This document is referenced in an endnote at the Bradford Tax Institute. CLICK HERE to go to the home page.

<b>1040</b>		nent of the Treasury—Internal F			20-	17	OMB N	o. 1545-0074	IRS Use (	Only—D	o not write or staple in this	space.
For the year Jan. 1-Dec	: 31, 2017	7, or other tax year beginning			, 2017.	, ending		, 2	20	Se	e separate instruction	ons.
Your first name and i		<u>,, , , , , , , , , , , , , , , , , , ,</u>	Last nar	me	, .	,					ur social security nun	
If a joint return, spouse's first name and initial				Last name						Spo	ouse's social security nu	umber
Home address (numl	ber and s	street). If you have a P.O. b	oox, see in	structions.					Apt. no.	<b>A</b>	Make sure the SSN(s) and on line 6c are co	
City, town or post office	e, state, a	nd ZIP code. If you have a fo	reign addre	ess, also complete s	spaces below	(see instr	ructions).				residential Election Can	
Foreign country name				Foreign province/state/county Foreign postal co					oostal code	jointly	y, want \$3 to go to this fund. x below will not change your	Checking
Filing Status	1 2	Single  Married filing jointly	(even if	only one had in	come)	4					person). (See instruction t not your dependent, e	
Check only one box.	3	Married filing separand full name here.	-	ter spouse's SS	SN above	5		d's name here. alifying widow		nstruc	tions)	
	6a	Yourself. If some	. , .	1	Boxes checked							
Exemptions	b	Spouse	one can	ciaiiii you as a	асрепаст	i, do no	CHOCK	N DOX Oa .		• }	on 6a and 6b	
		Dependents:	· · · ·	(2) Dependent's		2) Donone	· · ·	(4) ✓ if child	under age 1	<u> </u>	No. of children on 6c who:	
	(1) First	•	(2) Dependent's social security number r			(3) Dependent's relationship to you		qualifying for child tax cred (see instructions)			<ul> <li>lived with you</li> </ul>	
	(1) First	name Last name	e			•		(see insti	uctions)	_	<ul> <li>did not live with you due to divorce</li> </ul>	
If more than four	-								<u>]</u>	_	or separation (see instructions)	
dependents, see									1	_	Dependents on 6c	_
instructions and check here ▶ □									]	_	not entered above	
								L	]		Add numbers on	
	d	Total number of exem	•								lines above ►	_
Income	7	Wages, salaries, tips,								7		-
	8a	Taxable interest. Atta	ch Sche	dule B if require	ed					8a		
A44	b	Tax-exempt interest.	Do not i	include on line l	8a	. 8b						
Attach Form(s) W-2 here. Also	9a	Ordinary dividends. A	ttach Sc	hedule B if requ	uired .					9a		
attach Forms	b	Qualified dividends				. 9b						
W-2G and	10	Taxable refunds, cred	lits, or of	fsets of state ar	nd local inc	come ta	ixes .			10		
1099-R if tax	11	Alimony received .		11								
was withheld.	12	Business income or (loss). Attach Schedule C or C-EZ										
	13	Capital gain or (loss).	,							12 13		
If you did not	14	Other gains or (losses			<b>4</b> 0 0 0.1	o			_	14		
get a W-2,	15a	IRA distributions .	15a			h Ta	 axable a	mount	•	15b		
see instructions.	16a	Pensions and annuities				-		mount .		16b		
	17	Rental real estate, roy			orporation	_				17		
	18	•	•	•	•							
		Farm income or (loss)								18		
	19	Unemployment comp	<b>I</b>							19		
	20a	Social security benefits						mount .		20b		
	21	Other income. List type Combine the amounts in	oe and ar	mount		.b 01 Th		total incom		21		
	22							ur total incom	e 🚩	22		
Adjusted	23	Educator expenses										
Gross	24	Certain business expens			•	d						
Income		fee-basis government of				24						
IIICOIII <del>C</del>	25	Health savings accou	nt deduc	tion. Attach Fo	rm 8889	. 25						
	26	Moving expenses. Att	tach Forr	n 3903		. 26						
	27	Deductible part of self-employment tax. Attach Schedule SE .										
	28	Self-employed SEP, S	SIMPLE,	and qualified pl	ans .	. 28						
	29	Self-employed health	insuranc	e deduction		. 29						
	30	Penalty on early without	drawal of	savings		. 30						
	31a	Alimony paid <b>b</b> Reci	pient's S	SN ►		31a	3					
	32	IRA deduction				. 32						
	33	Student loan interest										
	34	Tuition and fees. Atta										
	35	Domestic production a										
	36	Add lines 23 through								36		
	37	Subtract line 36 from								37		

Form 1040 (2017	")			Page <b>2</b>							
	38	Amount from line 37 (adjusted gross income)	38								
T	39a	Check \									
Tax and		if: Spouse was born before January 2, 1953, ☐ Blind. checked ▶ 39a									
Credits	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here▶ 39b									
Ot and and			40								
Standard Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)									
for—	41	Subtract line 40 from line 38	41								
<ul> <li>People who check any</li> </ul>	42	<b>Exemptions.</b> If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instructions	42								
box on line	43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0	43								
39a or 39b <b>or</b> who can be	44	Tax (see instructions). Check if any from: a  Form(s) 8814 b Form 4972 c	44								
claimed as a	45	Alternative minimum tax (see instructions). Attach Form 6251	45								
dependent, see	46	Excess advance premium tax credit repayment. Attach Form 8962	46								
instructions.	47	Add lines 44, 45, and 46	47								
All others:	48	Foreign tax credit. Attach Form 1116 if required									
Single or											
Married filing separately,	49	Credit for child and dependent care expenses. Attach Form 2441									
\$6,350	50	Education credits from Form 8863, line 19									
Married filing jointly or	51	Retirement savings contributions credit. Attach Form 8880 51									
Qualifying	52	Child tax credit. Attach Schedule 8812, if required 52									
widow(er), \$12,700	53	Residential energy credits. Attach Form 5695 53									
Head of	54	Other credits from Form: a 3800 b 8801 c 54									
household,	55	Add lines 48 through 54. These are your <b>total credits</b>	55								
\$9,350	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56								
		Self-employment tax. Attach Schedule SE	57								
	57										
Other	58	Unreported social security and Medicare tax from Form: <b>a</b> 4137 <b>b</b> 8919	58								
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59								
Idaoo	60a	Household employment taxes from Schedule H	60a								
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b								
	61	Health care: individual responsibility (see instructions) Full-year coverage	61								
	62	Taxes from: a Form 8959 b Form 8960 c Instructions; enter code(s)	62								
	63	Add lines 56 through 62. This is your total tax	63								
Dovmente	64	Federal income tax withheld from Forms W-2 and 1099 64									
Payments											
If you have a	65	2017 estimated tax payments and amount applied from 2016 return 65									
qualifying	66a	Earned income credit (EIC)									
child, attach	b	Nontaxable combat pay election 66b									
Schedule EIC.	67	Additional child tax credit. Attach Schedule 8812 67									
	68	American opportunity credit from Form 8863, line 8 68									
	69	Net premium tax credit. Attach Form 8962 69									
	70	Amount paid with request for extension to file									
	71	Excess social security and tier 1 RRTA tax withheld									
	72	Credit for federal tax on fuels. Attach Form 4136									
	73	Credits from Form: a 2439 b Reserved c 8885 d 273									
	74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74								
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you <b>overpaid</b>	75								
	76a	Amount of line 75 you want <b>refunded to you.</b> If Form 8888 is attached, check here . <b>&gt;</b>	76a								
Direct deposit?	▶ b	Routing number									
See	▶ d	Account number									
instructions.	77	Amount of line 75 you want applied to your 2018 estimated tax ▶ 77									
Amount	78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78								
You Owe	79	Estimated tax penalty (see instructions)									
			Com-	olete below. No							
Third Party		· · · · · · · · · · · · · · · · · · ·		_							
Designee		signee's Phone Personal iden no. ▶ number (PIN)	uncaudi								
Sign	Under p	nder 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									
Here		ely list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all inform	1								
	You	ur signature Date Your occupation	Daytin	ne phone number							
Joint return? See instructions.											
Keep a copy for	Spo	ouse's signature. If a joint return, <b>both</b> must sign. Date Spouse's occupation		RS sent you an Identity Protection							
your records.	,		PIN, ent here (se								
	Prir	nt/Type preparer's name		□ PTIN							
Paid		, , , , , , , , , , , , , , , , , , ,	Check self-er	< ∐ if							
Preparer	_		self-employed								
Use Only		m's name ►	Firm's EIN ▶								
	Firr	m's address ►	Phone no.								