qualified Education Expense Summary

| (a) Student's name First Name <u> </u> MI <u> </u> Last Name <u> </u> Suffix <u> </u> Social Security Number <u> </u> | (b) Qualified Education Expenses | (c) Qualified for: Yes No | (d) Elected Credit or Deduction if manual | (e) Elected Credit or Deduction if automatic |
|--|---|--|--|---|
| <u>Summer</u> <u>J</u> | 341. | Amer Opp Cr . . . ► <input type="checkbox"/> <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <u>Shields</u> | 341. | Lifetime Cr . . . ► <input checked="" type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <u>622-26-9737</u> | 341. | Tuition Ded . . . ► <input checked="" type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> | X |
| | 341. | Total Qualified Expenses | | |
| | | Amer Opp Cr . . . ► <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | Lifetime Cr . . . ► <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | Tuition Ded . . . ► <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | Total Qualified Expenses | | |
| | | Amer Opp Cr . . . ► <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | Lifetime Cr . . . ► <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | Tuition Ded . . . ► <input type="checkbox"/> <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | Total Qualified Expenses | | |
| Total qualified expenses | 341. | Amer Opp Cr | | |
| | 341. | Lifetime Cr | | |
| | 341. | Tuition Ded | | |

Part II - Optimize Education Expenses for the Lowest Tax

Automatic

- 1 **Launch OPTIMIZER** - Check to launch Automatic Education Expense Optimizer now ► ☐
- 2 **Automatic** - Check to use the Credit choices calculated in Part I, column (e) above ► ☒
- or
- 3 **Manual** - Check to use the Credit choices you entered in Part I, column (d) above ► ☐

Part III - Summary of Deduction and Credits

Tuition and Fees Deduction Summary

| | | | |
|---|---|---|---------|
| 1 | Total 2015 tuition and fees paid for purposes of deduction. | 1 | 341. |
| 2 | Modified adjusted gross income | 2 | 60,825. |
| 3 | Maximum deduction allowed | 3 | 4,000. |
| 4 | Allowable Tuition and Fees Deduction (lesser of line 1 or line 3) | 4 | 341. |

American Opportunity, Lifetime Learning Credits Summary

| | | | |
|---|---|---|----|
| 5 | Tentative American Opportunity Credit | 5 | |
| 6 | Tentative Lifetime Learning Credit | 6 | |
| 7 | Total Education Credits (after limitations) | 7 | 0. |

Federal Carryover Worksheet

2015

► Keep for your records

| | |
|---|---------------------------------------|
| Name(s) Shown on Return Summer J Shields | Social Security Number 622-26-9737 |
|---|---------------------------------------|

2014 State and Local Income Tax Information (See Tax Help)

| (a) State or Local ID | (b) Paid With Extension | (c) Estimates Pd After 12/31 | (d) Total With- held/Pmts | (e) Paid With Return | (f) Total Over- payment | (g) Applied Amount |
|-----------------------------|-------------------------------|------------------------------------|---------------------------------|----------------------------|-------------------------------|--------------------------|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Totals . . | | | | | | |

Other Tax and Income Information

| | | | 2014 | 2015 |
|---|--|---|--------------------------|--------------------------|
| 1 | Filing status | 1 | | 1 Single |
| 2 | Number of exemptions for blind or over 65 (0 - 4) | 2 | | |
| 3 | Itemized deductions | 3 | | 4,396. |
| 4 | Check box if required to itemize deductions | 4 | <input type="checkbox"/> | <input type="checkbox"/> |
| 5 | Adjusted gross income | 5 | | 60,484. |
| 6 | Tax liability for Form 2210 or Form 2210-F | 6 | | 8,338. |
| 7 | Alternative minimum tax | 7 | | |
| 8 | Federal overpayment applied to next year estimated tax | 8 | | |

QuickZoom to the IRA Information Worksheet for IRA information ►

Excess Contributions

| | | | 2014 | 2015 |
|------|---|------|------|------|
| 9 a | Taxpayer's excess Archer MSA contributions as of 12/31 | 9 a | | |
| b | Spouse's excess Archer MSA contributions as of 12/31 | b | | |
| 10 a | Taxpayer's excess Coverdell ESA contributions as of 12/31 | 10 a | | |
| b | Spouse's excess Coverdell ESA contributions as of 12/31 | b | | |
| 11 a | Taxpayer's excess HSA contributions as of 12/31 | 11 a | | |
| b | Spouse's excess HSA contributions as of 12/31 | b | | |

Loss and Expense Carryovers

Note: Enter all entries as a positive amount

| | | | 2014 | 2015 |
|------|---|------|------|------|
| 12 a | Short-term capital loss | 12 a | | |
| b | AMT Short-term capital loss | b | | |
| 13 a | Long-term capital loss | 13 a | | |
| b | AMT Long-term capital loss | b | | |
| 14 a | Net operating loss available to carry forward | 14 a | | |
| b | AMT Net operating loss available to carry forward | b | | |
| 15 a | Investment interest expense disallowed | 15 a | | |
| b | AMT Investment interest expense disallowed | b | | |
| 16 | Nonrecaptured net Section 1231 losses from: | 16 a | | |
| | a 2015 | a | | |
| | b 2014 | b | | |
| | c 2013 | c | | |
| | d 2012 | d | | |
| | e 2011 | e | | |
| | f 2010 | f | | |

Electronic Filing Instructions for your 2015 California Tax Return

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



Summer J Shields
54 Remington
Irvine, CA 92620

| | | | |
|---|---|----|-----------|
| Balance Due/Refund | Your California state tax return (Form 540) shows a refund due to you in the amount of \$857.00. Your tax refund will be direct deposited into your account. The account information you entered - Account Number: 42007457262 Routing Transit Number: 322271724. | | |
| Where's My Refund? | Before you call the Franchise Tax Board with questions about your refund, give them 21 days processing time from the date your return is accepted. If then you have not received your refund, or the amount is not what you expected, contact the Franchise Tax Board directly at 1-800-338-0505. From outside of California use 1-916-845-6500. You can also visit the Franchise Tax Board web site at http://www.ftb.ca.gov/online/refund/ . | | |
| What You Need to Sign | Sign and date Form 8453-OL within 1 day of acceptance. | | |
| Do Not Mail | Do not mail a paper copy of your tax return. Since you filed electronically, the Franchise Tax Board already has your return. | | |
| What You Need to Keep | Your Electronic Filing Instructions (this form) - Form 8453-OL and attachment(s) Printed copy of your state and federal returns | | |
| 2015 California Tax Return Summary | Taxable Income | \$ | 56,781.00 |
| | Total Tax | \$ | 2,650.00 |
| | Total Payments/Credits | \$ | 3,507.00 |
| | Amount to be Refunded | \$ | 857.00 |
| | Effective Tax Rate | | 4.36% |

TAXABLE YEAR

2015**California Online e-file Return Authorization
for Individuals**

FORM

8453-OL

| | | | | | |
|--|--|-------------------------------|---------------------|-------------------|---------------------------------|
| Your first name and initial SUMMER J | | Last name SHIELDS | | Suffix | Your SSN or ITIN 622-26-9737 |
| If filing jointly, spouse's/RDP's first name | | Last name | | Suffix | Spouse's/RDP's SSN or ITIN |
| Street address (number and street) or PO box 54 REMINGTON | | Apt. no. | PMB/private mailbox | | Daytime telephone number |
| City IRVINE | | State CA | | ZIP code 92620 | |
| Foreign country name | | Foreign province/state/county | | | Foreign postal code |

Part I Tax Return Information (whole dollars only)

- 1 California adjusted gross income. (Form 540, line 17; Form 540 2EZ, line 16; Long Form 540NR, line 32; or Short Form 540NR, line 32). **1** 60,825.
- 2 Refund or no amount due. (Form 540, line 115; Form 540 2EZ, line 32; Long Form 540NR, line 125; or Short Form 540NR, line 125). **2** 857.
- 3 Amount you owe. (Form 540, line 111; Form 540 2EZ, line 31; Long Form 540NR, line 121; or Short Form 540NR, line 121). **3**

Part II Settle Your Account Electronically for Taxable Year 2015 (Payment due 4/18/2016)

- 4 ☒ Direct deposit of refund
- 5 ☐ Electronic funds withdrawal **5a** Amount _____ **5b** Withdrawal date (mm/dd/yyyy) _____

Part III Make Estimated Tax Payments for Taxable Year 2016 These are not installment payments for the current amount you owe.

| | First Payment Due 4/18/2016 | Second Payment Due 6/15/2016 | Third Payment Due 9/15/2016 | Fourth Payment Due 1/17/2017 |
|--------------------------|--------------------------------|---------------------------------|--------------------------------|---------------------------------|
| 6 Amount | | | | |
| 7 Withdrawal date | | | | |

Part IV Banking Information (Have you verified your banking information?)

- 8** Amount of refund to be directly deposited to account below 857. **12** The remaining amount of my refund for direct deposit _____
- 9** Routing number 322271724 **13** Routing number _____
- 10** Account number 42007457262 **14** Account number _____
- 11** Type of account: ☒ Checking ☐ Savings **15** Type of account: ☐ Checking ☐ Savings

Part V Declaration of Taxpayer(s)

I authorize my account to be settled as designated in Part II. If I check Part II, box 4, I declare that the direct deposit refund information in Part IV agrees with the authorization stated on my return. I authorize an electronic funds withdrawal for the amount listed on line 5a and any estimated payment amounts listed on line 6 from the account listed on lines 9, 10, and 11. If I have filed a joint return, this is an irrevocable appointment of the other spouse/RDP as an agent to receive the refund or authorize an electronic funds withdrawal.

Under penalties of perjury, I declare that the information I provided to the Franchise Tax Board (FTB), either directly or through e-file software, including my name, address, and social security number (SSN) or individual taxpayer identification number (ITIN), and the amounts shown in Part I above, agrees with the information and amounts shown on the corresponding lines of my 2015 California income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my return and accompanying schedules and statements to be transmitted to the FTB directly or through the e-file software. **If the processing of my return or refund is delayed, I authorize the FTB to disclose to me, either directly or through the e-file software, the reason(s) for the delay or the date when the refund was sent.**

**Sign
Here**

Your signature

Date

Spouse's/RDP's signature. If filing jointly, both must sign.

Date

It is unlawful to forge a spouse's/RDP's signature.

2015 California Resident Income Tax Return**540**

APE

ATTACH FEDERAL RETURN

622-26-9737 SHIE
SUMMER J SHIELDS

15

A
R
RP54 REMINGTON
IRVINE CA 92620

04-15-1984

| | | | | | | | |
|------------------|---|-------------------------------------|--|---|--------------------------|---|--|
| Filing Status | 1 | <input checked="" type="checkbox"/> | Single | 4 | <input type="checkbox"/> | Head of household (with qualifying person). See instructions. | |
| | 2 | <input type="checkbox"/> | Married/RDP filing jointly. See inst. | 5 | <input type="checkbox"/> | Qualifying widow(er) with dependent child. Enter year spouse/RDP died | |
| | 3 | <input type="checkbox"/> | Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here | | | | |

If your California filing status is different from your federal filing status, check the box here ☐6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst. ☐► For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

| | | | | | |
|--|---|--------------------------------|-----------|----|----------------------------------|
| 7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2, in the box. If you checked the box on line 6, see instructions.. | 7 | <input type="text" value="1"/> | X \$109 = | \$ | <input type="text" value="109"/> |
| 8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 | 8 | <input type="text"/> | X \$109 = | \$ | <input type="text"/> |
| 9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 | 9 | <input type="text"/> | X \$109 = | \$ | <input type="text"/> |

10 Dependents: Do not include yourself or your spouse/RDP.

| | Dependent 1 | Dependent 2 | Dependent 3 |
|---------------------------------|----------------------|----------------------|----------------------|
| First Name | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Last Name | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| SSN | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Dependent's relationship to you | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Total dependent exemptions. X \$337 = \$ **11 Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32 \$

Your name: SHIELDS

Your SSN or ITIN: 622-26-9737

Taxable Income

- 12 State wages from your Form(s) W-2, box 16 ● 12 60825 .00
- 13 Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4 ● 13 60484 .00
- 14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B ● 14 .00
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 60484 .00
- 16 California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C ● 16 341 .00
- 17 California adjusted gross income. Combine line 15 and line 16 ● 17 60825 .00
- 18 Enter the **larger of:**
Your California **itemized deductions** from Schedule CA (540), line 44; **OR**
Your California **standard deduction** shown below for your filing status:
• Single or Married/RDP filing separately \$4,044
• Married/RDP filing jointly, Head of household, or Qualifying widow(er) \$8,088
If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions ● 18 4044 .00
- 19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- ● 19 56781 .00

Tax

- 31 Tax. Check the box if from: ☒ Tax Table ☐ Tax Rate Schedule
● ☐ FTB 3800 ● ☐ FTB 3803 ● 31 2759 .00
- 32 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$178,706, see instructions ● 32 109 .00
- 33 Subtract line 32 from line 31. If less than zero, enter -0- ● 33 2650 .00
- 34 Tax. See instructions. Check the box if from: ● ☐ Schedule G-1 ● ☐ FTB 5870A ● 34 .00
- 35 Add line 33 and line 34 ● 35 2650 .00

Special Credits

- 40 Nonrefundable Child and Dependent Care Expenses Credit. See instructions ● 40 .00
- 43 Enter credit name code ● and amount ● 43 .00
- 44 Enter credit name code ● and amount ● 44 .00
- 45 To claim more than two credits, see instructions. Attach Schedule P (540) ● 45 .00
- 46 Nonrefundable renter's credit. See instructions ● 46 .00
- 47 Add line 40 through line 46. These are your total credits ● 47 .00
- 48 Subtract line 47 from line 35. If less than zero, enter -0- ● 48 2650 .00

Other Taxes

- 61 Alternative minimum tax. Attach Schedule P (540) ● 61 .00
- 62 Mental Health Services Tax. See instructions ● 62 .00
- 63 Other taxes and credit recapture. See instructions ● 63 .00
- 64 Add line 48, line 61, line 62, and line 63. This is your total tax ● 64 2650 .00

Your name: SHIELDS

Your SSN or ITIN: 622-26-9737

| | | | | | | |
|----------|----|--|---|----|------|-----|
| Payments | 71 | California income tax withheld. See instructions | ● | 71 | 3507 | .00 |
| | 72 | 2015 CA estimated tax and other payments. See instructions | ● | 72 | | .00 |
| | 73 | Withholding (Form 592-B and/or 593). See instructions | ● | 73 | | .00 |
| | 74 | Excess SDI (or VPD) withheld. See instructions | ● | 74 | | .00 |
| | 75 | Earned Income Tax Credit (EITC) | ● | 75 | | .00 |
| | 76 | Add lines 71 through 75. These are your total payments. See instructions | ⊙ | 76 | 3507 | .00 |

| | | | | | | |
|---------|----|--|---|----|--|-----|
| Use Tax | 91 | Use Tax. This is not a total line. See instructions | ● | 91 | | .00 |
|---------|----|--|---|----|--|-----|

| | | | | | | |
|--------------------------|----|---|---|----|------|-----|
| Overpaid Tax/ Tax Due | 92 | Payments balance. If line 76 is more than line 91, subtract line 91 from line 76. | ⊙ | 92 | 3507 | .00 |
| | 93 | Use Tax balance. If line 91 is more than line 76, subtract line 76 from line 91. | ⊙ | 93 | | .00 |
| | 94 | Overpaid tax. If line 92 is more than line 64, subtract line 64 from line 92. | ⊙ | 94 | 857 | .00 |
| | 95 | Amount of line 94 you want applied to your 2016 estimated tax | ● | 95 | 0 | .00 |
| | 96 | Overpaid tax available this year. Subtract line 95 from line 94 | ● | 96 | 857 | .00 |
| | 97 | Tax due. If line 92 is less than line 64, subtract line 92 from line 64. | ⊙ | 97 | | .00 |

Your name: SHIELDS

Your SSN or ITIN: 622-26-9737

Contributions

| | Code | Amount |
|---|-------|--------------------------|
| California Seniors Special Fund. See instructions. | ● 400 | <input type="text"/> .00 |
| Alzheimer's Disease/Related Disorders Fund | ● 401 | <input type="text"/> .00 |
| Rare and Endangered Species Preservation Program | ● 403 | <input type="text"/> .00 |
| California Breast Cancer Research Fund | ● 405 | <input type="text"/> .00 |
| California Firefighters' Memorial Fund | ● 406 | <input type="text"/> .00 |
| Emergency Food for Families Fund | ● 407 | <input type="text"/> .00 |
| California Peace Officer Memorial Foundation Fund | ● 408 | <input type="text"/> .00 |
| California Sea Otter Fund | ● 410 | <input type="text"/> .00 |
| California Cancer Research Fund | ● 413 | <input type="text"/> .00 |
| Child Victims of Human Trafficking Fund | ● 419 | <input type="text"/> .00 |
| School Supplies for Homeless Children Fund | ● 422 | <input type="text"/> .00 |
| State Parks Protection Fund/Parks Pass Purchase | ● 423 | <input type="text"/> .00 |
| Protect Our Coast and Oceans Fund | ● 424 | <input type="text"/> .00 |
| Keep Arts in Schools Fund | ● 425 | <input type="text"/> .00 |
| California Senior Legislature Fund | ● 427 | <input type="text"/> .00 |
| Habitat for Humanity Fund | ● 428 | <input type="text"/> .00 |
| California Sexual Violence Victim Services Fund | ● 429 | <input type="text"/> .00 |
| State Children's Trust Fund for the Prevention of Child Abuse | ● 430 | <input type="text"/> .00 |
| Prevention of Animal Homelessness & Cruelty Fund | ● 431 | <input type="text"/> .00 |
| 110 Add code 400 through code 431. This is your total contribution | ● 110 | <input type="text"/> .00 |

Your name: SHIELDS

Your SSN or ITIN: 622-26-9737

Amount
You Owe**111 AMOUNT YOU OWE.** If you do not have an amount on line 96, add line 93, line 97, and line 110. See instructions. **Do not send cash.**Mail to: **FRANCHISE TAX BOARD****PO BOX 942867****SACRAMENTO CA 94267-0001**

● 111

Pay online – Go to **ftb.ca.gov** for more information.Interest and
Penalties**112** Interest, late return penalties, and late payment penalties **112****113** Underpayment of estimated tax. Check the box: ● ☐ **FTB 5805 attached** ● ☐ **FTB 5805F attached** ● **113****114** Total amount due. See instructions. Enclose, but **do not** staple, any payment **114**

Refund and Direct Deposit

115 REFUND OR NO AMOUNT DUE. Subtract the sum of line 110, line 112 and line 113 from line 96. See instructions.Mail to: **FRANCHISE TAX BOARD****PO BOX 942840****SACRAMENTO CA 94240-0001**

● 115

857

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions.**Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type

● Routing number

☒

Checking

● Account number

● **116** Direct deposit amount

322271724

☐

Savings

42007457262

857

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

● Type

● Routing number

☐

Checking

● Account number

● **117** Direct deposit amount☐

Savings

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to **ftb.ca.gov** and search for **privacy notice**. To request this notice by mail, call 800.852.5711. Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

X

Date

Spouse's/RDP's signature (if a joint tax return, both must sign)

X

**Sign
Here**It is unlawful
to forge a
spouse's/RDP's
signature.Joint tax return?
(See instructions)

Your email address (optional). Enter only one email address.

Daytime phone number (optional)

Paid preparer's signature (**declaration of preparer is based on all information of which preparer has any knowledge**)

Firm's name (or yours, if self-employed)

● PTIN

SELF PREPARED

Firm's address

● FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. . . . ● ☐ Yes ☒ No

Print Third Party Designee's Name

Telephone Number

2015 California Adjustments — Residents

CA (540)

Important: Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

S U M M E R J S H I E L D S

6 2 2 2 6 9 7 3 7

Part I Income Adjustment Schedule

Section A — Income

| | A Federal Amounts (taxable amounts from your federal tax return) | B Subtractions See instructions | C Additions See instructions |
|--|---|---|--|
| 7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C 7 | <input type="radio"/> 60,825. | <input type="radio"/> | <input type="radio"/> |
| 8 Taxable interest (b) 8(a) | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 9 Ordinary dividends. See instructions. (b) 9(a) | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 10 Taxable refunds, credits, offsets of state and local income taxes 10 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 11 Alimony received 11 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 12 Business income or (loss) 12 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 13 Capital gain or (loss). See instructions 13 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 14 Other gains or (losses) 14 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 15 IRA distributions. See instructions. (a) 15(b) | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 16 Pensions and annuities. See instructions. (a) 16(b) | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 17 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 18 Farm income or (loss) 18 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 19 Unemployment compensation 19 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 20 Social security benefits (a) <input type="radio"/> 20(b) | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 21 Other income. | | | |
| a California lottery winnings | | <input type="radio"/> | <input type="radio"/> |
| b Disaster loss deduction from FTB 3805V | | <input type="radio"/> | <input type="radio"/> |
| c Federal NOL (Form 1040, line 21) | | <input type="radio"/> | <input type="radio"/> |
| d NOL deduction from FTB 3805V | | <input type="radio"/> | <input type="radio"/> |
| e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809 | | <input type="radio"/> | <input type="radio"/> |
| f Other (describe): | | <input type="radio"/> | <input type="radio"/> |
| 22 Total. Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B. 22 | <input type="radio"/> 60,825. | <input type="radio"/> | <input type="radio"/> |

Section B — Adjustments to Income

| | | | |
|--|-------------------------------|-----------------------------|-----------------------|
| 23 Educator expenses 23 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. 24 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 25 Health savings account deduction 25 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 26 Moving expenses 26 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 27 Deductible part of self-employment tax 27 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 28 Self-employed SEP, SIMPLE, and qualified plans 28 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 29 Self-employed health insurance deduction. 29 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 30 Penalty on early withdrawal of savings. 30 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 31a Alimony paid. (b) Recipient's: SSN <input type="radio"/> 31a | | | |
| Last name <input type="radio"/> 31a | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 32 IRA deduction. 32 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 33 Student loan interest deduction 33 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 34 Tuition and fees 34 | <input type="radio"/> 341. | <input type="radio"/> 341. | <input type="radio"/> |
| 35 Domestic production activities deduction. 35 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 36 Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions 36 | <input type="radio"/> 341. | <input type="radio"/> 341. | <input type="radio"/> |
| 37 Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions 37 | <input type="radio"/> 60,484. | <input type="radio"/> -341. | <input type="radio"/> |

REV 12/30/15 TTO

Part II Adjustments to Federal Itemized Deductions

| | | | | |
|-----------|---|----------------------------------|-----------|-------------------------------------|
| 38 | Federal itemized deductions. Enter the amount from federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28 | <input checked="" type="radio"/> | 38 | <input type="text" value="4,396."/> |
| 39 | Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax) and line 8 (foreign income taxes only). See instructions | <input checked="" type="radio"/> | 39 | <input type="text" value="4,054."/> |
| 40 | Subtract line 39 from line 38 | <input checked="" type="radio"/> | 40 | <input type="text" value="342."/> |
| 41 | Other adjustments including California lottery losses. See instructions. Specify <input type="text"/> | <input checked="" type="radio"/> | 41 | <input type="text"/> |
| 42 | Combine line 40 and line 41 | <input checked="" type="radio"/> | 42 | <input type="text" value="342."/> |
| 43 | Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status? | | | |
| | Single or married/RDP filing separately | | | \$178,706 |
| | Head of household | | | \$268,063 |
| | Married/RDP filing jointly or qualifying widow(er) | | | \$357,417 |
| | No. Transfer the amount on line 42 to line 43. | | | |
| | Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43 | <input checked="" type="radio"/> | 43 | <input type="text" value="342."/> |
| 44 | Enter the larger of the amount on line 43 or your standard deduction listed below | | | |
| | Single or married/RDP filing separately. See instructions. | | | \$4,044 |
| | Married/RDP filing jointly, head of household, or qualifying widow(er) | | | \$8,088 |
| | Transfer the amount on line 44 to Form 540, line 18 | <input checked="" type="radio"/> | 44 | <input type="text" value="4,044."/> |

| | | |
|--|--------------------------|--|
| Your first name and initial Summer J | Last name Shields | OMB No. 1545-0074 Your social security number 622 26 9737 |
| 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. 54 Remington | | Apt. no. | ▲ Make sure the SSN(s) above and on line 6c are correct. |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Irvine CA 92620 | | | 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. <input type="checkbox"/> You <input type="checkbox"/> Spouse |
| Foreign country name | Foreign province/state/county | Foreign postal code | |

Filing status Check only one box.

| | |
|--|---|
| 1 <input checked="" type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ | 4 <input type="checkbox"/> 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 <input type="checkbox"/> 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:

| (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"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |

d Total number of exemptions claimed.

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 | 60,825. |
|--|---|---------|

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld. If you did not get a W-2, see instructions.

| | | |
|---|----|---------|
| 8a Taxable interest. Attach Schedule B if required. b Tax-exempt interest. Do not include on line 8a. 8b | 8a | |
| 9a Ordinary dividends. Attach Schedule B if required. b Qualified dividends (see instructions). 9b | 9a | |
| 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 | 60,825. |

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 | | 341. |
| 20 Add lines 16 through 19. These are your total adjustments . | 20 | 341. |
| 21 Subtract line 20 from line 15. This is your adjusted gross income . ▶ | 21 | 60,484. |

| | | | | |
|-----------------------------------|--|--|---------|---------|
| Tax, credits, and payments | 22 | Enter the amount from line 21 (adjusted gross income). | 22 | 60,484. |
| | 23a | Check <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind } checked ▶ 23a <input type="checkbox"/> | | |
| | b | If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b <input type="checkbox"/> | | |
| | 24 | Enter your standard deduction . | 24 | 6,300. |
| | 25 | Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. | 25 | 54,184. |
| | 26 | Exemptions. Multiply \$4,000 by the number on line 6d. | 26 | 4,000. |
| | 27 | Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. | 27 | 50,184. |
| | 28 | Tax , including any alternative minimum tax (see instructions). | 28 | 8,338. |
| | 29 | Excess advance premium tax credit repayment. Attach Form 8962. | 29 | |
| | 30 | Add lines 28 and 29. | 30 | 8,338. |
| 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 | | |
| 34 | Retirement savings contributions credit. Attach Form 8880. | 34 | | |
| 35 | Child tax credit. Attach Schedule 8812, if required. | 35 | | |
| 36 | Add lines 31 through 35. These are your total credits . | 36 | | |
| 37 | Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-. | 37 | 8,338. | |
| 38 | Health care: individual responsibility (see instructions). Full-year coverage <input checked="" type="checkbox"/> | 38 | | |
| 39 | Add line 37 and line 38. This is your total tax . | 39 | 8,338. | |
| 40 | Federal income tax withheld from Forms W-2 and 1099. | 40 | 10,828. | |
| 41 | 2015 estimated tax payments and amount applied from 2014 return. | 41 | | |
| 42a | Earned income credit (EIC). No 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 | | |
| 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 | 10,828. | |
| 47 | If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid . | 47 | 2,490. | |
| 48a | Amount of line 47 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/> 48a | | 2,490. | |
| b | Routing number <input type="text" value="322271724"/> ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings | | | |
| d | Account number <input type="text" value="42007457262"/> | | | |
| 49 | Amount of line 47 you want applied to your 2016 estimated tax . | 49 | | |

| | | | | |
|-----------------------------------|--|--|---|---|
| Refund | 47 | If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you overpaid . | 47 | 2,490. |
| | 48a | Amount of line 47 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/> 48a | | 2,490. |
| 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 designee | Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes . Complete the following. <input checked="" type="checkbox"/> No | | | |
| Sign here | Designee's name ▶ | Phone no. ▶ | Personal identification number (PIN) ▶ | |
| | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge. | | | |
| | Your signature | Date | Your occupation | Daytime phone number |
| | Spouse's signature. If a joint return, both must sign. | Date | Spouse's occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |
| Print/type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| Firm's name ▶ | Self-Prepared | | | Firm's EIN ▶ |
| Firm's address ▶ | | | | Phone no. |

Tuition and Fees Deduction

▶ Attach to Form 1040 or Form 1040A.

▶ Information about Form 8917 and its instructions is at www.irs.gov/form8917.

Name(s) shown on return

Summer J Shields

Your social security number

622-26-9737



You **cannot** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the **same student** for the same tax year.

Before you begin: ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.

✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2015 Form 1040 instructions for line 36.

| | | | |
|---|--|---|---|
| 1 | (a) Student's name (as shown on page 1 of your tax return) | (b) Student's social security number (as shown on page 1 of your tax return) | (c) Adjusted qualified expenses (see instructions) |
| | First name Last name | | |
| | Summer J Shields | 622-26-9737 | 341. |
| 2 | Add the amounts on line 1, column (c), and enter the total | 2 | 341. |
| 3 | Enter the amount from Form 1040, line 22, or Form 1040A, line 15 | 3 | 60,825. |
| 4 | Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, or • Form 1040A, lines 16 through 18. | 4 | |
| 5 | Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), stop ; you cannot take the deduction for tuition and fees | 5 | 60,825. |
| *If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, chapter 6, to figure the amount to enter on line 5. | | | |
| 6 | Tuition and fees deduction. Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)? <input type="checkbox"/> Yes. Enter the smaller of line 2, or \$2,000. <input checked="" type="checkbox"/> No. Enter the smaller of line 2, or \$4,000. | 6 | 341. |

Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.

Tax History Report

► Keep for your records

2015

Name(s) Shown on Return

Summer J Shields

| | Five Year Tax History: | | | | |
|--|------------------------|------|------|------|---------|
| | 2011 | 2012 | 2013 | 2014 | 2015 |
| Filing status | | | | | Single |
| Total income | | | | | 60,825. |
| Adjustments to income | | | | | 341. |
| Adjusted gross income | | | | | 60,484. |
| Tax expense | | | | | 4,396. |
| Interest expense . . . | | | | | |
| Contributions | | | | | |
| Miscellaneous deductions. | | | | | |
| Other Itemized Deductions | | | | | |
| Total itemized/standard deduction . . | | | | | 6,300. |
| Exemption amount . . | | | | | 4,000. |
| Taxable income | | | | | 50,184. |
| Tax. | | | | | 8,338. |
| Alternative min tax . . | | | | | |
| Total credits | | | | | |
| Other taxes | | | | | |
| Payments | | | | | 10,828. |
| Form 2210 penalty . . | | | | | |
| Amount owed | | | | | |
| Applied to next year's estimated tax . | | | | | |
| Refund. | | | | | 2,490. |
| Effective tax rate % . . | | | | | 13.79 |
| **Tax bracket % . . . | | | | | 25.0 |

**Tax bracket % is based on Taxable income.