Form **1040** Department of the Treasury–Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2015** OMB No. 1545-0074 IRS Use Only–Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2015, or other tax year beginning , ending See separate instructions.

Your first name and initial	Last name	Your social security number
Rodney L	Larson	478-52-1117
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Jovelisa C	Larson	476-49-9995

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
P.O. Box 44847

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).
Eden Prairie, MN 55344

Foreign country name | Foreign province/state/county | Foreign postal code

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status

Check only one box.

1 ☐ Single
2 ☒ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child

Exemptions

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

Boxes checked on 6a and 6b: 2

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) X if child under age 17 qualifying for child tax credit (see instr.)
			☐
			☐
			☐
			☐

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

No. of children on 6c who:
- lived with you: 0
- did not live with you due to divorce or separation (see instructions): 0

Dependents on 6c not entered above: 0

d Total number of exemptions claimed . . . Add numbers on lines above ▶ 2

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	216,676.
8a	**Taxable** interest. Attach Schedule B if required		8a	3.
b	**Tax-exempt** interest. **Do not** include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes		10	818.
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	-3,000.
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a	b Taxable amount 15b	
16a	Pensions and annuities	16a	b Taxable amount 16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits	20a 31,966.	b Taxable amount 20b	27,171.
21	Other income. List type and amount See Attached		21	-100,800.
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	140,868.

Adjusted Gross Income

23	Educator expenses	23		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		
25	Health savings account deduction. Attach Form 8889	25		
26	Moving expenses. Attach Form 3903	26		
27	Deductible part of self-employment tax. Attach Schedule SE	27		
28	Self-employed SEP, SIMPLE, and qualified plans	28		
29	Self-employed health insurance deduction	29		
30	Penalty on early withdrawal of savings	30		
31a	Alimony paid b Recipient's SSN ▶	31a		
32	IRA deduction	32		
33	Student loan interest deduction	33		
34	Tuition and fees. Attach Form 8917	34		
35	Domestic production activities deduction. Attach Form 8903	35		
36	Add lines 23 through 35		36	0.
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37	140,868.

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

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	140,868.
39a	Check if: [X] You were born before January 2, 1951, [ ] Blind. [ ] Spouse was born before January 2, 1951, [ ] Blind. Total boxes checked ▶ 39a 1		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b [ ]		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40	23,545.
41	Subtract line 40 from line 38	41	117,323.
42	**Exemptions.** If line 38 is $154,950 or less, multiply $4,000 by the number on line 6d. Otherwise, see instructions	42	8,000.
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	109,323.
44	**Tax** (see instructions). Check if any from: a [ ] Form(s) 8814 b [ ] Form 4972 c [ ]	44	29,098.
45	**Alternative minimum tax** (see instructions). Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46 ▶	47	29,098.
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a [ ] 3800 b [ ] 8801 c [ ]	54	
55	Add lines 48 through 54. These are your **total credits**	55	0.
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶	56	29,098.

Standard Deduction for-
- People who check any box on line 39a or 39b **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

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage [ ]	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	29,098.

Payments

64	Federal income tax withheld from Forms W-2 and 1099	64	21,965.
65	2015 estimated tax payments and amount applied from 2014 return	65	
66a	**Earned income credit (EIC)** NO	66a	
b	Nontaxable combat pay election 66b		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a [ ] 2439 b [ ] Reserved c [ ] 8885 d [ ]	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶	74	21,965.

If you have a qualifying child, attach Schedule EIC.

Refund

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**	75	0.
76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ [ ]	76a	0.
▶ b	Routing number ▶ c Type: [ ] Checking [ ] Savings		
▶ d	Account number		
77	Amount of line 75 you want **applied to your 2016 estimated tax** ▶ 77		

Direct deposit? See instructions.

Amount You Owe

78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶	78	7,133.
79	Estimated tax penalty (see instructions) 79		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [ ] **Yes.** Complete below. [ ] **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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

Your signature	Date	Your occupation	Daytime phone number
		Engineer	(952)960-1935
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.)
		housewife	

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.	

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Information about Schedule A and its separate instructions is at *www.irs.gov/schedulea.*

▶ Attach to Form 1040.

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2015

Attachment Sequence No. **07**

Name(s) shown on Form 1040: Rodney L and Jovelisa C Larson

Your social security number: 478-52-1117

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1	25,876.		
	2	Enter amount from Form 1040, line 38 | 2 | 140,868.				
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1951, multiply line 2 by 7.5% (.075) instead	3	10,565.		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	15,311.
Taxes You Paid	5	State and local **(check only one box)** a [X] Income taxes, **or** b [ ] General sales taxes	5	7,888.		
	6	Real estate taxes (see instructions)	6			
	7	Personal property taxes	7			
	8	Other taxes. List type and amount ▶	8			
	9	Add lines 5 through 8			9	7,888.
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10			
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11			
Note. Your mortgage interest deduction may be limited (see instructions).	12	Points not reported to you on Form 1098. See instructions for special rules	12			
	13	Mortgage insurance premiums (see instructions)	13			
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14			
	15	Add lines 10 through 14			15	0.
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	346.		
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17			
	18	Carryover from prior year	18			
	19	Add lines 16 through 18.			19	346.
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	0.
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses – job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ Form 2106 574.	21	574.		
	22	Tax preparation fees	22			
	23	Other expenses – investment, safe deposit box, etc. List type and amount ▶	23			
	24	Add lines 21 through 23	24	574.		
	25	Enter amount from Form 1040, line 38 | 25 | 140,868.				
	26	Multiply line 25 by 2% (.02)	26	2,817.		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	0.
Other Miscellaneous Deductions	28	Other – from list in instructions. List type and amount ▶			28	0.
Total Itemized Deductions	29	Is Form 1040, line 38, over $154,950? [X] **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. [ ] **Yes.** Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.			29	23,545.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ [ ]				

For Paperwork Reduction Act Notice, see Form 1040 instructions.

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SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ **Attach to Form 1040A or 1040.**

▶ **Information about Schedule B and its instructions is at *www.irs.gov/scheduleb.***

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Attachment Sequence No. **08**

Name(s) shown on return: **Rodney L and Jovelisa C Larson**

Your social security number: **478-52-1117**

Part I Interest

(See instructions for Form 1040A, or Form 1040, line 8a.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions and list this interest first. Also, show that buyer's social security number and address ▶ **FIRST MINNETONKA CITY BANK**	1	3.
2	Add the amounts on line 1	2	3.
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	3.

Note: If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions for Form 1040A, or Form 1040, line 9a.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer ▶	5	
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	

Note: If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See instructions.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2015, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions	X	
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		X
b	If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶		
8	During 2015, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		X

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.
▶ Information about Schedule D and its separate instructions is at *www.irs.gov/scheduled.*
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2015

Attachment Sequence No. **12**

Name(s) shown on return: **Rodney L and Jovelisa C Larson**

Your social security number: **478-52-1117**

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with **Box A** checked				
2 Totals for all transactions reported on Form(s) 8949 with **Box B** checked				
3 Totals for all transactions reported on Form(s) 8949 with **Box C** checked				

4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	( )
7 **Net short-term capital gain or (loss).** Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2	7	0.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked				
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				

11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	
13 Capital gain distributions. See the instructions	13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	(78,788.)
15 **Net long-term capital gain or (loss).** Combine lines 8a through 14 in column (h). Then go to Part III on page 2	15	-78,788.

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

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Part III **Summary**

16	Combine lines 7 and 15 and enter the result	16	-78,788.
	● If line 16 is a **gain,** enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. ● If line 16 is a **loss,** skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. ● If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** in the instructions ▶	18	0.
19	Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions ▶	19	0.
20	Are lines 18 and 19 **both** zero or blank? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). **Do not** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Do not** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of: ● The loss on line 16 or ● ($3,000), or if married filing separately, ($1,500) **Note:** When figuring which amount is smaller, treat both amounts as positive numbers.	21	(3,000.)
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). ☒ **No.** Complete the rest of Form 1040 or Form 1040NR.		

Form **2555**

Department of the Treasury
Internal Revenue Service

Foreign Earned Income

▶ **Attach to Form 1040.**
▶ **Information about Form 2555 and its separate instructions is at *www.irs.gov/form2555.***

OMB No. 1545-0074

2015

Attachment Sequence No. **34**

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040	Your social security number
Rodney L Larson	478-52-1117

Part I General Information

1 Your foreign address (including country) Isagani Maasin City, Southern Leyte 6600 Philippines

2 Your occupation systems engineer

3 Employer's name ▶ Aerotek, Inc.

4a Employer's U.S. address ▶ 7301 PARKWAY DRIVE Hanover, MD 21076

b Employer's foreign address ▶ ,

5 Employer is (check any that apply): **a** ☐ A foreign entity **b** ☒ A U.S. company **c** ☐ Self **d** ☐ A foreign affiliate of a U.S. company **e** ☐ Other (specify) ▶

6a If you previously filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶ 2014

b If you did not previously file Form 2555 or 2555-EZ to claim either of the exclusions, check here ▶ ☐ and go to line 7.

c Have you ever revoked either of the exclusions? . . . . . ☐ **Yes** ☒ **No**

d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶

7 Of what country are you a citizen/national? ▶ United States of America

8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** in the instructions . . . . . ☐ **Yes** ☒ **No**

b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶

9 List your tax home(s) during your tax year and date(s) established. ▶

Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test (see instructions)

10 Date bona fide residence began ▶ , and ended ▶

11 Kind of living quarters in foreign country ▶ **a** ☐ Purchased house **b** ☐ Rented house or apartment **c** ☐ Rented room **d** ☐ Quarters furnished by employer

12a Did any of your family live with you abroad during any part of the tax year? . . . . . ☐ **Yes** ☐ **No**

b If "Yes," who and for what period? ▶

13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? See instructions . . . . . ☐ **Yes** ☐ **No**

b Are you required to pay income tax to the country where you claim bona fide residence? See instructions ☐ **Yes** ☐ **No**

If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.

14 If you were present in the United States or its possessions during the tax year, complete columns **(a)–(d)** below. **Do not** include the income from column **(d)** in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	**(b)** Date left U.S.	**(c)** Number of days in U.S. on business	**(d)** Income earned in U.S. on business (attach computation)	**(a)** Date arrived in U.S.	**(b)** Date left U.S.	**(c)** Number of days in U.S. on business	**(d)** Income earned in U.S. on business (attach computation)

15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶

b Enter the type of visa under which you entered the foreign country. ▶

c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation ☐ **Yes** ☐ **No**

d Did you maintain a home in the United States while living abroad? . . . . . ☐ **Yes** ☐ **No**

e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶ ,

For Paperwork Reduction Act Notice, see the Form 1040 instructions.

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Part III **Taxpayers Qualifying Under Physical Presence Test** (see instructions)

16 The physical presence test is based on the 12-month period from ▶ 01/01/2015 through ▶ 12/31/2015

17 Enter your principal country of employment during your tax year. ▶ Japan

18 If you traveled abroad during the 12-month period entered on line 16, complete columns **(a)–(f)** below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Do not** include the income from column **(f)** below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	**(b)** Date arrived	**(c)** Date left	**(d)** Full days present in country	**(e)** Number of days in U.S. on business	**(f)** Income earned in U.S. on business (attach computation)
Physically present in					
foreign country for					
entire 12 months					

Part IV **All Taxpayers**

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2015 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Do not** include income from line 14, column **(d),** or line 18, column **(f).** Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2015, no matter when you performed the service.

2015 Foreign Earned Income			**Amount (in U.S. dollars)**
19 Total wages, salaries, bonuses, commissions, etc.		**19**	216,676.
20 Allowable share of income for personal services performed (see instructions):			
a In a business (including farming) or profession		**20a**	
b In a partnership. List partnership's name and address and type of income. ▶		**20b**	
21 Noncash income (market value of property or facilities furnished by employer– attach statement showing how it was determined):			
a Home (lodging)		**21a**	
b Meals		**21b**	
c Car		**21c**	
d Other property or facilities. List type and amount. ▶		**21d**	
22 Allowances, reimbursements, or expenses paid on your behalf for services you performed:			
a Cost of living and overseas differential	**22a**		
b Family	**22b**		
c Education	**22c**		
d Home leave	**22d**		
e Quarters	**22e**		
f For any other purpose. List type and amount. ▶	**22f**		
g Add lines 22a through 22f		**22g**	0.
23 Other foreign earned income. List type and amount. ▶		**23**	
24 Add lines 19 through 21d, line 22g, and line 23		**24**	216,676.
25 Total amount of meals and lodging included on line 24 that is excludable (see instructions)		**25**	
26 Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your **2015 foreign earned income** ▶		**26**	216,676.

Part V All Taxpayers

27	Enter the amount from line 26	27	216,676.

Are you claiming the housing exclusion or housing deduction?

☐ **Yes.** Complete Part VI.

☒ **No.** Go to Part VII.

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28	Qualified housing expenses for the tax year (see instructions)	28	
29a	Enter location where housing expenses incurred (see instructions) ▶		
b	Enter limit on housing expenses (see instructions)	29b	
30	Enter the **smaller** of line 28 or line 29b	30	
31	Number of days in your qualifying period that fall within your 2015 tax year (see instructions) 31 0 days		
32	Multiply $44.19 by the number of days on line 31. If 365 is entered on line 31, enter $16,128.00 here	32	
33	Subtract line 32 from line 30. If the result is zero or less, do not complete the rest of this part or any of Part IX	33	0.
34	Enter employer-provided amounts (see instructions) 34		
35	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"	35	X
36	**Housing exclusion.** Multiply line 33 by line 35. Enter the result but do not enter more than the amount on line 34. Also, complete Part VIII ▶	36	0.

Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

37	Maximum foreign earned income exclusion	37	$100,800
38	● If you completed Part VI, enter the number from line 31. ● All others, enter the number of days in your qualifying period that fall within your 2015 tax year (see the instructions for line 31). 38 365 days		
39	● If line 38 and the number of days in your 2015 tax year (usually 365) are the same, enter "1.000." ● Otherwise, divide line 38 by the number of days in your 2015 tax year and enter the result as a decimal (rounded to at least three places).	39	X 1.000
40	Multiply line 37 by line 39	40	100,800.
41	Subtract line 36 from line 27	41	216,676.
42	**Foreign earned income exclusion.** Enter the **smaller** of line 40 or line 41. Also, complete Part VIII ▶	42	100,800.

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

43	Add lines 36 and 42	43	100,800.
44	Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation	44	0.
45	Subtract line 44 from line 43. Enter the result here and in parentheses on **Form 1040, line 21.** Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22	45	100,800.

Part IX Taxpayers Claiming the Housing Deduction– Complete this part only if **(a)** line 33 is more than line 36 and **(b)** line 27 is more than line 43.

46	Subtract line 36 from line 33	46	0.
47	Subtract line 43 from line 27	47	0.
48	Enter the **smaller** of line 46 or line 47	48	0.
	Note: If line 47 is **more than** line 48 and you could not deduct all of your 2014 housing deduction because of the 2014 limit, use the housing deduction carryover worksheet in the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.		
49	Housing deduction carryover from 2014 (from the housing deduction carryover worksheet in the instructions)	49	0.
50	**Housing deduction.** Add lines 48 and 49. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line ▶	50	0.

Form **8959**

Department of the Treasury
Internal Revenue Service

Additional Medicare Tax

▶ If any line does not apply to you, leave it blank. See separate instructions.
▶ Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
▶ Information about Form 8959 and its instructions is at *www.irs.gov/form8959.*

OMB No. 1545-0074

2015

Attachment Sequence No. **71**

Name(s) shown on return: Rodney L and Jovelisa C Larson

Your social security number: 478-52-1117

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	216,676.		
2	Unreported tips from Form 4137, line 6	2			
3	Wages from Form 8919, line 6	3			
4	Add lines 1 through 3	4	216,676.		
5	Enter the following amount for your filing status: Married filing jointly. . . . $250,000 Married filing separately . . . $125,000 Single, Head of household, or Qualifying widow(er) . . . $200,000	5	250,000.		
6	Subtract line 5 from line 4. If zero or less, enter -0-			6	
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II			7	

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8			
9	Enter the following amount for your filing status: Married filing jointly. . . . $250,000 Married filing separately . . . $125,000 Single, Head of household, or Qualifying widow(er) . . . $200,000	9	250,000.		
10	Enter the amount from line 4	10	216,676.		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	33,324.		
12	Subtract line 11 from line 8. If zero or less, enter -0-			12	
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III			13	

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14			
15	Enter the following amount for your filing status: Married filing jointly. . . . $250,000 Married filing separately . . . $125,000 Single, Head of household, or Qualifying widow(er) . . . $200,000	15	250,000.		
16	Subtract line 15 from line 14. If zero or less, enter -0-			16	
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV			17	

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V	18	

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	3,292.		
20	Enter the amount from line 1	20	216,676.		
21	Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages	21	3,142.		
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22	150.
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)			23	
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)			24	150.

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

UYA

Form **8965**

Department of the Treasury
Internal Revenue Service

Health Coverage Exemptions

▶ **Attach to Form 1040, Form 1040A, or Form 1040EZ.**

▶ **Information about Form 8965 and its separate instructions is at *www.irs.gov/form8965.***

OMB No. 1545-0074

2015

Attachment Sequence No. **75**

Name as shown on return: **Rodney L and Jovelisa C Larson**

Your social security number: **478-52-1117**

Complete this form if you have a Marketplace-granted coverage exemption or you are claiming a coverage exemption on your return.

Part I **Marketplace-Granted Coverage Exemptions for Individuals.** If you and/or a member of your tax household have an exemption granted by the Marketplace, complete Part I.

	(a) Name of Individual	(b) SSN	(c) Exemption Certificate Number
1			
2			
3			
4			
5			
6			

Part II **Coverage Exemptions Claimed on Your Return for Your Household**

7a Are you claiming an exemption because your household income is below the filing threshold? . . . . . ☐ Yes ☒ No

b Are you claiming a hardship exemption because your gross income is below the filing threshold? . . . . . ☐ Yes ☒ No

Part III **Coverage Exemptions Claimed on Your Return for Individuals.** If you and/or a member of your tax household are claiming an exemption on your return, complete Part III.

	(a) Name of Individual	(b) SSN	(c) Exemption Type	(d) Full Year	(e) Jan	(f) Feb	(g) Mar	(h) Apr	(i) May	(j) June	(k) July	(l) Aug	(m) Sept	(n) Oct	(o) Nov	(p) Dec
8	Rodney L Larson	478-52-1117	C	X												
9	Jovelisa C Larson	476-49-9995	C	X												
10																
11																
12																
13																

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

UYA

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

Employee Business Expenses

▶ **Attach to Form 1040 or Form 1040NR.**

▶ **Information about Form 2106 and its separate instructions is available at *www.irs.gov/form2106.***

OMB No. 1545-0074

2015

Attachment Sequence No. **129**

Your name	Occupation in which you incurred expenses	Social security number
Rodney L Larson	system engineer	478-52-1117

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses		Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1		
2 Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2		
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3	323.	
4 Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	251.	
5 Meals and entertainment expenses (see instructions)	5		
6 **Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	574.	0.

Note. *If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.*

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were **not** reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	0.	0.

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	574.	0.
Note. *If **both columns** of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.*			
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9	574.	
10 Add the amounts on line 9 of both columns and enter the total here. **Also, enter the total on Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 7**). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10		574.

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

UYA

2015 Other Income - Supporting Details for Form 1040, Line 21

Name(s) shown on Form 1040	Your social security number
Rodney L and Jovelisa C Larson	478-52-1117

	Enter sources of other income below:	Rodney	Jovelisa
1.			
2.			
3.	Gambling Winnings reported on Form W-2G		
	Other winnings where a Form W-2G not received		
4.	Jury Pay		
5.	Net Operating Loss carry forward from 2014		
6.	Foreign earned income exclusion from Form 2555	-100,800.	
7.	Other Income from Schedule K-1		
8.	Income from personal property rental		
9.	Child's income amount from Form 8814, line 12		
10.	MSA Distributions, Form 8853		
11.	Medicare Advantage MSA Distributions, Form 8853		
12.	Long-term Care Distribution, Form 8853		
13.	Form 1099-MISC, Boxes 3 and 8		
14.	Alaska Permanent Fund dividends		
15.	Coverdell ESA or Qualified Tuition Program		
16.	Cancellation of a nonbusiness debt, Form 1099-C		
17.	Cancellation of a business debt, Partnership Sch K-1		
18.	HSA Distributions, Form 8889		
19.	Reemployment trade adjustment assistance (RTAA)		
20.	Recapture of prior year tuition and fees deduction		
21.	Recapture of charitable contribution deduction of a fractional interest in tangible personal property		
22.	Recapture of charitable contribution deduction if no exempt use		
23.	Income from Foreign Corporation, Form 5471		
24.	Hobby income		
25.	Income or loss, Form 8621		
26.	Loss on excess deferral distribution		
27.	Disaster relief payments		
28.	Medicaid waiver payments to care provider (NOTICE 2014-07)		
29.	Credit adjustment from regular income, Form 6478 and Form 8864		
30.	Indian gaming proceeds (from 1099-MISC)		
31.	Indian tribal distrib (from 1099-MISC)		
32.	Native American distrib (from 1099-MISC)		
33.	Taxable distributions from ABLE accounts, Form 1099-QA		
34.	Airline Payments. If rolled over to traditional IRA, enter amount up to 90% as a negative number		
	Total Other Income	-100,800.	